

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY

DATE: 24 NOV 2022

DAY:

Thursday

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THE AUDITOR-GENERAL

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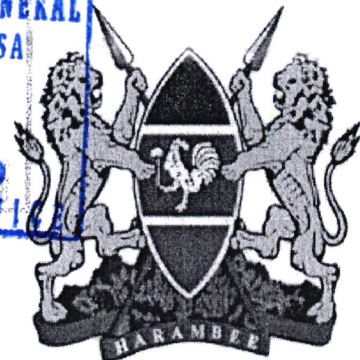
**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – WUNDANYI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2021**



OFFICE OF THE AUDITOR GENERAL
P.O. Box 95202, MOMBASA
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Revised Template 30th June 2021



WUNDANYI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

***Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	2
II. NG-CDFC CHAIRMAN'S REPORT	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....	11
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	12
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES	15
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- WUNDANYI CONSTITUENCY</i>	16
VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 TH JUNE 2021	17
VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 TH JUNE 2021	18
IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 TH JUNE 2021	19
X. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30 TH JUNE 2021	20
XI. BUDGET EXECUTION BY SECTORS AND PROJECTS	22
XII. SIGNIFICANT ACCOUNTING POLICIES	27
XIII. NOTES TO THE FINANCIAL STATEMENTS	30
ANNEXES	39
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE	39
ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES	40
ANNEX 3 – UNUTILIZED FUND	41
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER.....	42
ANNEX 5 –PMC BANK BALANCES AS AT 30 TH JUNE 2021	43
PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	47

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (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 2021 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 NG-CDF Board provide overall fiduciary oversight on the activities of Wundanyi Constituency NG-CDF. The reports and recommendation of ARMC when adopted by the 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) Wundanyi Constituency NG-CDF Headquarters

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

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

(f) Wundanyi Constituency NGCDF Contacts

Telephone: (254) 0711919289
E-mail: cdfwundanyi@ngcdf.go.ke
Website: www.wundanyi.go.ke

(g) Wundanyi Constituency NG-CDF Bankers

Kenya Commercial Bank
Wundanyi Constituency Development Fund
A/C NO. 1138060996
Wundanyi Branch
P.O Box 1067-80304
Wundanyi

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN’S REPORT



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 accounts and annual report for the year ended 30th June 2021

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

In the year under review, the constituency received **Kshs. 161,613,940** from the board in that **FYR 2020-2021** and an opening cash book balance of **Kshs. 12,227,387** The Constituency spent Kshs **159,647,755** and closed with a cashbook balance of Ksh. **14,193,572** which was **60%**.

PATRICK ZIGHANI

Fig 1. Bar Graph of Funds Utilization for FYR 2020/2021

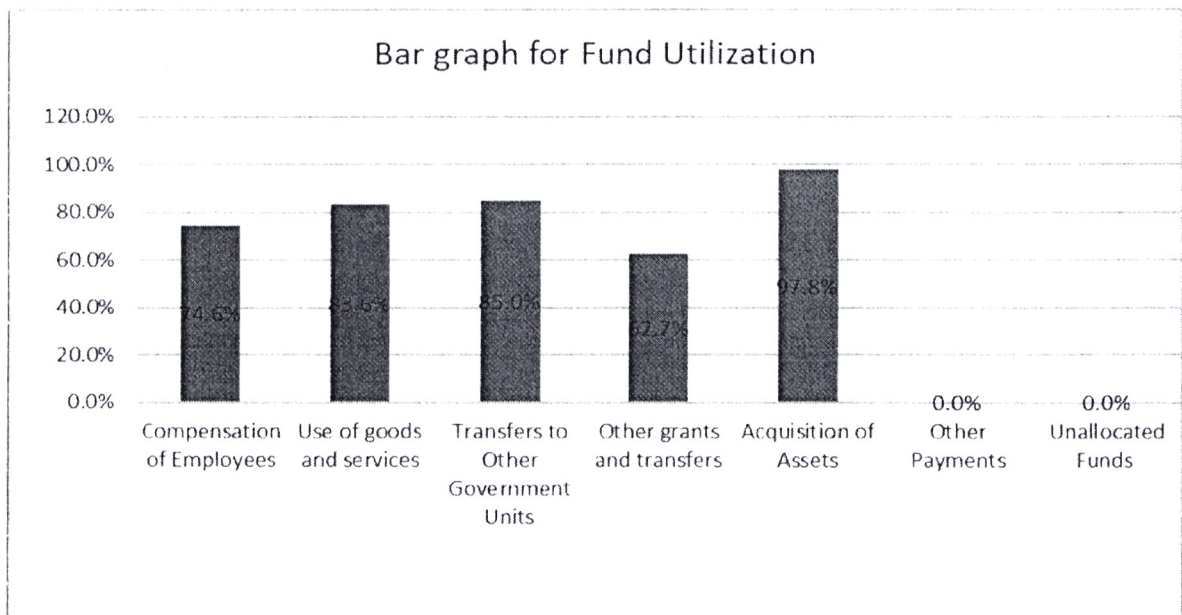


Fig 2. Pie Chart of Percentage in Utilization of Funds Fyr 2020/2021

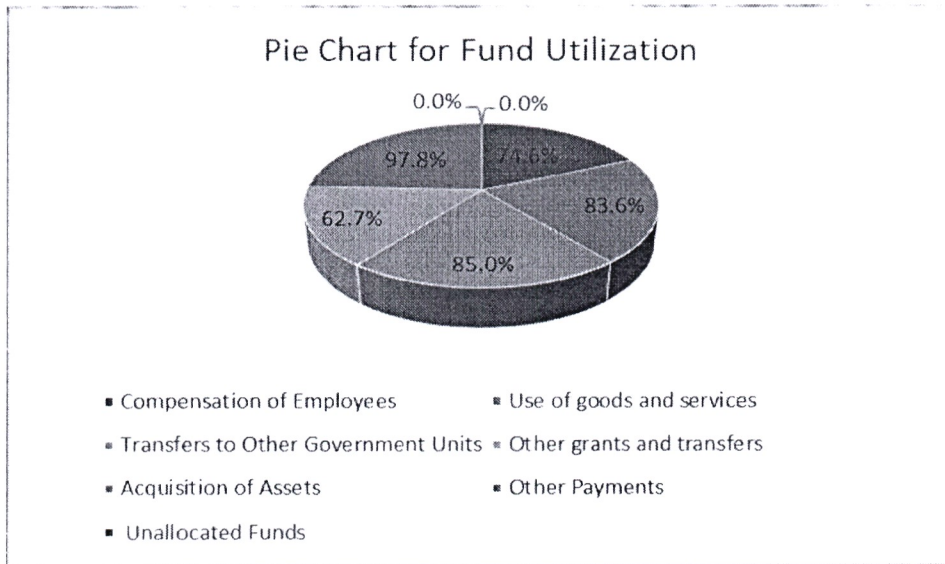
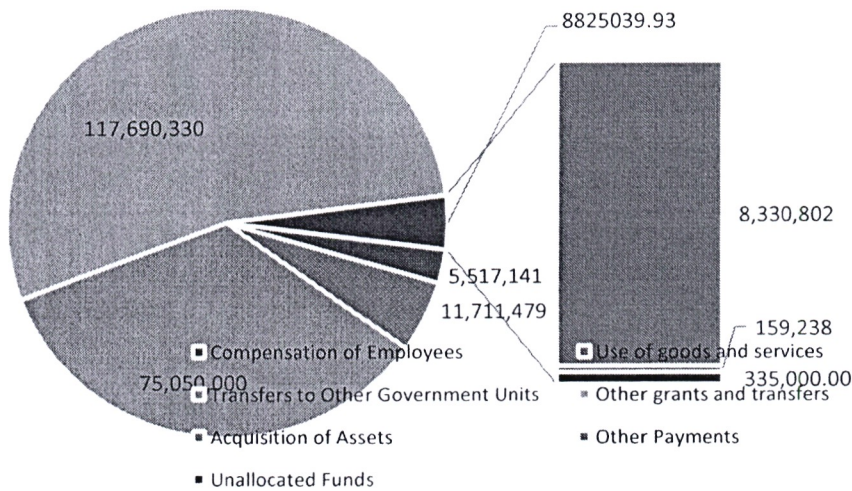


Fig. 3 Final Budget

Pie Chart of Final Budget



*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

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

PROJECT NAME	PROJECT ACTIVITY
Ndumbinyi Primary School	Construction of an Administration block to completion comprising of 3 roomed offices and 1 staff room
Mwanda Primary School	Renovations of 5 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
St James primary school	Renovations of 8 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Lushangonyi primary school	Renovations of 6 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Ngulu kiweto primary school	Renovations of 8 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Werugha primary School	Renovations of 5 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Mdundonyi Primary School	Renovations of 5 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Sangenyi Primary School	Construction to completion of a school kitchen
Mlawa Primary School	Renovations of 8 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Nyambu Primary School	Renovations of 8 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Chome primary school	Renovations of 5 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Sirienyi Primary School	construction to completion of 2 roomed staff house
Choke Primary School	Renovations of 5 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Mlechi primary school	Renovations of 5 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Maynard Primary School	construction to completion of 2 roomed staff house
Nyache Primary school	Renovations of 5 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Maghimbinyi primary school	Construction of an Administration block to completion comprising of 3 roomed offices and 1 staff room
wumingu Primary School	Renovations of 5 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Mchungunyi Primary School	Completion of 2 classrooms (plastering painting, flooring to completion)

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

kitumbu Primary School	Renovations of 6 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Kishushe Primary School	Renovations of 8 Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
Shagha Primary School	completion of 4 Class Rooms which will incorporate , Painting, Flooring (Terrazzo), and to completion
Mwaroko Primary School	Renovations of 3Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
kidule Primary School	Renovations of 3Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Floor repair (Terrazzo), and Roof to completion
SECONDARY SCHOOLS	
Dr Aggrey secondary school	Completion of 3Class Rooms which will incorporate fixing of all broken windows and frames, Painting, Flooring (Terrazzo) to completion
St Agatha Ngoloki secondary school	construction of a 80 capacity dormitory to completion
Shimbo Secondary School	construction of a 200 capacity dormitory to completion
Funju Secondary School	construction of 100 capacity dinning hall and kitchen to completion
SECURITY	
Lushangonyi administration police camp	completion of the AP post which will incorporate plastering , Painting, Flooring to completion
Mwanda Location Chief office	construction of a 2 roomed chief office and a hall ksh 2,000,000 and 2 door pit latrine ksh 500,000 to completion
Masumbenyi Chiefs office	construction to completion of a chief office
Warombo Chiefs Office	construction of a 2 roomed chief office and a hall ksh 2,000,000 and 2 door pit latrine ksh 500,000 to completion
Wumingu Administration complex	Construction of the administration complex with a 200 capacity
Electricity connection	Electricity Connection to the constituents
NGCDF OFFICE	
NG-CDF Office	construction of the fence around the office to completion

The committee members have disbursed all the funds to the project management committee who are the implementing agents of the fund. This have helped enhance service delivery and improve the status of our leaning institutions.

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

Lushangonyi police post

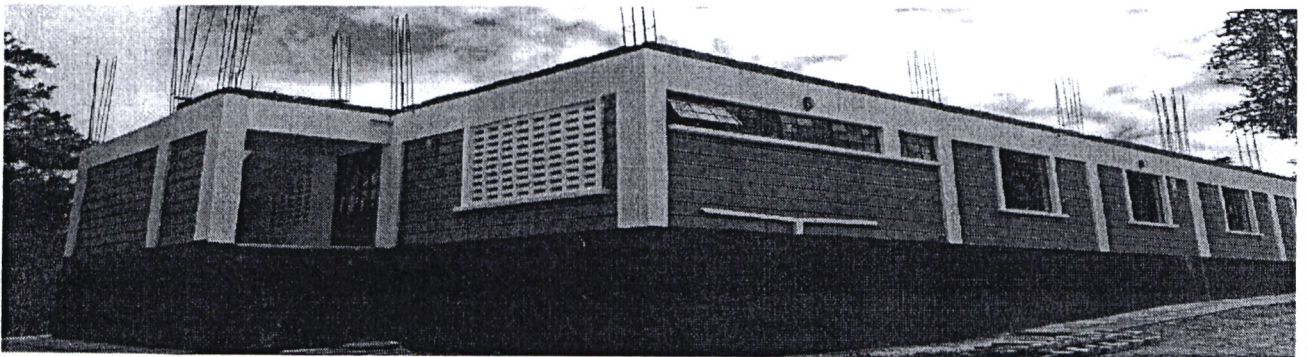
The construction of this police post has enhance the security of the resident who have suffered for many years due to increased rate of insecurity.

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

CONSTRUCTION OF LUSHANGONYI POLICE POST



CONSTRUCTION OF DORMITORY BLOCK AT SHIMBO SECONDARY SCHOOL



The committee was able to award bursaries to over 4,500 beneficiaries in a credible and transparency manner through public participation. To promote accountability in the management of the funds allocated to the constituency we have ensured that we publish the list of beneficiaries for the bursary kitty on our notice board for public scrutiny and verification.

We were able 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 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.

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

➤ The key emerging issues are;

- 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 cost incurred during bursary vetting process which is unavoidable due to the high number of applicant who want to get a share of Wundanyi Bursary Allocation.
- Lack of enough funds to undertake projects with greater impact to the society and the restriction to undertake projects that fall under county government that the society deems as priority.

➤ The following are implementation challenges and recommendations way forward;

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

- Lack of 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
- 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
- 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.
- 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.
- Covid 19 pandemic which have affected the normal operations and slowed down project implementation. To ensure timely implementation of the project the management have ensured that all the project management committee adhere to the guidelines given by the Ministry of Health.

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		<u>2/5/2022</u>

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED 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 *Wundanyi Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

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

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	In FY 20/21 -we increased number of useable classrooms by 50 through renovation, and construction of dormitory blocks in the following schools/institutions Shimbo secondary, mgalu high school, kiwinda secondary and sacred heart mwakiwiwi secondary school -4,500 students benefited from bursary
Security	To enhance security in Wundanyi	To enhance security infrastructure	Infrastructure building in sub county, locations	-in FY 2020/21 we Construction of Lushangonyi police

Wundanyi Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

	Constituency	and improved conditions	and police stations	post.
Environment	To enhance sustainable environment management in Wundanyi Constituency	Improve access to clean water	Supply of water tanks and gutters installation in schools	-in the fy 2020/21 we invested in water harvesting programme in 7 schools by supply of water tanks and gutters installation to Mkanyatta Primary School, Mghambonyi High School, Mlilo Pprimary Dalmas Moka Secondary School, School, Marungu Primary, Mwangea Mbauro Primary School Primary School
Sports	To promote youth recreation and sporting Activities in Wundanyi Constituency	Sport programmes facilitation for the youth	Facilitating a sports tournament and also upgrading playing field	-Provision of sporting gears and kits to youth in the constituency

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Wundanyi NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a

Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The committee allocates money every financial year for purchasing tree seedling in school. *Through this students carry out environmental conservation activities e.g planting trees once in an academic calendar*

The committee ensures Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF during the public participations held annually. Through sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

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

3. Employee welfare

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

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

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

Wundanyi Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

4. Market place practices-

WUNDANYI NGCDF Constituency is committed to fair and ethical market practises.

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

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

NG-CDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

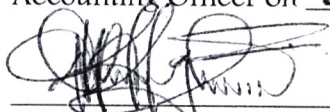
The Accounting Officer in charge of the NG-CDF-Wundanyi Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF-Wundanyi Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency*'s financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF- Wundanyi Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NG-CDF- Wundanyi Constituency financial statements were approved and signed by the Accounting Officer on 2/5/ 2022.



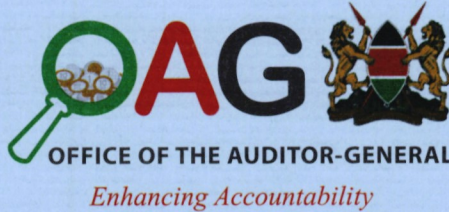
Chairman NGCDF Committee
Name: Patrick Zighani



Fund Account Manager
Name: Henry G. Wanjiku

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – WUNDANYI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Wundanyi Constituency set out on pages 17 to 48, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the

*Report of the Auditor-General on National Government Constituencies Development Fund - Wundanyi Constituency
for the year ended 30 June, 2021*

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Wundanyi Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.218,793,990 and Kshs.173,841,327 respectively, resulting to a shortfall of Kshs.44,952,663 or 20% of the approved budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.218,793,990 and Kshs.159,647,755 respectively, resulting in an under-expenditure of Kshs.59,146,235 or 27 % of the budget.

The under-funding and under-expenditure affected the planned activities of the Fund and may have impacted negatively on service delivery to the residents of Wundanyi Constituency during the year under review.

2. Projects Implementation Status

The projects implementation status report as at 30 June, 2021 provided for audit review indicated that the Fund, had sixty four (64) projects with an approved budget of Kshs.137,088,879, out of which twenty one (21) projects with total allocations of

Kshs.33,641,777 were ongoing. The Management failed to explain why the projects were not completed during the year.

Delay in implementation of the projects may have denied residents of Wundanyi Constituency the intended benefits and value for money.

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

Unutilized Projects Management Committee (PMC) Balances

Review of PMC bank accounts revealed that nine (9) bank accounts which were dormant due to completion of projects, had unutilized bank balances totalling Kshs.187,654 as at 30 June, 2021. Review of records in the month of March, 2022, revealed that the unutilized balances had not been returned to the Constituency Account. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which provides that, "all unutilized funds of the Project Management Committee shall be returned to the constituency account". Further, the Management did not comply with Section 6 (4) of the National Government Constituencies Development Fund Act, 2015 which states that, "unspent funds shall be allocated to any eligible project and such project may be new or ongoing at the end of the financial year".

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 controls 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

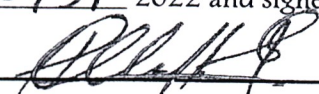
22 September, 2022

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,503,940	122,940,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	110,000	-
TOTAL RECEIPTS		161,613,940	122,940,876
PAYMENTS			
Compensation of employees	4	4,113,944	4,249,099
Use of goods and services	5	9,795,653	7,976,790
Transfers to Other Government Units	6	63,800,000	85,050,000
Other grants and transfers	7	73,786,951	25,960,520
Acquisition of Assets	8	8,151,207	1,102,429
Other Payments	9	-	412,000
TOTAL PAYMENTS		159,647,755	124,750,838
SURPLUS/(DEFICIT)		1,966,185	(1,809,962)

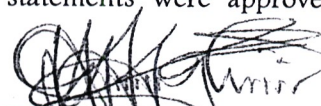
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Wundanyi Constituency financial statements were approved on 2/5/2022 and signed by:



Fund Account Manager
Name: Henry G Wanjiku



National Sub-County
Accountant
Name: Joseph Keli
ICPAK M/No: 5511



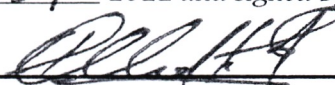
Chairman NG-CDF Committee
Name: Patrick Zighani

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

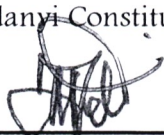
VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	14,193,572	12,227,387
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		14,193,572	12,227,387
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		14,193,572	12,227,387
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		14,193,572	12,227,387
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd		12,227,387	14,037,349
Prior year adjustments	14	-	
Surplus/Deficit for the year		1,966,185	(1,809,962)
NET FINANCIAL POSITION		14,193,572	12,227,387

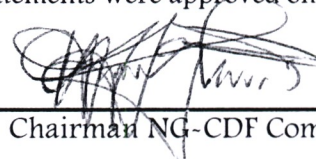
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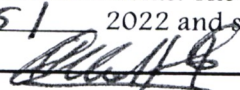
Chairman NG-CDF Committee
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National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

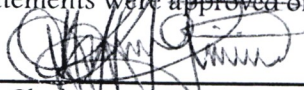
IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2021

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,503,940	122,940,876
Other Receipts	3	110,000	-
Total receipts		161,613,940	122,940,876
Payments for operating activities			
Compensation of Employees	4	4,113,944	4,249,099
Use of goods and services	5	9,795,653	7,976,790
Transfers to Other Government Units	6	63,800,000	85,050,000
Other grants and transfers	7	73,786,951	25,960,520
Other Payments	9	-	412,000
Total payments		151,496,548	123,648,409
Total Receipts Less Total Payments			
Adjusted for:			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
		-	-
Net cash flow from operating activities		10,117,392	(707,533)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(8,151,207)	(1,102,429)
Net cash flows from Investing Activities		(8,151,207)	(1,102,429)
NET INCREASE IN CASH AND CASH EQUIVALENT		1,966,185	(1,809,962)
Cash and cash equivalent at BEGINNING of the year	10	12,227,387	14,037,349
Cash and cash equivalent at END of the year		14,193,572	12,227,387

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 2/5/2022 and signed by:


Fund Account Manager
Name: Henry G. Wanjiku


National Sub-County
Accountant
Name: Joseph Keli
ICPAK M/No: 5511


Chairman NG-CDF Committee
Name: Patrick Zighani

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

X. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30TH JUNE 2021

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	b	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021				2020/2021	30/06/2021		
		Kshs			Kshs	Kshs		
Transfers from NGCDF Board	137,088,879		12,227,387	69,367,724	218,683,990	173,731,327	44,952,663	79.4%
Proceeds from Sale of Assets					0	-	-	0.0%
Other Receipts		110,000	110,000		110,000	110,000	-	0.0%
TOTALS	137,088,879		12,337,387	69,367,724	218,793,990	173,841,327	44,952,663	79.5%
PAYMENTS								
Compensation of Employees	3,800,000		1,717,141	-	5,517,141	4,113,944	1,403,197	74.6%
Use of goods and services	7,778,000		3,933,480	-	11,711,479	9,795,653	1,915,826	83.6%
Transfers to Other Government Units	70,550,000		0	4,500,000	75,050,000	63,800,000	11,250,000	85.0%
Other grants and transfers	53,375,761		6,183,060	58,131,508	117,690,330	73,786,951	43,903,379	62.7%
Acquisition of Assets	1,585,118		9,468	6,736,216	8,330,802	8,151,207	179,595	97.8%
Other Payments			159,238	-	159,238	-	159,238	0.0%
Funds pending approval**			335,000.00		335,000.00		335,000	0.0%
TOTALS	137,088,879		12,337,387	69,367,724	218,793,990	159,647,755	59,146,235	73.0%

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

a) AIA during the year was ksh 110,000

b) Underutilization below 90 % of utilization and overutilization above 100%


- i. Compensation of Employees-The underutilization is due to the ksh963451 for payment of staff gratuity. The amount will be paid after the expiry of the contract.
- ii. Use of goods and services-The remaining balance was the unspent funds as at 30/06/2021 which will be utilized in the financial year 2021/2022.
- iii. Transfers to Other Government Units-This is money due to various projects which had not been disbursed to the PMCs as at 30/06/2021 due to delay in disbursement of funds from the Board
- iv. Other grants and Transfers-This is money budget for bursary and other projects which had not been disbursed by the board as at 30/06/2021.
- v. Other receipts-The underutilization is due to AIA received of ksh 335,000 for sale of tender which is awaiting the Boards approval.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	59,146,235
Less undisbursed funds receivable from the Board as at 30 th June 2021	44,952,663
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	14,193,572

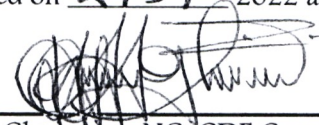
The NGCDF-Wundanyi Constituency financial statements were approved on 2/5/2022 and signed by:



Fund Account Manager
Name: Henry G. Wanjiku



National Sub-County
Accountant
Name: Joseph Keli
ICPAK M/No:



Chairman NG-CDF Committee
Name: Patrick Zighani

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,800,000	1,717,141	-	5,517,141	4,113,944	1,403,197
1.2 Committee allowances	1,600,000.00	742,000		2,342,000	2,259,000	83,000
1.3 Use of goods and services	2,065,332.76	593,899	200,000	2,859,231	2,758,487	100,745
Total	7,465,333	3,053,040	200,000	10,718,372	9,131,431	1,586,942
2.0 Monitoring and evaluation						
2.1 Capacity building	800,000	848,800	-	1,648,800	537,250	1,111,550
2.2 Committee allowances	2,600,000	1,453,531	-	4,053,531	3,345,000	708,531
2.3 Use of goods and services	712,666	295,250	-	1,007,916	895,916	112,000
Total	4,112,666	2,597,581	-	6,710,247	4,778,166	1,932,081
3.0 Emergency						
3.1 Primary Schools	2,000,000	-	-	2,000,000	2,000,000	-
3.2 Secondary schools	800,000	-	-	800,000	800,000	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	2,250,000	-	-	2,250,000	2,250,000	-
3.5 Unutilised	2,142,206	753,502	661,337	4,157,045		2,957,045
Total	7,192,206	753,502	661,337	8,807,045	5,050,000	2,957,045
4.0 Bursary and Social Security						
4.1 Secondary Schools	10,000,000.00	527,645	21,621,334.90	32,148,979	29,663,446	2,485,533

**Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.2 Tertiary Institutions	12,000,000.00	280,000	8,837,698.21	21,117,698	11,116,250	10,001,448
4.3 Social Security	1,500,000	-	600,000.00	2,100,000	516,000	1,584,000
4.4 Special Needs	-	135,000	500,000.00	635,000	-	635,000
Total	23,500,000	942,645	31,559,033	56,001,678	41,295,696	14,705,982
5.0 Sports						
5.1	2,741,777.59	39,559	2,247,354.48	5,028,691	2,553,928	2,474,763
5.2						
Total	2,741,778	39,559	2,247,354	5,028,691	2,553,928	2,474,763
6.0 Environment						
6.1	2,741,777.59	2,947,954	500,000	5,589,132	3,887,327	1,701,805
BALANCE				-		
Total	2,741,778	2,947,954	500,000	5,589,132	3,887,327	1,701,805
7.0 Primary Schools Projects (List all the Projects)						
Ndumbinyi Primary School	2,500,000.00	-	-	2,500,000	2,500,000	-
Mwanda Primary School	2,000,000.00	-	-	2,000,000	2,000,000	-
St James Primary School	3,500,000.00	-	-	3,500,000	3,500,000	-
Lushangonyi Primary School	2,500,000.00	-	-	2,500,000	2,500,000	-
Ngulu Kiweto Primary School	3,500,000.00	-	-	3,500,000	3,500,000	-
Werugha Primary School	2,000,000.00	-	-	2,000,000	2,000,000	-
Mdudonyi Primary School	2,000,000.00	-	-	2,000,000	2,000,000	-
Sangenyi Primary School	500,000.00	-	-	500,000	-	500,000
Mlawa Primary School	3,500,000.00	-	-	3,500,000	3,500,000	-
Nyambu Primary School	3,500,000.00	-	-	3,500,000	3,500,000	-
Chome Primary School	2,000,000.00	-	-	2,000,000	-	2,000,000

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sirienyi Primary School	1,300,000.00	-	-	1,300,000	-	1,300,000
Choke Primary School	2,000,000.00	-	-	2,000,000	2,000,000	-
Mlechi Primary School	2,000,000.00	-	-	2,000,000	-	2,000,000
Maynard Primary School	1,300,000.00	-	-	1,300,000	-	1,300,000
Nyache Primary School	2,000,000.00	-	-	2,000,000	-	2,000,000
Maghimbinyi Primary School	2,500,000.00	-	-	2,500,000	2,500,000	-
Wumingu Primary School	2,000,000.00	-	-	2,000,000	2,000,000	-
Mchungunyi Primary School	550,000.00	-	-	550,000	550,000	-
Kitumbi Primary School	2,500,000.00	-	-	2,500,000	-	2,500,000
Kishushe Primary School	3,500,000.00	-	-	3,500,000	3,500,000	-
Shagha Primary School	1,000,000.00	-	-	1,000,000	1,000,000	-
Mwaroko Primary School	1,200,000.00	-	-	1,200,000	1,200,000	-
Kidule Primary School	1,200,000.00	-	-	1,200,000	1,200,000	-
shigharo primary school		400,000	-	400,000	400,000	-
fighinyi primary school		400,000	-	400,000	400,000	-
Total	50,550,000	800,000	-	51,350,000	39,750,000	11,600,000
8.0 Secondary Schools Projects (List all the Projects)						
Dr Aggrey Secondary School	1,000,000	-	-	1,000,000	1,000,000	-
St Agatha Ngoloki Secondary School	4,000,000	-	-	4,000,000	4,000,000	-
Shimbo Secondary School	10,000,000	-	-	10,000,000	10,000,000	-
Funju Secondary School	5,000,000	-	-	5,000,000	3,750,000	1,250,000
Shimbo Secondary School	-	-	3,500,000.00	3,500,000	3,500,000	-
Mwakiwiwi Sacred Heart Secondary School	-	-	1,000,000.00	1,000,000	1,000,000	-

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
st john secondary school		800,000		800,000	800,000	-
Total	20,000,000	800,000	4,500,000	25,300,000	24,050,000	1,250,000
9.0 Tertiary institutions Projects (List all the Projects)						
9.1						
9.2						
10.0 Security Projects						
Lushangonyi Administration Police Camp	700,000.00	-	-	700,000	700,000	-
Mwanda Location Chief Office	2,500,000.00	-	-	2,500,000	-	2,500,000
Masumbenyei Chiefs Office	1,500,000.00	-	-	1,500,000	-	1,500,000
Warombo Chiefs Office	2,500,000.00	-	-	2,500,000	-	2,500,000
Wumingu Assistant county commissioner office	5,000,000.00	-	-	5,000,000	-	5,000,000
Electricity connection	5,000,000.00	-	-	5,000,000	-	5,000,000
wundanyi police station		500,000	-	500,000	500,000	-
Lushangonyi Administration Police Camp		1,000,000		1,000,000	1,000,000	-
Wundanyi Assistant county commissioner complex	-	-	19,200,000.00	19,200,000	19,200,000	-
Total	17,200,000	500,000	19,200,000	36,900,000	20,400,000	16,500,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	6,736,216.00	6,736,216	6,736,216	-
11.2 Construction of CDF office	825,118.09	5,000	-	830,118	822,591	7,527

Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget	Adjustments	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
11.3 Purchase of furniture and equipment	460,000.00	-	-	460,000	299,800	160,200
11.4 Purchase of computers	300,000	4,468	-	304,468	292,600	11,868
11.5 Purchase of land	-	-	-	-	-	-
Total	1,585,118	9,468	6,736,216	8,330,802	8,151,207	179,595
12.0 Others						
Wundanyi NG-CDF Office	-	-	-	-	-	-
strategic plan	-	159,238	-	159,238	-	159,238
Total	-	159,238	-	159,238	-	159,238
Funds pending approval						
Unapproved projects	-	-	3,763,784	3,763,784	-	3,763,784
AIA	110,000	225,000	-	335,000	-	335,000
PMC savings	-	-	-	-	-	-
Total		325,000	3,763,784	4,098,784	-	4,098,784
TOTAL	137,088,878.41	12,227,387	69,367,724	218,793,989		

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

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

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 (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. 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.

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

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

***Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

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

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

15. Related Party Transactions

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

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
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
AIE NO.B104759	1.	20,000,000.00	
AIE NO.A823748	2.	19,667,724.10	
AIE NO.B104967	3.	10,500,000.00	
AIE NO.B124697	4.	9,000,000.00	
AIE NO.B119686	5.	10,000,000.00	
AIE NO.B119515	6.	15,436,216.00	
AIE NO.B119725	7.	13,000,000.00	
AIE NO.B128319	8.	6,900,000.00	
AIE NO.B132079	9.	7,000,000.00	
AIE NO.B132372	10.	6,000,000.00	
AIE NO.B126041	11.	13,000,000.00	
AIE NO.B105128	12.	10,000,000.00	
AIE NO.B126333	13.	6,000,000.00	
AIE NO.B140772	14.	15,000,000.00	
TOTAL		161,503,940	122,940,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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	-	-

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	110,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	110,000	-

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,297,498	2,648,712
Personal allowances paid as part of salary		
House Allowance	388,800	781,300
Transport Allowance	324,000	-
Leave allowance	-	-
Gratuity to contractual employees	1,012,926	722,967.00
Employer Contributions Compulsory national social security schemes	90,720	96,120.00
Total	4,113,944	4,249,099

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses		63,637
Utilities, supplies and services	57,954	-
Communication, supplies and services	195,028	301,350
Domestic travel and subsistence	643,900	160,400
Printing, advertising and information supplies & services	782,764	512,000
Rentals of produced assets		
Training expenses	537,250	351,200.00
Hospitality supplies and services	393,390	116,255
Other committee expenses	-	-
Committee allowance	5,604,000	4,380,900
Insurance costs	253,785	-
Specialized materials and services		270,000
Office and general supplies and services	447,000	697,084
Other operating expenses	415,499.00	970,683.63
Routine maintenance – vehicles and other transport equipment	15,800	55,980
Routine maintenance – other assets	449,283	97,300
Total	9,795,653	7,976,790

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	39,750,000	38,850,000.00
Transfers to secondary schools (see attached list)	24,050,000	43,200,000.00
Transfers to tertiary institutions (see attached list)	-	3,000,000.00
TOTAL	63,800,000	85,050,000

Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	29,663,446	6,180,543.00
Bursary – tertiary institutions (see attached list)	11,116,250	2,147,000.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	516,000	-
Security projects (see attached list)	21,400,000	6,500,000.00
Sports projects (see attached list)	2,553,928	1,302,160.00
Environment projects (see attached list)	3,887,327	1,880,817.00
Emergency projects (see attached list)	4,650,000	7,950,000.00
Total	73,786,951	25,960,520

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings	822,591.00	-
Refurbishment of Buildings	-	280,569.00
Purchase of Vehicles and Other Transport Equipment	6,736,216.00	
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	299,800	821,860.00
Purchase of ICT Equipment, Software and Other ICT Assets	292,600	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	8,151,207	1,102,429

Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Wundanyi Division Education Office	-	300,000.00
Werugha Hall	-	112,000.00
TOTAL	-	412,000

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
KCB Bank, Wundanyi Branch, Wundanyi NG-CDF/A/C no.1103860992	14,193,572	12,227,387
	-	-
	-	-
Total	14,193,572	12,227,387
10B: CASH IN HAND		
Location 1		
Location 2		
Location 3		
Other Locations (<i>specify</i>)		
Total		
<i>[Provide cash count certificates for each]</i>		

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

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</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Total</i>		-	-	-

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	12,227,387	13,306,129.00
Cash in hand	-	-
Imprest	-	-
	-	731,220.00
Total	12,227,387	14,037,349

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST*

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2021	2019- 2020
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	-	-
Change in accounts payable E=A-D		

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	963,451.48	1,306,710.76
Others (<i>specify</i>)	-	-
	963,451.48	1,306,710.76

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,403,197	1,717,141.00
Use of goods and services	1,915,826	3,933,479.45
Amounts due to other Government entities (see attached list)	11,250,000	5,000,000.00
Amounts due to other grants and other transfers (see attached list)	43,903,379	60,050,784.69
Acquisition of assets	179,595	10,509,467.84
Others (<i>specify</i>)	159,238	384,238.00
Funds pending approval	335,000	-
	59,146,235	81,595,111

*Wundanyi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	82,357,969	92,653,636
	82,357,969	92,653,636

*WUNDANYI Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2020 d=a-c	Comments
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					

WUNDANYI Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1. Beattie Nyatta	Account Assistant	JULY 2020	127,000.80	
2. Reuben Shuma	Communication Officer	AUGUST 2018	307,662.60	
3. Christine Mwakaba	Records Officer	JULY 2019	124,188.48	
4. Kennedy Mwamburi	Driver	JULY 2020	103,564.80	
5. Alice Nyambu	Receptionist	AUGUST 2018	219,232.00	
6. John Mghanga	Clerk Of Works	APRIL 2021	21,352.80	
7. Susan Mbwagwa	Support Staff	JULY 2020	60,450.00	
Sub-Total				
Grand Total			963,451.48	

WUNDANYI Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees	1,403,197		1,717,141.00	
Use of goods & services	1,915,826		3,933,479.45	
Amounts due to other Government entities	11,250,000		5,000,000.00	
Sub-Total	11,250,000		5,000,000.00	
Amounts due to other grants and other transfers	43,903,379		60,050,784.69	
Sub-Total	43,903,379		60,050,784.69	
Acquisition of assets	179,595		10,509,467.84	
Others (<i>specify</i>)				
Strategic Plan	159,238		159,238.00	
A.I.A	335,000		225,000.00	
Sub-Total			384,238.00	
Funds pending approval				
Grand Total	59,146,235		81,595,111.01	

WUNDANYI Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	34,700,000			34,700,000
Buildings and structures	280,569	822,591.00	-	1,103,160
Transport equipment	4,901,500	6,736,216.00	-	11,637,716
Office equipment, furniture and fittings	1,714,602	299,800	-	2,014,402
ICT Equipment, Software and Other ICT Assets	179,498	292,600	-	472,098
Other Machinery and Equipment	-	-	-	
Heritage and cultural assets	-	-	-	
Intangible assets			-	
Total	41,776,169	8,151,207	-	49,927,376

WUNDANYI Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
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
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

WUNDANYI Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
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
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

WUNDANYI Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
SHIGHARO PRIMARY SCHOOL	KCB	1270589059	87,198	
FIGHINYI PRIMARY SCHOOL	KCB	1135170495	35,701	
MCHUNGUNYI PRIMARY SCHOOL	KCB	1236209869	806,755	
MWAROKO PRIMARY SCHOOL	KCB	1273028155	1,539,159	
LUSHANGONYI PRIMARY SCHOOL	KCB	1286110831	2,500,000.00	
WUMINGU PRIMARY SCVHOOOL	KCB	1286111285	2,000,000.00	
WERUGHA PRIMARY SCHOOL	KCB	1285625595	2,000,000.00	
KIDULE PRIMARY SCHOOL	KCB	1273983165	1,491,320	
MLAWA PRIMARY SCHOOL	KCB	1286111226	3,500,000.00	
NYAMBU PRIMARY SCHOOL	KCB	1286111099	3,500,000.00	
KISHUSHE PRIMARY SCHOOL	KCB	1285187008	3,500,000.00	
SHAGHA PRIMARY SCHOOL	KCB	1270764675	741,388	
MDUNDONYI PRIMARY	KCB	1286255619	2,000,000.00	
MWANDA PRIMARY SCHOOL	KCB	1286417163	2,000,000.00	
MAGHIMBINYI PRIMARY SCHOOL	KCB	1286246881	2,500,000.00	
CHOKO PRIMARY SCHOOL	KCB	1285172736	2,000,000.00	
NDUMBINYI PRIMARY SCHOOL	KCB	1103836420	2,569,268.30	
ST.JAMES PRIMARY SCHOOL	KCB	1286111382	3,500,000.00	
NGULU KIWETO PRIMARY SCHOOL	KCB	1286281199	3,500,000.00	
ST.JOHNS SECONDARY SCHOOL	KCB	1103844474	473,741	
SACRED HEART MWAKIWIWI SECONDARY SCHOOL	KCB	1175837482	22,973.20	
ST.AGATHA NGOLOKI SECONDARY SCHOOL	KCB	1286111617	4,000,000.00	
SHIMBO SECONDARY SCHOOL	KCB	1270278746	11,629,912.	
DR. AGGREY HIGH SCHOOL	KCB	1269972162	730,681	
FUNJU SECONDARY SCHOOL	KCB	1285979532	3,750,000.00	

*WUNDANYI Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
CHOME PRIMARY SCHOOL	KCB	1112075461	744.00	
MCHUNGUNYI PRIMARY SCHOOL	KCB	1236209869	806,755	
LUSHANGONYI AP CAMP	KCB	1233957422	551,503	
KITUMBI HIGH SCHOOL	KCB	1286255511	511,357	
NGOLIA PRIMARY SCHOOL	KCB	1135232261	5,523.10	
MKANYATTA PRIMARY SCHOOL	KCB	1236924940	316,786.75	
MGHAMBONYI HIGH SCHOOL	KCB	1270278851	278,687	
DALMAS MOKA SECONDARY SCHOOL	KCB	1110128932	17,845.95	
MLILO PTRIMARY SCHOOL	KCB	1110633378	226,840	
MARUNGU PRIMARY	KCB	1272234622	122,638	
MWANGEA PRIMARY SCHOOL	KCB	123174224	3,046.15	
MBAURO PRIMARY SCHOOL	KCB	1111939519	14,518.95	
WUNDANYI POLICE STATION	KCB	1273765389	43,764	
WUNDANYI ASS COMMISSIONER ADMINISTRATION COMPLEX	KCB	1285435036	19,079,864	
Total			82,357,969	92,653,636

WUNDANYI Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
MSA/NG-WUNDANYI/1920/20(10).	1.0 Presentation of Financial Statements	It is true as per the auditor's observation that the financial statements had discrepancies and anomalies in terms of presentation and disclosures as per the analysis by the auditors. This was an omission during the preparation of the financial statements for the financial year 2019/20. However, Wundanyi NG-CDF office has adjusted the financial statements accordingly to comply with the I.P.S.A.S cash accounting standards.	RESOLVED	
	2.Cash and Cash Equivalents	It is true that the bank statements as at 30 th June 2020 reflects ksh 435,833 as unrepresented cheques. The stale cheques were reversed in the cashbook on 31 January 2021.	RESOLVED	

WUNDANYI Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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)
	3. Unpresented cheques	Attached for your further action are: All cheques have been presented and stale bursary cheques replaced	Resolved	