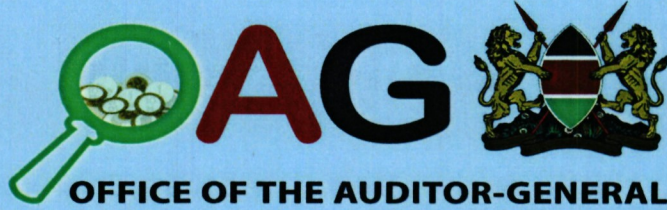


REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 23 FEB 2022	DAY: Wed
REPORT BY:	The Majority whip, Hon. E. Wangwe, MP
CLERK-AT THE TABLE:	Benson Inzofu

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REPORT

OF

THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Henry G. Wanjiku
2.	Sub-County Accountant	Joseph Keli
3.	Chairman NGCDFC	Patrick Zighani
4.	Member NGCDFC	Waren Keke

(d) Fiduciary Oversight Arrangements

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

(e) NG-CDF WUNDANYI Constituency Headquarters

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

WUNDANYI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

(f) NG-CDF WUNDANYI Constituency Contacts

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

(g) NGCDF WUNDANYI Constituency Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

2. Kenya Commercial Bank (specify the constituency account banker details)

Kenya Commercial Bank
WUNDANYI CONSTITUENCY DEVELOPMENT FUND
A/C NO. 1138060996

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

As the chairman of Wundanyi NGCDFC together with the committee members, I am pleased to present to you the annual report and financial statements for the financial year 2019-2020 for Wundanyi Constituency. In the year under review, the constituency received **Kshs. 122,940,875.00** from the board in that **FYR 2019-2020** and an opening cash book balance of **Kshs. 13,306,129.00**. The Constituency spent **Kshs 124,750,838** and closed with a cashbook balance of **Ksh. 12,227,386.85** which was **60%**.

Fig 1. Bar Graph of Funds Utilization for FYR 2019/2020

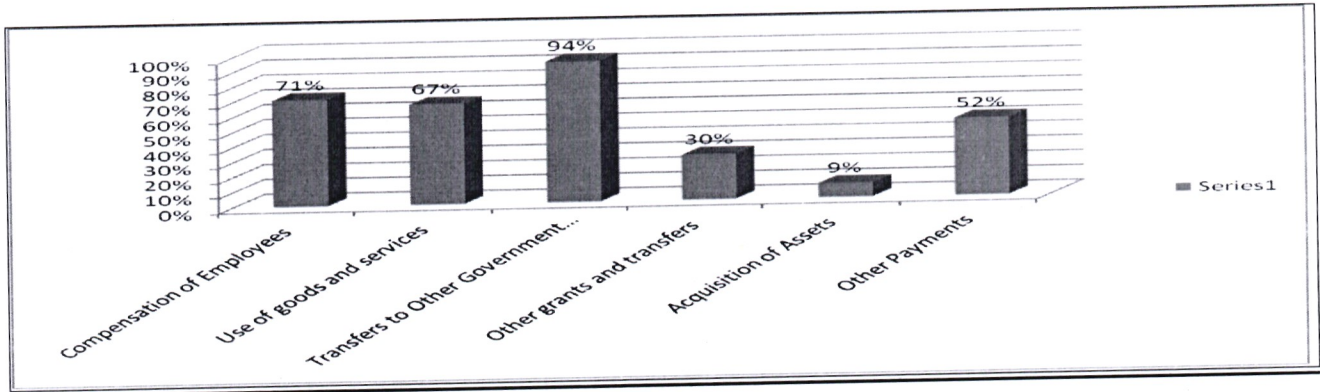


Fig 2. Pie Chart of Percentage in Utilization of Funds Fyr 2019/2020

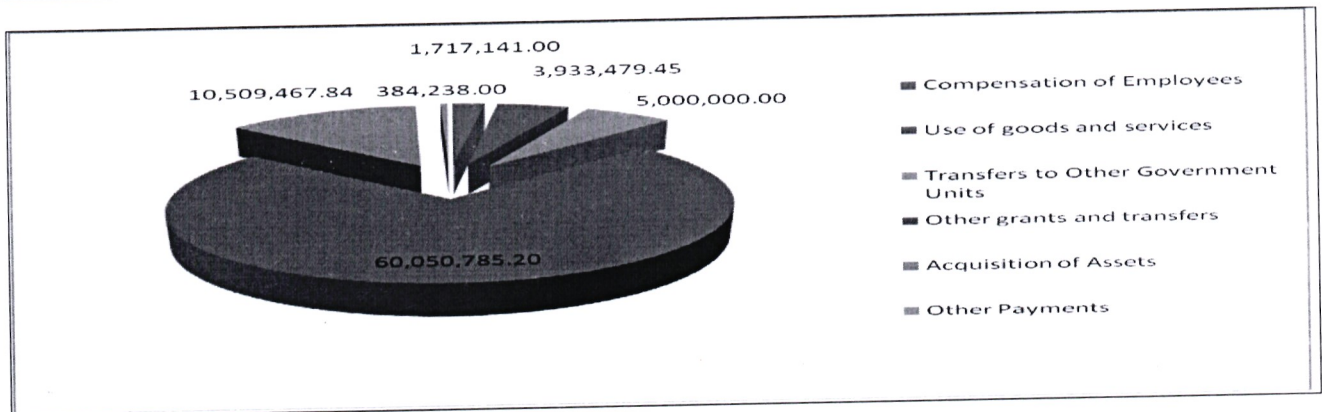
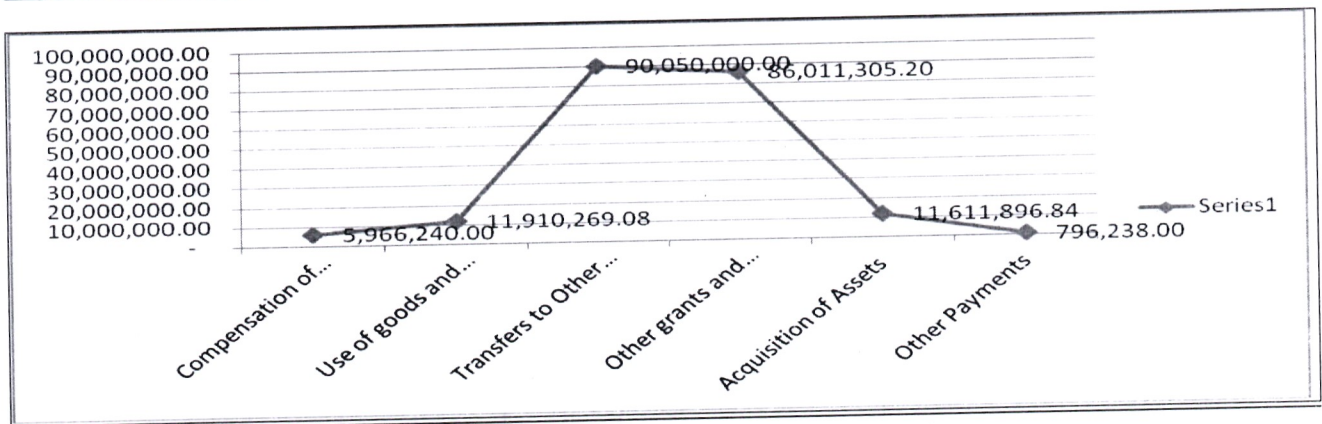


Fig. 3 Final Budget



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WUNDANYI CONSTITUENCY

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For the year ended June 30, 2020

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

S/NO	INSTITUTION	ACTIVITY
1.	Mchunguni Primary School	Purchase of desks, teachers table and chair – ks200,000 water harvesting and purchase of 10,000litrs of water tank – ksh300,000
2.	Daku Primary School	Construction of 2 classrooms – ksh2,500,000 Construction of 2 door girls' toilet- ks500,000 and 2 doors boys' toilet –ksh 500,000
3.	Mwaroko Primary School	Rehabilitation of 8 classrooms and administration block (Roofing and ring beam , flooring ,painting ,electrical)
4.	Shagha Primary School	Construction of 4 classrooms
5.	Kimangachughu Primary	Electrical works in 8 classrooms
6.	Mkanyatta Primary School	Construction of two door girl's toilet – 500,000, Purchase of 80 desks ksh400,000 and staffroom furniture (worktop,4 chairs and table ksh100,000– , Electrical works – 200,000
7.	Kidule Primary School	Rehabilitation of 8 classrooms and administration block (Flooring ,painting , electrical , Fencing)
8.	St. Peters Ikuminyi Primary School	Rehabilitation of 4 classrooms (Roofing , Flooring , painting ,electrical –ksh 1, 500,000) Construction of a 2-door toilet - 500,000
9.	Sirienyi Primary School	Finishes of a 2-door toilet (walling, Roofing ,and painting)
10.	Shigharo Primary School	Construction of one classroom
11.	Marungu Primary school	Construction of 2 classrooms – 2,500,000 Construction of 2 door girls' toilet- 500,000.
12.	Mlechi Primary School	Rehabilitation of 4 classrooms (Roofing , Flooring , painting)
13.	Kajungunyi Secondary School	Completion of second floor of Tuition block (Painting , Doors and windows , plumbing installation , soak pit and septic tank)
14.	Mghalu Secondary School	Completion of first floor of Tuition block (Roofing - column and beams, walling, doors and windows, plumbing installation, soak pit and septic tank.
15.	Canon Kituri Secondary School	Construction of modern Science Laboratory
16.	Dr. Aggrey Secondary School	Construction of 3 classrooms
17.	Mwakishimba Secondary School	Completion of second floor of Tuition block (Painting Doors and windows , plumbing installation , soak pit and septic tank)
18.	Wumingu Technical Training Institute	Construction of a two-bedroom staff house
19.	Vighombonyi Chief's Office	Construction of Chiefs office

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

WUNDANYI CONSTITUENCY

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For the year ended June 30, 2020

20.	Lushangoni Administration Police Camp	Construction of Administration Police Camp(roofing,walling,widows,doors,fixturesand finishes)
21.	Wundanyi OCPD resident	Renovation of OCPD resident(roofing,widowsand doors,finishesand fixtures)
22.	Wumingu Administration Complex	Construction of administration block that has Chief's Office, Assistant County Commissioner's Office, Administration Police Office and Divisional Education Office
23.	Wundanyi Division Education Office	Purchase of motorcycle
24.	Marungu Primary School	Construction to completion of 1 No. of classroom (1,200,000) and a 10 No. teacher's capacity staff room office (800,000).
25.	Mkanyatta Primary School	Construction to completion of 1 No. Classroom Kshs. 1,300,000. Construction of 5 door toilet Kshs. 700,000
26.	Mlamba Primary School	Rehabilitation of 6 No. of classrooms to completion (Plastering, Painting and roofing)
27.	Mwakishimba Primary School	Construction to completion of 2 No. of classrooms
28.	Ngilinyi Primary School	Rehabilitation of 3 No. of classrooms to completion(Plastering,Paiting and roofing)
29.	Ngururu Primary School	Construction to completion of 2 No. of classrooms
30.	Kiwinda Secondary School	Construction to completion of a dormitory(80 No. Students Capacity)
31.	St. Mary's High School	Construction of 2 No. Classrooms Completion of 2 nd Phase of the first floor
32.	Mghambonyi High School	Completion of a laboratory to completion (plastering, painting, gas piping and electrical installation)100 No. capacity
33.	PJ Mwangola Secondary School	Completion of a 1st floor of a 80 students dormitory (walling,columns,beaming and roofing)
34.	Shimbo Secondary School	Construction to completion of Single storey dormitory block(200 No capacity).
35.	Mwakiwiwi Sacred Heart Sec school	Construction of a dormitory (100 No.students capacity)
36.	Wundanyi Asst. County Commissioner Administration Complex	Construction to completion of a 2 No. public halls and 6 No. Wundanyi Administration Offices; boardroom, Commander's office, District Officer's office, Chief's office, Library, Assistant Chief office. Under the overall leadership of Wundanyi ACC

We were able to achieve the following to renovate and construct classrooms for almost all our primary schools which have enhanced the learning environment in our schools.

The committee was able to award bursaries to over 4,000 beneficiaries in a credible and transparency manner through public participation. To promote accountability in the management of

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

WUNDANYI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

the funds allocated to the constituency we have ensured that we publish the list of beneficiaries for the bursary kitty on our notice board for public scrutiny and verification.


- The key emerging issues are;
 - The cost incurred during bursary vetting process which is unavoidable due to the influx of other constituents who want to get a share of Wundanyi South Bursary Allocation.
 - Lack of enough funds to undertake projects with greater impact to the society and the restriction to undertake projects that fall under county government that the society deems as priority.
 - Arising from the impact so far created at the grassroots level and the high expectation from the local community there is need for the Government to consider an increase of the NG-CDF kitty from 2.5%.
- The following are implementation challenges and recommendations way forward;

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

- In relation to the cost of bursary process the committee has selected a lean team per ward to undertake the vetting of the process. They have been trained on best practises of vetting and a criteria set to ensure standard vetting procedure.
- On project that fall under county projects that the society deem as priority we have sort consent from the county government before their approval to avoid duplication of the projects.
- Lack of capacity by the project management committees which affect the implementation of projects. The committee is continuously training all the Project management committees implementing project in the constituency to enhance capacity.
- The NG - CDF relies fully on ministerial technical departments for support in areas of Bill of Quantities, technical design and supervision of projects, delays normally occur as the personnel involved are not under direct control of NG - CDFC. The NG - CDF Board should have its own technical experts to enhance efficiency in project implementation.
- Lack of an efficient process of identification of the needy cases to benefit from the bursary kitty. The Board should issue a bursary policy to ensure that the money allocated for bursary kitty is allocated to the very needy.

We humbly look forward to working very closely with the NG – CDF Board with a view to enhancing accountability and efficiency in project management

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

Name	Designation	Sign	Date
Patrick Zighani	NG-CDFC chairman		12/03/2021

**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S
PREDETRMINED OBJECTIVES**

Introduction

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

The key development objectives of NGCDF-WUNDANYI Constituency's 2018-2022 plan are to:

1. To promote access to education, provision of quality infrastructure and educational outcome in the schools of Wundanyi Constituency
2. To enhance sustainable environment management in Wundanyi Constituency
3. To enhance security in Wundanyi Constituency
4. To promote youth recreation and sporting Activities in Wundanyi Constituency
5. To foster stakeholder participation in Wundanyi NG-CDF Projects

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To promote access to education, provision of quality infrastructure	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-number of usable physical infrastructure build in primary, secondary, and tertiary institutions -number of bursaries beneficiaries at all levels	-In FY 19/20 we constructed three new dormitories and 5 new classrooms, - Bursary beneficiaries at all levels were as per the attached schedules
Security	To enhance security in Wundanyi Constituency	To enhance security infrastructure and improved conditions	Infrastructure building in sub county, locations and police stations	Construction of toilets at wundanyi police station
Environment	To enhance sustainable environment management in Wundanyi	Improve access to clean water	Supply of water tanks and gutters installation in schools	supply of two 10 ltrs water tanks and gutters installation to St Agatha secondary

	Constituency			school
Sports	To promote youth recreation and sporting Activities in Wundanyi Constituency	Sport programmes facilitation for the youth	Facilitating a sports tournament and also upgrading playing field	Provision of sporting gears and kits to youth in the constituency

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

In order to enhance the never-ending sustainability of resource, the management has come up with mission and vision statement.

VISION

Equitable social development within Wundanyi Constituency

MISSION

To implement national government strategies towards affording Wundanyi residents quality education and reliable security services through prudent management, effective and efficient utilization of allocated fund

2. Environmental performance

Wundanyi has put in place measures regarding proper use of never-ending environmental degradation, in order to improve the ecosystem.

Environmental policy

- Ensuring we comply with the government set up policies concerning environment
- Prevention of environmental degradation
- Training NGCDFC and staffs on the better use and planning of environment
- Renovation and cleaning school and supplying water tanks
- Water harvesting in school

3. Employee welfare

All employee in Wundanyi constituency are hired in accordance with employment act 2007 and laws governing labour contract. All constituents are given equal opportunity through advertisement of position which fall vacant. Qualified applicants are employed after vetting.

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NG-CDF-WUNDANYI Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-WUNDANYI Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *NG-CDF WUNDANYI* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF-WUNDANYI Constituency further confirms the completeness of the accounting records maintained for the *NG-CDF 73WUNDANYI*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-WUNDANYI Constituency financial statements were approved and signed by the Accounting Officer on 12/03/2021 2021.



Fund Account Manager
Name: Henry G. Wanjiku

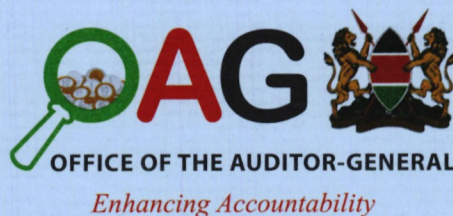


Sub-County Accountant
Name: Joseph Keli
ICPAK Member Number:5511



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WUNDANYI CONSTITUENCY FOR THE YEAR ENDED JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Wundanyi Constituency set out on pages 13 to 49 which comprise the statement of financial assets and liabilities as at 30 June, 2020, the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Wundanyi Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act No. 30 of 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

As reported previously, the statement of assets and liabilities as at 30 June, 2020 reflects Kshs.14,037,349 as fund balance brought forward which includes outstanding imprest balance of Kshs.731,220. The trial balance availed in support of the balance was not supported by a general ledger or an accounting journal. As a result, the figure may have been used to balance the financial statements.

Consequently, the accuracy and completeness of the statement of financial position as at 30 June, 2020 could not be confirmed.

2.0 Cash and cash Equivalents

The statement of assets and liabilities as at 30 June, 2020 reflects cash and cash equivalents balance of Kshs.12,227,387. The supporting bank reconciliation statement as at the same date reflects payments in bank statements not yet recorded in cashbook amounting to Kshs.128,616, out of which Kshs.73,616, relates to the year 2014/2015 and earlier years. The bank reconciliation further reflects unpresented cheques amounting to Kshs.435,833, out of which cheques amounting to Kshs.161,382 were stale. Although the management has indicated that the cheques were reversed in January, 2021, no evidence was availed to confirm the same.

In addition, the reconciliation reflects receipts in cashbook not yet recorded in bank statement of Kshs.29,861. No explanation has been provided as to why the receipts were not banked intact.

Consequently, the validity, accuracy and completeness of the cash and cash equivalents balance of Kshs.12,227,387 as at 30 June, 2020 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 Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflect a final receipts budget for the year under review of Kshs.206,345,949 against total actual receipts of Kshs.136,978,225, resulting to budget under funding of Kshs.69,367,724 or 44%. Similarly, the Fund expended Kshs.124,750,837 against the approved budget of Kshs.206,345,949 resulting to budget under expenditure of Kshs.81,595,111 or 40% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the citizens of Wundanyi Constituency.

2. Project Implementation Status

The projects implementation status report as at 30 June, 2020 availed for audit review reflected eight (8) projects with a total budget of Kshs.60,200,000. Seven (7) projects with a budget of Kshs.49,700,000 were ongoing while One (1) project with a budget of Kshs.10,500,000 had not started.

Delay in implementation of development projects negatively affects goods and service delivery to the residence of Wundanyi Constituency and the intended purpose of the projects may not be realized.

3. Unsatisfactory Project Implementation

Audit inspection of ten (10) projects with total allocation and disbursement of Kshs.39,561,490 carried out in the month of February,2021 revealed anomalies in the project implementation as detailed in appendix 1.

The inspection revealed instances of non-adherence to the bill of quantities specifications and poor workmanship which casts doubts on projects supervision and value for money spent on the projects.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Project Management Committee Bank Balances

Annex 5 to the financial statements for the year ended 30 June, 2020 reflects project management committee bank balances amounting to Kshs.92,653,636, out of which Kshs.4,190,309 was for projects completed in 2018/2019 which had not been refunded to the Constituency Development Fund. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that "all unutilized funds of the Project Management Committee shall be returned to the constituency account".

Therefore, the management was in breach of the Laws.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective. The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

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

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

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

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

and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the Fund's financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 February, 2022

Appendix 1: Project Implementation Status

No	Name of the Project	Financial Year	Activity	Amount Allocated Kshs.	Disbursed Amount Kshs.	Remarks
1	Maghimbinyi Primary School	2014/2015	Construction of 4 door toilet	800,000	800,000	Project was complete and in use. However the walls had cracks. Also, although the bill of quantities availed for audit provided for 4 hand wash basin the site visit confirmed that there was only one hand wash basin, and the pipe had been disconnected. Provisional sum of Kshs. 30,000 was paid to the contractor, but there is no supporting documents on how it was spent.
2	Lushangonyi community	2013/2014	Construction of Administration Police Camp	4,000,000	4,000,000	Project is on-going and the contractor was on site. The contractor used box profile roofing sheets instead decra tiles. The floor tiling had not as provided for in the BQ. Also, the cornice for the outside ceiling were broken in pieces.
3	St Peter's Ikuminyi	2018/2019	Renovation of 4 no. classrooms	1,476,564	1,476,564	Floor is plastered but not coloured as per Bills of Quantities
4	Dr. Aggrey	2018/2019	Construction of 3 no. classrooms	3,903,695	3,903,695	The project was 50% complete contractor on site. Cracks were noted between sub wall and floor slab
5	Sacred Heart Mwakiwiwi	2019/2020	Construction of a dormitory block	4,742,451	4,742,451	The project was incomplete and contractor not on site. Back filling done had not been done. There were

No	Name of the Project	Financial Year	Activity	Amount Allocated Kshs.	Disbursed Amount Kshs.	Remarks
						cracks on walls and the ablution block had not been erected
6	Mghambonyi Secondary School	2019/2020	Completion of a science laboratory block	1,931,754	1,931,754	The project was 90% complete but contractor not on site. The base cabinets were incomplete and poor workmanship on the fittings was noted. Skirting had not been done.
7	Shimbo Secondary School	2019/2020	Construction of dormitory block	14,887,173	14,887,173	The project was 75% complete and contractor is not on site
8	Mkanyatta Primary School	2019/2020	Construction of 1 classroom and 4 door toilet	1,970,057	1,970,057	The Bill of quantities provided for treated cypress Timber, however site visit confirmed that timber was not treated. Also, the Bill of quantities provided for pre painted box profile corrugated roofing for gauge 28, site visit confirmed that Normal roofing sheets was used and rain water harvesting gutters had not been fixed properly. The masonry base for the tank had been done but tank not installed
9	Kimangachughu Primary School	2018/2019	Proposed completion of Admin. Block	2,881,356	2,881,356	Project is 90% complete and the contractor was on site. Bill of quantities provided for thick hardwood solid panelled door however site visit confirmed that flash

No	Name of the Project	Financial Year	Activity	Amount Allocated Kshs.	Disbursed Amount Kshs.	Remarks
						doors were fitted instead. Cracks were noted on the floor. 10,000 litres plastic water tank had not been installed 12mm thick chip board ceiling fixed however Ceiling paint was falling off. Approved hardwood student chairs and lockers had not been delivered.
10	Marungu Primary School	2018/2019	Proposed construction of 2no. Classrooms and 2 door girls' toilet	2,968,440	2,968,440	Ramp is separating from the pavement, with minor cracks Minor cracks on the walls Bill of quantities provided for treated cypress Timber However Site visit confirmed that timber was not treated
	Total			39,561,490	39,561,490	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

WUNDANYI CONSTITUENCY

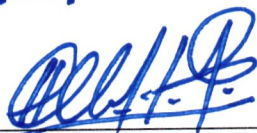
Reports and Financial Statements

For the year ended June 30, 2020

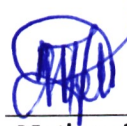
VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2020

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	122,940,876	65,379,310
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	225,000
TOTAL RECEIPTS		122,940,876	65,604,310
PAYMENTS			
Compensation of employees	4	4,249,099	2,923,433
Use of goods and services	5	7,976,790	6,094,655
Transfers to Other Government Units	6	85,050,000	12,986,206
Other grants and transfers	7	25,960,520	39,512,779
Acquisition of Assets	8	1,102,429	-
Other Payments	9	412,000	3,501,810
TOTAL PAYMENTS		124,750,838	65,018,883
SURPLUS/(DEFICIT)		(1,809,962)	585,427

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WUNDANYI Constituency financial statements were approved on 12/03/2021 and signed by:



Fund Account Manager
Name: Henry G. Wanjiku



National Sub-County Accountant
Name: Joseph Keli
ICPAK Member Number: 5511



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

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	12,227,387	13,306,129
Cash Balances (cash at hand)	10B		
Total Cash and Cash Equivalents		12,227,387	13,306,129
Accounts Receivable			
Outstanding Imprests	11		731,220
TOTAL FINANCIAL ASSETS		12,227,387	14,037,349
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A		
Deposits (Gratuity)	12B		
TOTAL FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS		12,227,387	14,037,349
REPRESENTED BY			
Fund balance b/fwd	13	14,037,349	12,720,702
Prior year adjustments	14		
Surplus/Deficit for the year		(1,809,962)	585,427
NET FINANCIAL POSITION		12,227,387	13,306,129

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WUNDANYI Constituency financial statements were approved on 12/03/2021 and signed by:

Fund Account Manager
Name: Henry G. wanjiku

National Sub-County Accountant
Name: Joseph Keli
ICPAK Member Number: 5511



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

WUNDANYI CONSTITUENCY

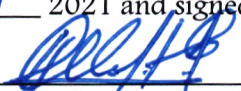
Reports and Financial Statements

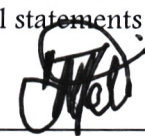
For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2020

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	122,940,875	65,379,310
Other Receipts	3	-	225,000
Total receipts		122,940,875	65,604,310
Payments for operating expenses			
Compensation of Employees	4	4,249,099	2,923,433
Use of goods and services	5	7,976,790	6,094,655
Transfers to Other Government Units	6	85,050,000	12,986,206
Other grants and transfers	7	25,960,520	39,512,779
Other Payments	9	412,000	3,501,810
Total payments		123,648,409	65,018,883
Total Receipts Less Total Payments		(707,533)	585,427
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	731220
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	--
Prior year adjustments	14	-	
Net cash flow from operating activities		(707,533)	1,316,647
CASHFLOW FROM INVESTING ACTIVITIES		(707,533)	1,316,647
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	9	(1,102,429)	
Net cash flows from Investing Activities			1,316,647
NET INCREASE IN CASH AND CASH EQUIVALENT		1,809,962	1,316,647
Cash and cash equivalent at BEGINNING of the year	13	14,037,349	12,720,702
Cash and cash equivalent at END of the year		12,227,387	14,037,349

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WUNDANYI Constituency financial statements were approved on 12/03/2021 2021 and signed by:


Fund Account Manager
Name: Henry G. Wanjiku


National Sub-County Accountant
Name: Joseph Keli
ICPAK Member Number:5511



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

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2020

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724.14	68,978,224.98	206,345,949.12	136,978,225.00	69,367,724.12	66%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
	137,367,724.14	68,978,224.98	206,345,949.12	136,978,225.00	69,367,724.12	66%
PAYMENTS						
Compensation of Employees	3,700,000.00	2,266,240.00	5,966,240.00	4,249,099.00	1,717,141.00	71%
Use of goods and services	8,663,095.17	3,247,173.91	11,910,269.08	7,976,789.63	3,933,479.45	67%
Transfers to Other Government Units	44,200,000.00	45,850,000.00	90,050,000.00	85,050,000.00	5,000,000.00	94%
Other grants and transfers	70,304,628.97	15,706,676.23	86,011,305.20	25,960,520.00	60,050,785.20	30%
Acquisition of Assets	10,500,000.00	1,111,896.84	11,611,896.84	1,102,429.00	10,509,467.84	9%
Other Payments	-	796,238.00	796,238.00	412,000.00	384,238.00	52%
TOTALS	137,367,724.14	68,978,224.98	206,345,949.12	124,750,837.63	81,595,111.49	60%

i. Compensation of Employees-The underutilization is due to the **ksh1,306,710.76** for payment of staff gratuity. The amount will be paid after the expiry of the contract.

ii. Use of goods and services-The remaining balance was the unspent funds as at 30/06/2020 which will be utilized in the financial year 2020/2021.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WUNDANYI CONSTITUENCY

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

- iii. Transfers to Other Government Units-includes ksh 5,000,000 due to various projects which had not been disbursed to the PMCs as at 30/06/2020 due to delay in disbursement of funds from the Board
- iv. Other grants and Transfers-Includes ksh 32,501,677 for bursary which was not disbursed to the institutions due to the Covid 19 pandemic.it also includes ksh 19,200,000 for the construction of wundanyi assistant county commissioner complex which had not started as at 30/06/2020 due to delay in disbursement of funds from the Board.
- v. Acquisition of Assets-Ksh 10,500,000 was allocated for purchasing the constituency motor vehicle, however as at 30/06/2020 the vehicle had not been purchased.
- vi. Other Payments-The underutilization is due to ksh 225,000 for sale of tender which is awaiting the Boards approval.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The NGCDF- WUNDANYI Constituency financial statements were approved on 12/03/ 2021 and signed by:



Fund Account Manager
Name:Henry G. Wanjiku



Sub-County Accountant
Name:Joseph Keli
ICPAK Member Number:5511



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

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,700,000.00	2,266,240.00	5,966,240.00	4,249,099.00	1,717,141.00
1.2 Committee allowances	2,000,000.00	1,257,000.00	3,257,000.00	2,515,000.00	742,000.00
1.3 Use of goods and services	2,542,063.45	892,274.63	3,434,338.08	2,840,439.63	593,898.45
Sub-Total	8,242,063.45	4,415,514.63	12,657,578.08	9,604,538.63	3,053,039.45
2.0 Monitoring and evaluation					
2.1 Capacity building	700,000.00	500,000.00	1,200,000.00	351,200.00	848,800.00
2.2 Committee allowances	2,721,031.72	597,899.28	3,318,931.00	1,865,400.00	1,453,531.00
2.3 Use of goods and services	700,000.00		700,000.00	404,750.00	295,250.00
Sub-Total	4,121,031.72	1,097,899.28	5,218,931.00	2,621,350.00	2,597,581.00
3.0 Emergency					
3.1 Primary Schools					
3.2 Secondary schools					
3.3 Tertiary institutions					
3.4 Security projects					
Emergency	7,198,241.38	3,966,597.63	11,164,839.01	7,950,000.00	3,214,839.01
Sub-Total	7,198,241.38	3,966,597.63	11,164,839.01	7,950,000.00	3,214,839.01
4.0 Bursary and Social Security					
4.1 Primary Schools					
4.2 Secondary Schools	28,173,980.42	155,541.58	28,329,522.00	6,180,543.00	22,148,979.00
4.3 Tertiary Institutions	9,137,698.21	1,527,000.00	10,664,698.21	1,547,000.00	9,117,698.21
4.4 Bursary Special Disability Schools	500,000.00	135,000.00	635,000.00	-	635,000.00
4.5 NHIF Social Security Program	600,000.00	600,000.00	1,200,000.00	600,000.00	600,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WUNDANYI CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Sub-Total	38,411,678.63	2,417,541.58	40,829,220.21	8,327,543.00	32,501,677.21
5.0 Sports					
5.1 bal b/f	-	841,719.51	841,719.51	804,160.00	37,559.51
5.2 constituency sports tournament	2,747,354.48	-	2,747,354.48	498,000.00	2,249,354.48
Sub-Total	2,747,354.48	841,719.51	3,589,073.99	1,302,160.00	2,286,913.99
6.0 Environment					
6.1 Dalmas Moka Secondary School	347,354.48	-	347,354.48	-	347,354.48
6.2 Kishushe Primary School	100,000.00	-	100,000.00	-	100,000.00
6.3 Kitumbi Secondary School	100,000.00	-	100,000.00	-	100,000.00
6.4 Maynard Primary School	100,000.00	-	100,000.00	-	100,000.00
6.5 Mbauro Primary School	100,000.00	-	100,000.00	-	100,000.00
6.6 Mchungunyi Primary School	100,000.00	-	100,000.00	-	100,000.00
6.7 Mghambonyi High School	200,000.00	-	200,000.00	-	200,000.00
6.8 Mkanyatta Primary School	200,000.00	-	200,000.00	-	200,000.00
6.9 Mwanyalo Primary School	100,000.00	-	100,000.00	-	100,000.00
6.10 Ndumbinyi Primary school	100,000.00	-	100,000.00	-	100,000.00
6.11 Ngolia Primary School	100,000.00	-	100,000.00	-	100,000.00
6.12 Ngolia Primary School	400,000.00	-	400,000.00	-	400,000.00
6.13 Ngongondinyi Primary School	100,000.00	-	100,000.00	-	100,000.00
6.14 Ngulu Kiweto Primary School	100,000.00	-	100,000.00	-	100,000.00
6.15 Nyambu Primary School	100,000.00	-	100,000.00	-	100,000.00
6.16 Sangenyi Primary School	100,000.00	-	100,000.00	-	100,000.00
6.17 Shagha Primary School	100,000.00	-	100,000.00	-	100,000.00
6.18 St. John's Primary School	100,000.00	-	100,000.00	-	100,000.00
6.19 Choke Primary School	100,000.00	-	100,000.00	-	100,000.00
6.20 Wumingu Primary School	100,000.00	-	100,000.00	-	100,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WUNDANYI CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
6.21St.Agatha Secondary School	-	700,000.00	700,000.00	700,000.00	-
6.22St.Peters Ikuminyi School	-	280,817.51	280,817.51	280,817.51	-
6.23Mbela Secondary School	-	700,000.00	700,000.00	700,000.00	-
6.24Paranga Secondary School	-	200,000.00	200,000.00	200,000.00	-
6.25wundanyi environment	-	100,000.00	100,000.00	-	100,000.00
Sub-Total	2,747,354.48	1,980,817.51	4,728,171.99	1,880,817.51	2,847,354.48
7.0 Primary Schools Projects (List all the Projects)					
7.1Marungu Primary School	2,000,000.00	-	2,000,000.00	2,000,000.00	-
7.2 Mkanyatta Primary School	2,000,000.00	-	2,000,000.00	2,000,000.00	-
7.3 Mlamba Primary School	2,000,000.00	-	2,000,000.00	2,000,000.00	-
7.4 Mwakishimba Primary School	2,400,000.00	-	2,400,000.00	2,400,000.00	-
7.5Ngilinyi Primary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-
7.6Ngaruru Primary School	2,400,000.00	-	2,400,000.00	2,400,000.00	-
7.7mchungunyi primary school	-	500,000.00	500,000.00	500,000.00	-
7.8 daku primary-1m	-	3,500,000.00	3,500,000.00	3,500,000.00	-
7.9Mwaroko Primary School	-	2,500,000.00	2,500,000.00	2,500,000.00	-
7.10 Shagha Primary School	-	4,000,000.00	4,000,000.00	4,000,000.00	-
7.11Kimangachughu Primary School	-	200,000.00	200,000.00	200,000.00	-
7.12Mkanyatta Primary School	-	1,200,000.00	1,200,000.00	1,200,000.00	-
7.13Kidule Primary School	-	2,000,000.00	2,000,000.00	2,000,000.00	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WUNDANYI CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.14 St. Peters Ikuminyi Primary School	-	2,000,000.00	2,000,000.00	2,000,000.00	-
7.15 Sirienyi Primary School	-	200,000.00	200,000.00	200,000.00	-
7.16 Shigharo Primary School	-	1,200,000.00	1,200,000.00	1,200,000.00	-
7.17 marungu primary school	-	3,000,000.00	3,000,000.00	3,000,000.00	-
7.18 Mlechi Primary School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
7.19 kimangachughu primary School	-	3,000,000.00	3,000,000.00	3,000,000.00	-
7.20 msangarinyi primary school	-	1,000,000.00	1,000,000.00	1,000,000.00	-
7.21 Ngilinyi primary school	-	1,500,000.00	1,500,000.00	1,500,000.00	-
7.22 mdondunyi primary school	-	250,000.00	250,000.00	250,000.00	-
Sub-Total	11,800,000.00	27,050,000.00	38,850,000.00	38,850,000.00	-
8.0 Secondary Schools Projects all the Projects					
8.1 Kiwinda Secondary School	4,000,000.00	-	4,000,000.00	4,000,000.00	-
8.2 St. Marys High School	2,400,000.00	-	2,400,000.00	2,400,000.00	-
8.3 Mghambonyi High School	2,000,000.00	-	2,000,000.00	2,000,000.00	-
8.4 PJ Mwangola Secondary School	4,000,000.00	-	4,000,000.00	4,000,000.00	-
8.5 shimbo secondary school	15,000,000.00	-	15,000,000.00	11,500,000.00	3,500,000.00
8.6 mwakiwiwi sacred heart secondary school	5,000,000.00	-	5,000,000.00	4,000,000.00	1,000,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WUNDANYI CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
8.7 Mghalu High School	-	5,000,000.00	5,000,000.00	5,000,000.00	-
8.8 Canon Kituri Secondary School	-	500,000.00	500,000.00	-	500,000.00
8.9Dr. Aggrey High School	-	3,000,000.00	3,000,000.00	3,000,000.00	-
8.10Mwakishimba Secondary School		2,500,000.00	2,500,000.00	2,500,000.00	-
8.11Mghalu secondary School		4,000,000.00	4,000,000.00	4,000,000.00	-
8.12Kiwindi Secondary School		800,000.00	800,000.00	800,000.00	
Sub-Total	32,400,000.00	15,800,000.00	48,200,000.00	43,200,000.00	5,000,000.00
9.0 Tertiary institutions Projects (List all the Projects)					
9.1 Wumingu Technical Training Institute	-	3,000,000.00	3,000,000.00	3,000,000.00	-
Sub-Total	-	3,000,000.00	3,000,000.00	3,000,000.00	-
10.0 Security Projects					
10.0 wundanyi assistant county commissioner administration complex	19,200,000.00	-	19,200,000.00	-	19,200,000.00
10.2 Vighombonyi Chiefs Office	-	2,000,000.00	2,000,000.00	2,000,000.00	-
10.3 Lushangonyi Administration Police Camp	-	4,000,000.00	4,000,000.00	4,000,000.00	-
10.4 Wundanyi OCPD resident	-	500,000.00	500,000.00	500,000.00	-
10.5 Mghalu secondary School		4,000,000.00	4,000,000.00	4,000,000.00	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WUNDANYI CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
10.6 msangarinyi primary school		1,000,000.00	1,000,000.00	1,000,000.00	-
Sub-Total	19,200,000.00	11,500,000.00	30,700,000.00	11,500,000.00	19,200,000.00
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)	10,500,000.00		10,500,000	-	10,500,000.00
11.2 Construction of CDF office	-	826,860.00	826,860.00	821,860.00	5,000.00
11.3 Purchase of furniture and equipment	-		-		-
11.4 Purchase of computers	-	285,036.84	285,036.84	280,569.00	4,467.84
11.5 Purchase of land	-				
Sub-Total	10,500,000.00	1,111,896.84	11,611,896.84	1,102,429.00	10,509,467.84
12.0 Others					
12.1 Strategic Plan	-	159,238.00	159,238.00	-	159,238.00
12.2 Innovation Hub					
12.2 sale of tenders		225,000.00	225,000.00	-	225,000.00
12.3 Social Hall	-	112,000.00	112,000.00	112,000.00	-
12.4 Wundanyi Division Education Office	-	300,000.00	300,000.00	300,000.00	-
Sub-Total	-	796,238.00	796,238.00	412,000.00	384,238.00
GRAND TOTALS	137,367,724.14	68,978,224.98	206,345,949.12	124,750,838.14	81,595,111.49

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

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO. 2017/2018/763	1		11,151,724
AIE NO. 2017/2018/909	2		227,586
AIE NO. 2018/2019/090	3		10,000,000
AIE NO. 2018/2019/525	4		15,000,000
AIE NO. 2018/2019/841	5		6,000,000
AIE NO. 2018/2019/1163	6		12,000,000
AIE NO. 2018/2019/1006	7		11,000,000
AIE NO.B047229	1	54,940,875.50	
AIE NO.B041248	2	4,000,000.00	
AIE NO.B047673	3	20,000,000.00	
AIE NO. B049205	4	6,000,000.00	
AIE NO. B104187	5	15,000,000.00	
AIE NO.B096523	6	23,000,000.00	
TOTAL		122,940,875.50	65,379,310.00

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
WUNDANYI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,648,712	2,130,273
Personal allowances paid as part of salary	781,300	625,400
Pension and other social security contributions (Gratuity)	722,967.00	
Employer Contributions Compulsory national social security schemes	96,120.00	77,760
Total	4,249,099.00	2,833,433.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
WUNDANYI CONSTITUENCY**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	4,380,900	2,058,410
Utilities, supplies and services	63,637	402,263
Communication, supplies and services	301,350	-
Domestic travel and subsistence	160,400	-
Printing, advertising and information supplies & services	512,000	-
Rentals of produced assets	-	-
Training expenses	351,200.00	714,200
Hospitality supplies and services	116,255	710,396
Insurance costs	-	-
Specialized materials and services	270,000	-
Office and general supplies and services	697,084	2,191,471
Other operating expenses	970,683.63	3,915
Routine maintenance – vehicles and other transport equipment	55,980	14,000
Routine maintenance – other assets	97,300	-
Total	7,976,789.63	6,094,655.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
WUNDANYI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	38,850,000.00	8,466,551
Transfers to secondary schools (see attached list)	43,200,000.00	4,519,655
Transfers to tertiary institutions (see attached list)	3,000,000.00	
Transfers to health institutions (see attached list)		
TOTAL	85,050,000.00	12,986,206.00

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	6,180,543.00	28,386,689
Bursary – tertiary institutions (see attached list)	2,147,000.00	5,356,820
Bursary – special schools (see attached list)	-	165,000
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	6,500,000.00	-
Sports projects (see attached list)	1,302,160.00	3,066,684
Environment projects (see attached list)	1,880,817.00	1,037,586
Emergency projects (see attached list)	7,950,000.00	1,500,000
Total	25,960,520.00	39,512,779.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
WUNDANYI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	280,569.00	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	821,860.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	1,102,429.00	-

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan		3,305,810
constituency website		196,000.00
Wundanyi Division Education Office	300,000.00	
Werugha Hall	112,000.00	
Total	412,000.00	3,501,810.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
KCB Bank, Wundanyi Branch, Wundanyi NG-CDEFA/C no. 1103860992	12,227,386	13,306,129
Total	12,227,386	13,306,129.00
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1		
Name 2		
Name 3		
Add as appropriate		
Total		

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	13,306,129.00	12,720,702.00
Cash in hand		-
Imprest	731,220.00	-
Total	14,037,349.00	12,720,702.00

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
WUNDANYI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff gratuity	1,306,710.76	951,610
Others (<i>specify</i>)		
	1,306,710.76	951,610

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,717,141.00	2,266,240.00
Use of goods and services	3,933,479.45	3,247,173.91
Amounts due to other Government entities (see attached list)	5,000,000.00	45,850,000.00
Amounts due to other grants and other transfers (see attached list)	60,050,784.69	15,706,676.23
Acquisition of assets	10,509,467.84	1,111,896.84
Others (<i>specify</i>)	384,238.00	796,238.00
Total	81,595,111.49	68,978,224.98

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
WUNDANYI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	92,653,636	4,190,309
	92,653,636	4,190,309

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WUNDANYI CONSTITUENCY

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

ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2014 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
Sub-Total						
Middle Management						
3.						
4.						
Sub-Total						
Unionisable Employees						
5.						
6.						
Sub-Total						
Others (GRATUITY)						
7. Beattie Nyatta					339,375.6	
8. Reuben Shuma					199,075.80	
9. Christine Mwakaba					62,094.24	
10. Kennedy Mwamburi					286,722.72	
11. Alice Nyambu					141,856	
12. John Mghanga					277,586	
Sub-Total					1,306,710.76	
Grand Total					1,306,710.76	

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		1,717,141.00	2,266,240.00	
Use of goods & services		3,933,479.45	3,247,173.91	
Amounts due to other Government entities		5,000,000.00	45,850,000.00	
Sub-Total		5,000,000.00	45,850,000.00	
Amounts due to other grants and other transfers		60,050,784.69	15,706,676.23	
Sub-Total		60,050,784.69	15,706,676.23	
Acquisition of assets		10,509,467.84	1,111,896.84	
Others (specify)				
Social Hall			112,000.00	
Wundanyi Division Education Office			300,000.00	
Strategic Plan		159,238.00	159,238.00	
A.I.A		225,000.00	225,000.00	
Sub-Total		384,238.00	796,238.00	
Grand Total		81,595,111.01	68,978,224.98	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	34,700,000			34,700,000
Buildings and structures		280,569		280,569
Transport equipment	4,901,500			4,901,500
Office equipment, furniture and fittings	892,742	821,860		1,714,602
ICT Equipment, Software and Other ICT Assets	179,498			179,498
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	40,673,740	1,102,429		41,776,169

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
NDUMBINYI PRIMARY SCHOOL	KCB	1103836420		1,128
HON THOMAS MWADEGHU SECONDARY SCHOOL	KCB	1154226182		153,496
MGHANGE COMPLEX CENTRE	KCB	1170451705		246,066
NGONDA PRIMARY SCHOOL	KCB	1148929347		20,668
MWAKISHIMBA SECONDARY SCHOOL	KCB	1149504447		151,007
DEPUTY COUNTY COMMISSIONER OFFICER	KCB	1178810569		26,153
MBELA HIGH SCHOOL	KCB	1117633365		519,367
MGHALU HIGH SCHOOL	KCB	1165395347		61,594
NGOLIA PRIMARY SCHOOL	KCB	1135232261		279,120
VURIA PRIMARY SCHOOL	KCB	1109750951		44,951
FUNJU SECONDARY SCHOOL	KCB	1103794752		11,130
KIDULE PRIMARY SCHOOL	KCB	1111847932		14,762
MGAMBONYI HIGH SCHOOL	KCB	1169849970		62,063
DALMAS MOKA SECONDARY	KCB	1110128932		813,593
MWAKURO HALL	KCB	1173682414		89,531
MAYNARD PRIMARY SCHOOL	KCB	1129073130		56,606
MBAURO PRIMARY SCHOOL	KCB	1111939519		77,232
DR AGGREY HIGH SCHOOL	KCB	1121267866		255,914
SUNGULULU COMMUNITY HALL	KCB	1173815953		86,568
MLILO PRIMARY SCHOOL	KCB	1110633378		
ST PETERS IKUMINYI PRIMARY SCHOOL	KCB	1179049934		303,251
MWANDA PRIMARY SCHOOL	KCB	1111898995		36,806
MWAKIWIWI SECONDARY SCHOOL	KCB	1175837482		22,973
KITUMBI SECONDARY SCHOOL	KCB	1135115796		1,420
WUMINGU TECHNICAL TRAINING INSTITUTE	KCB	1171050704		131,771

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
PARANGA PRIMARY SCHOOL	KCB	1178389022		5,771
SHIGHARO PRIMARY SCHOOL	KCB	1117658929		72,791
KISHUSHE PRIMARY SCHOOL	KCB	1130217345		2,633
MBALE HEALTH CENTRE	KCB	1170521231		60,358
MBALE COMMUNITY CENTRE	KCB	1114436534		33,201
CHOKE PRIMARY SCHOOL	KCB	1112075461		744
P.J MWANGOLA SECONDARY SCHOOL	KCB	1135488371		1,199
MCHUNGUNYI PRIMARY SCHOOL	KCB	1236209869		84,920
DAKU PRIMARY SCHOOL	KCB	1132504635		0
MWAROKO PRIMARY SCHOOL	KCB	1210016214		0
KIMANGACHUGHU PRIMARY SCHOOL	KCB	1110815891		0
ST.PETERS FUNJU PRIMARY SCHOOL	KCB	1179049934		303,251
MKANYATTA PRIMARY SCHOOL	KCB	1236924940		154,968
SIRIENYI PRIMARY SCHOOL	KCB	1103845705		3,303
MARUNGU PRIMARY SCHOOL	KCB	1272234622	1,998,975	
MKANYATTA PRIMARY SCHOOL	KCB	1236924940	2,680,322.75	
MLAMBA PRIMARY SCHOOL	KCB	1270532367	1,998,975	
MWAKISHIMBA PRIMARY SCHOOL	KCB	1270393316	2,398,975	
NGILINYI PRIMARY SCHOOL	KCB	1272444864	2,498,975	
NGURARU PRIMARY SCHOOL	KCB	1270532294	2,398,975	
KIWINDA SECONDARY SCHOOL	KCB	1270818694	3,999,395	
ST MARY'S HIGH SCHOOL	KCB	1270279033	2,399,275	
MGHAMBONYI HIGH SCHOOL	KCB	1270278851	2,239,395	

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
PJ MWANGOLA SECONDARY SCHOOL	KCB	1270393413	3,999,395	
SHIMBO SECONDARY SCHOOL	KCB	1270278746	11,500,000	
ST AGATHA SECONDARY SCHOOL	KCB	1270532154	699,395	
MBELA SECONDARY SCHOOL	KCB	1271054477	699,395	
PARANGA SECONDARY SCHOOL	KCB	1270278959	199,395	
MWAROKO PRIMARY SCHOOL	KCB	1273028155	2,499,025	
SHAGHA PRIMARY SCHOOL	KCB	1270764675	3,998,849	
KIMANGACHUGHU PRIMARY SCHOOL	KCB	1110815891	3,200,661.55	
KIDULE PRIMARY SCHOOL	KCB	1273983165	2,000,000	
ST PETERS IKUMINYI PRIMARY SCHOOL	KCB	1272234576	1,782,221	
SIRIENYI PRIMARY SCHOOL	KCB	1270531980	198,975	
SHIGHARO PRIMARY SCHOOL	KCB	1270589059	1,198,975	
DR AGGREY SECONDARY SCHOOL	KCB	1269972162	3,000,000	
WERUGHA HALL	KCB	1117628744	133,910.30	
MLECHI PRIMARY SCHOOL	KCB	1103833375	1,002,608.50	
KAJUNGUNI SECONDARY SCHOOL	KCB	1251593372	124,670	
DAKU PRIMARY SCHOOL	KCB	1132504635	1,569,586.85	
LUSHANGONYI POLICE CAMP	KCB	1233957422	4,722,410	
MWAKISHIMBA SECONDARY SCHOOL	KCB	1149504447	2,651,007.40	

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
P.J MWANGOLA SECONDARY SCHOOL	KCB	1135488371	800,998.79	
KIWINDA SECONDARY SCHOOL	KCB	1215542070	802,353	
MGHALU HIGH SCHOOL	KCB	1165395347	861,593.90	
MAGHIMBINYI PRIMARY SCHOOL	KCB	1111559090	882,992.80	
WUNDANYI POLICE STATION	KCB	1273765389	24,990	
WUNDANYI DIVISION EDUCATION OFFICE	KCB	1125319615	2,072	
NDUMBINYI PRIMARY SCHOOL	KCB	1103836420	601,128.30	
SACRED HEART MWAKIWIWI GIRLS	KCB	1270589369	4,000,000	
MGHALU HIGH SCHOOL	KCB	1272657930	8,999,395	
NGILINYI PRIMARY SCHOOL	KCB	1111951780	86,177.50	
MSANGALINYI PRIMARY SCHOOL	KCB	1114090859	1,001,510	
WUMINGU TECHNICAL	KCB	1171050704	3,130,490.5	
MCHUNGUNYI PRIMARY SCHOOL	KCB	1236209869	1,835	
MARUNGU PRIMARY SCHOOL	KCB	1253768811	421,149	
MKANYATTA PRIMARY SCHOOL	KCB	1236924940	2,680,322.75	
MDUNDONYI PRIMARY SCHOOL	KCB	1161164332	77,741.50	
WUNDANYI OCPD	KCB	1265960089	26,047	
VIGHOMBONYI CHIEF OFFICE	KCB	1266838562	184,652	
MLILO PRIMARY SCHOOL	KCB	1110633378	270,394	
WUMINGU PRIMARY SCHOOL	KCB	1111121818	2,085	
MWAROMBO PRIMARY SCHOOL	KCB	11144470791	1,965.80	

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Total			92,653,636	4,190,309

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Non-Implementation of Projects - Records availed for audit review indicated that the Fund budgeted and received funding of Kshs. 4,700,000 for three projects, being constituency website, strategic plan and construction of Lushangonyi AP Post. However, although the funds were disbursed by the Constituency Fund Board, these projects were not implemented. The projects were funded as detailed below: Lushangonyi AP -1,000,000 Constituency Strategic Plan-3,500,000 Constituency Website -200,000 The projects were meant to uplift the living standards of the residents of Wundanyi Constituency and their non-implementation is likely</p>	<p>Lushangonyi AP Camp- the PMC account was opened after the closure of the financial year. Constituency Strategic Plan-it was at the tendering level. Constituency Website-it was at tendering level</p>	FAM	RESOLVED	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2	<p>to adverse the same</p> <p>Cash and Cash Equivalents -The bank reconciliation statement as at 30th June 2018 availed in support of the balance reflected payments in bank statement not yet recorded in cash book of Kshs. 153,681, out of which Kshs. 73,616 relates to the year 2014/2015 and earlier years while the dates of cheques amounting to Kshs. 74,000 were not indicated. Further the statement of receipts and payments for the year under review and receipts in bank statement not recorded in the cash book of Kshs. 26,701. In addition, the reconciliation reflects receipts in cashbook not yet recorded in bank in bank statement of Kshs. 14,861. Consequently, the accuracy validity completeness of cash and cash equivalents balance of Kshs. 12,720,702 as at 30 June 2018 could not be confirmed.</p>	<p>All stale cheques have been received in the Cash book</p> <p>Bank charges have been charged in the cash book</p> <p>Receipts in bank statement not recorded in Cash book totalled 26,700 they were double payments in the bank.</p> <p>The management has written to the bank</p>	FAM	RESOLVED	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3	<p>Emergency Projects -Note 7 to the financial statements for the year ended 30 June 2018 reflects emergency projects of Kshs. 2,500,000. Records availed for refurbishment of the constituency office. However, no explanation nor justification was provided to finance the project from the emergency fund kitty since it didn't not meet the requirement of section 8(3) of the National Government Constituencies Development Fund ,2015.</p> <p>Consequently, the propriety, validity and lawfulness of emergency projects expenditure of kshs. 2,500,00 for the year ended 30 June could not be confirmed.</p>	<p>Due to heavy rains and strong winds experienced in the part of the NGFCDF office roof was blown away and walls made of interlocking blocks had started to cave in so, it was awarded Kshs.2,500,000 to cater for renovations.</p>	FAM	RESOLVED	