REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WUNDANYI CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2024

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

WUNDANYI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

Table of Contents

1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management 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
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

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

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Wundanyi Constituency'sday-to-day management is under the following key organs:

i. National Government Constituencies Development Fund Board (NGCDFB)
ii. National Government Constituency Development Fund Committee (NGCDFC

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Stephen KahindiCharo
2.	National Sub-County Accountant	Jasper Gitonga Ngai
3.	Chairman NGCDFC	Kennedy MwanyangeMwashako
4.	Member NGCDFC	Evelyne Sambo Ngandu

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Wundanyi Constituency. The reports and recommendations of ARMC, 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.

(e) NGCDF Wundanyi Constituency Headquarters

P.O. Box 1122
CDF Building
Wundanyi, KENYA.

(f) NGCDF Wundanyi Constituency Contacts

Telephone: (254) 0795736169
E-mail: cdfwundanyi@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Wundanyi Constituency Bankers

1. Bank A. (Operations Account). Kenya Commercial Bank Ltd.
   Wundanyi Branch
   P.O. Box 1067-80304 Wundanyi

2. Bank B. (Deposit account). Kenya Commercial Bank Ltd.
   Wundanyi Branch
   P.O. Box 1067-80304 Wundanyi

(h) Independent Auditor

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

(i) Principal Legal Adviser

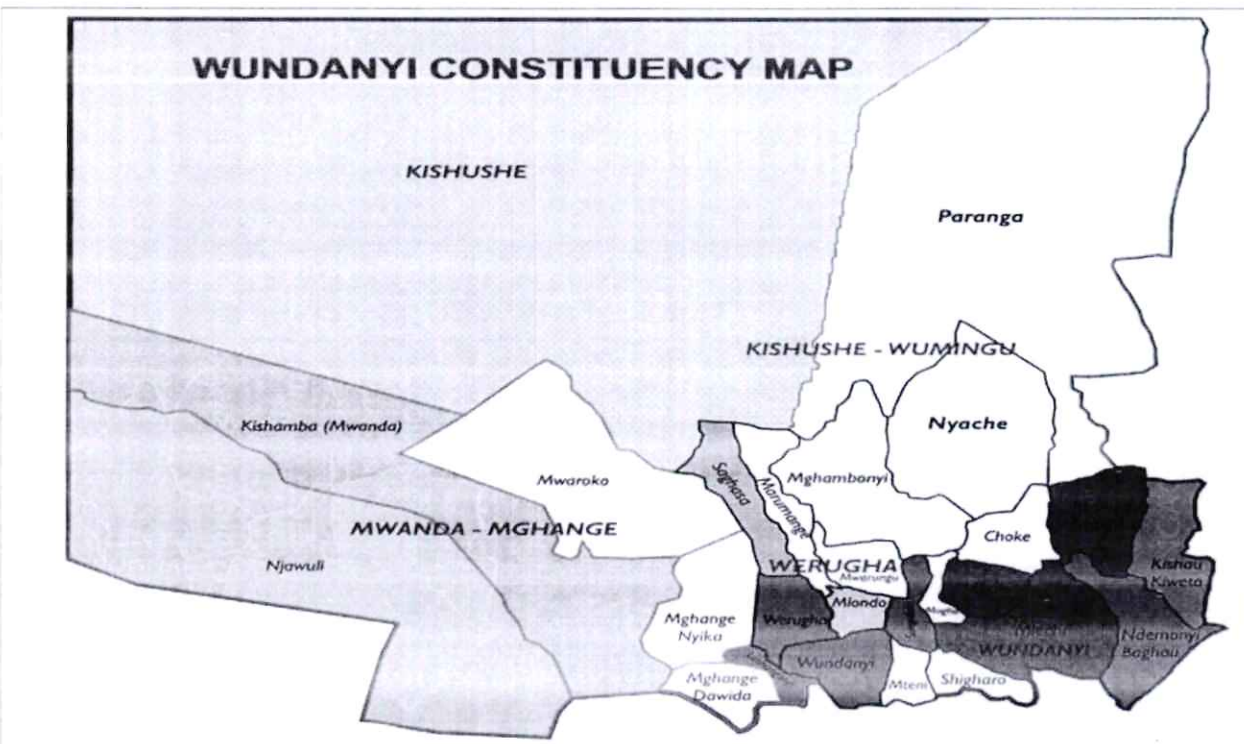
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. NG-CDFC Chairman's Report

It gives me great pleasure to thank the people of Wundanyi for the trust they have in our leadership. It is with great joy that I present to you the financial statements and annual report for the year ended 30th June 2024.
I take this opportunity on behalf of the NG-CDFC Wundanyi to highlight on the achievements, challenges and my opinion on the way forward on better utilization and service delivery to the Wundanyi constituents.

In the year under review, the Constituency received Kshs. from the board in that FYR 2023-2024 and an opening cash book balance of Kshs. 25,492,070, The constituency spent Kshs 177,467,500 and closed with a cash book balance of Kshs. 33,549,761 which was 78.9%.

Topography

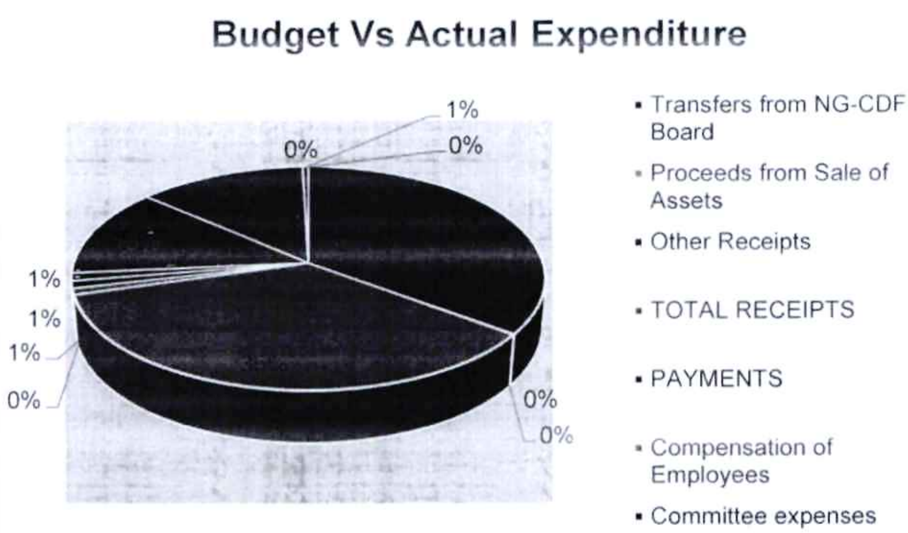


Wundanyi Constituency is one of the four constituencies of Taita Taveta County. It lies approximately 40km from Voi town and borders Mwatate, Voi and Taveta constituencies. Wundanyi town served as the District headquarters for the whole of Taita-Taveta County in the Colonial era. Today it is the home to the Taita Taveta County Assembly, Lands offices and Huduma Centre housed at the NG-CDF offices. The first commercial bank in the county, KCB was established in Wundanyi. The major towns of the Constituency besides Wundanyi town include; Mghange, Werugha, Mwanda, Wumingu and Mgambonyi each with their own market days.

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 sport 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 Km^2. with 80% lying in Tsavo West National Park leaving approximately 701.30Km2 for the constituency.

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 improve the status of our learning institutions.

To improve the learning environment in our schools and enhanced security in the constituency, the Committee was able to undertake infrastructure improvement projects in 08 Primary Schools, 05 Secondary Schools, 01 tertiary institution and 02 security projects. The priority was given to completion of the 2023/24 projects as the new projects were also implemented as tabulated below. My committee also in the process of purchased a new bus for Mghalu Secondary School.

Key Challenges;

1. Poor infrastructure

Wundanyi is characterized by poor roads, water, sanitation facilities, markets and housing. Most roads become impassable during rainy seasons thus raising cost of production and that of doing business. Further the constituency is not tarmacked. The number of households with electricity are few but there are concerted efforts by the government to connect poor households with electricity and roads to be tarmacked to reduce the distance required to access services.

2. Land and Water Scarcity

Arable land is a scarce resource in Wundanyi Constituency, farmers do not have enough land to practice farming compounded by the issues related to human wildlife conflict both in lower areas lately in the upper zones of Werugha, Mbale and Mwanda.This has ultimately put more pressure on rivers and protected areas as more people encroach the rivers and unpredictable rainy seasons occasioned by effects of change. Crop rotation, protection of water resources and riparian land is and will remain sustainable in the long run.

3. Other Social Economic Challenges

Drug and alcohol abuse, HIV/Aids cross cutting issues that affect the constituency. The Kenya integrated houses that are at 44.1% of the residents have known school qualification and newspapers reports in NACC archives indicate that it has risen from 4.1 60 6.1 in 2013. This indicates that there exists a threat of the youths end up unskilled due to drugs and alcohol abuse, illiteracy and poverty.

Key achievements for the entity

PROJECT NAME	PROJECT ACTIVITY	Status
1. PRIMARY SCHOOLS		
Mbauro Primary School	Construction of 8 new classroom block storey building	New-Ongoing
Mghambonyi Primary School	Construction of 8 new classroom block storey building	New-Ongoing
Maynard primary schools	Renovation of 3 classrooms and staff quarters	Completed
Kitumbi Primary School	Renovation of 2 classrooms to completion	New-Ongoing

Maghimbinyi Primary school	Construction Completion of an administration block comprising of 3 offices and1 staff room	Ongoing
2. SECONDARY SCCHOOLS		
Kitumbi Secondary School	Construction of a modern laboratory to completion	80% complete
St. Agatha Secondary School	Completion of a dormitory	Previous
Funju Secondary School	Completion of a dining hall	90% complete
Mwangeka Girls High School	Completion of 2 classes and a stair case	Complete
Mghalu Secondary School	Purchase of a new school bus	Complete
3. TERTIARY		
Wumingu TTI	Construction of the Principal's house	Complete
4. SECURITY		
Wanganga Chief's Office	Construction of the Chief's office	Complete
Wundanyi Divisional police HQs	Completion of the Wundanyi Police	Complete
Wundanyi ACC office	Completion of the Wundanyi ACC office	Stalled at retendering stage

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Name: Kennedy MwanyangeMwashako
Chairman NGCDF Committee

4. Statement of Performance Against Predetermined Objectives forFY2023/24

The key development objectives of the ***NGCDFWundanyi 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

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:

Sector	Objective	Outcome	Indicator	Performance
Education	To improve access to education and training	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- Increased number of students accessing education - Increased number of schools with adequate facilities and equipment - Improved performance in national examinations - Increased number of schools with adequate sanitation facilities	In FY 2023/2024 -we increased number of useable classrooms by 52 through renovations and constructed14 new ones for students and added new secondary 2 schools and 1 tertiary institution 3500 students benefited from Bursary
Security	To enhance security and create a good working	Improved security and good working environment	Construction of Police posts in Wundanyi Constituency, deputy commissioner's	In the FY 2023/24 1 Police Divisional HQ, 2 local administration

	environment to the police and NGAO officers.		offices, construction of local administrators' offices.	offices constructed and construction of 1 ACC office ongoing.
Environment	The projects are designed to increase forest cover through tree growing, water conservation/ manage surface runoff and keep a clean environment	Increased forest cover, improved water conservation/ surface runoff management	Installation of roof rain water harvesting structures with 10,000 litre tanks	10 rain water harvesting structures with 10,000 litre tanks in 10 primary schools
Emergency	To allocate funds towards any unseen natural disaster	Allocate funds	Funds only to be used in case of an emergency	Emergency was allocated7,1M of which as at 30th of June only 4M was the balance because some of the projects which were emergency in nature were approved by the CDF Board. Also Canon Kituri this financial year was renovated by emergency fund at Kshs. 2,500,000 after the dormitory was burned down.

5. 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.
2. 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
3. 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 gazettement by the board.

The current NGCDFC members were gazetted in 6th December 2022 and the first meeting was held in NG CDF Board room.

The persons appointed are drawn from different groupings as follows:

- Male Adult-Kennedy Mwashako-Chairman
- Male Youth –Clemence Toto- Member
- Female Adult-Evelyn Sambo- Secretary
- Female Youth-Josephine Chao- Member
- PWD REP-Clemence Toto-Member
- C0-opted Member—Patrick Zighani - Member
- Nominee of constituency Office-JanellizerNgereri- Member
- Nominee of constituency Office-LiversonKileleu - Member

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 to ensure that the projects address local needs, such as education, healthcare, infrastructure, water, and sanitation.

2. Project Approval:

Once projects are identified, the committee is responsible for reviewing and approving them. The projects should align with the objectives of the NG-CDF, which is to improve service delivery and development in various sectors.

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 re move 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.

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.

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.

	27/7/23	18/8/23	27/9/23	28/10/23	17/11/23	21/12/23	1/2/24	8/2/24
Name of Committee Member	**Meetings Held**	**Meetings Held**	**Meetings Held**	**Meetings Held**	**Meetings Held**	**Meetings Held**	**Meetings Held**	**Meetings Held**
Kennedy Mwanyange	√	√	√	√	√	√	√	√
Evelyne Sambo	√	√	√	√	√	√	√	√
LiversonKileleu	√	√	√	√	√	√	√	√
Clemence Toto	√	√	√	√	√	√	√	√
JanellizerNgereri	√	√	√	√	√	√	√	√
Charles Kilelu	√	√	√	√	√	√	√	√
Patrick Zighani	√	√	√	√	√	√	√	√
Josephine Chao	√	√	√	√	√	√	√	√

	1/3/24	25/4/24	28/5/244	28/6/24
Name of Committee Member	**Meetings Held**	**Meetings Held**	**Meetings Held**	**Meetings Held**
Kennedy	√	√	√	√

Mwanyange				
Evelyne Sambo	√	√	√	√
LiversonKileleu	√	√	√	√
Clemence Toto	√	√	√	√
JanellizerNgereri	√	√	√	√
Charles Kilelu	√	√	√	√
Patrick Zighani	√	√	√	√
Josephine Chao	√	√	√	√
Kennedy Mwanyange	√	√	√	√

p. Remuneration Rates

The current remuneration of the 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

6. Environmental and Sustainability Reporting

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

Conservation of biodiversity, transition to renewable energy implementing and sustainable land use practices and raise environmental awareness.

1. **Sustainability strategy and profile -**

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

   a. **Education and Training**: WUNDANYI 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 intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

2. Environmental performance

1.Quantify risks and impacts: It helps in assessing the probability of various environmental risks (e.g., pollution levels, deforestation rates) exceeding certain thresholds.

2. Analyse environmental indicators: It can be applied to analyse distributions of emissions, resource consumption, or biodiversity loss to inform policy decisions.

3. Measure progress: CDFs can track changes in environmental performance over time, providing insights into whether efforts to reduce pollution, conserve resources, or enhance biodiversity are effective.

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 of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Wundanyi Constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Wundanyi 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 for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption

b) Good business practice including cordial Supply chain and supplier relationsby honouring contracts and respecting payment practices.
c) Responsible marketing and advertisement
d) Product stewardship by safeguarding consumer rights and interest.

5. **Community Engagements**-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

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Name: Stephen K Charo
Fund Account Manager.
Wundanyi

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-WUNDANYI Constituencyis 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, 2024. 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-WUNDANYIConstituency 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 Wundanyiconstituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-WUNDANYIConstituencyfurther confirms the completeness of the accounting records maintained for the Wundanyiconstituency, 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 NGCDFWUNDANYIConstituencyconfirms that the 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 Wundanyi Constituencyfinancial 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 17/07/ 2024.

....	....
Name: Kennedy Mwanyange	Name: Stephen K Charo
Chairman – NGCDF Committee	Fund Account Manager

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - WUNDANYI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

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 financial statements of National Government Constituency Development Fund Wundanyi Constituency set out on pages 1 to 46, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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 National Government Constituency Development Fund Wundanyi Constituency as at 30 June, 2024 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 National Government Constituency Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Bursary Disbursements

The statement of receipts and payments and Note 8 to the financial statements reflects other grants and other transfers amount of Kshs.75,719,216 which includes bursary to Secondary schools of Kshs.46,136,303. Included in this amount is Kshs.6,080,000 paid to various schools. However, the list did not have the names of the beneficiary students. In addition, the disbursements were not supported with acknowledgment receipts from the various beneficiaries' institutions.

In the circumstances, accuracy and completeness of the bursary to secondary schools of Kshs.46,136,303 could not be confirmed.

2. Unsupported Domestic Travel and Subsistence Allowance

The statement of receipts and payments and Note 6 to the financial statements reflects use of goods and services amounting to Kshs.6,665,839. Included in this amount is domestic travel and subsistence allowance of Kshs.1,439,100, which include an amount of Kshs.1,147,600 on imprest issued for education day activities. However, an amount of Kshs.395,600 was not accounted for.

In the circumstances, accuracy, completeness and regularity of domestic travel and subsistence allowance of Kshs.395,600 could not be confirmed.

3. Unconfirmed Project Management Committee Balances

Note 19.4 on other important disclosures and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances of Kshs.9,145,247 in respect of forty-five (45) bank accounts. Review of cashbook and bank reconciliation statements revealed variances between reported balances and reconciled cashbook balances as shown below;

PMC	Reported Balance Kshs	Reconciled Cashbook Balance Kshs	Variance Kshs
Canon Kituri Secondary School	3,430	3,792	(362)
Funju Secondary School	1,179	2,848	(1,669)
Maghimbinyi Primary School	302,053	303,722	(1,669)
Maynard Primary School	1,475,273	1,477,806	(2,533)
Mbauro Primary School	15,558,175	1,561,576	13,996,599
Mghalu High School	6,511	6,867	(356)
Mgambonyi Primary School	1,248	1,603,387	(1,602,139)
Ngulu Kiweto Primary School	306,540	307,967	(1,427)
Shimbo Secondary School	410	4,600	(4,190)
Snr. Chief Mwangeka Girls Secondary School	3,156	4,704	(1,548)
St. Agatha Ngoloki Secondary School	18,646	21,621	(2,975)
St. James Primary School	718	2,387	(1,669)

In addition, the cashbooks and bank reconciliation statements for the below listed PMCs balances were not provided for audit;

PMC	Reported Balance Kshs
Dalmas Moka Secondary School	206,409
Fighinyi Primary School	35,449
Mwanda Chiefs Office	1,035
Shagha Primary School	8,553
Warombo Chiefs Office	6,791
Wundanyi Assistant Comm. Office	2,441,804

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

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituency 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 Control and Performance

The summary statement of appropriation reflects expenditure final budget and actual on comparable basis of Kshs.260,054,921 and Kshs.203,959,570 respectively resulting to an under-funding of Kshs.56,095,351, or 22% of the budget. Similarly, the Fund spent a balance of Kshs.170,409,810 against actual receipts of Kshs.203,959,570 resulting to under-utilization of Kshs.33,549,760, or 16% of the actual receipts.

The under-funding and under-utilization affected 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 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

Prior Year Audit Issues

In the audit report of the previous financial year, several issues were raised under the Reports on; Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources which remained unresolved as 30 June, 2024. Management had neither indicated the status of the issues raised nor provided the evidence of steps taken to resolve them.

Other Information

Management is responsible for the other information set out on page iii to xxv which comprise of Key Constituency Information and Management, NG-CDFC Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the National Government Constituency Development Fund Wundanyi Constituency 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 and 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.

Project Implementation Status

The statement of receipts and payments and Note 7 to the financial statements reflects transfer to other government units amount of Kshs.74,235,084. Review of the constituency code list and the project implementation status revealed that; Two (2) projects with a cost of Kshs.20,550,000 were completed and in use; five (5) projects with a cost of kshs.18,370,633 and six (6) projects from previous financial years of 2021/2022 and 2022/2023 with a total cost of kshs.19,416,895 were ongoing; and two (2) projects with a cost of kshs.7,200,000 have not been started.

In the circumstances, the slow implementation of projects in the constituency denied realization of value for money from the projects.

Basis for Conclusion

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 the Management and those Charged with Governance

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

31 December, 2024

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2023-2024	2022-2023
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	177,136,698	87,000,000
Proceeds from Sale of Assets	2	841,000	-
Other Receipts(PMC Savings)	3	489,802	-
TOTAL RECEIPTS		**178,467,500**	**87,000,000**
PAYMENTS			
Compensation of employees	4	5,253,809	4,240,305
Committee expenses	5	5,972,800	4,364,500
Use of goods and services	6	6,665,839	4,651,476
Transfers to Other Government Units	7	74,235,084	4,900,000
Other grants and transfers	8	75,719,216	60,690,982
Acquisition of Assets	9	-	-
Other Payments	10	2,563,061	159,000
TOTAL PAYMENTS		**170,409,810**	**79,006,263**
SURPLUS/DEFICIT		**8,057,691**	**7,993,737**

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

The Constituencyfinancial statements were approved by the NGCDFC on 13/07/ 2024and signed by:

Chairman NG-CDF Committee	Fund Accountant Manager	National Sub-County Accountant
Name: Kennedy Mwanyange	Name: Stephen K Charo	Name: Jasper Ngai

10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	33,920,371	25,492,070
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		**33,920,371**	**25,492,070**
Accounts Receivable			
Outstanding Imprests	12		-
Total Financial Assets (A)		**33,920,371**	**25,492,070**
Financial Liabilities			
Accounts Payable			
Retention	13		-
Gratuity	14	370,610	-
Total Financial Liabilities (B)			-
Net Financial Assets (A-B)		**33,549,761**	**25,492,070**
Represented By			
Fund Balance B/Fwd	15	25,492,070	17,498,333
Prior Year Adjustments	16		-
Surplus/(Deficit) for The Year		8,057,691	7,993,737
Net Financial Position		**33,549,761**	**25,492,070**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituencyfinancial statements were approved by NG CDFC on 17/07/2024 and signed by:

…………………………	…………………………	…………………………
Chairman NG-CDF Committee	Fund Accountant Manager	National Sub-County Accountant
Name:KennedyMwanyange	Name:Stephen K Charo	Name: Jasper Ngai

11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023/2024 Kshs	2022/2023 Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	177,977,698	87,000,000
Other Receipts-PMC Savings	3	489,802	-
Total Receipts		**178,467,500**	**87,000,000**
Payments			
Compensation of Employees	4	5,253,809	4,240,305
Committee Expenses	5	5,972,800	4,364,500
Use of Goods and Services	6	6,665,839	4,651,476
Transfers to Other Government Units	7	74,235,084	4,900,000
Other Grants and Transfers	8	75,719,216	60,690,982
Other Payments	10	2,563,061	159,000
Total Payments		**170,409,810**	**79,006,263**
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16		-
Decrease/(Increase) in Accounts Receivable	17		-
Increase/(Decrease) in Accounts Payable	18	370,610	-
Net Cash Flow from Operating Activities		**8,428,301**	**7,993,737**
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	841,000	-
Acquisition of Assets	9		-
Net Cash Flows from Investing Activities			-
Net Increase in Cash & Cash Equivalents		**8,428,301**	**7,993,737**

Cash & Cash Equivalent at Start of the Year	11	25,492,070	17,498,333
Cash & Cash Equivalent at End of the Year	11	33,920,371	25,492,070

12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	169,964,353	25,492,070	**63,267,696**	258,724,119	202,628,768	56,095,351	
Proceeds from Sale of Assets		841,000	-	841000	841,000	-	
Other Receipts		489,802	-	489,802	489,802	-	
TOTAL RECEIPTS	**169,964,353**	**26,822,872**	63,267,696	**260,054,921**	**203,959,570**	**56,095,351**	**78.70%**
PAYMENTS							
Compensation of Employees	5,518,481	2,082,487	-	7,600,968	5,253,809	2,347,159	69.10%
Committee expenses	2,750,621	1,124,051	-	3,874,673	5,972,800	-2,098,127	154.10%
Use of goods and services	6,722,333	-	-	6,722,333	6,665,839	56,493	99.20%
Transfers to Other Government Units	77,707,000	7,000,000	34,626,084	119,333,084	74,235,084	45,098,000	62.20%
Other grants and transfers	72,641,143	7,885,531	28,141,612	108,668,287	75,719,216	32,949,071	69.70%
Acquisition of Assets	4,624,775	5,400,000	-	10,024,775	-	10,024,775	
Other Payments	-	2,000,000	500,000	2,500,000	2,563,061	-63,061	102.50%
AIA	-	1,330,802	-	1,330,802		1,330,802	0.00%
TOTAL	**169,964,353**	**26,822,871**	**63,267,696**	**260,054,922**	**170,409,810**	**89,645,112**	**65.70%**

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: - Over-payment because some of the balances used were for the previous years

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

AIA of Kshs . 1,330,802 is composed of Sale of Motor vehicle Kshs. 841,000 and PMC savings of Kshs. 489,802

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	**Amount**
Budget utilisation difference totals	89,645,112
Less undisbursed funds receivable from the Board as at 30th June 2024	56,095,351
	33,549,761
Increase/(decrease) Accounts payable	370,610
(Decrease)/Increase Accounts Receivable	
(Add/Less Prior Year Adjustments	
Cash and Cash Equivalents at the end of the 30th June 2024	**33,920,371**

13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

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	5,518,481	2,082,487		**7,600,968**	4,882,647	2,718,321
1.2 Committee allowances	1,448,000			**1,448,000**	4,825,200	(3,377,200)
1.3 Use of goods and services	3,027,142			**3,027,142**	6,165,839	(3,138,697)
Sub-total	**9,993,623**	**2,082,487**	-	**12,076,110**	**15,873,686**	**(3,797,576)**
2.0 Monitoring and evaluation						
2.1 Capacity building	1,805,191			**1,805,191**		1,805,191
2.2 Committee allowances	1,302,621	840,652		**2,143,273**		2,143,273
2.3 Use of goods and services	1,890,000			**1,890,000**		1,890,000
Sub-total	**4,997,812**	**840,652**	-	**5,838,464**		**5,838,464**

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
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1		283,400	-	**283,400**	280,000	3,400
				-		-
Sub-total	-	**283,400**	-	**283,400**	**280,000**	**3,400**
4.0 Emergency						
4.1 Primary Schools	8,766,091	4,381,947	1,390,433	**14,538,471**		12,038,471
4.2 Canon Kituri Secondary Sch				-	2,500,000	
4.3 Tertiary institutions				-		-
4.4 Security projects				-		-
Sub-total	**8,766,091**	**4,381,947**	**1,390,433**	**14,538,471**	**2,500,000**	**12,038,471**
5.0 Bursary and Social Security						

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
5.1 Primary Schools				-		-
5.2 Secondary Schools	38,436,060	16,884	1,188,879	**39,641,824**	46,372,303	(6,730,479)
5.3 Tertiary Institutions	12,674,633			**12,674,633**	13,618,724	(944,091)
5.4 Special Schools	1,000,000			**1,000,000**	395,000	605,000
5.5 Education Support Programmes(Unapproved)	2,265,000			**2,265,000**		2,265,000
5.6 Social Security	600,000	1,121,548		**1,721,548**	714,000	1,007,548
Shimbo High School(Reallocated to bursary)			9,762,300	**9,762,300**		9,762,300
Sub-total	**54,975,693**	**1,138,432**	**10,951,179**	**67,065,305**	**61,100,027**	**5,965,278**
6.0 Sports						
6.1		2,365,152	-	**2,365,152**	2,329,931	35,221
6.2				-		-

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
Sub-total		2,365,152	-	2,365,152	2,329,931	35,221
7.0 Environment						
DalmasMoka Secondary School			1,400,000	1,400,000	1,400,000	-
Ngangao Primary School	480,000			480,000		480,000
Choke Primary School	300,000			300,000		300,000
Mdundonyi Primary School	300,000			300,000		300,000
St. Johns Primary School	300,000			300,000		300,000
Fighinyi Primary School	300,000			300,000		300,000
St. James Primary School	300,000			300,000		300,000
Mbauro Primary School	300,000			300,000		300,000
Vuria Primary School	300,000			300,000		300,000
Wundanyi Environmental Tree Planting Day	1,519,359			1,519,359		1,519,359

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
(Unapproved)						
Wundanyi Tree Seedlings Nursery Production (Unapproved)	2,000,000			**2,000,000**		2,000,000
				-		-
Sub-total	**6,099,359**	**-**	**1,400,000**	**7,499,359**	**1,400,000**	**6,099,359**
8.0 Primary Schools Projects						
(List all the Projects)						
Mwarombo Primary School	3,500,000			**3,500,000**		3,500,000
Mwarombo Primary School	264,000			**264,000**		264,000
Maghimbinyi Primary School	300,000			**300,000**	300,000	-
NguluKiweto Primary School	300,000			**300,000**	300,000	-
Fighinyi Primary	3,600,000	2,000,000		**5,600,000**	2,000,000	3,600,000

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
Fighinyi Primary	165,000			**165,000**		165,000
Mkanyatta Primary School	3,370,633			**3,370,633**		3,370,633
Mkanyatta Primary School	165,000			**165,000**		165,000
St, Johns Primary School	3,500,000			**3,500,000**		3,500,000
St, Johns Primary School	264,000			**264,000**		264,000
Mbauro Primary School	20,000,000	2,000,000	10,000,000	**32,000,000**	27,000,000	5,000,000
Mghambonyi Primary School	5,241,000		10,000,000	**15,241,000**	9,159,000	6,082,000
Mghambonyi Primary School	660,000			**660,000**		660,000
Mkanyatta Primary School	229,367			**229,367**		229,367
Msangarinyi Primary School	2,800,000			**2,800,000**		2,800,000
Msangarinyi Primary School	198,000			**198,000**		198,000
Shagha Primary School			400,000	**400,000**	400,000	-

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. James Pry School			313,784	**313,784**	313,784	-
Sirienyi Pry School			400,000	**400,000**		400,000
Mlechi Pry School			400,000	**400,000**		400,000
Maynard Pry School		3,000,000		**3,000,000**	3,000,000	-
9.8				-		-
Sub-total	**44,557,000**	**7,000,000**	**21,513,784**	**73,070,784**	**42,472,784**	**30,598,000**
9.0 Secondary Schools Projects (List all the Projects)						
Mwangeka Girls Secondary School	3,600,000		1,000,000	4,600,000	4,600,000	-
Mghambonyi Secondary School	5,000,000			5,000,000	5,000,000	-
Kitumbi High School	1,000,000			1,000,000		1,000,000
Kitumbi High School	10,275,000			10,275,000	6,275,000	4,000,000

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
Shimbo High School	10,275,000			10,275,000	6,275,000	4,000,000
St Agattha Secondary School			1,000,000	**1,000,000**	1,000,000	-
Funju Secondary School			500,000	**500,000**	500,000	-
Mghalu High School			9,762,300	**9,762,300**	9,762,300	-
Canon Kitur Secondary School			850,000	**850,000**	850,000	-
Sub-total	**30,150,000**	**-**	**13,112,300**	**43,262,300**	**34,262,300**	**9,000,000**
10.0 Tertiary institutions Projects (List all the Projects)						
Wumingu Technical Training Institute	3,000,000			3,000,000		3,000,000
10.2				-		-
10.3				-		-
Sub-total	**3,000,000**			**3,000,000**		**3,000,000**

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
11.0 Security Projects						
Wundanyi Police Station	2,800,000			2,800,000		2,800,000
Wundanyi ACC Administration Complex ***	-		11,500,000	**11,500,000**	6,500,000	5,000,000
Mwanda Chief's Ofiice	-		450,000	**450,000**	450,000	-
Warombo Chief's Ofiice	-		450,000	**450,000**	450,000	-
Vighombonyi Chief's Ofiice	-		500,000	**500,000**		500,000
Masumbenyi Chief's Ofiice	-		1,500,000	**1,500,000**		1,500,000
Sub-total	**2,800,000**	**-**	**14,400,000**	**17,200,000**	**7,400,000**	**9,800,000**
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)				-		-
12.2 Construction/renovation of CDF office	4,624,775	5,400,000		**10,024,775**		10,024,775

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
12.3 Purchase of furniture and equipment				-		-
12.4 Purchase of computers				-		-
12.5 Purchase of land				-		-
Sub-total	**4,624,775**	**5,400,000**	**-**	**10,024,775**	**-**	**10,024,775**
13.0 Others						
13.1 Strategic Plan				-		-
13.2 Innovation Hub				-		-
NG-CDF Office		-	500,000	**500,000**	500,000	-
NG-CDF Office				-		-
Strategic Plan		2,000,000		**2,000,000**	2,291,081	(291,081)
Sub-total	**-**	**2,000,000**	**500,000**	**2,500,000**	**2,791,081**	**(291,081)**
Funds pending approval**				-		-

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
AIA Unapproved projects PMC balances				- -		- -
AIA		841,000		841,000		841,000
PMC balances		489,802		489,802		489,802
Sub-total	-	1,330,802	-	1,330,802	-	1,330,802
Total	169,964,353	26,822,871	63,267,696	260,054,922	170,409,810	89,645,112

14. 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;

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

2. Reporting Entity

The financial statements are for the NGCDF-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. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. **Other receipts**

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

d. **Unutilized Funds from PMCs.**

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

e. **External Assistance**

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

5. **Recognition of payments**

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

a) Compensation of Employees

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

b) 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.

c) Acquisition of Fixed Assets

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

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

6. In-kind contributions

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

7. 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.

8. 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.

9. Accounts Payable

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

Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

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

11. 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 the NGCDF Act, 2015

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on30 June2023 for the period 1st July 2023to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. 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 2024.

15. Prior PeriodErrors

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

16. Related Party Transactions

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

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
Normal Allocation	Kshs	Kshs
AIE NO. B214164	3,263,784	
AIE NO. B214198	7,688,879	
AIE NO. B214504	49,815,033	
AIE NO. B214718	500,000	
AIE NO. B225265	30,000,000	
AIE NO. B225427	1,400,000	
AIE NO. B226263	30,000,000	
AIE NO. B225403	500,000	
AIE NO. B233818	40,000,000	
AIE NO. B214953	13,969,002	
AIE NO. B 205937		12,000,000
AIE NO. B 205640		12,000,000
AIE NO. B 206223		5,000,000
AIE NO. B 185817		15,000,000
AIE NO. B 185441		7,000,000
AIE NO. B207716		15,000,000
AIE NO. B207848		15,000,000
AIE NO. B 185441		6,000,000
TOTAL	177,136,698	87,000,000

2. Proceeds From Sale of Assets

	2023/2024	2022/2023
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	841,000	

Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Others		
Total	**841,000**	

3. Other Receipts

	2023/204	2022/2023
	Kshs	Kshs
Interest Received		
Rent		
Receipts from sale of tender documents		
Hire of plant/equipment/facilities		
Unutilized funds from PMCs account	489,802	
Other Receipts Not Classified Elsewhere		
Total	**489,802**	

4. Compensation of Employees

	2023/2024	2022/2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,484,193	2,742,346
Personal allowances paid as part of salary		
House Allowance	386,650	370,600
Transport Allowance		
Leave allowance	30,000	63,900
Gratuity to contractual employees	1,105,830	986,779
Employer Contributions Compulsory national social security schemes	174,536	76,680
National Hospital Insurance Fund	72,600	
Employer contributions to National Industrial Training Authority		
Total	**5,253,809**	**4,240,305**

5. Committee Expenses

	2023/2024	2022/2023
	Kshs	Kshs
A.NG CDFC		
Sitting allowance	5,692,800	3,956,500
Other committee expenses		408,000
Sub total	**5,692,800**	**4,364,500**
B. ConstituencyOversight Committee		
Allowances	280,000	
Other committee expenses		
Sub total		
Total(A+B)	**5,972,800**	**4,364,500**

6. Use of Goods and services

	2023/2024	2022/2023
	Kshs	Kshs
Utilities, supplies and services	203,250	61,754
Communication, supplies and services	108,000	81,000
Domestic travel and subsistence	1,439,100	667,550
Printing, advertising and information supplies & services	154,000	
Rentals of produced assets		
Training expenses	1,860,900	519,240
Hospitality supplies and services	139,190	376,120
Insurance costs	231,000	275,765
Specialized materials and services		
Office and general supplies and services	544,220	1,036,620
Fuel, oil & lubricants	1,000,000	718,500
Bank Charges	74,455	31,000
Other operating expenses	500,000	60,800
Routine maintenance – vehicles and other transport equipment	301,194	183,350
Routine maintenance – Other Assets	110,530	639,777
Total	**6,665,839**	**4,651,476**

7. Transfer To Other Government Units

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers To Primary Schools	42,472,784	3,000,000
Transfers To Secondary Schools	31,762,300	1,900,000
Transfers To Tertiary Institutions		
Total	**74,235,084**	**4,900,000**

8. Other Grants and Other transfers

	2023/2024	2022/2023
	Kshs	Kshs
Bursary – secondary schools	46,136,303	34,097,199
Bursary – tertiary institutions	12,343,982	7,125,470
Bursary – special schools	395,000	490,303
Bursary- education support programmes		
Social Security programmes (NHIF)	714,000	408,000
Security projects	12,400,000	12,800,000
Sports projects	2,329,931	2,270,010
Environment projects	1,400,000.	
Emergency projects		3,500,000
Roads projects		
Total	**75,719,216**	**60,690,982**

9. Acquisition Of Assets

	2023/2024	2022/2023
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and renovation of plant, machinery and equipment		
Acquisition of Land		
Acquisition Intangible Assets		
Total		

10. Other Payments

	2023/2024	2022/2023
	Kshs	Kshs
Strategic plan	2,563,061	159,000
ICT Hub		
Total	**2,563,061**	**159,000**

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023/2024	2022/2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
Name Of Bank, Account No. (Operation account)	33,549,761	25,492,070
	-	-
Name of Bank, account No. (Deposit)	370,610-	-
Total	**33,920,371**	**25,492,070**
11B: Cash Balances		
Location 1		
Location 2		
Other Locations		
Total		

12. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Total				

13. Retention

	2023/2024	2022/2023
	KShs	KShs
Retention as at 1st July (A)		
Retention held during the year (B)		
Retention paid during the Year (C)		
Closing Retention as at 30th June D= A+B-C		

Retentions aging analysis.

	2023-2024	% of the total Retention	2023-2024	% of the total Retention
Under one year				
1-2 years				
2-3 years				
Over 3 years				
Total				

14. Gratuity

	2023/2024	2022/2023
	KShs	KShs
Gratuity as at 1st July (A)		
Gratuity held during the year (B)	370,610.40	
Gratuity paid during the Year (C)		
Closing Gratuity as at 30th June D= A+B-C	**370,610.40**	

Gratuity aging analysis

15. Fund Balance B/F

	2023/2024	% of the total Gratuity	2022/2023	% of the total Gratuity
Under one year				
1-2 years				
2-3 years				
Over 3 years				
Total				

	(1st July 2023)	(1st July 2022)
	Kshs	Kshs
Bank accounts	25,492,070	17,498,333
Cash in hand		
Imprest		
Total	**25,492,070**	**17,498,333**
Less		
Payables: - Retention		
Payables – Gratuity		
Fund Balance Brought Forward	25,492,070	17,498,333

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	**Kshs**	**Kshs**	**Kshs**
Bank account Balances			
Cash in hand			
Imprests			
Retentions			
Gratuity			
Others			
Total			

17. Changes In Accounts Receivable – Outstanding Imprests

	2023/2024	2022/2023
	KShs	KShs
Outstanding Imprest as at 1st July (A)		
Impresst issued during the year (B)		
Imprest surrendered during the Year (C)		
Closing accounts in account receivables D= A+B-C		
Net changes in accounts Receivables D - A		

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	Kshs	Kshs
Gratuities and Retentions as at 1st July (A)	-	-
Gratuities and Retentions held during the year (B)	370,610	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	**370,610**	**-**
Net changes in accounts payables D-A	370,610	-

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023/2024 Kshs	2022/2023 Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		
Total		

Aging Analysis for Pending Accounts Payables

	2023/2024	% of the total	2022/2023	% of the total
Under one year				
1-2 years				
2-3 years				
Over 3 years				
Total				

19.2: Pending Staff Payables (See Annex 2)

	2023/2024 Kshs	2022/2023 Kshs
NGCDFC Staff		
Total		

Aging Analysis for staff Payables

	% of the total	2023/2024	2022/2023	
Under one year				
1-2 years				
2-3 years				
Over 3 years				
Total				

19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	2,347,159	2,082,487
Committee expenses	(2,098,127)	1,124,052
Use of goods and services	56,493	-
Amounts due to other Government entities (see attached list)	45,098,000	41,626,084
Amounts due to other grants and other transfers (see attached list)	32,949,071	36,027,144
Acquisition of assets	10,024,775	5,400,000
Others	(63,061)	2,500,000
PMC Savings	489,802	
AIA	841,000	
Funds pending approval		
Total	89,645,112	89,249,569

19.4: PMC account balances (See Annex 5)

NO.		Bank Balance	Bank Balance
		2023-2024	2022-2023
	PMC	9,145,247	3,495,774
	TOTAL	9,145,247	3,495,774

19.5 Related Party Transactions

	2023/2024	2022/2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	5,692,800	3,956,500
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	177,136,698	87,000,000
Total	**177,136,698**	87,000,000

16.Annexes

Annexes: 1Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Compensation of employees	Employees' salaries	2,718,321	2,082,487	
Use of goods & services	Use of goods & services	2,040,888	1,124,052	
Constituency Oversight Committee	Committee expenses	3,400	-	
Amounts due to other Government entities			**41,626,084**	
Fighinyi Primary	Construction of 4 classrooms	3,600,000		
Fighinyi Primary	Purchase of 20 number 4 seater desks	165,000		
Mkanyatta Primary School	JSS classrooms	3,370,633		
Mkanyatta Primary School	Purchase of20 pieces 4 seater desks	165,000		
St, Johns Primary School	Purchase of 32 pieces desks	3,500,000		
St, Johns Primary School	Purchase of 32 number 4 seater desks	264,000		
Mbauro Primary School	Construction of 8 storey classrooms	5,000,000		
Mghambonyi Primary School	Construction			

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
	of 8 classrooms	6,082,000		
Mghambonyi Primary School	Purchase of 60 4 seater desks	660,000		
Mkanyatta Primary School	Purchase of a water tank from the school	229,367		
Msangarinyi Primary School	Construction of four classrooms	2,800,000		
Msangarinyi Primary School	Purchase of 20 pieces desks	198,000		
Kitumbi High School	Completion of a laboratory	1,000,000		
Kitumbi High School	Purchase of a school bus	4,000,000		
Shimbo High School	Purchase of school bus	4,000,000		
Wumingu Technical Training Institute	Construction of a staff house	3,000,000		
Sub-Total		**38,034,000**	**49,747,384**	
Amounts due to other grants and other transfers				
Emergency	Unforeseen occurrences	12,03471		
Bursaries	Bursary to needy students	5,965,278		
Security				

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Wundanyi Police Station	Completion of a police station	2,800,000		
Wundanyi ACC Administration Complex ***	Construction of an administration block	5,000,000		
Vighombonyi Chief's Ofiice		500,000		
Masumbenyi Chief's Ofiice	Construction of a chiefs office	1,500,000		
Ngangao Primary School	Purchase of a water tank and tree planting in the school area	480,000		
Choke Primary School	Purchase of a water tank and tree planting in the school area	300,000		
Mdundonyi Primary School	Purchase of a water tank and tree planting in the school area	300,000		
St. Johns Primary School	Purchase of a water tank and tree planting in the school area	300,000		

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Fighinyi Primary School	Purchase of a water tank and tree planting in the school area	300,000		
St. James Primary School	Purchase of a water tank and tree planting in the school area	300,000		
Mbauro Primary School	Purchase of a water tank and tree planting in the school area	300,000		
Vuria Primary School	Purchase of a water tank and tree planting in the school area	300,000		
Wundanyi Environmental Tree Planting Day (Unapproved)	Purchase of a water tank and tree planting in the school area	1,519,359		
Sub-Total		**34,703,108**	**21,174,633**	
Acquisition of assets				
12.2 Construction/renovation of CDF office	Renovations and extension of NGCDF office building	10,024,775		

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Others (*specify*)				
PMC balances	Pmc savings	489,802		
AIA	Sale of Asset	841,000		
Sub-Total		**11,355,577**	**7,400,000**	
Funds pending approval				
Sub-total				
Grand Total		**89,645,112**		

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	34,700,000			34,700,000
Buildings and structures	1,103,160			1,103,160
Transport equipment	11,637,716			11,637,716
Office equipment, furniture and fittings	2,014,402			2,014,402
ICT Equipment, Software and Other ICT Assets	472,098			472,098
Other Machinery and Equipment	-			-
Intangible assets				
Total	**49,927,376**			**49,927,376**

Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	ACCOUNT NO.	BANK	2023-2024	2022-203
Canon Kituri Secondary School	1292762446	KCB	3,430	
Choke Primarys School	1285172736	KCB		1,710
DalmasMoka Secondary School	1110128932	KCB	206,409	17,216
Dr.Aggrey High School	1269972162	KCB		36,054
Fighinyi Primary School	1135170495	KCB	35,449	35,449
Funju Secondary School	1285979532	KCB	1,179	3,992
Kidule Primary School	1273983165	KCB		2,740
Kishushe Primary School	1285187008	KCB		2,735
Kitumbi High School	126789321	KCB		748
Kiwinda Secondary School	1215542070	KCB		41,582
Lushangonyi AP Camp	123456798	KCB		61
Lushangonyi Primary School	1286110831	KCB		399
Maghimbinyi Primary School	1286246881	KCB	302,053	7,413
Maynard Primary School	1135170495	KCB	1,475,273	
Marungu Primary School	1272234622	KCB		17,897
Marungu Primary School	127234622	KCB		18,149

PMC	ACCOUNT NO.	BANK	2023-2024	2022-203
Mbauro Primary School	1111939519	KCB	1,561,576	14,015
Mdundonyi Primary School	1286255619	KCB		3,507
Mdundonyi Secondary School	1161164332	KCB		77,742
Mghalu High School	12726557930	KCB	6,511	
Mghambonyi Primary School	1110953143	KCB	1,248	
Mghambonyi High School	1270278851	KCB	-	55,018
Mlawa Primary School	1286111226	KCB		181,403
Mlilo Primary School		KCB		35,647
Mwanda Chiefs Office	1285791495	KCB	1,035	1,083
Mwanda Primary School	1286417163	KCB		4,815
Ndumbinyi Primary School	1103836420	KCB		112,868
Ngolia Primary School	1135232261	KCB		5,019
Ngongodinyi Primary School	124567890	KCB		23,028

PMC	ACCOUNT NO.	BANK	2023-2024	2022-203
NguluKiweto Primary School	1286281199	KCB	306,540	7,967
Nyambu Primary School	1286111099	KCB		13,845
Nyambu Primary School	112345678	KCB		13,845
Sacred Heart Mwakiwiwi Secondary School	1175837482	KCB		22,973
Shagha Primary School	1270764675	KCB	8,553	129,832
Shimbo Secondary School	1270278746	KCB	410	1,158
Snr. Chief Mwangeka Girls Secondary School	1294697331	KCB	3,156	4,637
St. Agatha Ngoloki Secondary School	1286111617	KCB	18,646	21,620
St. James Primary School	1286111382	KCB	718	13,603
St. Johns Secondary School	1103844474	KCB		4,062
Warombo Chiefs Office	1292262087	KCB	6,791	
Wanganga Chief Community	1278218505	KCB		550
Werugha Primary School	1285625595	KCB		940

PMC	ACCOUNT NO.	BANK	2023-2024	2022-203
Wumingu Primary School	1286111285	KCB		1,889
Wundanyi Assistant Comm.Office	1285435036	KCB	2,506,229	2,535,535
Wundanyi Police Station	1294241206	KCB		23,028
Dalmas Moka Secondary School	1110128932	KCB	206,409	
Fighinyi Primary School	1135170495	KCB	35,449	
Mwanda Chiefs Office	1285791495	KCB	1,035	
Shagha Primary School	1270764675	KCB	8,553	
Warombo Chiefs Office	1292262087	KCB	6,791	
Wundanyi Assistant Commissioners Office	1285435036	KCB	2,441,804	
TOTAL			**9,145,247**	**3,495,774**

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
Unrepresented Cheques	un-cleared balance of Kshs. 1,522,301.00	Resolved as the cheques were cleared by the bank and others were replaced and	Resolved	Resolved
Unsupported Project Management Committee Bank balances	PMC balances amounting to Kshs. 47,510,480.00 were not supported by Cashbooks or bank reconciliation	Cash books have been updated and bank reconciliations done	Not resolved	Will avail the records for review by 31st January, 2025
Unsupported bursary Disbursement	No acknowledgement receipt for Kshs. 1,614,000 for three schools	We submitted original receipts to the auditor	Resolved	Resolved

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Name
Stephen K Charo
Fund Account Manager.