

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY	
REPORT	
DATE: 05 JUL 2023	DAY: WED
TABLED BY:	Hon. Owen Baya, CBS, MP Deputy leader, majority
CLERK OF THE HOUSE:	Finlay Muriuki

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

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



WUNDANYI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

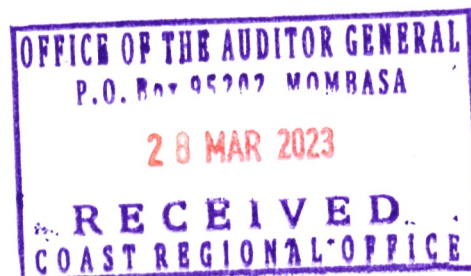


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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The WUNDANYI Constituency NG-CDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

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National Government Constituencies Development Fund (NG-CDF)
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(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Henry G. Wanjiku
2.	Sub-County Accountant	Jasper Gitonga Ngai
3.	Chairman NG-CDFC	Patrick Zighani
4.	Member NG-CDFC	Waren Keke

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of WUNDANYI Constituency NG-CDF. The reports and recommendation of ARMC when adopted by the NG-CDF 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) WUNDANYI Constituency NG-CDF Headquarters

P.O. Box 1122-20304
Wundanyi NG-CDF Building/House/Plaza
Next to Hunduma centre
Wundanyi, KENYA

(f) WUNDANYI Constituency NG-CDF Contacts

Telephone: (254) 0711919289
E-mail: [cdfwundanyi @ngcdf.go.ke](mailto:cdfwundanyi@ngcdf.go.ke)
Website: [www.wundanyi go.ke](http://www.wundanyi.go.ke)

(g) WUNDANYI Constituency NGCDF Bankers

Kenya Commercial Bank
Wundanyi Constituency Development Fund
A/C NO. 1138060996
Wundanyi Branch
P.O Box1067-80304
Wundanyi

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman’s Report



PATRICK ZIGHANI

It gives me great pleasure to thank the people of Wundanyi for the trust they have in our leadership. It is with great joy that I present to you the financial statements and annual report for the year ended 30th June 2022

I take this opportunity on behalf of the NG-CDFC Wundanyi to highlight on achievements, challenges and my opinion on the way forward on better utilization and service delivery to the constituents

In the year under review, the constituency received **Kshs. 170,188,879** from the board in that **FYR 2021-2022** and an opening cash book balance of **Kshs. 14,193,572**. The Constituency spent **Kshs 166,884,118** and closed with a cashbook balance of **Ksh 17,498,333** which was **85.0%**

Fig 1. Bar Chart of Percentage in Utilization of Funds Fyr 2021/2022

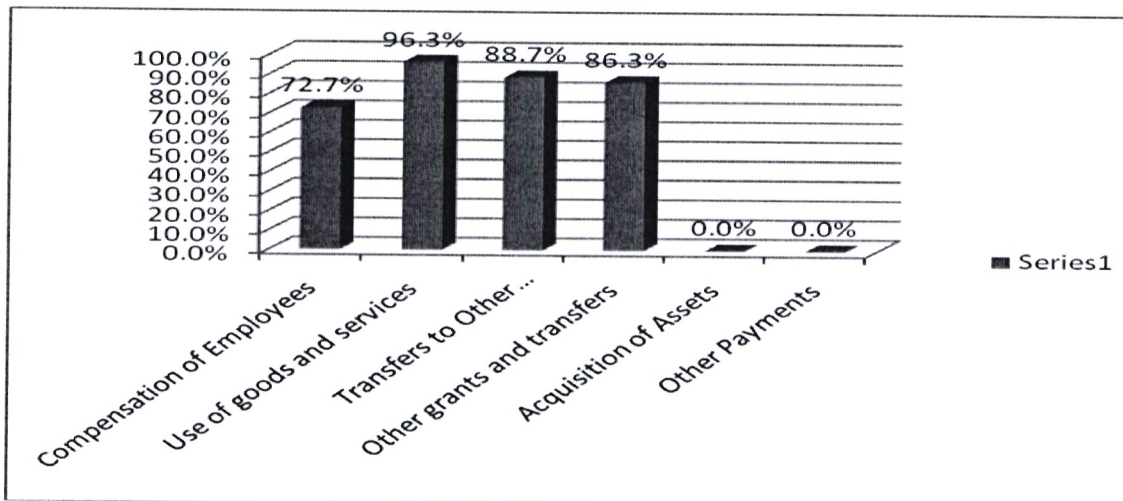


Fig. 2. Final Budget

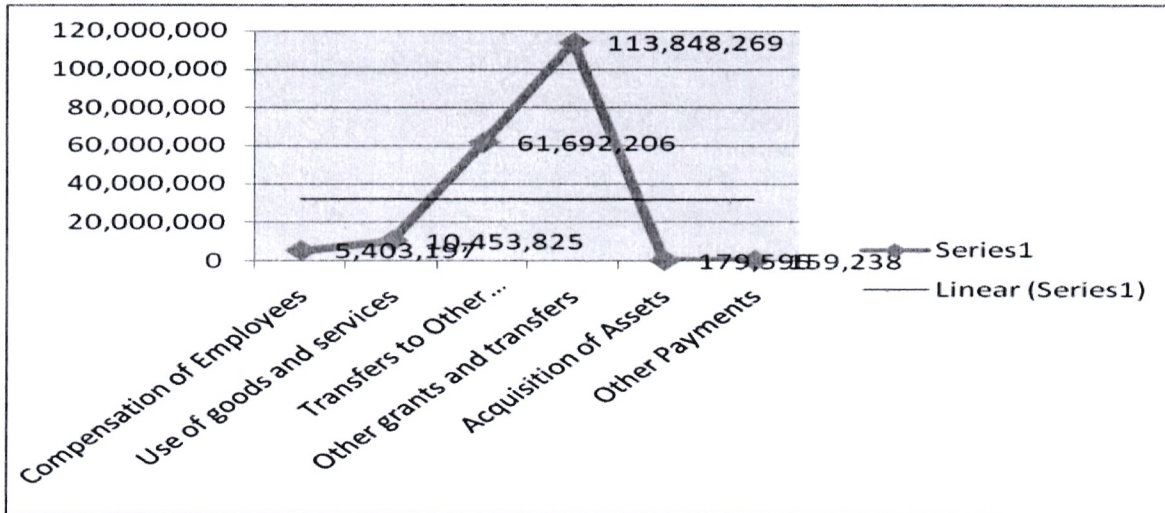
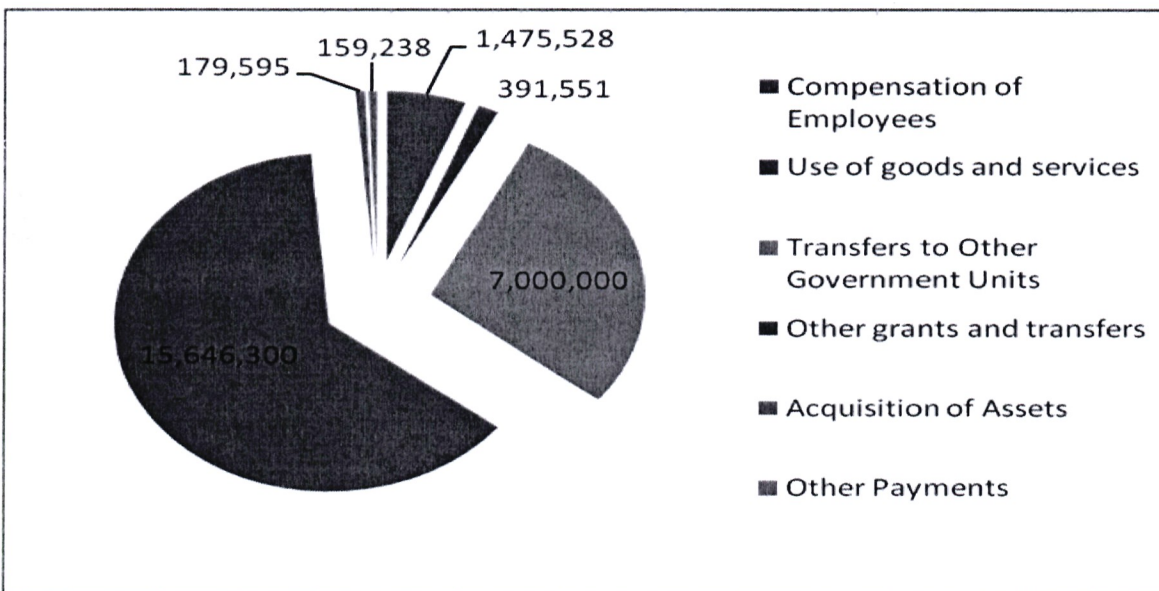


Fig 3. Pie Graph of Funds Utilization for FYR 2021/2022



The committee members have disbursed all the funds to the Project Management Committee who are the implementing agents of the fund. These have helped enhance service delivery and improve the status of our leaning institutions.

we were able to achieve the following: to renovate classrooms for many of our primary schools which have enhanced the learning environment in our schools. We have also constructed dormitory blocks to our secondary schools which will go a long way in improving the education standard in our secondary school and also constructed Wundanyi police station which will improve security in the constituency.

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key achievements for the entity

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

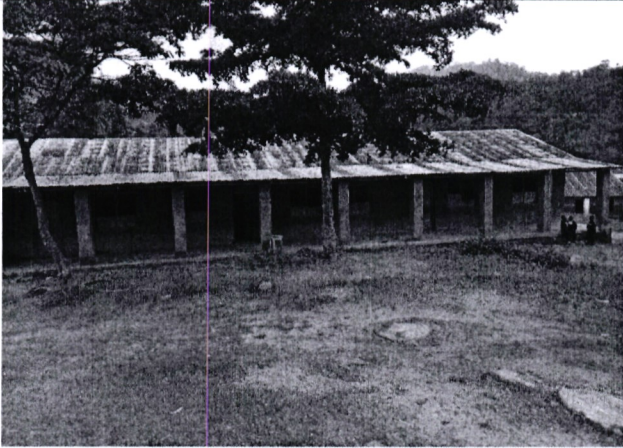
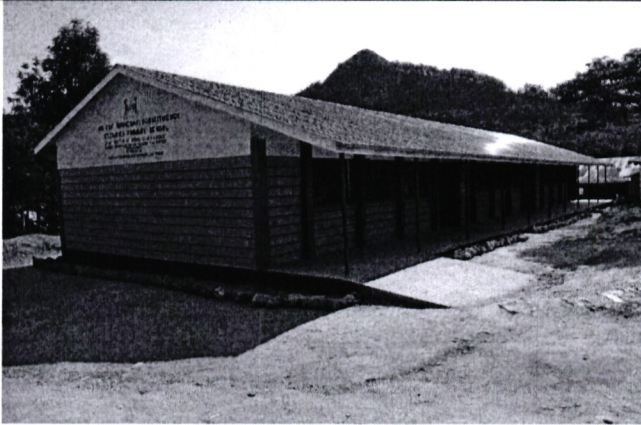
PROJECT NAME	PROJECT ACTIVITY
Werugha primary School	Renovations of 5 Class Rooms to completion
Mdundonyi Primary School	Renovations of 5 Class Rooms to completion
Mlawa Primary School	Renovations of 8 Class Rooms to completion
Nyambu Primary School	Renovations of 8 Class Rooms to completion
wumingu Primary School	Renovations of 5 Class Rooms to completion
Kishushe Primary School	Renovations of 8 Class Rooms to completion
Ndumbinyi Primary School	Completion of an Administration block comprising of 3 offices and 1 staff room to completion
Maghimbinyi primary school	Completion of an Administration block comprising of 3 offices and 1 staff room
St James primary school	construction of three classrooms to completion
Ngulu kiweto primary school	construction of three classrooms to completion
sangenyi primary school	renovation of 5 classroom to completion
Kitumbi secondary school	construction of modern laboratory to completion
Ngonda primary school	renovation of 8 classrooms to completion
Maynard primary school	renovation of 3 classrooms and construction of teachers houses
kitumbi primary school	renovation of two classrooms to completion
SECONDARY SCHOOLS	
St Agatha Ngoloki secondary school	completion of a dormitory (fixing of all broken windows and frames, painting, flooring to completion
Shimbo Secondary School	completion of a dormitory (fixing of all broken windows and frames, painting, flooring (to completion
Funju Secondary School	completion of a dining hall and kitchen (painting, flooring to completion
Kiwinda secondary school	completion of a dormitory (fixing of all broken windows and frames, painting, flooring to completion

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Mwakiwiwi secondary school	completion of a dormitory (fixing of all broken windows and frames, painting, flooring to completion
Mwangeka girls high school	construction of two classrooms to completion
Cannon kituri secondary school	completion of a laboratory (fixing of all broken windows and frames, painting, flooring to completion
Mdundonyi secondary school	construction of one classroom to completion
SECURITY	
Wundanyi police station	Construction of phase 1 of police station to completion

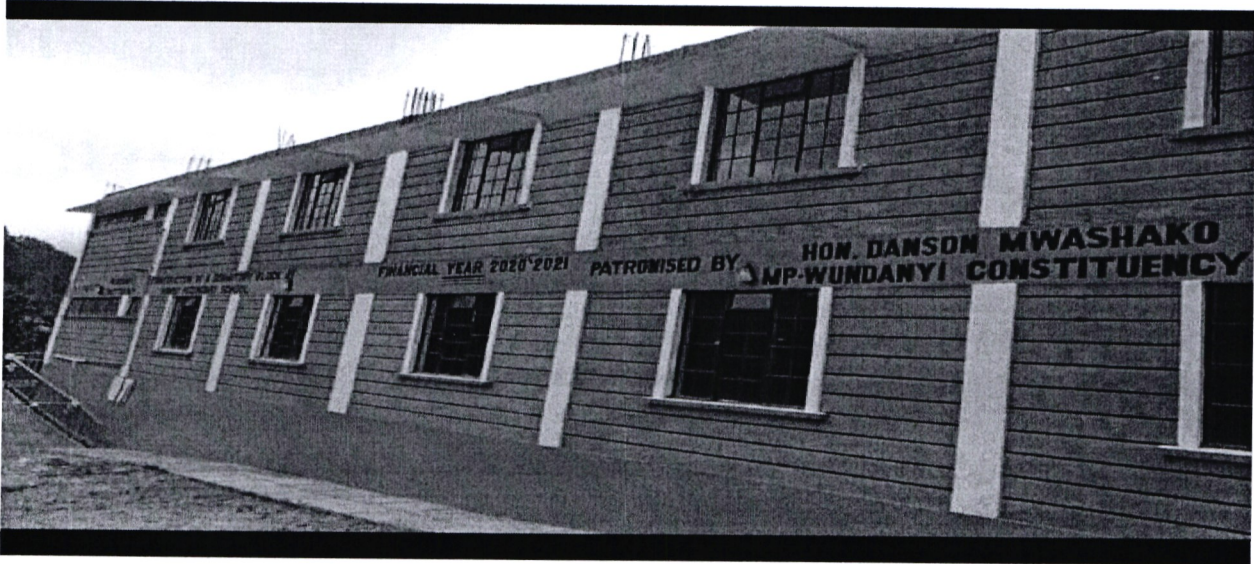
St James Primary School

The construction of these new standard classrooms has enhanced learning in the school and also increased the enrolment of pupils due to the improvement of the infrastructures

ST JAMES PRIMARY SCHOOL. CONSTRUCION OF 3 CLASSROOMS BEFORE	AFTER CONSTRUCTION OF 3 CLASSROOM
	

Shimbo secondary school

The construction of shimbo dormitory block with a capacity of 200 students will go a long way in easing congestion in the school dormitory therefore addressing the challenges brought by the covid 19 pandemic.



Ngonda primary school

The renovation of the entire school has enhanced learning in the school and also increased the enrolment of pupils due to the improvement of the infrastructures.

NGONDA PRIMARY SCHOOL.
RENOVATION OF 8
CLASSROOMS(BEFORE)



NGONDA PRIMARY SCHOOL. RENOVATION
OF 8 CLASSROOMS(AFTER)



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The committee was able to award bursaries to over 3,500 beneficiaries in a credible and transparency manner through public participation. To promote accountability in the management of the funds allocated to the constituency we have ensured that we publish the list of beneficiaries for the bursary kitty on our notice board for public scrutiny and verification.

- The key emerging issues are;
- Lack of an efficient process of identification of needy students
 - The cost incurred during bursary vetting process which is unavoidable due to the high number of the applicants who want to get a share of Wundanyi Bursary Allocation.
 - Lack of enough funds to undertake projects with greater impact to the society and the restriction to undertake projects that fall under county government that the society deems as priority.
- The following are the implementation challenges and recommendations/way forward;

The challenges are similar to aforementioned key emerging issues and thus the following are the recommendation and what the committee is doing to overcome them;

- Lack of an efficient process of identification of the needy cases to benefit from the bursary kitty. The committee has developed a bursary policy to ensure that the money allocated for bursary kitty is allocated to the very needy. The committee has also developed a vetting criteria to ensure that only the very needy benefit with the funds.
- In relation to the cost of bursary process the committee has selected a lean team per ward to undertake the vetting of the process. They have been trained on best practises of vetting and a criteria set to ensure standard vetting procedure.
- The NG - CDF relies fully on ministerial technical departments for support in areas of Bill of Quantities, technical design and supervision of projects, delays normally occur as the personnel involved are not under direct control of NG - CDFC. The NG - CDF Board should have its own technical experts to enhance efficiency in project implementation.

I wish to sincerely thank the Member of National Assembly Hon. Danson Mwashako, Deputy County commissioner, NG-CDF Committee, NG-CDFC staff, Project Management Committees, the Sub County Accountant, and other stakeholders for the cooperation. Without them we could not achieve our mandate to the people of Wundanyi Constituency.

Name	Designation	Sign	Date
Patrick Zighani	NG-CDFC chairman		24/03/2023

Wundanyi Constituency
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I. Statement Of Performance Against Predetermined Objectives for FY2021/22

Introduction

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

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

- a) To promote access to education, provision of quality infrastructure and educational outcome in the schools of Wundanyi Constituency
- b) To enhance sustainable environment management in Wundanyi Constituency
- c) To enhance security in Wundanyi Constituency
- d) To promote youth recreation and sporting Activities in Wundanyi Constituency
- e) To foster stakeholder participation in Wundanyi NG-CDF Projects

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-number of usable physical infrastructure build in primary, secondary, and tertiary institutions -number of bursary's beneficiaries at all levels	-In FY 20/21 we increased number of useable classrooms by 70 through renovation, and construction of dormitory blocks in the following schools/institutions Shimbo secondary, kiwinda secondary and sacred heart mwakiwiwi secondary school - Bursary beneficiaries at all levels were as per the attached schedules

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Security	To enhance security in Wundanyi Constituency	To enhance security infrastructure and improved conditions	Infrastructure building in sub county, locations and police stations	-in FY 2021/22 we Constructed a modern wundanyi police station to enhance security.
Environment	To enhance sustainable environment management in Wundanyi Constituency	Improve access to clean water	Supply of water tanks and gutters installation in schools	-in the FY 2021/22 we invested in water harvesting programme in 10 schools by supply of water tanks and gutters installation to Ngonda Primary School, Mlechi Primary School, Sirienyi Primary School, Daku Primary School, Sungululu Primary School, St Peters Ikuminyi Primary School, Mlamba Primary School, Nyache Primary School, Mghambonyi Primary School And Ngongondinyi Primary School
Sports	To promote youth recreation and sporting Activities in Wundanyi Constituency	Sport programmes facilitation for the youth	Facilitating a sports tournament and also upgrading playing field	Provision of sporting gears and kits to youth in the constituency

II. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

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

2. Environmental performance

The committee allocates money every financial year for purchasing tree seedling in school.

Through this students carry out environmental conservation activities e.g planting trees once in an academic calendar

The committee ensures Sensitization of youth/ community on the impact of drugs during the construction of police stations supported NG-CDF during the public participations held annually. Through sporting activities/ tournament which bring communities together and they are sensitized on environmental conservation matters.

NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NG-CDF supported projects.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Wundanyi constituency invests in capacity

building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Wundanyi NG-CDF Constituency is committed to fair and ethical market practises.

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

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

NG-CDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



Henry G. Wanjiku

III. Statement of Management Responsibilities

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

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

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

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

Approval of the financial statements

The NG-CDF Wundanyi Constituency financial statements were approved and signed by the Accounting Officer on 24/3/ 2023.


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Name:Patrick Zighani

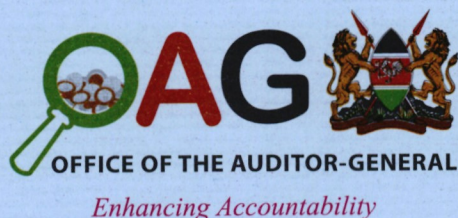
Chairman – NG-CDF Committee


.....

Name:Henry G. Wanjiku

Finance Account Manager

REPUBLIC OF KENYA



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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 - WUNDANYI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Wundanyi Constituency set out on pages 1 to 41, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of changes in equity, statement of cash

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Wundanyi Constituency as at 30 June, 2022, and 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 Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Wundanyi 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

Budgetary Control and Performance

The summary statement of appropriation reflects a final receipts budget and actual on comparable basis of Kshs.196,335,114 and Kshs.184,382,451 respectively, resulting in a shortfall of Kshs.11,952,663 or 6%. Similarly, the Fund spent Kshs.166,884,118 against a budget of Kshs.196,335,114, resulting in under-expenditure of Kshs.29,450,996 or 15%.

The receipts shortfall and under-expenditure may have adversely affected service delivery to the residents of Wundanyi Constituency.

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, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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, SBS
AUDITOR-GENERAL

Nairobi

14 June, 2023


*Wundanyi Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

V. Statement of Receipts and Payments for the Year Ended 30th June 2022


	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	170,188,879	161,503,940
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	110,000
Total Receipts		170,188,879	161,613,940
Payments			
Compensation Of Employees	4	3,927,669	4,113,944
Use Of Goods and Services	5	10,062,274	9,795,653
Transfers To Other Government Units	6	54,692,206	63,800,000
Other Grants and Transfers	7	98,201,969	73,786,951
Acquisition Of Assets	8	-	8,151,207
Other Payments	9	-	-
Total Payments		166,884,118	159,647,755
Surplus/(Deficit)		3,304,761	1,966,185

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

The Constituency financial statements were approved on 24/3/2023 and signed by:



Fund Account Manager



National Sub-County
Accountant



Chairman NG-CDF
Committee

Name:Henry G.Wanjiku

Name: Jasper Gitonga
Ngai
ICPAK M/No:

Name:Patrick Zighani

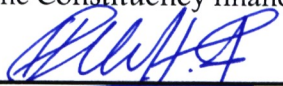
*Wundanyi Constituency
National Government Constituencies Development Fund (NG-CDF)
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VI. Statement of Assets and Liabilities As At 30th June, 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	17,498,333	14,193,572
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		17,498,333	14,193,572
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		17,498,333	14,193,572
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		17,498,333	14,193,572
Net Financial Assets			
Represented By			
Fund Balance B/Fwd	13	14,193,572	12,227,387
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		3,304,761	1,966,185
Net Financial Position		17,498,333	14,193,572

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

The Constituency financial statements were approved on 24/3/2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Henry G. Wanjiku

Name: Jasper Gitonga Ngai
ICPAK M/No:

Name: Patrick Zighani

*Wundanyi Constituency
National Government Constituencies Development Fund (NG-CDF)
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VII. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	170,188,879	161,503,940
Other Receipts	3	-	110,000
Total Receipts		170,188,879	161,613,940
Payments			
Compensation Of Employees	4	3,927,669	4,113,944
Use Of Goods and Services	5	10,062,274	9,795,653
Transfers To Other Government Units	6	54,692,206	63,800,000
Other Grants and Transfers	7	98,201,969	73,786,951
Other Payments	9	-	-
Total Payments		166,884,118	151,496,548
Total Receipts Less Total Payments			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		3,304,761	10,117,392
Cash flow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	-	(8,151,207)
Net Cash Flows from Investing Activities		-	(8,151,207)
Net Increase In Cash And Cash Equivalent		3,304,761	1,966,185
Cash & Cash Equivalent At Start Of The Year	10	14,193,572	12,227,387
Cash & Cash Equivalent At End Of The Year	10	17,498,333	14,193,572

Wundanyi Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022


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

The Constituency financial statements were approved on 24/3/ 2023 and signed by:



Fund Account Manager

Name: Henry G. Wanjiku



**National Sub-County
Accountant**

Name: Jasper Gitonga Ngai
ICPAK M/No:



**Chairman NG-CDF
Committee**

Name: Patrick Zighani

*Wundanyi Constituency
National Government Constituencies Development Fund (NG-CDF)
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VIII. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c-%
Receipts	2021/2022	Previous Years' Outstanding disbursements		2021/2022	30/06/2022		
		Opening Balance (C/Bk) and AIA	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	14,193,572	45,052,663	196,335,114	184,382,451	11,952,663	93.9%
Proceeds From Sale of Assets	-	-	-	-	-	-	
Other Receipts	-	-	-	-	-	-	
Totals	137,088,879	14,193,572	45,052,663	196,335,114	184,382,451	11,952,663	93.9%
Payments							
Compensation Of Employees	4,000,000	1,403,197	-	5,403,197	3,927,669	1,475,528	72.7%
Use Of Goods and Services	8,337,999	2,115,826	-	10,453,825	10,062,274	391,551	96.3%
Transfers To Other Government Units	57,300,000	542,206	8,850,000	61,692,206	54,692,206	7,000,000	88.7%
Other Grants and Transfers	67,450,880	9,458,510	31,938,879	113,848,269	98,201,969	15,646,300	86.3%
Acquisition Of Assets	-	179,595	-	179,595	-	179,595	0.0%
Other Payments	-	159,238	-	159,238	-	159,238	0.0%
Funds Pending Approval**	-	335,000	4,263,784	4,598,784	-	4,598,784	0.0%
Totals	137,088,879	14,193,572	45,052,663	196,335,114	166,884,118	29,450,996	85.0%

**Wundanyi Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

(a) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i.* Compensation of Employees-The underutilization is due to the ksh 726,820 for payment of staff gratuity. The amount will be paid after the expiry of the contract.
- ii.* Use of goods and services-The remaining balance was the unspent funds as at 30/06/2021 which will be utilized in the financial year 2021/2022.
- iii.* Transfers to Other Government Units-This is money due to various projects which had not been disbursed to the PMCs as at 30/06/2021 But it was disbursed in the current financial year 2022/2022.
- iv.* Other grants and Transfers-This is money budget for bursary and other projects which had not been disbursed to the PMCS as at 30/06/2021. However, the money has been disbursed in the current financial year 2022/2023
- v.* Other receipts-The underutilization is due to AIA received of ksh 335,000 for sale of tender and ksh4, 263,784 which is awaiting the Boards approval.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	29,450,996
Less undisbursed funds receivable from the Board as at 30 th June 2022	11,952,663
Add Accounts payable	17,498,333
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	17,498,333

**Wundanyi Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

The Constituency financial statements were approved on 24/3/ 2023 and signed by:



Fund Account Manager

Name: Henry G. Wanjiku



National Sub-County Accountant

Name: Jasper Gitonga Ngai
ICPAK M/No:



Chairman NG-CDF Committee

Name: Patrick Zighani

**Wundanyi Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

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

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,000,000	1,403,197	-	5,403,197	3,927,669	1,475,528
1.2 Committee allowances	1,600,000	83,000	-	1,683,000	1,681,500	1,500
1.3 Use of goods and services	2,625,333	100,745	-	2,726,078	2,681,008	45,070
2.0 Monitoring and evaluation						
2.1 Capacity building	900,000	1,111,550	-	2,011,550	1,691,400	320,150
2.2 Committee allowances	2,600,000	708,531	-	3,308,531	3,283,700	24,831
2.3 Use of goods and services	612,666	112,000	-	724,666	724,666	-
3.0 Emergency						
3.1 Primary Schools	5,700,000	-	-	5,700,000	5,700,000	-
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	1,300,000	-	-	1,300,000	1,300,000	-
3.5 Unutilised	192,207	2,414,839	267,014	2,874,060	-	2,874,060
4.0 Bursary and Social Security						

Wundanyi Constituency

**National Government Constituencies Development Fund (NG-CDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Secondary schools	33,000,000	955,325	10,459,444	44,414,769	44,414,769	-
4.2 Tertiary Institutions	6,000,000	1,004,346	4,537,658	11,542,004	11,423,200	118,804
4.3 Social Security	-	84,000	1,500,000.00	1,584,000	570,000	1,014,000
4.4 special needs	-	-	-	-	-	-
5.0 Sports						
5.1 Sports	2,741,777.59	-	2,474,763	5,216,541	2,794,000	2,422,541
6.0 Environment						
6.1 Daku Primary School	200,000	-	-	200,000	200,000	-
6.2 Mghambonyi primary school	200,000	-	-	200,000	200,000	-
6.3 Mlamba Primary School	200,000	-	-	200,000	200,000	-
6.4 Mlechi primary school	200,000	-	-	200,000	200,000	-
6.5 Ngonda primary school	200,000	-	-	200,000	200,000	-
6.6 Ngongondinyi primary school	200,000	-	-	200,000	200,000	-
6.7 Nyache primary school	200,000	-	-	200,000	200,000	-
6.8 Siriényi primary school	200,000	-	-	200,000	200,000	-
6.9 St.Peters Ikuminyi Primary School	200,000	-	-	200,000	200,000	-
6.10 Sungululu primary school	200,000	-	-	200,000	200,000	-
6.11 Mwangea Primary School	-	-	100,000	100,000	-	100,000
6.12 St. James Primary School	-	-	100,000	100,000	-	100,000

**Wundanyi Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.13 Ngulu Kiweto Primary School	-	-	100,000	100,000	-	100,000
6.14 Mwakishimba Primary School	-	-	100,000	100,000	-	100,000
6.15 Sungululu Primary School	-	-	100,000	100,000	-	100,000
6.16 Sirienyi Primary School	-	-	100,000	100,000	-	100,000
6.17 Mlechi Primary School	-	-	100,000	100,000	-	100,000
6.18 Choke Primary School	-	-	100,000	100,000	-	100,000
6.19 Mililo Primary School	-	-	100,000	100,000	-	100,000
6.20 Marungu Primary School	-	-	100,000	100,000	-	100,000
6.21 St peters Ikuminyi Primary School	-	-	100,000	100,000	-	100,000
6.22 NGCDF office	-	-	100,000	100,000	-	100,000
7.0 Primary Schools Projects (List all the Projects)						
7.1 Kitumbi primary school	2,000,000	-	-	2,000,000	2,000,000	2,000,000
7.2 Maynard primary school	1,000,000	-	-	1,000,000	1,000,000	-
7.3 Mbauro primary school	3,000,000	-	-	3,000,000	3,000,000	3,000,000
7.4 St james primary school	2,000,000	-	-	2,000,000	2,000,000	2,000,000
7.5 Kishushe primary school	900,000	-	-	900,000	900,000	-
7.6 Maghimbinyi primary school	2,000,000	-	-	2,000,000	2,000,000	-
7.7 Mdundonyi primary school	600,000	-	-	600,000	600,000	-
7.8 Sargenyi primary school	900,000	-	-	900,000	900,000	-
	3,000,000	-	-	3,000,000	3,000,000	-

Wundanyi Constituency

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.9 Mlawa primary school	1,500,000	-	-	1,500,000	1,500,000	-
7.10 Ndumbinyi primary school	600,000	-	-	600,000	600,000	-
7.11 Nyambu primary school	2,000,000	-	-	2,000,000	2,000,000	-
7.12 Werugha primary school	1,400,000	-	-	1,400,000	1,400,000	-
7.13 Wuringu primary school	800,000	-	-	800,000	800,000	-
7.14 Ngulu miweto primary school	900,000	-	-	900,000	900,000	-
7.15 Ngonda Primary School	5,000,000	-	-	5,000,000	5,000,000	-
7.16 Siriényi primary school	-	-	1,300,000	1,300,000	1,300,000	-
7.17 Kitumbi primary school	-	-	2,500,000	2,500,000	2,500,000	-
7.18 Maynard primary school	-	-	1,300,000	1,300,000	1,300,000	-
7.19 Chome Primary School	-	-	2,000,000	2,000,000	2,000,000	-
7.20 Sangenyi Primary School	-	-	500,000	500,000	500,000	-
7.21 St peters ikuminyi primary school	-	542,206	-	542,206	542,206	-
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Snr. Chief Mwangeka Secondary School	2,800,000	-	-	2,800,000	2,800,000	-
8.2 Mdundonyi Secondary School	1,400,000	-	-	1,400,000	1,400,000	-
8.3 Kitumbi high school	4,500,000	-	-	4,500,000	4,500,000	-
8.4 Kiwinda secondaryschool	2,500,000	-	-	2,500,000	2,500,000	-
8.5 Canon kituri secondary school	3,000,000	-	-	3,000,000	3,000,000	-
8.6 Mghalu high school	500,000	-	-	500,000	500,000	-

**Wundanyi Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.7 Sacred heart mwakiwiwi secondary school	1,500,000	-	-	1,500,000	1,500,000	-
8.8 Shimbo secondary school	6,000,000	-	-	6,000,000	6,000,000	-
8.9 St agatha ngoloki secondary school	2,500,000	-	-	2,500,000	2,500,000	-
8.10 Funju secondary school	-	-	1,250,000	1,250,000	1,250,000	-
9.0 Tertiary institutions Projects (List all the Projects)						
9.1						
10.0 Security Projects						
10.1 Wundanyi Police Station	20,000,000	-	-	20,000,000	20,000,000	-
10.2 Wanganga police post	1,516,895	-	-	1,516,895	1,516,895	-
10.3 Mwanda Location Chief Office	-	-	2,500,000	2,500,000	2,500,000	-
10.4 Masumbenyei Chiefs Office	-	-	1,500,000	1,500,000	1,500,000	-
10.5 Warombo Chiefs Office	-	-	2,500,000	2,500,000	2,500,000	-
10.6 Wumingu Assistant county commissioner office	-	-	5,000,000	5,000,000	5,000,000	-
10.7 Rural Electrification Authority	-	5,000,000	-	5,000,000	5,000,000	-
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	-	7,527	-	7,527	7,527	7,527

Wundanyi Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.3 Purchase of furniture and equipment	-	160,200	-	160,200	-	160,200
11.4 Purchase of computers	-	11,868	-	11,868	-	11,868
11.5 Purchase of land	-	-	-	-	-	-
12.0 Others						
12.1 Strategic Plan		159,238		159,238	-	159,238
12.2 Innovation Hub		-	-	-	-	-
12.2		-	-	-	-	-
Funds pending approval**		335,000	4,263,784	4,598,784		4,598,784
Total	137,088,879	14,193,572	45,052,663	196,335,114	166,884,118	29,450,996

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 10th June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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XII. Notes to the Financial Statements

1. Transfers from NG-CDF Board

AIE NO.B104759		20,000,000
AIE NO.A823748		19,667,724
AIE NO.B104967		10,500,000
AIE NO.B124697		9,000,000
AIE NO.B119686		10,000,000
AIE NO.B119515		15,436,216
AIE NO.B119725		13,000,000
AIE NO.B128319		6,900,000
AIE NO.B132079		7,000,000
AIE NO.B132372		6,000,000
AIE NO.B126041		13,000,000
AIE NO.B105128		10,000,000
AIE NO.B126333		6,000,000
AIE NO.B140772		15,000,000
AIE NO. 105330	33,000,000	
AIE NO. B105586	44,000,000	
AIE NO. B105963	22,000,000	
AIE NO. B128740	6,000,000	
AIE NO. B154352	12,000,000	
AIE NO. B154246	12,000,000	
AIE NO. B154464	18,000,000	
AIE NO. B155517	23,088,879	
AIE NO. A888993	100,000	
TOTAL	170,188,879	161,503,940

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2. Proceeds from Sale of Assets

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

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	110,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	110,000

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

NG-CDFC Basic staff salaries	2,875,976.00	2,297,498
Personal allowances paid as part of salary	-	-
House Allowance	-	388,800
Transport Allowance	-	324,000
Leave allowance	-	-
Gratuity to contractual employees	972,853.00	1,012,926
Employer Contributions Compulsory national social security schemes	78,840.00	90,720
Total	3,927,669.00	4,113,944

5. Use of Goods and Services

Committee Expenses	-	-
Utilities, supplies and services	78,249.	57,954
Communication, supplies and services	169,100	195,028
Domestic travel and subsistence	1,019,700	643,900
Printing, advertising and information supplies & services	-	782,764
Rentals of produced assets	-	-
Training expenses	1,691,400	537,250
Hospitality supplies and services	128,590	393,390
Other committee expenses	251,600	-
Committee allowance	4,965,200	5,604,000
Insurance costs	-	253,785
Specialized materials and services	-	-
Office and general supplies and services	563,815	447,000

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Fuel, oil & lubricants	600,000	-
Other operating expenses	360,900	415,499
Bank service commission and charges	35,162	
Routine maintenance – vehicles and other transport equipment	128,698	15,800
Routine maintenance – other assets	69,860	449,283
Total	10,062,274	9,795,653

Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	28,742,206	39,750,000
Transfers To Secondary Schools (See Attached List)	25,950,000	24,050,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	54,692,206	63,800,000

7. Other Grants and Other transfers

Description	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	44,414,769	29,663,446
Bursary – tertiary institutions (see attached list)	11,423,200	11,116,250
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	570,000	516,000
Security projects (see attached list)	30,000,000	21,400,000
Sports projects (see attached list)	2,794,000	2,553,928
Environment projects (see attached list)	2,000,000	3,887,327
Emergency projects (see attached list)	7,000,000	4,650,000
Total	98,201,969	73,786,951

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8. Acquisition of Assets

Purchase of Buildings	-	-
Construction of Buildings	-	822,591.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	6,736,216.00
Purchase of Household Furniture and Institutional Equipment	-	299,800
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	292,600
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	8,151,207

Notes To the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>KCB Bank, Wundanyi Branch, Wundanyi NG-CDF/A/C no.1103860992</i>	17,498,333	14,193,572
Total	17,498,333	14,193,572
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

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

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

Notes to the Financial Statement Continued

12A. Retention

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

[Provide short appropriate explanations as necessary.]

12B. Gratuity

Gratuity as at 1 st July (A)	963,451.48	963,451.48
Gratuity held during the year (B)	726,820.42	-
Gratuity paid during the Year (C)	963,451.48	-
Closing Gratuity as at 30 th June D= A+B-C	726,820.42	963,451.48

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

Bank accounts	14,193,572	12,227,387
Cash in hand	-	-
Imprest	-	-
Total	14,193,572	12,227,387

[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

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

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

15. Changes in Accounts Receivable – Outstanding Imprests

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

Changes in Accounts Payable – Deposits and Retentions

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

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

NG-CDFC Staff Gratuity	726,820.42	963,451.48
Others (<i>specify</i>)	-	-
Total	726,820.42	963,451.48

17.3: Unutilized Fund (See Annex 3)

Compensation of employees	1,475,528	1,403,197
Use of goods and services	391,551	1,915,826
Amounts due to other Government entities (see attached list)	7,000,000	11,250,000
Amounts due to other grants and other transfers (see attached list)	15,646,300	43,903,379
Acquisition of assets	179,595	179,595
Others (<i>specify</i>)	159,238	159,238
Funds pending approval	4,598,784	335,000
Total	29,450,996	59,146,235

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	47,510,480	82,357,969
Total	47,510,480	82,357,969

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Annexes

Annex 1 - Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1. Beattie Nyatta	Account Assistant	1 ST JANUARY 2022	63,500.40	
2. Reuben Shuma	Communication Officer	1 ST SEPTEMBER 2021	90,489.00	
3. Christine Mwakaba	Records Officer	1 ST JULY 2019	286,722.72	
4. Alice Nyambu	Receptionist	1 ST SEPTEMBER 2021	64,480.00	
5. John Mghanga	Clerk Of Works	1 ST APRIL 2021	161,178.30	
6. Susan Mbwagwa	Support Staff	1 ST JULY 2021	60,450.00	
Sub-Total			726,820.42	
Grand Total			726,820.42	

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Annex 3 – Unutilized Fund

Compensation of employees		1,475,528	1,403,197		
Use of goods & services		391,551	1,915,826		
Amounts due to other Government entities					
Transfers to Primary Schools		7,000,000	11,250,000		
Sub-Total		7,000,000	11,250,000		
Amounts due to other grants and other transfers					
Bursary - Secondary (see attached list)		-	3,120,533		
Bursary -Tertiary (see attached list)		118,804	10,001,448		
Social Security programmes (NHIF)		1,014,000	1,584,000		
Security Projects (see attached list)		8,016,895	22,063,785		
Sports Projects (see attached list)		2,422,541	2,474,763		
Environment Projects (see attached list)		1,200,000	1,701,805		
Emergency Projects (see attached list)		2,874,060	2,957,045		
Sub-Total		15,646,300	43,903,379		

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Acquisition of assets		179,595	179,595	
Others (<i>specify</i>)				
Strategic Plan		159,238	159,238	
A.I.A			335,000	
Sub-Total				
Funds pending approval		4,598,784	-	
Grand Total		29,450,996	59,146,235	

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Annex 4 – Summary of Fixed Asset Register

Land	34,700,000	-	-	34,700,000
Buildings and structures	1,103,160	-	-	1,103,160
Transport equipment	11,637,716	-	-	11,637,716
Office equipment, furniture and fittings	2,014,402	-	-	2,014,402
ICT Equipment, Software and Other ICT Assets	472,098	-	-	472,098
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	49,927,376	-	-	49,927,376

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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Shigharo Primary School	KCB	1270589059		87,198
Fighinyi Primary School	KCB	1135170495		35,701
Mchungunyi Primary School	KCB	1236209869		806,755
Mwaroko Primary School	KCB	1273028155		1,539,159
Lushangonyi Primary School	KCB	1286110831		2,500,000
Wumingu Primary School	KCB	1286111285		2,000,000
Werugha Primary School	KCB	1285625595		2,000,000
Kidule Primary School	KCB	1273983165		1,491,320
Mlawa Primary School	KCB	1286111226		3,500,000
Nyambu Primary School	KCB	1286111099		3,500,000
Kishushe Primary School	KCB	1285187008		3,500,000
Shagha Primary School	KCB	1270764675		741,388
Mdundonyi Primary	KCB	1286255619		2,000,000
Mwanda Primary School	KCB	1286417163		2,000,000
Maghimbinyi Primary School	KCB	1286246881		2,500,000
Choke Primary School	KCB	1285172736		2,000,000
Ndumbinyi Primary School	KCB	1103836420		2,569,268.30
St. James Primary School	KCB	1286111382		3,500,000

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Ngulu Kiweto Primary School	KCB	1286281199		3,500,000
St.Johns Secondary School	KCB	1103844474		473,741
Sacred Heart Mwakiwiwi Secondary School	KCB	1175837482		22,973.20
St. Agatha Ngoloki Secondary School	KCB	1286111617		4,000,000
Shimbo Secondary School	KCB	1270278746		11,629,912
Dr. Aggrey High School	KCB	1269972162		730,681
Funju Secondary School	KCB	1285979532		3,750,000
Chome Primary School	KCB	1112075461		744.00
Mchungunyi Primary School	KCB	1236209869		806,755
Lushangonyi Ap Camp	KCB	1233957422		551,503
Kitumbi High School	KCB	1286255511		511,357
Ngolia Primary School	KCB	1135232261		5,523.10
Mkanyatta Primary School	KCB	1236924940		316,786.75
Mghambonyi High School	KCB	1270278851		278,687
Dalmas Moka Secondary School	KCB	1110128932		17,845.95
Mlilo Primary School	KCB	1110633378		226,840
Marungu Primary	KCB	1272234622		122,638
Mwangea Primary School	KCB	123174224		3,046.15
Mbauro Primary School	KCB	111939519		14,518.95

Wundanyi Constituency

**National Government Constituencies Development Fund (NG-CDF)
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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	KCB	1273765389		43,764
Wundanyi Police Station	KCB	1285435036		19,079,864
Wundanyi Ass Commissioner Administration Complex	KCB	1285625595	148,064	
Werugha primary school	KCB	1286255619	599,563	
Mdudonyi primary school	KCB	1286111226	185,033	
Mlawa primary school	KCB	1286111099	14,727	
Nyambu primary school	KCB	1286111285	524,515	
Wumingu primary school	KCB	1285187008	278,941	
Kishushe primary school	KCB	1103836420	255703	
Ndumbinyi primary school	KCB	1286246881	597,917	
Maghimbinyi primary school	KCB	1286111382	14,737	
St James primary school	KCB	1286281199	628,471	
Ngulu Kitwe primary school	KCB	1286247209	3,500,000	
Kitumbi primary school	KCB	1285820053	210,490	
Sirienyi primary school	KCB	1285172698	1,298,494	
Maynard primary school	KCB	1286246989	19,068	
Chome Primary School	KCB	1294667165	2,926,430	
Ngonda Primary School	KCB	1294666835	823,996	
Sangenyi Primary School	KCB	1286111021	1,440	
Sangenyi Primary School	KCB			

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
St peters Ikuminyi primary school	KCB	1272234576	20,954	
shimbo secondary school	KCB	1270278746	2,060,202	
St Agatha Ngoloki secondary school	KCB	1286111617	3,351,572	
Kiwinda secondary school	KCB	1270818694	252,552	
Sacred heart mwakiwiwi secondary school	KCB	1270589369	18,660	
Canon kituri secondary school	KCB	1292762446	342,342	
Funju secondary school	KCB	1285979532	2,983,493	
Kitumbi Secondary School	KCB	1294819992	3,526,961	
Mdundonyi Secondary School	KCB	1294847554	751,161	
Snr chief mwangeka girls secondary school	KCB	1294697331	2,799,975	
Mghalu high school	KCB	1272657930	11,072	
Mwanda location chief office	KCB	1285791495	97,931	
Warombo chief office	KCB	1285791423	26,955	
Wundanyi Police Station	KCB	1294241206	15,124,632	
Paranga Primary School	KCB	1294583212	898,995	
Mwanayalo Primary School	KCB	1110853289	48,616	
Ngilinyi Primary School	KCB	1294667076	899,975	
Mwarombo Primary School	KCB	1294667327	99,800	
Mwaroko Primary School	KCB	1294582879	73,150	

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Sungululu Primary School	KCB	1294672711	274,726	
Deputy County Commissioners Office	KCB	1294672724	12,000	
Paranga chief office	KCB	1297304691	400,000	
Iyale primary school	KCB	1109750048	800,000	
Daku Primary School	KCB	1132504635	159,924	
Mlamba Primary School	KCB	1270532367	96,724	
St.Peters Ikuminyi Primary School	KCB	1272234576	20,954	
mlechi primary school	KCB	1103833375	201,436	
Sirienyi primary school	KCB	1285820053	210,490	
mghambonyi primary school	KCB	1110953143	201,500	
Ngongondinyi primary school	KCB	1110953178	200,000	
Nyache primary school	KCB	1111520453	1,355	
TOTAL			47,510,480	82,357,969

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
MSA/NGCDF /WUNDANYI /2020/2021/5	1. Budgetary Control and Performance	It is true that as at 30 th June 2021 there was underfunding of Kshs44, 952,663 due to delay of disbursement of funds from the NG-CDF Board. However, the funds were disbursed in the current financial year 2021/2022 and all the PMCs have implemented the projects and are complete and in use.	Resolved	
	2. Projects Implementation Status	It is true as per the auditor's observation that some projects were not complete during the audit. The projects were 95% complete but as at 30 th June 2022 all the projects were complete and in use.	Resolved	
	3. Projects Inspection	It is true that as at the time of the audit 3 projects with a contract price of kshs. 8,000,000 were ongoing. However,	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		the projects have been completed and are in use.		
	Unutilized Projects Management Committee (PMC) Balances not Returned to the Constituency Account	It is true that as at 30 th June 2021 there was ksh187,654.15 as indicated in the table below relating to PMC balances which were unutilized and had not been returned to the Constituency Account. The money will be transferred to the main account and request for reallocation sent to the Board in the next financial year to fund other projects that will be prioritized by the community.	Resolved	

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