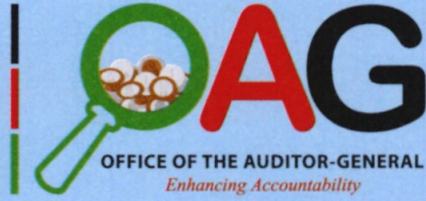


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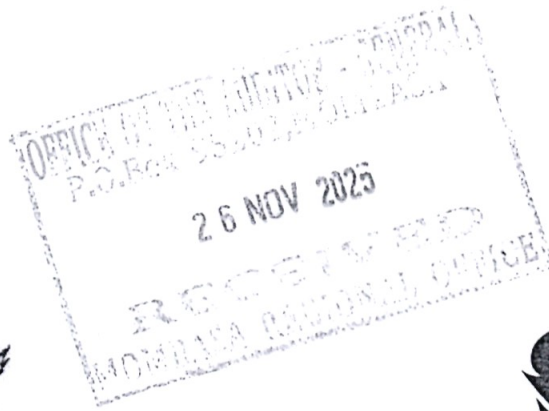
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THE AUDITOR-GENERAL

 THE NATIONAL ASSEMBLY PAPERS LAID	
ON DATE:	18 FEB 2026
	DAY: WED
TABLED BY:	MAJORITY PARTY LEADER HON. SILVANO ORO
CLERK-AT-TABLE:	ORIERO

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – WUNDANYI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2025



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

WUNDANYI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

Transitional IPSAS Financial Statements /Prepared in accordance with the Accrual Basis of Accounting Method Under International Public Sector Accounting Standards (IPSAS)

Table of Contents	Page
1. Acronyms and Definition of Key Terms	ii
2. Key Constituency Information and Management.....	iii
3. NGCDF Committee	viii
4. NG-CDFC Chairman’s Report	xi
5. Statement Of Performance Against Predetermined Objectives for FY2024/25	xv
6. Governance Statement	xvii
7. Management Discussion and Analysis	xxiv
8. Environmental and Sustainability Reporting	xxxii
9. Statement Of Management Responsibilities.....	xxxviii
10. Report Of the Independent Auditor on the NGCDF- Wundanyi Constituency.....	xl
11. Statement of Financial Performance for the Year Ended 30th June 2025	1
12. Statement Of Financial Position As At 30th June, 2025	2
13. Statement of Changes in Net Assets for the year ended 30 June 2025.....	4
14. Statement Of Cash Flows for The Year Ended 30th June 2025.....	5
15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025	7
16. Budget Execution by Sectors And Projects For The Year Ended 30 th June 2025	10
17. Notes to the Financial Statements	18
18. Annexes	57

1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
AC	Audit Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMCs	Project Management Committees
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the entity.

Comparative Year- Means the prior period.

2. 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 (amended 2023). 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

1. Transparency and Accountability
2. Professionalism and Integrity
3. Commitment and Teamwork
4. Neutrality and Objectivity
5. Timeliness and Excellence
6. Advocacy for Citizen Participation

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Wundanyi Constituency's 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)

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Stephen Kahindi Charo
2.	National Sub-County Accountant	Jasper Gitonga Ngai
3.	Chairman NGCDFC	Kennedy Mwanyange Mwashako
4.	Member NGCDFC	Evelyn Sambo Ngandu
5.	Member NG CDFC	Patrick Soghona Zighani

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Wundanyi Constituency. The reports and recommendations of the Audit Committee, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(d) NGCDF WUNDANYI Constituency Headquarters

WUNDANYI NG-CDF COMPLEX
HOUSING HUDUMA CENTRE
WUNDANYI TOWN KENYA.

(e) NGCDF WUNDANYI Constituency Contacts

P.O. Box 1122-80304 Wundanyi
Telephone: (254)795736169
E-mail: cdfwundanyi@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF WUNDANYI Constituency Bankers

1. Bank A. (Operations Account). Kenya Commercial Bank
A/C no. 1103860992
Branch Wundanyi
P.O. Box 1067
Wundanyi
2. Bank B. (Deposit account). Kenya Commercial Bank
A/C No. 1330520513
Branch Wundanyi
P.O. Box 1067
Wundanyi
3. Bank C. (PMC Accounts) Kenya Commercial Bank Ltd-
(Various)
Branch Wundanyi
P.O. Box 1067 Wundanyi,

Equity Bank Ltd-Variou
(Various)
Voi Branch.
P.O.Box 75104-00200
Nairobi.

(g) Independent Auditor

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084




National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

GPO 00100
Nairobi, Kenya




(h) Principal Legal Adviser

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




3. NGCDF Committee

Name	Details
 <p data-bbox="178 813 475 909">Kennedy Mwanyange Committee Chairman</p>	<p data-bbox="647 577 1495 757">Kennedy Mwanyange born in 1969 Mwashako brings over 30 years in strategic and project management input from both private Government and private sector. He Holds a Bachelor's of Science in Agriculture. Work experience Agriculture extension officer for 20 years.</p>
 <p data-bbox="178 1182 475 1256">Clemence Mambori Toto Committee Member</p>	<p data-bbox="647 925 1495 1104">Clemence Mambori Toto born in 1979 is PWD with advocacy experience in advocating for PWD rights and children's rights. Holds a Primary School Certificate, Advocacy PWDs rights also serving for her second term in NG CDF office. As a board Member representing Persons Living with Disabilities.</p>
 <p data-bbox="178 1574 475 1648">Janellizah Chungu Ngereri Committee Member</p>	<p data-bbox="647 1294 1495 1473">Janellizer Chungu Ngereri born in 1973 is the voice for the women advocating for affirmative action and women empowerment. Holds a Primary School Certificate and she is also a social worker and serving her second term in NG CDF Wundanyi.</p>

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

 <p>Josephine Chao Righa Committee Member</p>	<p>Josephine Chao Righa born in 1989 a youth activist bridging the gap between the young and the adults. She is a member of Boresha Maisha an initiative empowering the youth, exploiting emerging opportunities for over 5 years. Holds a Secondary School certificate, social worker.</p>
 <p>Patrick Soghona Zighani Committee Member</p>	<p>Patrick Soghona Zighani born in 1976 is a former Chairman of the Committee; an all-rounder opinion leader, an entertainer a crowd- puller Master of Ceremony with a stage name MC Cheka –Cheka, distinguished farmer and a green energy campaigner, advocating for clean energy. He is an artist in performing arts a musician and choirmaster and a drama actor representing the business community in Wundanyi. Holds a Certificate in Renewable Energy Solutions and a KCSE Certificate with over 12 years’ experience in Biogas Technology and farming also serving for a second term in NG CDF office</p>
 <p>Charles Kilelu Mwawasi Committee Member</p>	<p>Charles Kilelu Mwawasi born in 1989 a pastor representing the religious community in Wundanyi and bringing the voice of reason in mediation and conflict resolution mechanism. Holds a Primary School Certificate and also serving the NG CDF Wundanyi for the second term.</p>

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

 <p>Evelyn Sambo Mwakandu Committee Member</p>	<p>Evelyn Sambo Mwakandu born in 1973 from the larger and dry parts of Kishushe bringing a voice for the marginalized and vulnerable women who feel discriminated and empowering them, that they can also feel part of the team and governing bodies. Holds a Primary School Certificate and serving also for the second term.</p>
 <p>Liverson Kilelu Mwachala- Co-opted member.</p>	<p>Liverson Kilelu Mwachala born in 1993 Is a member of Boresha Maisha & and Wundanyi Sports CBOs. Holds a Secondary School Certificate and a youth leader.</p>
	<p>Stephen Kahindi Charo was born in 1968 and is the Fund Account Manager for Wundanyi since 1st July 2023 and brings in a wealth of experience spanning over 30 years in management accounts and corporate governance, turn around operations. He holds a Bachelor of Commerce and an advanced diploma in Accountancy</p>

4. NG-CDFC Chairman's Report



Wundanyi NG-CDF Committee whose composition reflects the unique nature of the Constituency with the cold highlands at Wundanyi town and the vast dry lands of Kshushe, Paranga and lower Mwanda as well meets other parameter such as ward representation where each ward is represented by two people as well gender representation. Each category reflects this unique composition.

The Committee consists of a Chairperson, Secretary and 8 other members representing different interest including the Deputy County Commissioner representing the National Government and the Fund Account Manager representing NG-CDF Board and the accounting officer for the Fund. The Committee works with other technical officers primarily the National Sub County Accountant who is a signatory to the bank account as well as the custodian of books of accounts and financial advisor as guided by Public Finance Management Act 2012. The County Public Office supervises project implementation being the project manager from Preparation of Bills of Quantities to Certification of work done for payment as per specifications. The Procurement of goods and services is guided and undertaken through the office of the Government Supply Chain Management Officer.

All our projects are implemented in consultation with the end-user stakeholders through the designated accounting officer of the project and the Project Management Committee as a whole.

The fund is audited by the Office of the Auditor General annually and the National Sub-County Internal Auditors as well as the risk department of the NG CDF Board.

The NG-CDF Committee is the policy organ of the Fund and guides implementation of the Fund by the various Project Management Committees through Public Participation from project proposal to implementation. The Committee meets at least once as the main committee and 12 others a mother through the sub committees or monitoring activities month which translates into 24 times a year to review disburse funds, monitor project implementation, programmes such as bursary, handing over of projects and environmental activities. When there is need, Committee meets through the various sub-committees may meet more frequently. The Committee members provide policy guidance, strategic direction and general oversight on the operations of the Fund and project implementation

The constituency has no railway line and no airstrip. The Wundanyi-Mwatate road is the only tarmac road and the main link to rest of the Country. This road is narrow, foggy, winds and turns with many corners uphill and is very dangerous for unfamiliar road users with Josa being a black spot that is infamous for road accidents that has claimed many lives. Only 2km of tarmac road lies in Wundanyi Constituency

The Constituency covers approximately 3,376 Km². with 80% lying in Tsavo West National Park leaving approximately 701.30Km² for the constituency.

2. Achievements of the Entity

- Education Support: Over 2,000 students benefitted from bursaries at secondary, tertiary, and university levels.
- Infrastructure Development: Construction and furnishing of two modern design schools with a total of 16 classrooms, construction, renovation and furnishing of 8 other classrooms, 1 laboratory, 1 dormitory and purchase of 2 school buses
- Security Enhancement: Completion of 1 chief Administration office and completion of a modern divisional administration complex.
- Youth Empowerment: Initiated 3 youth skills empowerment programmes in ICT, driving, leatherwork and career mentorship
- Transparency & Public Engagement: Hosted 4 public participation forums to promote accountability and community involvement.

3. Emerging Issues

- Climate Change Impacts: Prolonged droughts and floods affected school infrastructure and water access.
- Rising Education Needs: Increased demand for bursaries due to economic hardships.
- Political Interference: In some cases, local politics delayed project implementation or created community divisions.
- Land Ownership Disputes: Some proposed projects stalled due to unresolved land issues.

4. Implementation Challenges

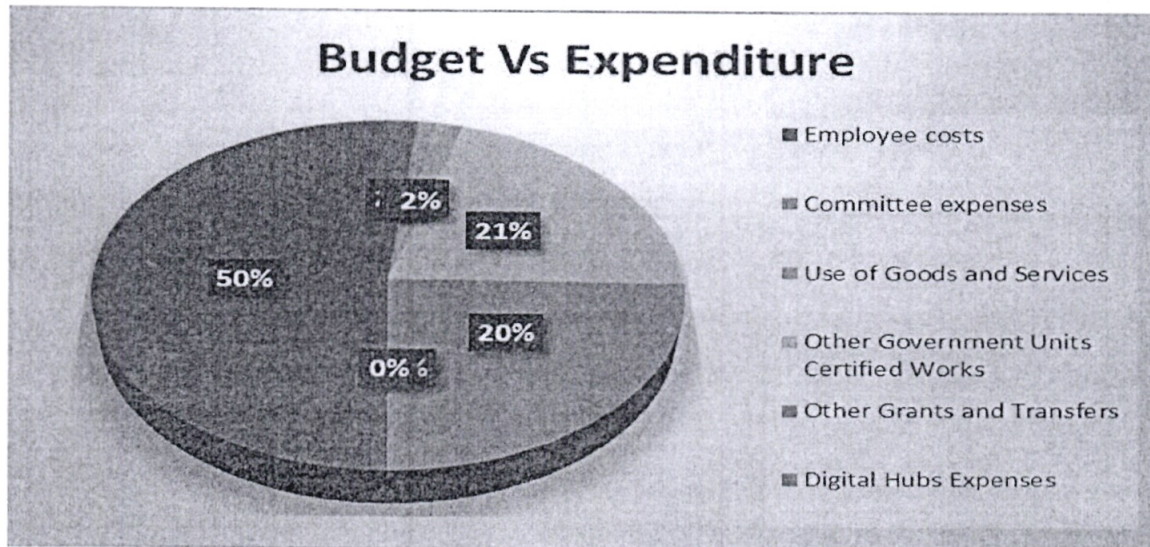
- Delayed Disbursements: Late fund releases by the National Treasury led to project delays and completion
- Limited Technical Expertise: Some projects implementation delayed to a shortage of qualified local contractors.
- Inflation & Cost Escalation: Rising prices of construction materials strained the original budgets.
- Monitoring Constraints: The terrain and poor road networks requires all-terrain vehicle and when it rains both project implementation and monitoring have to be rescheduled

5. Recommended Way Forward

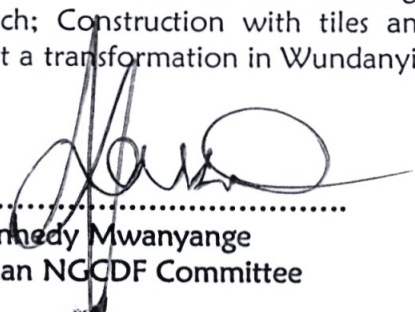
- Strengthen Community Engagement: Enhance awareness campaigns and involve community-based organizations in project planning and monitoring.
- Capacity Building: Offer training for local contractors and NGCDF staff to ensure quality implementation.
- Seek Partnerships: Collaborate with NGOs and private sector players for co-financing and technical support.

- Digitize Processes: Adopt e-monitoring tools for real-time project tracking and reporting.
- Policy Advocacy: Engage with the national government for timely disbursement of funds and policy support on emerging local issues.

Fig.1 pie charts



Wundanyi NGCDFC have disbursed all the funds to the Project Management Committees who were the implementing agents of the fund. The fund has enhanced service delivery and improved the status of our learning institutions. With a 3-way project implementation approach; Construction with tiles and ceiling, furnishing and water harvesting units has brought a transformation in Wundanyi


.....
Mr. Kennedy Mwanyange
Chairman NGCDF Committee

5. Statement Of Performance Against Predetermined Objectives for FY2024/25

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 the **NGCDF Wundanyi Constituency 2024-2025** plan are to:

1. To improve education through bursaries and provision of quality infrastructure and facilitate the schools in Wundanyi Constituency.
2. To promote sustainable environmental management in Wundanyi Constituency.
3. To enhance security in Wundanyi Constituency.
4. To enhance the Wundanyi NGCDF efficiency and effectiveness.

Progress on the attainment of Strategic development objectives

To implement and cascade 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:

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	We constructed and completed 20 classrooms and renovated 6 classrooms We have 600 students on full scholarship	We constructed and handed over 8 modern classrooms at Mbauro Primary School and transformed the school with a completely artistic storey building. We also transformed Mghambonyi Primary School with a modern design 8 classrooms Both of these were official opened by the Cabinet Secretary

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

				for Education with pomp and colour. The enrolment has increased in both schools by: 20% Boosted both teachers and students' morale
Bursaries	To retain students in School and cushion them with bursary	Boost students' performance	We have sponsored 300 students on full sponsorship at Secondary school and 200 at tertiary institutions and partial over 7000 students	Commissioning of 300 students on Education Day and 200 hundred university direct students and partial scholarship at Kshs. 8000 for all students in Wundanyi Constituency
Security	To enhance security and National Government Coordination programmes	Enhance security	We have completed one Police Station, an ACC administration office and Chief's Office	We completed Wundanyi ACC offices, Wanganga Chief's office and paid retention for Wundanyi Police Station
Climate change mitigation activities	To increase forest cover through tree growing and nurturing trees	Increased forest cover, improved & water conservation	We planted 2000 trees and Installed 8 - 10,000 litres water tanks	All our new projects have a water harvesting unit with water tanks

6. Governance Statement

a. 5. NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. there is established a National Government Constituency Development Fund Committee for every constituency. Constituency Committee Shall comprise of;
 - a) the national government official responsible for co-ordination of national government functions.
 - b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) one member co-opted by the Board in accordance with regulations made by the Board
2. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board.

The current NGCDFC members were first gazetted in 6th December 2022 for their first term and were gazzeted on 25th May, 2025 for their second term.

The persons appointed are drawn from different groupings as follows:

- Male Adults Representatives -Kennedy Mwashako and Patrick Zighani

- Male Youth –Clemence Toto
- Female Adult Representatives-Evelyn Sambo and Janellizer Ngereri
- Female Youth-Josephine Chao
- PWD Representative -Clemence Toto
- Co-opted Member-Liverson Kileleu

b. NG-CDFC Tenure

Key details regarding their tenure include:

1. Initial Tenure: Committee members serve for an initial period of two years.
2. Reappointment: After their first term, committee members may be reappointed for one additional term of two years, making the maximum period of service four years.
3. Vacancies and Replacement: If a vacancy occurs within the committee due to resignation, death, or dismissal, a new member may be appointed to complete the remainder of the term.
4. Removal of Members: Members of the NG-CDFC can be removed from office if they are found guilty of misconduct, fail to perform their duties, or engage in corrupt practices. The appointing authority has the power to remove and replace committee members based on such grounds.

The NG-CDFC's composition and tenure are designed to ensure continuity and allow for effective project implementation within a constituency. However, limiting the tenure also helps mitigate the risk.

c. The Role of the Constituency Committee

1. Project Identification:

The committee identifies and prioritizes development projects based on the needs of the community. This often involves consultations with community members and stakeholders through Public Participation to ensure that projects address local needs; mostly in education and security, others are ICT and climate change falling under the National Government.

2. Project Prioritization:

Once projects are identified, the committee is responsible for prioritizing and aligning the projects as per strategic plan and National Government Agenda. These projects form project Proposal that is sent to the NG-CDF Board for validation and approval, supported by Minutes, Strategic Plan, Public Participation Report and other supporting documents such as Bills of Quantity and quotations or valuation reports and official search in case of land purchase.

3. Budgeting and Allocation of Fund:

The committee oversees the preparation of budgets and ensures that funds are allocated to the approved projects. They must ensure that allocations meet legal and regulatory requirements, and that funds are distributed equitably across different sectors within the constituency.

4. Monitoring and Evaluation:

The committee is responsible for monitoring the implementation of projects to ensure that they are progressing according to plan and within budget. They also evaluate the outcomes and impact of completed projects, ensuring that they meet the intended goals and serve the community's interests.

5. Financial Oversight:

The committee ensures that funds are used transparently and accountably. This involves scrutinizing financial reports, auditing expenditures, and ensuring that funds are not misused or embezzled.

6. Contracting and Procurement:

The Constituency Committee oversees the procurement process, ensuring that contractors and suppliers are hired in a transparent and competitive manner. They also ensure that the contractors deliver quality work within the set timelines.

d. Removal of a member

- e. The members of a Constituency Committee may remove a member in accordance with section 43(13) and (14) of the Act upon receipt of a complaint against a member.
- f. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office.
- g. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of.
- h. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting.
- i. If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice.
- j. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5).
- k. The member against whom the complaint is raised may be required to respond to the complaint in writing.
- l. The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member.
- m. The member against whom a complaint is made may call witnesses.

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

n. NG-CDFC Induction and training

The first Induction was held at Sai Rock hotel, Mombasa on 5th March 2023 at Sai Rock Hotel Mombasa and the second one was held between 23rd – 28th of June, 2025

o. Number of meetings;

NG-CDF Act Section stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Wundanyi Constituency, the NG-CDF Committee conducted twenty-four meetings and, zero sub-committee meetings.

	27/7/24	18/8/24	27/9/24	28/10/24	17/11/24	21/12/24	1/2/25	8/2/25
Name of Committee Member	Meetings Held	Meetings Held	Meetings Held	Meetings Held	Meetings Held	Meetings Held	Meetings Held	Meetings Held
Kennedy Mwanyange	√	√	√	√	√	√	√	√
Evelyne Sambo	√	√	√	√	√	√	√	√
Liverson Kileleu	√	√	√	√	√	√	√	√
Clemence Toto	√	√	√	√	√	√	√	√
Janellizer Ngereri	√	√	√	√	√	√	√	√
Charles Kilelu	√	√	√	√	√	√	√	√
Patrick Zighani	√	√	√	√	√	√	√	√
Josephine Chao	√	√	√	√	√	√	√	√

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

	1/3/25	25/4/25	28/5/25	28/6/25
Name of Committee Member	Meetings Held	Meetings Held	Meetings Held	Meetings Held
Kennedy Mwanyange	√	√	√	√
Evelyne Sambo	√	√	√	√
Liverson Kileleu	√	√	√	√
Clemence Toto	√	√	√	√
Janellizer Ngereri	√	√	√	√
Charles Kilelu	√	√	√	√
Patrick Zighani	√	√	√	√
Josephine Chao	√	√	√	√
Kennedy Mwanyange	√	√	√	√

p. Remuneration Rates

The current remuneration of the NG-CDFCs is Kshs. 5,000 for every member, every sitting and Kshs. 7,000 respectively for the Chairman.

q. Disclose the policy on conflict of interest

The Members are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

r. Succession plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

s. Ethics and code of conduct

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

t. Risk Management

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

1. To condemn corruption and mismanagement of the funds.
2. Maintain transparency in allocation of funds
3. Political interference
4. Inadequate capacity and skills
5. Conflict of interest
6. Community exclusion
7. Delay in funds disbursement

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

1. Management Discussion and Analysis

The Wundanyi National Government Constituencies Development Fund (NG-CDF) is mandated to implement development projects aimed at improving infrastructure, education, Security, and other socio-economic sectors within Wundanyi Constituency. This analysis covers financial performance, project implementation progress, emerging challenges, and key strategic priorities.

a) NG CDF Wundanyi Allocation

The constituency has been allocated a total of **Kshs. 750,299,368.41** for the last 5 years from financial year 2020/2021 to 2024/2025 The breakdown is as tabulated;

S/NO.	FINANCIAL YEAR	AMOUNT DISBURSED	EDUCATION SECTOR %	SECURITY%	OTHERS %
1)	2020/2021	137,088,879.31	73%	11%	16%
2)	2021/2022	137,088,879.31	75%	10%	15%
3)	2022/2023	139,056,033.05	77%	7%	16%
4)	2023/2024	166,595,720.00	76%	5%	19%
5)	2024/2025	170,469,856.74	73%	3%	24%
	Mean		75%	7%	18%
	TOTAL	750,299,368.41			

NG-CDF WUNDANYI KEY ACHIEVEMENTS

Sector	Achievement	Indicator	Projects Implemented
Education	Infrastructural improvement of learning institutions	Number of usable physical infrastructure built in primary, secondary,	<ol style="list-style-type: none"> 1. Mbauro Primary School an ultra-modern storey building of 8 Classrooms fully furnished with water harvesting unit @ Kshs.32.0M 2. Mghambonyi Primary School a modern design 8 classroom block fully furnished with water harvesting unit @Kshs. 16.0M

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

		and tertiary institutions	<ol style="list-style-type: none"> 3. High Impact and Best Practice Project: Construction of a 200 capacity Boys Dormitory @ Kshs. 30 million at Shimbo High School 4. New fully funded NG-CDF Schools include Paranga, Kajungunyi & Mwakishimba, Secondary Schools, and Mkanyatta, Marungu and Mchunguni Primary Schools. 5. Improvement of all 50 primary schools and all 21 secondaries within the Constituency 6. Supporting Tertiary institution like WuminguTTI construction @ Kshs. 10.0m and with land purchase and staff house @Kshs.3.0M each 7. Emergency intervention at Wumingu Primary School whose roof was blown off and fire disaster at Canon Kituri Girls Dormitory 8. Improved all schools with infrastructure, equipments, furniture, rehabilitation, renovation and face lift and others with access roads
Security	Infrastructural improvement of Security facilities	Number of Police Posts, Chiefs Offices, Divisional Offices, constructed, furnished and equipped	<ol style="list-style-type: none"> 1. High Impact and best Practice: Wundanyi Sub County Headquarters Police Station @Kshs.30Million FY 2021/2022 2. Best Practice and High Impact Project at Lushangonyi Police Station with staff quarters and Kshs. 9.50M 3. High Impact Project the Wumingu Divisional Headquarters @ Kshs. 30.50M FY 2021/2022 4. Construction of chief's offices in all locations

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Environment	Improved environment conservation, restored nature and reduction to further degradation and pollution	Number of tree seedlings planted, gabions constructed, water harvesting facilities initiated and pit-latrines constructed	<ol style="list-style-type: none"> 1. High impact and best practice initiative of Mtitmtoto, planting of 10 trees per child born 2. Planted over 100,000 trees in all public institutions and Registered Forests such as Ngangao and Mchunguyi in a period of 5 years 3. Water conservation and harvesting through supply of water tanks and installation of garters in various public institutions 4. Constructed gabions and terraces and planting of vertiver grass in soil conservation and slow down soil erosion 5. Construction of toilets and sanitation blocks in all public institutions
Social Security Programme	Improved health welfare of the elderly & vulnerable persons through paid up SHA cover	100 persons are registered under the Universal health care programmes	Giving human dignity to the elderly, the marginalized and vulnerable members in our society. So far only two have passed on and replaced in the last 3 years since the programme started. The programme has faced implementation challenges since NHIF was discontinued
Bursary	Improved retention of students in school and completion rate for the marginalized and vulnerable students	Number of bursary beneficiaries	<p>The committee has supported needy students in terms of bursary and scholarships through various innovation and initiatives</p> <ol style="list-style-type: none"> 1. Full sponsorship and mentorship programmes for bright and needy students has so far benefitted over 1,200 students in secondary schools for the last 5 years 2. University Direct for needy students joining university. The program so far has supported over 1000 students 3. Bursaries to learning institutions with the lowest award being Kshs. 5,000.00 and the

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

			<p>highest being 25,000 has so benefited over 5,000 per annum</p> <p>Our bursary is displayed publicly on the notice board outside the office and in all public offices around the constituency. Making it one of the most public accountable funds</p>
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Mbauro Primary School FY 2022/23 & 2023/24-Construction to completion of 8 storey classrooms

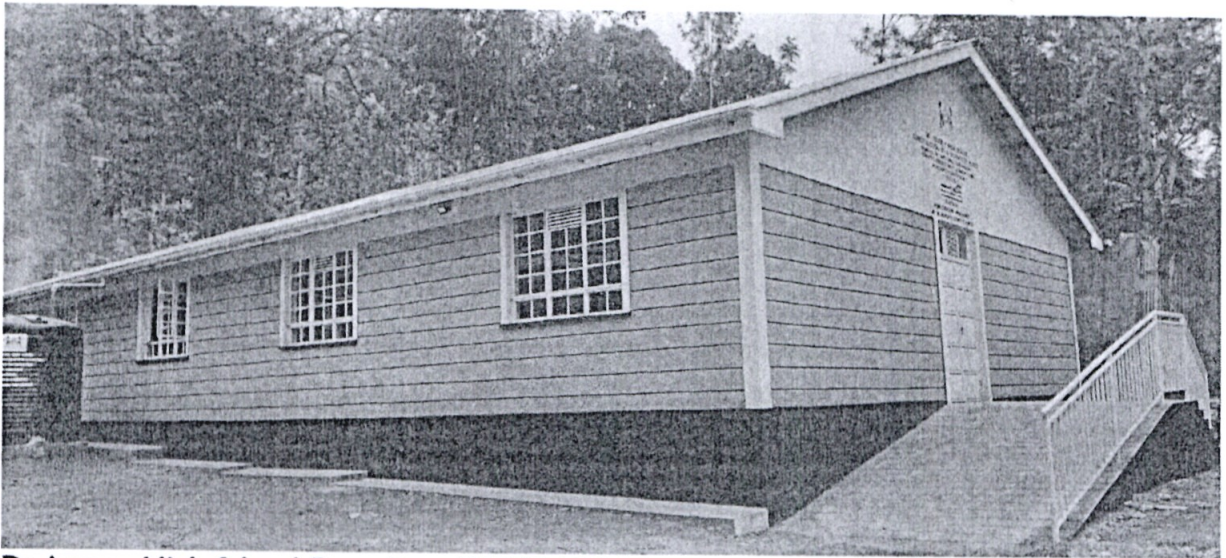
*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*



Wundanyi Police Station FY 2021/22 & 2022/23: Construction to completion of a new modern police station.



Ongoing Project-Wundanyi ACC Administration Complex FY 2020/21 & 2021/2022



Dr Aggrey High School Dormitory FY 2024/2025.

b) NG-CDF WUNDANYI KEY CHALLENGES

Sector	Risk/Gaps/Challenges	Impact	Recommendation/Mitigation/Lesson learnt
All sectors	1. Steep and hilly terrain	1. High construction costs	1.BQs to factor in land reclamation through excavation & grading of sites and construction of retaining walls besides well drainage systems for runoff water
		2.High transport costs	2.BQs to factor in costs of transporting materials and extra costs on guarding materials before they are ferried to sites
	2.Lack of public land	1. Land disputes	2.Institutions are encouraged to acquire Title Deeds for their institutions
	3.Poor roads network	1.High cost of vehicles maintenance	1.Communities and leaders to work together to improve road network in Wundanyi, through Kerra & County Government
	4.Steep and slippery	1.Frequent	1.Gravelling of the slippery road areas

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

	roads	accidents	2. Concrete works, drainage and stone paving on slippery roads and steep slopes
	5. Lack of building material	1. High cost of material	1. BQs to factor in cost of building blocks from Taveta and sand from Voi
	6. Lack of a youth resource center	1. Idle youth	1. Work with the National Youth Department for construction of a resource centre 2. Installation of ICT Hubs to engage idle youth
	7. Unemployment	1. Rural-Urban migration	1. Skilled labour is scarce hence costly
	8. Poverty	1. High poverty index	1. Create employment opportunities
		2. High dependence rate	1. Form CBOs and skills empowerment groups for self reliance
	9. Sanitation	1. Poor environment and poor health	1. Construct more toilets in institutions and in community

2. Financial Performance

Budget Allocation: Total allocation for the financial year was Ksh 170,469,857 million, reflecting a 0.99% increase compared to the previous year.

Disbursement: Funds disbursed amounted to Kshs. 139,000,000 million, representing 81.53% of the approved allocation.

Expenditure:

Education bursaries and scholarships – Kshs. 56,009,541 million

Infrastructure projects (classrooms) – Kshs. 70,896,400 million

Security installations and other community projects – Kshs. 1,949,531 million

3. Key Achievements

Education: Awarded bursaries to over 5,000 students, reducing school dropout rates.

Infrastructure: Constructed and renovated 24 classrooms, improving the learning environment.

Water and Sanitation: Implemented 8 water projects, enhancing access to clean water.

Health and Security: Supported local health facilities and improved security through the construction of police posts and provision of equipment.

4. Emerging Issues and Challenges

Delayed Disbursements: Late release of funds impacted project timelines.

Inflation and Rising Costs: Increased cost of materials affected budgeting for infrastructure projects.

Community Participation: Limited involvement from stakeholders in project prioritization.

Environmental Concerns: Some projects faced resistance due to environmental impact concerns.

5. Future Outlook and Recommendations

Improved Stakeholder Engagement: Enhance community involvement in planning and monitoring.

Digital Transformation: Adoption of e-monitoring systems for project tracking.

Capacity Building: Training project management teams to improve efficiency.

Sustainability Measures: Focus on environmentally friendly and sustainable development projects.



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Stephen K Charo
Fund Account Manager

7. Environmental and Sustainability Reporting

Wundanyi NG-CDF – FY 2024/2025

1. Main Mandate

The Wundanyi Constituency NG-CDF is mandated to:

Fund development projects that improve community livelihoods, including education, security, climate and mitigation, infrastructure, and youth empowerment.

Ensure equitable resource distribution and promote social and economic development in line with national development goals.

Implement projects in compliance with environmental and social safeguards.

2. Environmental Sustainability Commitments

Environmental Impact Assessments (EIA): Conducted for all infrastructure projects such as classroom construction, borehole drilling, and roadworks to minimize negative environmental impacts.

Natural Resource Conservation: Projects consider water conservation, proper waste management, and reforestation programs where applicable.

Climate Adaptation Measures: Promote climate-resilient infrastructure, such as solar lighting for security and water harvesting for schools.

3. Key Sustainability Strategies

a) Green Infrastructure Development

Adoption of eco-friendly building materials and solar energy for schools, police posts, and street lighting.

Promotion of tree planting around public institutions funded by NG-CDF.

b) Water and Sanitation Projects

Prioritize sustainable water supply solutions (boreholes, rainwater harvesting) and sanitation facilities to improve public health and reduce environmental degradation.

c) Community Engagement and Capacity Building Involve community stakeholders in planning and maintaining funded projects to ensure long-term functionality and ownership. Encourage environmental stewardship through awareness campaigns in schools and community centers.

d) Sustainable Funding & Partnerships

Collaboration with county government departments (Environment, Water, and Health), NGOs, and private sector for co-funding sustainability initiatives.

Continuous monitoring and evaluation of projects to ensure sustainability compliance.

Performance Indicators (FY 2024/2025)

a) Number of NG-CDF-funded projects with EIA approval (Target: 100%).

b) Number of projects incorporating renewable energy solutions (Target: 5).

c) Number of tree seedlings planted in funded institutions (Target: 2,000).

Percentage of projects with functional maintenance committees after 1 year (Target: 90%).

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Wundanyi Constituency's 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 marginalized groups, including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars, NGCDF has security as a priority area with the intention to provide a better working environment for the security providers within the constituency as well as 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 law enforcement agencies while collaborating with the community in trust on matters of security.
- c. **Climate change mitigation:** The Constituency acknowledges that all its operation has an impact on the environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget to climate change mitigation activities such as afforestation, reforestation, grassroots sensitization, and tree seedling production.

2. Environmental performance

a. Environmental Compliance

Environmental Impact Assessments (EIA):

100% of infrastructure projects (All our new projects have a water harvesting unit, with garters and water storage tanks). All projects received NEMA approval and adhered to mitigation measures.

b. Green Energy and Carbon Reduction

Solar Lighting Projects:

Installed 50 solar-powered street lights, reducing reliance on grid electricity and cutting estimated carbon emissions by 35 metric tons CO₂/year.

Energy-Efficient Infrastructure:

New classrooms designed with natural lighting and ventilation, reducing electricity demand by 20%.

c. Water Conservation and Sanitation

Borehole Projects:

3 boreholes drilled with water-saving pumping systems.

Rainwater harvesting systems introduced in 4 schools, reducing dependence on external water supply by 30%.

Sanitation:

10 new eco-friendly toilets constructed in schools with proper waste disposal systems

d. Waste Management

All construction sites included waste segregation and safe disposal plans.

Community sensitization on proper waste handling conducted in 5 project sites.

e. Reforestation & Environmental Awareness

Tree Planting:

2,500 tree seedlings planted around schools, police posts, and community centers.

Community Awareness:

Carry environmental awareness sessions conducted in collaboration with local schools and youth groups.

f. Key Performance Indicators (KPIs)

Projects with EIA/NEMA approval – 100% (Target: 100%)

Solar-powered Street lights installed – 50 (Target: 50).

Tree seedlings planted – 2,500 (Target: 2,000).

Community environmental sensitization sessions – 8 (Target: 5).

Water harvested or saved in schools – 20% average reduction in external water reliance.

3. Employee welfare

We invest in providing the best working environment for our employees. WUNDANYI constituency recruitment is guided by Employment Act, NGCDF Act, and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one-third gender rule and special groups. We also Recognize and appreciate 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 coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. 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 safety policy in compliance with the Occupational Safety and Health Act of 2007 (OSHA) and has ensured the work environment is conducive to everybody's movement and accessibility within the office, including PWDs. The Constituency has also put in place disaster-mitigating measures, including fire extinguishers and accessible escape routes in case of emergency.

4. Marketplace practices-

Wundanyi Constituency is committed to fair and ethical market practices.

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 to lift them economically. Our ethical market practices ensure the fund gets value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers, which are enhanced through organized sensitization forums on the procurement legal framework and ethical subject matters. We are dedicated to honoring 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 practices, including cordial Supply chain and supplier relations, by honoring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests.

5. Community Engagements-

Wundanyi Constituency has endeavored 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 community projects.

Public Participation in Project Identification, Implementation, and Monitoring

Wundanyi Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, 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 NGCDF Board in accordance with the Act.

Public participation is a process that directly engages the concerned stakeholders in decision-making and fully considers public input.

The NG-CDFC engaged the community through community leaders during the bursary program to identify the needy students to be awarded the bursary.

Public Awareness

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

Wundanyi Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



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Stephen K Charo
Fund Account Manager.

8. 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-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, 2025. This responsibility includes: Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; 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; Safeguarding the assets of the entity; Selecting and applying appropriate accounting policies; and 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 Accrual 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 Wundanyi Constituency transactions during the financial year ended June 30, 2025, 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.

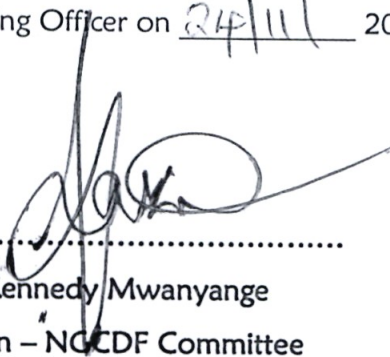
*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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

In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The NGCDF- Wundanyi Constituency financial statements were approved and signed by the Accounting Officer on 24/11 2025.



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Name: Kennedy Mwanyange
Chairman – NGCDF Committee



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Name: Stephen K Charo
Fund Account Manager

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WUNDANYI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund – Wundanyi Constituency set out on pages 1 to 61, which comprise of the statement of financial position as at 30 June, 2025

Report of the Auditor-General on National Government Constituencies Development Fund - Wundanyi Constituency for the year ended 30 June, 2025

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Wundanyi Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33 and comply with the National Government Constituency Development Fund Act, 2015 (Amended 2023) the Public Finance Management Act, 2012 and the National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Non-compliance with the Basis for Preparation of the Financial Statements

The cover page of the financial statements states that the financial statements were prepared in accordance with transitional IPSAS financial statements/ prepared in accordance with the accrual basis of accounting method under International Public Sector Accounting Standards (IPSAS). The information is inconsistent with significant accounting policy 2 which states that the financial statements are transitional IPSAS financial statements prepared in compliance with IPSAS 33 taking advantage of transitional provisions.

In the circumstances, compliance with the basis of preparation and presentation of the financial statements could not be confirmed.

2. Unsupported Project Management Committee (PMC) Bank Account Balances

The statement of financial position and Note 19 to the financial statements discloses cash and cash equivalents balance of Kshs.86,806,187 which includes PMC account balances amounting to Kshs.43,147,919. However, the PMC bank balances were not supported with certificates of balances, bank statements and bank reconciliations statements.

In the circumstances, the accuracy and completeness of the PMC Bank balances of Kshs.43,147,919 could not be confirmed.

3. Unsupported Expenditure on Other Grants and Transfers

The statement of financial performance and Note 14 to the financial statements reflect other grants and transfers actual expenditures of Kshs.83,186,981, which include Kshs.10,000,000 paid to the Rural Electrification and Renewable Energy Corporation (REREC) as facilitation for rural electrification project in Mgange/Mwanda Ward.

However, the payment was not supported by feasibility study and survey report mapping the specific areas to be connected to the grid and bill of quantities detailing the scope of work and cost estimates. Further, the project commencement date and completion date were not indicated, memorandum of understanding outlining the terms, obligations, and performance expectations between the Fund and REREC were also not provided for audit.

In the circumstances, the accuracy, completeness, and value for money on the other grants and transfers expenditure of Kshs.10,000,000 could not be confirmed.

4. Unsupported Employee Costs

The statement of financial performance and Note 10 to the financial statements reflects employee cost of Kshs.5,196,266. However, the amount differs with the ledger balance provided for audit of Kshs.4,866,727 resulting to a variance of Kshs.329,539.

In the circumstances, the accuracy and completeness of employee costs of Kshs.5,196,266 could not be confirmed.

5. Inaccurate Statement of Changes in Net Assets

The statement of changes in net assets reflects revaluation reserve of Kshs.139,129,767 as at 30 June, 2025. The balance includes fund balance as at July 2025 of Kshs.110,428,594 which was adjusted for recognition of assets and liabilities of Kshs.76,878,833 and Kshs.370,610 respectively, contrary to the prescribed format for presentation under transitional IPSAS financial statements. Further, the balance includes surplus for the period of Kshs.28,701,173 erroneously reported under revaluation reserves instead of accumulated surplus.

In the circumstances, the accuracy and completeness of the net assets balance of Kshs.139,129,767 could not be confirmed.

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

Emphasis of Matter

Budgetary Performance

The statement of comparison of budget and actual amounts reflects final budget receipt and actual amounts on a comparative basis of Kshs.281,269,060 and Kshs.249,699,204 respectively resulting in an income shortfall of Kshs.31,569,856 or 11% of the budget. Similarly, Management spent Kshs.162,890,224 against actual receipts of

Kshs.249,699,204 resulting in under absorption of Kshs.86,808,980 or 35% of actual receipts.

The under-funding and under absorption affected implementation of the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there were no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Review of the status during audit of the Fund in 2024/2025 revealed that the following four (4) issues remained unresolved:

No.	Financial Year	Audit Issue
1.	2023/2024	Unsupported bursary disbursements
2.	2023/2024	Unsupported domestic travel and subsistence allowance
3.	2023/2024	Unconfirmed project management committee balances
4.	2023/2024	Project implementation status

Other Information

The Management is responsible for the Other Information set out on page iii to xxxix which comprise of Key Constituency Information and Management, The NGCDF Committee, NGCDF Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's, financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Breach of the Data Protection Act, 2019

Review of records provided revealed that the Fund collects and manages students' data through Wundanyi Bursary Portal Information System. The system captures sensitive students' information such as names, phone numbers, and location details. However, Management did not provide a certificate of registration issued by the Office of the Data Protection Commissioner to confirm compliance, contrary to Section 18(1) of the Data Protection Act, 2019 which states that no person shall act as the data controller or data processor unless registered with the office of the Data Protection Commissioner.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 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 controls, risk Management and overall governance

were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Management Committee

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 December, 2025


*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

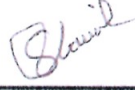
10. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	2024/25
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	194,995,351
Transfers from domestic and foreign partners	7	
Revenue from exchange transactions		
Finance income	8	
Miscellaneous income	9	
Total revenue		194,995,351
Expenses		
Employee costs	10	5,196,266
Committee expenses	11	5,248,020
Use of Goods and Services	12	5,940,900
Other Government Units Actual expenditure	13	66,646,067
Other Grants and Transfers Actual expenditure	14	83,186,981
Depreciation and amortization expense	15	75,944
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		166,294,178
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		28,701,173

The Constituency financial statements were approved by the NGCDFC on 24/11 2025 and signed by:


Chairman NG-CDF
Committee


National Sub-County
Accountant


Fund Account Manager

Name: Kennedy Mwanyange

Name: Jasper Ngai

Name: Stephen Charo

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

11. Statement Of Financial Position as at 30th June, 2025


	Note	2024/25	Opening Statement 1st July 2025
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	86,8061,87	54,703,853
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	31,569,857	56,095,351
Prepayments	22		
Total Current Assets		118,376,044	110,799,204
Non-Current Assets			
Property, Plant and Equipment	23	177,202	
Intangible Assets	24		
Right-of-use assets	25		
Total Non- Current Assets		177,202	
Total Assets (A)		118,553,245	110,799,204
Liabilities			
Current Liabilities			
Trade and Other Payables	26	3,578,362	
Third Party Deposits	27	2,741,381	
Lease Liabilities	28		
Gratuity Provision	29	1,207,591	370,610
Total Current Liabilities		7,527,334	370,610
Non-Current Liabilities			
Lease Liabilities	28		
Total Liabilities (B)		7,527,334	370,610
Net Assets (A-B)		111,025.911	110,428,594

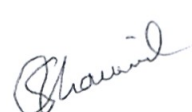
*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Represented by:			
Revaluation Reserves		139,129,767	110,428,594
Accumulated Surplus			
Total Net Assets		139,129,767	110,428,594

The Constituency financial statements set out on pages Wundanyi to Wundanyi approved by NG CDFC on 24/11/2025 and signed by:


 Chairman NG-CDF
 Committee
 Name: Kennedy Mwanyange


 National Sub-County
 Accountant
 Name: Jasper Ngai


 Fund Account Manager
 Name: Stephen Charo

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

10. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30th June 2024	33,920,371		33,920,371
Recognition of Assets	76,878,833		76,878,833
Recognition of Liabilities	370,610		370,610
As at July 1, 2024	110,428,594		110,428,594
Surplus/(Deficit) For the Period	28,701,173		28,701,173
Revaluation Gain/Loss			
As at June 30, 2025	139,129,767		139,129,767

Note:

1. For items that are not common in the financial statements, the Entity should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. Prior year adjustment should have an elaborate note describing what the amounts relate to. In such instances, a restatement of the opening balances needs to be done.

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

11. Statement Of Cash Flows for The Year Ended 30th June 2025

	Notes	2024/25
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		194,995,351
Transfers from domestic and foreign partners		
Finance income		
Miscellaneous income		
Total Receipts		194,995,351
Payments		
Employee costs		4,359,285
Committee expenses		5,248,020
Use of Goods and Services		5,940,900
Other Government Units Certified Works		64,274,059
Other Grants and Transfers		82,817,608
Digital Hubs Expenses		-
Total Payments		162,639,872
Net Cash Flows from/ (used in) Operating Activities	30	32,355,479
Cash flows From Investing Activities		
Purchase of PPE		253,145
Purchase of Intangible assets		
Proceeds From Sale of PPE		
Net Cash Flows from Investing Activities		253,145
Net increase/(decrease) in cash & Cash equivalents		32,102,334
Cash Flows from Financing Activities		

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Lease Payment		
Net Cash Flows from Financing Activities		32,102,334
Cash and cash equivalents at 1 July	19	54,703,853
Cash and cash equivalents at 30 June	19	86,806,187

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

12. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/25	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/25	2024/25		
Revenue							
Budget carry over		54,703,853			54,703,853		
Transfers From the NGCDF Board	170,469,856		56,095,351	281,269,060	194,995,351	31,569,856	
Finance income							
Miscellaneous income							
Totals	170,469,856	54,703,853	56,095,351	281,269,060	249,699,204	31,569,856	88.7%
Expenses							
Employee costs	5,863,614	2,459,839	-	8,323,453	4,355,807	3,967,647	52.3%
Committee expenses	3,745,552	198,391	-	3,943,943	6,003,843	(2,059,900)	152.2%
Use of Goods and Services	5,733,120	744,668	-	6,477,788	5,185,077	1,292,712	80.0%
Other Government Units Certified Works	70,896,400	28,444,345	43,467,932	142,808,678	64,274,059	78,534,619	45.0%

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/25	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/25	2024/25		
Other Grants and Transfers	69,031,170	22,366,807	12,627,419	104,025,396	83,071,439	20,953,957	79.8%
Digital Hubs Expenses	15,200,000	-	-	15,200,000	-	15,200,000	0%
Other Incomes	-	489,802	-	489,802		489,802	
Total Expenditure	170,469,856	54,703,853	56,095,351	281,269,060	162,890,224	118,378,836	
Surplus for the period				(54,703,853)	86,809,666	(86,809,666)	

Explanation of Under-expenditure below 90% and Over expenditure above 100%

Compensation of employees: -Delay in funds disbursement.

Committee expenses: - Over-expenditure because some of the payments made were arrears of the previous year as at the close of the previous year there was no allocation for the same.

Goods and services: - Delay in distribution & allocation of funds

Transfer to Other Government Units- Under-utilization due to late funding.

Transfer to other Government units: -Under-utilization due to late funding.

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	118,379,522
Less undisbursed funds receivable from the Board as at 30 th June 2025	31,569,856
Cash and Cash Equivalents at the end of the 30 th June 2025	86,809,666

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 24/11/ 2025 and signed by:



Fund Account Manager

Name: Stephen K Charo

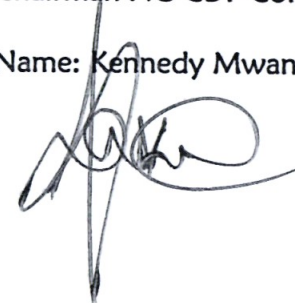


National Sub-County Accountant

Name: Jasper Ngai

Chairman NG-CDF Committee

Name: Kennedy Mwanyange



National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

13. Budget Execution by Sectors And Projects For The Year Ended 30th June 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,863,614	2,459,839		8,323,453	4,355,807	3,967,647
1.2 Committee allowances	1,767,552			1,767,552	1,767,552	-
1.3 Use of goods and services	2,597,025	267,703		2,864,728	2,624,010	240,718
Sub-total	10,228,191	2,727,542		12,955,733	8,747,369	4,208,365
2.0 Monitoring and evaluation						
3.02.1 Capacity building	2,116,000	20,291		2,136,291	2,136,291	1
2.2 Committee allowances	1,978,000	178,100		2,156,100	2,100,000	56,100
2.3 Use of goods and services	1,020,095	476,965		1,497,060	2,561,067	(1,064,006)
Sub-total	5,114,095	675,356		5,789,451	6,797,357	(1,007,906)

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.0 Emergency						
unutilized	8,972,098	4,646,725	3,873,052	17,491,874		17,491,874
Ngongodinyi Primary School					924,600	(924,600)
Ngolia Primary School					1,000,000	(1,000,000)
Lushangonyi Primary School					843,968	(843,968)
Kidule Primary School					928,724	(928,724)
St. Peters Ikuminyi					994,170	(994,170)
Sub-total	8,972,098	4,646,725	3,873,052	17,491,874	4,691,462	12,800,412
5.0 Bursary and Social Security						
5.1 Primary Schools						
5.2 Secondary Schools	42,469,541.3 2	652,467		43,122,009	43,876,365	(754,356)
5.3 Tertiary Institutions	11,940,000	23,744	2,265,000	14,228,744	14,361,948	(133,205)
5.4 special needs	1,000,000	385,109		1,385,109	580,000	805,109
5.5 Education Support Programmes						-
5.6 Social Security	600,000	600,000		1,200,000		1,200,000
Sub-total	56,009,541	1,661,320	2,265,000	59,935,861	58,818,313	1,117,548
7.0 Environment						

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mghambonyi Primary School	300,000			300,000		300,000
Mkanyatta Primary School	300,000		229,367	529,367		529,367
Msangarinyi Primary School	300,000			300,000		300,000
Mwanda Primary School	300,000			300,000		300,000
Nyache Primary School	300,000			300,000		300,000
Sungululu Primary School	300,000			300,000		300,000
Wumingu Technical Training Institute	300,000			300,000		300,000
Nguraru Primary School			480,000	480,000		480,000
St. Johns Primary School			300,000	300,000		300,000
Mdundonyi Primary School			300,000	300,000	295,930	4,070
Fighinyi Primary School			300,000	300,000		300,000
St. James Primary School			300,000	300,000	253,508	46,492
Mbauro Primary School			300,000	300,000		300,000
Vuria Primary School			300,000	300,000	300,000	-
Mwarombo Primary School			300,000	300,000		300,000
Choke Primary School			300,000	300,000	292,207	7,793
Ngangao Secondary School			480,000	480,000		480,000
Sub-total	2,100,000	-	3,589,367	5,689,367	1,141,645	4,547,722
8.0 Primary Schools Projects						

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Figihinyi Primary School		35,449	3,465,000	3,500,449	3,500,449	-
Kitumbi Primary School	556,400			556,400		556,400
Marungu Primary School	3,840,000			3,840,000	240	3,839,760
Mbauro Primary School	3,000,000	20,558,176	2,000,000	25,558,176	23,137,115	2,421,061
Mghambonyi Primary School	3,000,000	842,248	7,701,940	11,544,188	8,965,248	2,578,940
Mkanyatta Primary School	500,000		3,535,633	4,035,633	3,259,029	776,604
Mlechi Primary School		400,000		400,000		400,000
Msangarinyi Primary School	7,520,000		2,998,000	10,518,000		10,518,000
Mwarombo Primary School			3,464,000	3,464,000	150,216	3,313,784
Ngururu Primary School			1,400,000	1,400,000	1,246,219	153,781
Nyache Primary School	11,120,000			11,120,000		11,120,000
Paranga Primary School	2,720,000			2,720,000		2,720,000
Shagha Primary School		8,553		8,553	1,317	7,236
Sirienyi Primary School	600,000	400,000		1,000,000		1,000,000
Ngulu Kiweto Primary School		306,540		306,540		306,540
St. James Primary School	3,840,000	718		3,840,718	43,657	3,797,061
St. Johns Primary School			3,764,000	3,764,000	2,863,416	900,584
St.Peters Ikuminyi Primary School		542,206		542,206		542,206

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sungululu Primary School	11,200,000			11,200,000		11,200,000
Maghimbinyi Primary School		302,053		302,053	269,343	32,710
Maynard Primary School		1,475,273		1,475,273	887,447	587,826
Sub-total	47,896,400	24,871,216	28,328,573	101,096,189	44,323,696	56,772,493
9.0 Secondary Schools Projects (List all the Projects)						
Dr. Aggrey High School	10,000,000			10,000,000	6,241,522	3,758,478
St. Agatha Ngoloki Secondary School	8,000,000.0 0			8,000,000	17,317	7,982,683
Canon Kituri Secondary School	2,500,000.0 0	3,430		2,503,430	1,317	2,502,113
Canon Kituri Secondary School	2,500,000.0 0			2,500,000		2,500,000
Shimbo Secondary School		2,992,121	4,000,000	6,992,121	126	6,991,995
Funju Secondary School		1,179		1,179	252	927
Mghalu High School		6,511		6,511	4,443	2,068
Snr. Chief Mwangeka Girls Secondary School		3,156		3,156		3,156

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
St. Johns Secondary School				-		-
St. Agatha Ngoloki Secondary School		18,646		18,646		18,646
Dalmas Moka Secondary School		206,409		206,409	202,420	3,989
Kitumbi High School			5,600,000	5,600,000	5,570,686	29,314
Mghambonyi High School		341,677	2,539,359	2,881,036	4,912,280	(2,031,244)
				-		-
				-		-
Sub-total	23,000,000	3,573,129	12,139,359	38,712,488	16,950,363	21,762,125
10.0 Tertiary institutions Projects (List all the Projects)						
Wumingu Technical Training Institute			3,000,000	3,000,000	3,000,000	-
Sub-total	-	-	3,000,000	3,000,000	3,000,000	-
11.0 Security Projects						
Wundanyi ACC Administration Complex	1,949,531			1,949,531		1,949,531

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Masumbenyi Chiefs Office		1,500,000		1,500,000		1,500,000
Vighombonyi Assistant Chiefs Office		500,000		500,000		500,000
Wanganga Police Post		1,516,895		1,516,895		1,516,895
Mwanda Chiefs Office		1,035		1,035	126	909
Warombo Chiefs Office		6,791		6,791	1,191	5,600
Wundanyi Assistant Comm. Office		2,502,229		2,502,229	1,427,172	1,075,057
Wundanyi Police Station			2,800,000	2,800,000	2,800,000	-
Sub-total	1,949,531	6,026,950	2,800,000	10,776,481	4,228,489	6,547,992
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)						
12.2 Purchase of furniture and fittings						
12.2 Construction of CDF office						
Sub-total						
13.0 Others						

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Rural Electrification& Renewable Energy	10,000,000.0 0	-		10,000,000	10,000,000	-
Wundanyi ACC-Digital Hub	5,200,000.0 0	-		5,200,000		5,200,000
NGCDF offices Renovations		9,014,775.0 0		9,014,775	4,191,530	4,823,245
Purchase of Furniture		17,037.00		17,037		17,037
Purchase of a Generator		1,000,000.0 0		1,000,000		1,000,000
Sub-total	15,200,000	10,031,812		25,231,812	14,191,530	11,040,282
Funds pending approval**						
PMC Savings		489,802		489,802		
PMC Savings						
Pending disbursement			100,000	100,000		
Sub-total		489,802	100,000	589,802		589,802
Total	170,469,856	54,703,853	56,095,351	281,269,060	162,890,224	118,378,836

14. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Wundanyi Constituency principal activity is Wundanyi.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the NG-CDF's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS) or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ are transitional financial statements.

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS). The NG CDF Wundanyi has taken advantage of the transitional provisions under IPSAS 13 and adopted a phased approach; Therefore this 1st transitional financial statements. The NG CDF Wundanyi has recognised all Financial Assets which includes cash and cash equivalents for operational account, deposit

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

account and PMC balances, Receivables (owing from the Board and others), Prepayments, PPE and intangible assets acquired in FY 2023/2024 to date of reporting.

Liabilities recognised includes trade and other payables, third party deposits and gratuity provisions. Recognition of all other non-financial assets acquired in FY prior to 2023/2024 to be recognised in the third year of transition after identification and valuations have been done.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF. The financial statements have been prepared in accordance with the PFM Act, the NGCDF Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

- i.* New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

- ii.* New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.

Standard	Effective date and impact:
IPSAS 43: Leases	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>This IPSAS is not applicable at the Constituency.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>This IPSAS is not applicable at the Constituency.</p>

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

<p>IPSAS 45: Property Plant and Equipment</p>	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>This IPSAS is applicable effective July 2025</p>
<p>IPSAS 46: Measurement</p>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>This IPSAS is applicable effective July 2025</p>
<p>IPSAS 47: Revenue</p>	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue</p>

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

	<p>under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>This IPSAS is not applicable this Financial Year</p>
<p>IPSAS 48: Transfer Expenses</p>	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>This IPSAS is not applicable at the constituency</p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>This IPSAS is not applicable at the constituency</p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p>This IPSAS is not applicable at the constituency</p>

iii. Early adoption of standards

The Entity did early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *Fund* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realized in the statement of financial performance upon fulfilling the conditions set. Revenue shall be recognized after allocations have been approved by the NG-CDF Board.

ii) Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the *Entity*.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget was approved by Parliament on 30 June 2024 for the period 1st July 2024 to 30th June 2025 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 final budget for the financial year under review has been included in the financial statements.

The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 15 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-

exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Entity*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *Entity* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *Entity* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the *Entity*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

a) Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

b) Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

g) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make

the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

h) Provisions

Provisions are recognized when the *Entity* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *Entity* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements.

Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

The NGCDF Wundanyi provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

m) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

n) Related parties

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.

o) 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 an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

p) Comparative figures

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

q) 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 June 30, 2025

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgments, estimates, and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

The condition of the asset is based on the assessment of experts employed by the Entity.

The nature of the asset, its susceptibility and adaptability to changes in technology and processes.

The nature of the processes in which the asset is deployed.

Availability of funding to replace the asset.

Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

6. Transfers from the NGCDF Board

Description	2024/25
	Kshs
NGCDFB Transfers (Allocation for the FY)	194,995,351
Total	194,995,351

7. Transfers from domestic and foreign partners

Description	2024/25
	Kshs
Grants	
Total	

8. Finance income

Description	2024/25
	Kshs
Interest Income on Bank Deposits	
Total	

9. Miscellaneous income

	2024/25
	Kshs
Rental Income	
Income from sale of tenders	
Hire of plant/equipment/facilities	
Other Incomes	
Total	

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

10. Employees cost

	2024/25
	Kshs
NG-CDFC Basic staff salaries	3,032,630
Internship/casual stipend	262,000
House Allowance	429,000
Transport Allowance	336,000
Leave allowance	50,000
Gratuity to contractual employees	836,981
Employer Contributions Compulsory national social security schemes	195,334
Employer Contributions Compulsory Housing levy	54,321
Employer contributions to SHIF	
Other Specify	
Total	5,196,266

11. Committee Expenses

	2024/25
	Kshs
Sitting allowance	5,222,900
Other Committee expenses	25,120
Total	5,248,020

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

12. Use of Goods and services

	2024/25
	Kshs
Utilities, supplies and services	69,450
Communication, supplies and services	130,038
Domestic travel and subsistence	1,419,300
Printing, advertising and information supplies & services	130,000
Office Rent	
Training expenses	623,200
Hospitality supplies and services	161,980
Insurance costs	
Specialized materials and services	
Office and general supplies and services	781,000
Fuel, oil & lubricants	1,000,000
Bank charges	18,715
Routine maintenance – vehicles and other transport equipment	414,102
Routine maintenance – other assets	211,200
Strategic plan expenses	981,914
Other operating expenses	
Total	5,940,900

13. Other Government Units Actual expenditure

Description	2024/25
	Kshs
Primary Schools Actual expenditure	45,613,623
Secondary Schools Actual expenditure	18,032,444
Tertiary Institutions Actual expenditure	3,000,000
Total	66,646,067

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

14. Other Grants and transfers Actual expenditure

	2024/25
	Kshs
Bursary – secondary schools	43,879,157
Bursary – tertiary institutions	14,358,470
Bursary – special schools	580,000
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	4,228,489
Climate change mitigation projects	1,141,645
Emergency projects Actual expenditure	4,712,643
Roads projects Actual expenditure	4,286,577
Others specify	10,000,000
Total	83,186,981

15. Depreciation and Amortization Expenses

Description	2024/25
	Kshs
Property Plant and Equipment	75,944
Intangible Assets	-
Total	75,944

16. Digital Hubs Expenses

Description	2024/25
	Kshs
Construction/ renovation/ Actual expenditure	
Digital Hub utility costs Water, Electricity,	
Maintenance of ICT equipment	
Maintenance of building	
Others	
Total	

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

17. Gain/loss on Sale of Assets

Description	2024/25
	Kshs
Property, Plant and Equipment	
Intangible Assets	
Total Gain/loss on Sale of Assets	

18. Impairment Loss

Description	2024/25
	Kshs
Property, Plant and Equipment	
Intangible Assets	
Total Impairment Loss	

19. Cash and Cash Equivalentents

Name Of Bank and Account No.	2024/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
Kenya Commercial Bank Account No.1103860992 (Operations account)	42,102,484	33,549,761
<i>Operations account pending closure (Indicate name & account no.)</i>		
Kenya Commercial Bank , 1330520513. (Deposit account)	1,555,783	370,610
Kenya Commercial Bank, Equity Bank Ltd, account No. (Various)(PMC accounts)	43,147,919	20,783,482
Total	86,806,187	54,703,853
Cash Balances		
Location 1		
Location 2		
Other Locations		

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Total		

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

20. Receivables from Exchange Transactions

Description	2024/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors		
Less: impairment allowance		
Total receivables		
a. Current receivables		
b. Non-current receivables		
Total Receivables (a+b)		

i. Ageing Analysis for Receivables

Description	2024/25		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year				
Between 1- 2 years				
Between 2-3 years				
Over 3 years				
Total (a+b)				

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

21. Receivables from Non-Exchange Transactions

Description	2024/25		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	31,569,857		56,095,351.	
Outstanding imprest	-		-	
Total	31,569,857		56,095,351	
Ageing Analysis- Receivables from non-exchange transactions	2024/25	% of the total	Opening Balance	% of the total
Less than 1 year	31,569,857	100%	56,095,351	100%
Between 1-2 years				
Over 3 years				
Total				

22. Prepayments

Description	2024/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Prepaid Rent		
Prepaid Insurance		
Prepaid Electricity Costs		
Other Prepayments (<i>Specify</i>)		
Total		

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024					253,145			253,145
Additions								-
Disposals								-
Transfer/Adjustments					253,145			253,145
As At 30th June 2025								
Depreciation And Impairment								-
Opening Depreciation					75,944			70,610
Depreciation								-
Disposals								-
Impairment								-
Transfer/Adjustment					75,944			70,610
As At 30th June 2025								
Net Book Values								-
Opening Bal as at 1 st July 2025					177,202			182,535
As At 30th June 2025								253,145

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020). These amounts were adopted on Wundanyi.

22 b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land			
Buildings	27,000,000		27,000,000
Plant And Machinery	6,874,420		6,874,420
Motor Vehicles, Including Motorcycles	972,615		972,615
Computers And Related Equipment	847,698		847,698
Office Equipment, Furniture, And Fittings	-		-
Total	35,694,733		35,694,733

Property plant and Equipment includes the following assets that are fully depreciated:

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery		
Motor Vehicles including Motorcycles		
Computers and Related Equipment		
Office Equipment, Furniture and Fittings		
Total		

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

24. Intangible Assets

Description	2024/25
	Kshs
Cost	
Opening balance at 1 st July 2024	
Additions	
Disposal	
At end of the 2025	
Amortization and impairment	
At beginning of the year	
Amortization	
At end of the year	
Impairment loss	
At end of the year	
NBV at July 1st 2025	
NBV at June 30th 2025	

25. Right-of use assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July 2024				
Additions				
As At 30 June 2025 (Comparative Period)				
Additions				
As At 30 June 2025				
Accumulated Depreciation				
As At 1 July 2024				
Charge for the period				
As At 30 June 2025 (Comparative period)				
Charge for the period				
As At 30 June 2025				
Carrying Amount				

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

As At 30 June 2025				
As At 30 June 2025.				

26. Trade and Other Payables

Description	2024/25		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Third Party Deposits				
Employee payables				
Other payables				
Total trade and other payables				
Aging analysis: (Trade and other payables)	Current FY	% of the Total	1st July	% of the Total
Under one year		100%		%
1-2 years				
2-3 years				
Over 3 years				
Total (tie to above total)				

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

27. Third-Party deposits

	2024/25
	KShs
Retention as at 1 st July (A)	-
Retention held during the year (B)	9,247,109
Retention paid during the Year (C)	6,505,728
Closing Retention as at 30th June D= A+B-C	2,741,381

Retentions aging analysis.

	2024/25	% of the total	2023/24	% of the total
Less than 1 year	2,741,381	100%		%
1-2 years				
2-3 years				
Over 3 years				
Total				

28. Lease Liabilities

Description	2024/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Balance at the beginning of the year		
Discount interest on lease liability		
Paid during the year		
At end of the year		

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Maturity Analysis

Period	Amount
Year 1	
Year 2	
Year 3	
Year 4	
Year 5 and onwards	
Less: unearned Interest	

Analysed as:

Description	Amount
Current	
Non- Current	
Total	

29. Gratuity Provision

Description	2024/25
	Kshs
Gratuity at the beginning of the year 1 st of July	370,610
Gratuity held during the year	836,981
Gratuity paid during the year	
Total Gratuity Provision 30th June (A+B-C)	1,207,591

30. Cash Generated from Operations

	2024/25
	Kshs
Surplus/Deficit for the year	4,175,679
Adjusted for:	
Depreciation	75,944
Impairment	
Gains and losses on disposal of assets	
Working capital adjustments	
Increase/decrease in receivables	(24,525,494)
Changes in Third Party Deposits	(2,741,381)
Changes in Gratuity Provision	(836,981)
	-
Net cash flow from operating activities	32,355,479

31. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

i) Credit risk

The Entity has no exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

Financial Risk Management

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions				
Receivables from non-exchange transactions	31,569,857	31,569,857		
Bank balances	42,105,277	42,105,277		
Total	73,675,134			
As at 30 June 2024				
Receivables from exchange transactions	56,095,351	56,095,351		
Receivables from non-exchange transactions				
Bank balances	33,549,761			
Total	89,645,112			

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from Wundanyi. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables		2,741,381		2,741,381
Current portion of borrowings				
Provisions				
Deferred income				
Gratuity Provision		1,207,591		1,207,591
Total		3,948,972		3,948,972
As at 30th June 2024				
Trade payables				
Current portion of borrowings				
Provisions				

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Deferred income				
Employee benefit obligation				
Total				

iii) Market risk

The NGCDF Wundanyi has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The NG CDF Wundanyi has no transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Financial Risk Management

The following table demonstrates the effect on the Entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
30th June 2025			
Euro	10%		
USD	10%		
1st July 2024			
Euro	10%		
USD	10%		

b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavored to bank with institutions that offer favorable interest rates.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

obtained from independent sources; unobservable inputs reflect the *Entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

iv) Capital Risk Management

The objective of the *Entity's* capital risk management is to safeguard the *Entity's* ability to continue as a going concern. The *Entity* capital structure comprises of the following funds:

Description	2024/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	114,604,273	110,428,594
Retained Earnings	4,175,679	-
Capital Reserve		-
Total Funds	118,779,952	-
Total Borrowings		-
Less: Cash and Bank Balances	86,806,187	54,703,853
Net Debt/(Excess Cash And Cash Equivalent)		
Gearing		

32. Related Party Disclosures

	2024/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	5,248,020	-
		-
Transaction with the NGCDF Board		-
Transfers from the NGCDF Board during the year	194,995,351	-
Total	200,243,371	-

33. Segment Information

34. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	2024/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements		
Assets Arising from Determination Of Court Cases		
Reimbursable Indemnities and Guarantees		
Receivables From Other Government Entities		
Others (Specify)		
Total		

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Contingent Liabilities

Description	2024/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Contingent Liabilities		
Court Case xx against the Entity		
Bank Guarantees in Favour of Subsidiary		
Contingent Liabilities arising from Contracts Including PPPs		
Others (Specify)		
Total		

35. Capital Commitments

Capital Commitments	2024/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorised for		
Authorised and contracted for		
Total		

36. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

37. Ultimate And Holding Entity

The Wundanyi Constituency is a Fund under The National Treasury and Planning & managed by NG-CDFB at the National level, and the NG-CDFC at the constituency level. Its ultimate parent is the Government of Kenya.

38. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

15. Annexes
 Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	27,000,000	-	-	27,000,000
Transport equipment	6,874,420	-	-	6,874,420
Office equipment, furniture, and fittings	972,615	-	-	972,615
ICT Equipment and Other ICT Assets	847,698	-	-	847,698
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	35,694,733	-	-	35,694,733

National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Annex 2 –PMC Bank Balances As At 30th June 2025

PMC	Bank	Account number	Bank Balance Current period	Opening Statement 1 st July 2024
Maghimbinyi Primary School			32,710.25	3,156.00
Maynard Primary School			587,826.25	
Mghambonyi Primary School				
Kitumbi Primary School			556,400.00	18,645.75
NguluKiweto Primary School			306,539.75	
St. James Primary School			2,675,332.25	
Shagha Primary School			7,235.75	
Nguraru Primary School			153,781.00	
Fighinyi Primary School			-	-
Mghambonyi Primary School			-	
Mkanyatta Primary School			1,005,971.00	
Mwarombo Primary School			3,613,784.00	15,558,175.45
St. Johns Primary School			600,584.00	302,053.25
Mbauro Primary School			-	
Marungu Primary School			3,839,760.00	
Paranga Primary School			2,400,000.00	206,409.20
Nyache Primary School			5,000,000.00	
Sungululu Primary School			5,000,000.00	1,475,273.00
Msangarinyi Primary School			4,000,000.00	1,248.00
Canon Kituri Secondary School			2,113.00	6,511.00
Dr.Aggrey High School			3,758,478.00	

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency*

Annual Report and Financial Statements for The Year Ended June 30, 2025

Funju Secondary School			927.25	1,035.00
Mighalu High School			2,068.00	
Snr. Chief Mwangeka Girls Secondary School			3,156.00	
St. Agatha Ngoloki Secondary School			1,328.75	
St. Johns Secondary School			-	
Dalmas Moka Secondary School			3,989.20	
Kitumbi High School			29,314.00	
Shimbo Secondary School			4,000,284.00	
Mghambonyi High School			87,720.00	
Wumingu TTI			-	8,552.75
Wumingu TTI			-	
PMC Returns(bs)			-	
Mwanda Chiefs Office			909.00	3,430.00
Warombo Chiefs Office			5,599.75	718.25
Wundanyi Assistant Comm.Office			-	
Wundanyi Assistant Commissioners Office			2,360,785.50	
Ngolia Primary School			-	
Lushangonyi Primary School			156,032.00	410.00
Ngongodinyi Primary School			75,400.00	
Kidule Primary School			61,536.00	306,539.75
St. Peters Ikuminyi Primary School			-	
Figihinyi Primary School			300,000.00	
Choke Primary School			7,792.60	
Mdudonyi Primary School			4,070.00	1,179.25
Vuria Primary School			-	
St. James Primary School			46,492.00	6,790.75
St. Johns Primary School			300,000.00	

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Mbauro Primary School		300,000.00	
Ngangao Secondary School		480,000.00	
Nguraru Primary School		480,000.00	2,506,228.50
Mwanda Primary School		300,000.00	
Mghambonyi Primary		300,000.00	
Wumingu TTI		300,000.00	
TOTAL		43,147,919.30	20,406,355.90

*National Government Constituencies Development Fund (NGCDF)
Wundanyi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Annex 3: Progress On Follow Up of Auditor Recommendations

The following is a summary of issues raised by the external auditor, management comments provided to the auditor, and subsequent progress made on resolving 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)
	Unsupported Bursary disbursement	Bursary well supported with acknowledgement receipts and list verified of beneficiaries	Not Resolved	Awaiting Appearance before DFAC
	Unsupported Domestic Travel and Subsistence Allowance	Clarified the issue by attaching signed schedules and accountable receipts	Not Resolved	Awaiting Appearance before DFAC
	Unconfirmed Management Committees Balances	The PMCs balances were rectified and reconciled	Not Resolved	Awaiting Appearance before DFAC



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Stephen K Charo
Fund Account Manager.