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**REPORT**

DATE: 23 FEB 2023

DAY:  
THURSDAY

TABLED  
BY:

Leader Majority **OF**

CLERK AT  
THE TABLE:

Joyce Kemerele

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND - WEBUYE WEST  
CONSTITUENCY**

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



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**WEBUYE WEST CONSTITUENCY  
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS (AMENDED)**

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

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

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

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

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background Information**

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

**Mandate**

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

- i. Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- ii. Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- iii. 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;
- iv. 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;
- v. Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- vi. 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;
- vii. 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;
- viii. 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;
- ix. Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- x. 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
- xi. 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

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

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**Core Values**

- i. **Patriotism** – we uphold the national pride of all Kenyans through our work
- ii. **Participation of the people**- We involve citizens in making decisions about programmes we fund
- iii. **Timeliness** – we adhere to prompt delivery of service
- iv. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
- v. **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 Webuye West Constituency NGCDF 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 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	George Shibanda
2.	Sub-County Accountant	Peter Sifuna Makanyanga
3.	Chairman NGCDFC	Peter Amutalla Nyongesa
4.	Member NGCDFC	Beneah Wapakala Ngoya

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Webuye West Constituency NGCDF. 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) Webuye West Constituency NGCDF Headquarters**

P.O. Box 522 Webuye West  
Webuye West NGCDF Building  
Matisi Market/Eldoret- Malaba Highway  
WEBUYE, KENYA

***Webuye West Constituency  
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**(f) Webuye West Constituency NGCDF Contacts**

Telephone: (254)704968749  
E-mail: cdfwebuyewest.go.ke  
Website: www.ngc.ke

**(g) Webuye West Constituency NGCDF Bankers**

Co-Operative Bank  
Account No. 01120534809500  
Webuye Branch  
P.O. Box 221-50205  
WEBUYE

**(h) Independent Auditors**

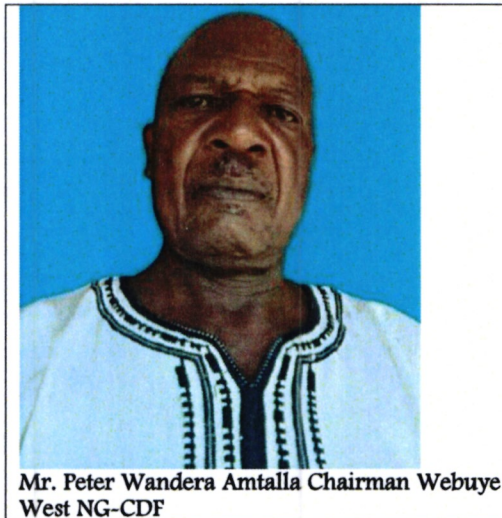
Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
NAIROBI, KENYA

**(i) Principal Legal Adviser**

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

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

**II. NG-CDFC CHAIRMAN'S REPORT**



Forwarded is the financial statement and reports of Webuye west National Government Constituency Development Fund for the period ended 30<sup>th</sup> June 2021 as the expended budget for the financial year 2020/2021. The actual receipts from the NGCDF board for the year 2019/2020 was Kshs.68,000,000 against the annual budget (allocation) of Kshs.137,367,724.13. An additional Kshs.55,040,876 relating to the previous financial years was received in in the year 2020/2021. By the closure of the financial year, a balance of Kshs.50,022,873 of the allocated fund had not been received as elaborated in the appropriation summary. (see graph on appropriation of the budget utilization). Nonetheless the absorption rate is quite impressive with a use rate of over 92% overall as indicated by the appropriation analysis summary.

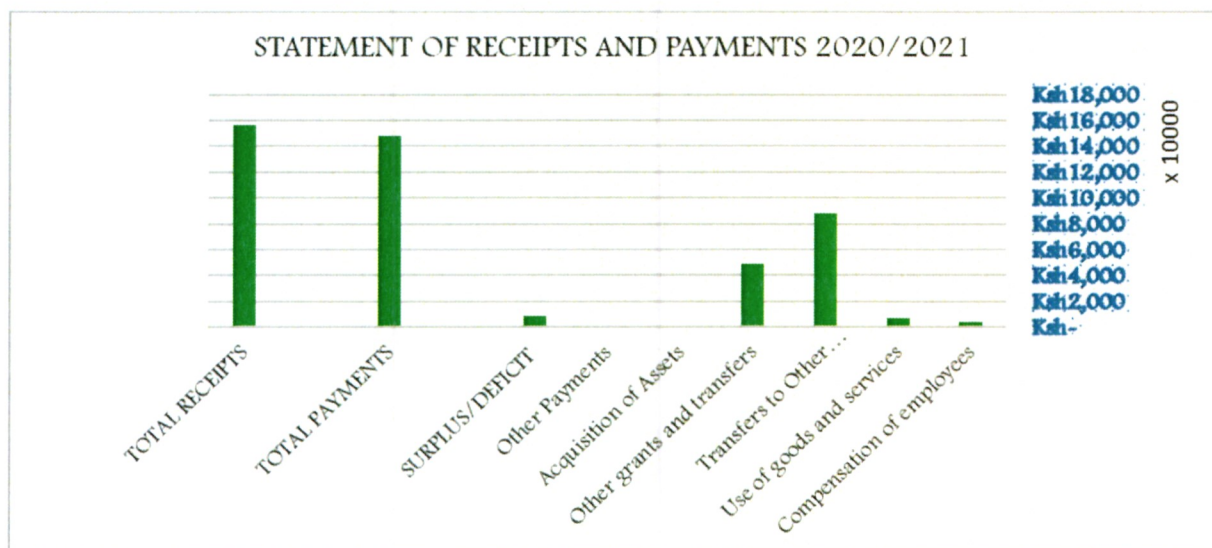
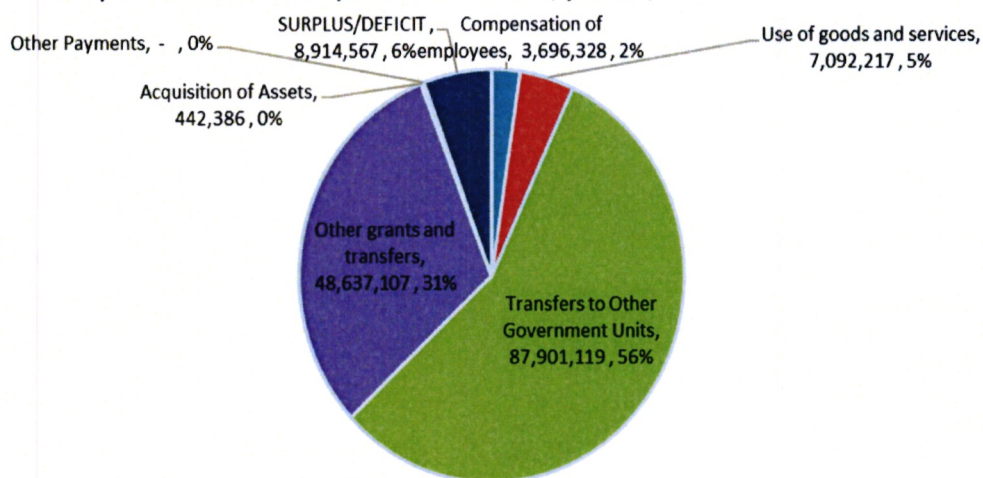


Chart 1. Statement of Receipt and Payments for the year 2020/2021

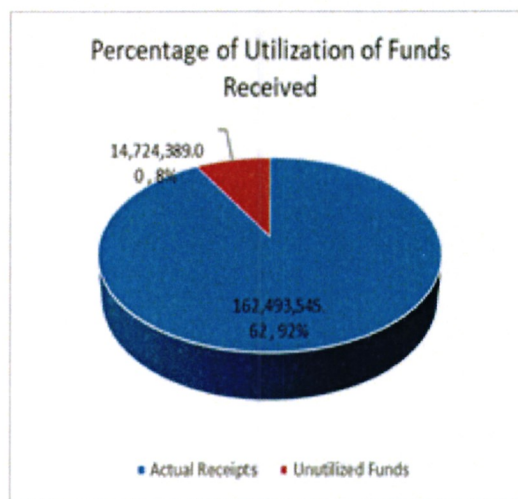
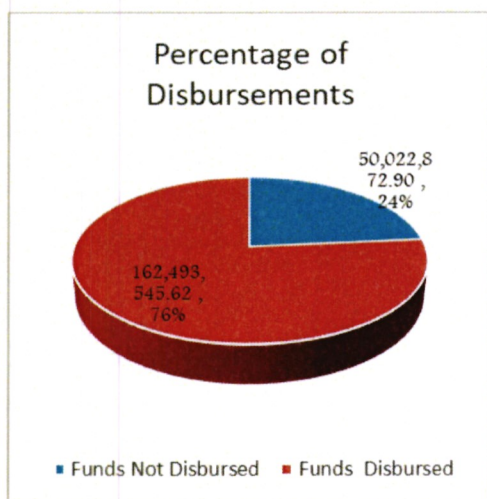
**Webuye West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**Webuye West NGCDF expenditure chart f/y 2020/2021**



- Compensation of employees
- Use of goods and services
- Transfers to Other Government Units
- Other grants and transfers
- Acquisition of Assets
- Other Payments
- SURPLUS/DEFICIT

**Chart 2: Webuye West NGCDF Disbursements from Board and Utilization at Constituency - F/y 2020/2021**



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

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Some key achievements have been realised in the disbursement of bursaries and emergency funds on time and completion of on-going projects in record times. The coordination role of bringing all stakeholders on board in identification, prioritization, implementation, monitoring and usage of output is another delaying challenge as many stakeholders emerge every day with the latest being the county government. To bolster capacity of the office to smoothly see this mandate additional staffs have to be hired and this initiative has begun to bore fruits.

Despite a myriad of challenges, the NGCDF continue to be the most preferred devolved fund at the grass root level by the society due to its broadened and inclusive management style and the visible tangible results that have brought hope to many villages that not so long ago were living in despair and ravaging poverty.

The NGCDF board should improve in the disbursement speed so as to enable NGCDFCs utilize funds in time and also call upon all the stakeholders with interest in the management of NGCDF to develop a positive thinking approach towards NGCDF issues



Picture 1- Chiefs Offices Bokoli Location Webuye West



Picture- Lugulu day Secondary School Webuye West- Six classrooms storey block with ramp



Picture 3- Chengoli Primary School Webuye West- Construction of 6 Classrooms

Signature

A handwritten signature in black ink, appearing to read 'M. Mutali'.

**CHAIRMAN NGCDF COMMITTEE**

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

**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 **Webuye West Constituency** 2018-2022 plan are to:

- a) To increase and equip learning institutions with adequate instructional materials
- b) To raise literacy levels equitably for both males and females.
- c) To sensitize the community on the proper use of available resources.
- d) To sensitise the community and build their capacity to monitor and evaluate projects.

**Progress on Attainment of Strategic Development Objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Increase transition rates from primary to secondary schools by 35% in 7 years (5% per year) in both private & public schools	Increased number of streams per class in each secondary school	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions	In FY 20/21 -we increased number of classrooms, dormitories, laboratories, by 27 rooms in the following schools/institutions, Lugulu day secondary school, Mahanga Primary school, Khalala Primary School, Malaha Primary School, St marys Bokoli Sec School
Sports	Empower and develop youth and special groups to harness talent and empower the economically	Have a yearly calendar of various sporting activities	-number of sporting activities done annually	In FY 20/21 -we carried out four sporting events one in each ward

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

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
<b>Security</b>	Enhance capacity of provincial administration and other security organs in order to improve service delivery	Have a modern Chiefs and assistant chiefs office in each location and sub location	-number of chiefs and assistant chiefs offices constructed	In the FY 20/21 we constructed one chiefs office at Miendo Sublocation
<b>Emergency</b>	To cater for urgent and unforeseen occurrences in the constituency.	Reconstruct educational and government institutions which are destroyed by occurrence of natural disasters.	-number of facilities affected and reconstructed using emergency kitty	In the financial year 20/21 the constituency reroofed classrooms at Kuywa ERSF primary Sirende Primary School

*Webuye West Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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

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**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

Webuye West 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 WEBUYE NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** WEBUYE WEST 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; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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 NGCDF Webuye West installed water harvesting goods at Malaha Primary, Bokoli Secondary School in the financial year 2020/21
- The NGCDF Sensitized of youth/ community on the impact of drugs after by construction of chief's office Bokoli Ward supported NG-CDF.

***Webuye West Constituency  
National Government Constituencies Development Fund (NGCDF)  
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- NG-CDF sponsored sporting activities/ tournament in Bokoli ward, Misikhu Ward, Matulo Ward and Sitikho Ward bringing communities and sensitizing them on environmental conservation matters.

### **3. Employee Welfare**

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

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

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

### **4. Market Place Practices**

Webuye West 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.

NGCDF has put in efforts to ensure:

- a. Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b. Good business practice including cordial Supply chain and supplier 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-**

***Webuye West Constituency***

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

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

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Webuye West 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 considers 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.

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

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

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**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.

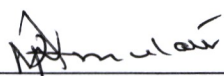
The Accounting Officer in charge of the NGCDF-Webuye West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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 NGCDF-Webuye West 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 in charge of the NGCDF- Webuye West Constituency further confirms the completeness of the accounting records maintained for the Webuye West, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Webuye West Constituency confirms that the Webuye West 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**

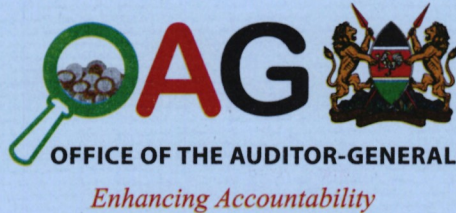
The NGCDF- Webuye West Constituency financial statements were approved and signed by the Accounting Officer on 4<sup>th</sup> Aug 2022.

  
\_\_\_\_\_  
**Chairman NGCDF Committee**  
**Name: Peter Amtalla Nyongesa Wandera**

  
\_\_\_\_\_  
**Fund Account Manager**  
**Name: George Shibanda**

# REPUBLIC OF KENYA

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NAIROBI

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

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### 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

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Webuye West Constituency set out on pages 17 to 43, which comprise of the statement of assets and liabilities as at 30 June, 2021,

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

### **Basis for Qualified Opinion**

#### **Unsupported Project Management Committee Account Balances**

Note 11.3 reflects a balance of Kshs.62,180,683 being Project Management Committee (PMC) Account balances which, as shown under Annex 3, comprises bank balances held by Project Management Committees in eighty-eight (88) bank accounts maintained in a local bank. However, the certificates of bank balances were not provided to support the balances.

In addition, the PMC account balance of Kshs.62,180,683 differs from the recalculated balance of Kshs.64,708,877 shown under Annex 3 by an unexplained variance of Kshs.2,528,194.

In the circumstances, the accuracy and completeness of the PMC account balances totalling to Kshs.62,180,683 could not be confirmed.

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

#### **Key Audit Matters**

Key audit matters are those matters that, in my professional 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 receipts on comparable basis of Kshs.212,532,425 and Kshs.162,509,546 respectively, resulting

in under-funding of Kshs.50,022,879 or 24% of the budget. Similarly, the Fund spent Kshs.148,249,565 against an approved budget of Kshs.212,532,418 resulting to an under-expenditure of Kshs.64,282,859 or 30% of the budget.

The under-funding and under-performance affected the planned activities of the Fund and may have impacted negatively on service delivery to the constituents of Webuye West Constituency.

## **2. Unresolved Prior Year Matters**

In the audit of the previous year, several issues were raised. The Management has not resolved the issues or provided reasons for the delay in resolving the issues. Further, the unresolved prior year issues for the financial year 2018/2019 were disclosed under the progress on follow-up of auditor's recommendations section of the financial statements instead of the issues raised in the financial year 2019/2020. This was contrary to the requirements of the Public Sector Accounting Standards Board template and the National Treasury's Circular Ref: AG.4/16/2 Vol.3 (72) dated 30 June, 2021.

### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

#### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

#### **Basis for Conclusion**

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

### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

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

#### **Basis for Conclusion**

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

## **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

## **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

08 September, 2022

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

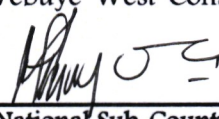
**VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2020 – 2021	2019 - 2020
		Kshs.	Kshs.
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	156,667,724	123,040,876
Other receipts	2	16,000	10,000
<b>TOTAL RECEIPTS</b>		<b>156,683,724</b>	<b>123,050,876</b>
<b>PAYMENTS</b>			
Compensation of employees	3	3,696,328	5,544,039
Use of goods and services	4	7,092,217	6,422,852
Transfers to other Government units	5	87,901,119	85,963,666
Other grants and transfers	6	48,637,107	17,359,998
Acquisition of assets	7	442,386	1,957,612
Other payments	8	-	2,501
<b>TOTAL PAYMENTS</b>		<b>147,769,157</b>	<b>117,250,668</b>
<b>SURPLUS/(DEFICIT)</b>		<b>8,914,567</b>	<b>5,800,208</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Webuye West Constituency financial statements were approved on 4th Aug 2022 and signed by:



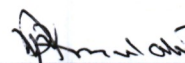
Fund Account Manager  
Name: George Shibanda



National Sub-County Accountant

Name: Peter Sifuna Makanyanga

ICPAK M/No:



Chairman NG-CDF Committee


Name: Peter Amtalla Nyongesa Wandera

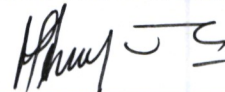
**Webuye West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

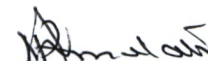
**VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE, 2021**

	Note	2020 – 2021	2019 - 2020
		Kshs.	Kshs.
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank balances (as per the cash book)	9	14,724,389	5,809,822
<b>Total cash and cash equivalents</b>		<b>14,724,389</b>	<b>5,809,822</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>14,724,389</b>	<b>5,809,822</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	10	5,809,822	9,614.02
Surplus/Deficit for the year		8,914,567	5,800,208
<b>NET FINANCIAL POSITION</b>		<b>14,724,389</b>	<b>5,809,822</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WEBUYE WEST Constituency financial statements were approved on 14th May 2022 and signed by:

  
Fund Account Manager  
Name: George Shibanda

  
National Sub-County Accountant  
Name: Peter Sifuna Makanyanga  
ICPAK M/No

  
Chairman NG-CDF Committee  
Name: Peter Amtalla Nyongesa  
Wandera


:

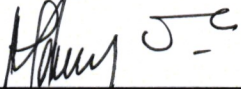
**Webuye West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

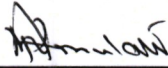
**IX. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE, 2021**

	Note	2020 - 2021	2019 - 2020
		Kshs.	Kshs.
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from Operating Activities</b>			
Transfers from NGCDF Board	1	156,667,724	123,040,876
Other receipts	2	16,000	10,000
<b>Total Receipts</b>		<b>156,683,724</b>	<b>123,050,876</b>
<b>Payments for Operating Activities</b>			
Compensation of employees	3	(3,696,328)	(5,544,039)
Use of goods and services	4	(7,092,217)	(6,422,852)
Transfers to other Government units	5	(87,901,119)	(85,963,666)
Other grants and transfers	6	(48,637,107)	(17,359,998)
Other payments	8	-	(2,501)
<b>Total Payments</b>		<b>(147,326,771)</b>	<b>(115,293,056)</b>
<b>Net Cash Flow from Operating Activities</b>		<b>9,356,953</b>	<b>7,757,820</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of assets	7	(442,386)	(1,957,612)
<b>Net cash flows from Investing Activities</b>		<b>(442,386)</b>	<b>(1,957,612)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>8,914,567</b>	<b>5,800,208</b>
Cash and cash equivalent at BEGINNING of the year	9	5,809,822	9,614
Cash and cash equivalent at END of the year	9	14,724,389	5,809,822

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Webuye West Constituency financial statements were approved on 4<sup>th</sup> Aug 2022 and signed by:

  
Fund Account Manager  
Name: George Shibanda

  
National Sub-County Accountant  
Name: Peter Sifuna Makanyanga

  
Chairman NG-CDF Committee  
Name: Peter Amtalla Nyongesa Wandera

*Webuwe West 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 30 JUNE, 2021**

Receipt/Payment Item	Original Budget	Adjustments			Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b	c	d=a+b+c				
	Kshs.	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Kshs.	Kshs.	Kshs.	Kshs.	
<b>RECEIPTS</b>								
Transfers from NGCDF Board	137,088,879	5,809,822	69,617,724		212,516,425	162,493,546	50,022,879	76%
Other receipts (AIA)	-	16,000	-		16,000	16,000	-	100%
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>5,825,822</b>	<b>69,617,724</b>		<b>212,532,425</b>	<b>162,509,546</b>	<b>50,022,879</b>	<b>76%</b>
<b>PAYMENTS</b>								
Compensation of Employees	5,228,616	568,272	-		5,796,888	3,696,328	2,100,560	64%
Use of goods and services	7,092,217	-	-		7,092,217	7,092,217	-	100%
Transfers to other Government units	79,101,119	-	30,650,000		109,751,119	87,901,119	21,850,000	80%
Other grants and transfers	45,166,927	4,789,163	38,967,724		88,923,814	48,637,107	40,286,707	55%
Acquisition of assets	-	442,387	-		442,387	442,387	-	100%
Funds pending approval**	500,000	26,000	-		526,000	-	526,000	0%
<b>TOTAL PAYMENTS</b>	<b>137,088,879</b>	<b>5,825,822</b>	<b>69,617,724</b>		<b>212,532,425</b>	<b>147,769,158</b>	<b>64,763,267</b>	<b>70%</b>
<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>14,740,388</b>	<b>(14,740,388)</b>	

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

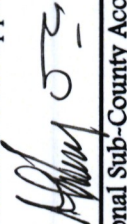
**Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)**

- i. The utilization of transfers from the NGCDF Board of 76% was as a result of the Board not disbursing all the budget funds.
- ii. The utilization in compensation of employees of 64% was as a result of gratuity due to staff but not paid.
- iii. The utilizations in transfers to other Government units of 80% and other grants and transfers of 55% were as a result of delayed disbursement of fund by the Board.

**The changes between the original and final budget were as a result of delayed disbursement funds from previous financial years.**

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
Description	Amount (Kshs.)
<b>Budget utilisation difference totals</b>	<b>64,763,267</b>
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	50,038,873
	<b>14,724,388</b>
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
<b>Cash and Cash Equivalents at the end of the FY 2020/2021</b>	<b>14,724,388</b>

The NGCDF-Webuye West Constituency financial statements were approved on 4<sup>th</sup> Aug 2022 and signed by:



National Sub-County Accountant

Fund Account Manager  
Name: George Shibanda



Chairman NG-CDF Committee

Name: Peter Amtalla Nyongesa Wandera

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

Sector/Project	Original Budget Kshs.	Adjustments		Final Budget Kshs.	Actual on comparable basis Kshs.	Budget utilization difference Kshs.
		Opening Balance (C/Bk) and AIA Kshs.	Previous Years' Outstanding Disbursements Kshs.			
<b>1.0 Administration and recurrent</b>	<b>8,225,856</b>	<b>568,272</b>	-	<b>8,794,128</b>	<b>3,696,328</b>	<b>5,097,800</b>
1.1 compensation of employees	5,228,616	568,272	-	5,796,888	3,696,328	2,100,560
1.2 committee allowances	1,195,420	-	-	1,195,420	-	1,195,420
1.3 use of goods and services	1,801,820	-	-	1,801,820	-	1,801,820
<b>2.0 Monitoring and evaluation</b>	<b>4,094,977</b>	-	-	<b>4,094,977</b>	<b>7,092,217</b>	<b>-2,997,240</b>
2.1 capacity building	2,604,901	-	-	2,604,901	7,092,217	-4,487,316
2.2 committee allowances	500,076	-	-	500,076	-	500,076
2.3 use of goods and services	990,000	-	-	990,000	-	990,000
<b>3.0 Emergency</b>	<b>7,192,207</b>	<b>2,500,000</b>	<b>7,198,236</b>	<b>16,890,443</b>	<b>10,000,000</b>	<b>6,890,443</b>
3.1 Primary Schools	7,192,207	-	7,198,236	14,390,443	-	14,390,443
Malaha Primary School	-	-	-	-	2,000,000	-2,000,000
Khalumuli Primary School	-	-	-	-	3,000,000	-3,000,000
Kuywa Erfs Primary School	-	-	-	-	300,000	-300,000
Sirende Ac Primary School	-	-	-	-	1,000,000	-1,000,000
3.2 Secondary Schools	-	-	-	-	-	-
Lugulu Friends Secondary School	-	2,500,000	-	2,500,000	2,500,000	-
Misikhu Friends Boys High School	-	-	-	-	900,000	-900,000
Webuye Deb Secondary School	-	-	-	-	100,000	-100,000
3.3 Tertiary Institutions	-	-	-	-	-	-
3.4 Security Projects	-	-	-	-	-	-

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

Sector/Project	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Town Ship Chiefs Office	-	-	-	-	200,000	-200,000
<b>4.0 Bursary and Social Security</b>	<b>34,274,720</b>	<b>1,389,163</b>	<b>31,019,482</b>	<b>66,683,365</b>	<b>33,836,107</b>	<b>32,847,258</b>
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	17,137,360	1,389,163	15,516,919	34,043,436	22,549,107	11,494,329
4.3 Tertiary Institutions	17,137,360	-	15,502,569	32,639,929	11,287,000	21,352,929
<b>5.0 Sports</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>1,000,000</b>	<b>451,000</b>	<b>549,000</b>
5.1 Sports	500,000	-	500,000	1,000,000	451,000	549,000
<b>6.0 Environment</b>	<b>200,000</b>	<b>-</b>	<b>250,000</b>	<b>450,000</b>	<b>450,000</b>	<b>-</b>
6.1 St Marys Bokoli Secondary School	-	-	250,000	250,000	250,000	-
6.2 Malaha Primary School	200,000	-	-	200,000	200,000	-
<b>7.0 Primary Schools Projects</b>	<b>36,758,413</b>	<b>-</b>	<b>17,300,000</b>	<b>54,058,413</b>	<b>46,208,413</b>	<b>7,850,000</b>
7.1 Cheng'oli Primary School	-	-	6,500,000	6,500,000	6,500,000	-
7.2 Khalala Primary School	-	-	2,500,000	2,500,000	2,500,000	-
7.3 Kuywa Primary School	-	-	4,000,000	4,000,000	4,000,000	-
7.4 Mwembula Primary School	-	-	4,300,000	4,300,000	4,300,000	-
7.5 Chengoli Priary School	5,734,700	-	-	5,734,700	5,734,700	-
7.6 Khalala Primary School	1,500,000	-	-	1,500,000	1,500,000	-
7.7 Kuywa Ersf Primary School	2,000,000	-	-	2,000,000	2,000,000	-
7.8 Mahanga Primary School	2,514,547	-	-	2,514,547	2,514,547	-
7.9 Malaha Primary School	2,000,000	-	-	2,000,000	2,000,000	-
7.10 Manani Rc Primary School	3,509,166	-	-	3,509,166	3,159,166	350,000
7.11 Matisi Primary School	7,000,000	-	-	7,000,000	7,000,000	-
7.12 Mwembula Primary School	5,000,000	-	-	5,000,000	5,000,000	-

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

Sector/Project	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Blk) and AIA	Previous Years' Outstanding Disbursements			
7.13 Misikhu Pry School	7,500,000	-	-	7,500,000	-	7,500,000
<b>8.0 Secondary Schools Projects</b>	<b>40,842,706</b>	-	<b>13,350,000</b>	<b>54,192,706</b>	<b>41,692,706</b>	<b>12,500,000</b>
8.1 Lugulu Friends Secondary School	-	-	9,000,000	9,000,000	9,000,000	-
8.2 Freinds Secondary School Khalumuli	2,175,947	-	-	2,175,947	2,175,947	-
8.3 Lugulu Freinds Secondary School	2,900,000	-	-	2,900,000	2,900,000	-
8.4 Matulo Girls Secondary School	25,000,000	-	-	25,000,000	12,500,000	12,500,000
8.5 Misikhu Freinds High School	366,759	-	-	366,759	366,759	-
8.6 Sirende Ack Secondary School	2,900,000	-	4,350,000	7,250,000	7,250,000	-
8.7 Miendo Secondary	7,500,000	-	-	7,500,000	7,500,000	-
<b>9.0 Tertiary Institutions Project</b>	<b>1,500,000</b>	-	-	<b>1,500,000</b>	-	<b>1,500,000</b>
9.1 Webuye West Thi	1,500,000	-	-	1,500,000	-	1,500,000
<b>10.0 Security Projects</b>	<b>3,000,000</b>	<b>900,000</b>	-	<b>3,900,000</b>	<b>3,900,000</b>	-
10.1 Miendo Chiefs Office	3,000,000	-	-	3,000,000	3,000,000	-
10.2 Bokoli Chiefs Office	-	900,000	-	900,000	900,000	-
<b>11.0 Acquisition of Assets</b>	<b>-</b>	<b>442,386</b>	-	<b>442,386</b>	<b>442,386</b>	-
11.1 Motor Vehicles (Including Motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF Office	-	442,386	-	442,386	442,386	-
11.3 Purchase of Furniture and Equipment	-	-	-	-	-	-

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

Sector/Project	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.4 Purchase of Computers	-	-	-	-	-	-
11.5 Purchase of Land	-	-	-	-	-	-
<b>12.0 Others</b>	<b>500,000</b>	<b>10,000</b>	-	<b>526,000</b>	-	<b>526,000</b>
12.1 Strategic Plan	-	-	-	-	-	-
12.2 Innovation Hub	-	-	-	-	-	-
12.2 Sale of Tender		16,000	-	26,000	-	26,000
Funds Pending Approval**	500,000	-	-	500,000	-	500,000
<b>Total</b>	<b>137,088,879</b>	<b>5,809,822</b>	<b>69,617,724</b>	<b>212,532,425</b>	<b>147,769,158</b>	<b>64,763,267</b>

## **XII. SIGNIFICANT ACCOUNTING POLICIES**

The principal 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-WEBUYE WEST 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.

***Webuye West Constituency  
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***SIGNIFICANT ACCOUNTING POLICIES (Continued)***

***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.

***Webuye West Constituency  
National Government Constituencies Development Fund (NGCDF)  
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***SIGNIFICANT ACCOUNTING POLICIES (Continued)***

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**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 30th June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> 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.

***SIGNIFICANT ACCOUNTING POLICIES (Continued)***

**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 30<sup>th</sup> 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.

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**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2020-2021	2019-2020
		Kshs.	Kshs.
NGCDF Board			
B041074	1	-	27,790,875.50
B047248	2	-	27,000,000
BO41245	3	-	4,000,000
BO47768	4	-	5,000,000
B041355	5	-	18,000,000
B049202	6	-	7,000,000
B104184	7	-	14,000,000
B104139	8	-	250,000
B096520	9	-	20,000,000
B104517	1	15,000,000	-
B096879	2	250,000	-
B104692	3	19,000,000	-
A823746	4	31,017,724	-
B124694	5	9,000,000	-
B119683	6	8,500,000	-
B119722	7	12,000,000	-
B128316	8	6,900,000	-
B132076	9	6,000,000	-
B132396	10	6,000,000	-
B126038	11	12,000,000	-
B126330	12	7,000,000	-
B105125	13	11,000,000	-
B140769	14	13,000,000	-
<b>TOTAL</b>		<b>156,667,724</b>	<b>123,040,876</b>

**2. OTHER RECEIPTS**

Description	2020-2021	2019-2020
	Kshs.	Kshs.
Receipts from sale of tender documents	16,000	10,000
<b>Total</b>	<b>16,000</b>	<b>10,000</b>

*Webuye West Constituency  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3. COMPENSATION OF EMPLOYEES**

Description	2020-2021	2019-2020
	Kshs.	Kshs.
NG-CDFC Basic staff salaries	3,313,040	3,424,696
Basic wages of casual labour	3,000	-
Leave allowance	4,000	106,747
Gratuity to contractual employees	258,208	1,894,516
Employer Contributions Compulsory national social security schemes	118,080	118,080
<b>Total</b>	<b>3,696,328</b>	<b>5,544,039</b>

**4. USE OF GOODS AND SERVICES**

Description	2020-2021	2019-2020
	Kshs.	Kshs.
Committee Expenses	3,410,424	351,000
Utilities, supplies and services	15,961	19,400
Electricity	24,390	-
Water & sewerage charges	66,330	-
Communication, supplies and services	39,450	-
Domestic travel and subsistence	449,400	499,400
Printing, advertising and information supplies & services	283,940	755,414
Training expenses	225,000	446,300
Other committee expenses	-	1,418,033
Specialized materials and services	-	16,000
Committee allowances	312,500	-
Office and general supplies and services	133,660	58,410
Fuel , oil & lubricants	1,350,000	1,377,281
Other operating expenses	347,003	831,911
Bank service commission and charges	33,971	
Routine maintenance – vehicles and other transport equipment	328,188	623,951
Routine maintenance – other assets	72,000	25,752
<b>Total</b>	<b>7,092,217</b>	<b>6,422,852</b>

**5. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools	46,208,413	46,807,245
Transfers to secondary schools	41,692,706	39,156,421

**Webuye West Constituency**  
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**Reports and Financial Statements for The Year Ended June 30, 2021**

<b>Total</b>	<b>87,901,119</b>	<b>85,963,666</b>
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Bursary – secondary schools	22,549,107	5,703,706
Bursary – tertiary institutions	11,287,000	1,839,362
Security projects	3,900,000	5,600,000
Sports projects	451,000	500,000
Environment projects	450,000	650,000
Emergency projects	10,000,000	3,066,930
<b>Total</b>	<b>48,637,107</b>	<b>17,359,998</b>

**7. ACQUISITION OF ASSETS**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Construction of buildings	442,386	1,957,612
<b>Total</b>	<b>442,386</b>	<b>1,957,612</b>

**8. OTHER PAYMENTS**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Strategic plan	-	2,501
<b>Total</b>	<b>-</b>	<b>2,501</b>

**9. CASH BOOK BANK BALANCE**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Co-Operative Bank, Webuye A/C NO 01120534809500	14,724,389	5,809,822
<b>Total</b>	<b>14,724,389</b>	<b>5,809,822</b>

**10. BALANCES BROUGHT FORWARD**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>(1<sup>st</sup> July 2020)</b>	<b>(1<sup>st</sup> July 2019)</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Bank accounts	14,724,389	5,809,822
<b>Total</b>	<b>14,724,389</b>	<b>5,809,822</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11. OTHER IMPORTANT DISCLOSURES**

**11.1: PENDING STAFF PAYABLES**

Description	2020-2021	2019-2020
	Kshs.	Kshs.
NGCDFC Staff	-	568,272
<b>Total</b>	<b>-</b>	<b>568,272</b>

**11.2: UNUTILIZED FUND (See Annex 1)**

Description	2020-2021	2019-2020
	Kshs.	Kshs.
Compensation of employees	2,100,560	568,272
Amounts due to other Government entities	21,850,000	30,650,000
Amounts due to other grants and other transfers (see attached list)	40,286,701	43,756,881
Acquisition of assets	-	442,386
Webuye SA Primary School	500,000	-
Sale of tender	26,000	10,000
Funds pending approval	526,000	-
<b>Total</b>	<b>64,282,859</b>	<b>75,427,539</b>

**11.3: PMC ACCOUNT BALANCES (See Annex 3)**

Description	2020-2021	2019-2020
	Kshs.	Kshs.
PMC account balances	62,180,683	48,873,334
<b>Total</b>	<b>62,180,683</b>	<b>48,873,334</b>

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**XIV. PROGRESS ON FOLLOW UP OF AUDITOR'S RECOMMENDATIONS**

The following is the summary of issues raised by the Auditor-General in the audit reports for the financial years 2019/2020, and Management's comments that were provided to the auditor.

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)
<b>REPORT ON THE FINANCIAL STATEMENTS</b>				
<b>Other Matter</b>				
	<p><b>Budgetary Control and Performance</b> The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.192,678,212 and Kshs.123,060,490 respectively, resulting to an underfunding amounting to Kshs. 69,617,722 or 36% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.192,678,212 and Kshs.117,250,668 respectively, resulting to under expenditure of Kshs.75,427,544 or 39% of the budget.</p> <p>The underfunding and under performance affected the planned activities and may have impacted negatively on the delivery of services to the residents of Webuye West Constituency.</p>	<p>The fund experienced delays in the disbursement of the authority to incur expenditure (A.I.E) this majorly contributed to the performance</p>	<p>Resolved all funds have been disbursed to the constituency</p>	<p>30th June 2022</p>
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>				
<b>Basis for Conclusion</b>				
1	<p><b>Fixed and Moveable Assets not Insured</b> The summary of fixed asset register at Annex 3 reflects fixed assets valued at Kshs.34,469,698 which</p>	<p>The NGCDF Webuye West is liaising with the NGCDF board to have</p>	<p>The insurance process has been started</p>	<p>30<sup>th</sup> June 2022</p>

**Webuye West 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)
2	<p>have not been insured. This is contrary to Section 36(3) of the National Government Constituencies Development Fund Act, 2015 which stipulates that all fixed and movable assets, including equipment bought under this Act for use by the Constituency Committee shall be the property of the Board and shall be insured in the name of the Board. Although Management has indicated that budgetary allocation for the insurance of the fixed assets has been included in the 2020/2021 budget, no evidence was provided to support this explanation.</p> <p>In the circumstances, the Fund Management was in breach of the law</p> <p><b>Delay in Implementation of Projects</b> The Fund's Project Implementation Status report as at 30 June, 2020 shows that nine (9) projects with estimated cost of Kshs.119,063,269 were still ongoing as at 30 June, 2020. Out of the nine (9) ongoing projects, six (6) were scheduled to be completed in June, 2021 and two (2) in June, 2022. However, one (1) project with estimated cost of Kshs.4,600,000, which ought to have been completed by June, 2020 was still ongoing as at the time of audit, February, 2021.</p> <p>Further, eleven (11) projects estimated to cost a total of Kshs.12,850,000 which commenced during the financial years 2013/2014 to 2018/2019 and which ought to have been completed between June,</p>	<p>the property insured since its registered in the name of the board.</p>		

**Webuye West 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)
	<p>2015 and June, 2020 were still ongoing as at June, 2020.</p> <p>Consequently, failure to implement and complete projects within the stipulated period impacted negatively on service delivery to the residents of the Webuye West Constituency.</p>			
<p><b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND OVERALL GOVERNANCE</b></p>				
<p><b>Basis for Conclusion</b></p>				
	<p><b>Weaknesses in Internal Control over Accounting Records</b></p> <p>Review of the Fund's annual expenditure returns showed a number of transactions totalling Kshs.10,911,311 which were charged to wrong project or item code casting doubt on whether the Fund had checks and balances to ensure accuracy and reliability of accounting records.</p> <p>Consequently, the information in the annual expenditure returns may be misleading.</p>	<p>The NGCDF- Webuye West is liaising with the NGDF board to have the assets insured</p>		



**Chairman NGCDF Committee**  
Name: Peter Amtalla Nyongesa Wandera

**Fund Account Manager**  
Name: George Shibanda

*Webuye West Constituency  
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**ANNEX 1 – UNUTILIZED FUND**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2020/21 (Kshs.)</b>	<b>Outstanding Balance 2019/20 (Kshs.)</b>	<b>Comments</b>
Compensation of employees	Salaries	2,100,560	568,272	
Use of goods & services				
<b>Amounts due to other Government entities</b>				
Cheng'Oli Primary School	Construction of 6 classes storey		6,500,000	Ongoing
Khalala Primary School	Construction of 3 classes		2,500,000	
Kuywa Primary School	Construction of admin block		4,000,000	
Mwembula Primary School	Construction of 6 classes phase one		4,300,000	
Lugulu Friends Secondary School	Construction of 6 classes storey		9,000,000	
Sirende Ack Secondary School	Construction of 80 capacity dorm		4,350,000	
Matulo Girls Secondary School	Construction 320 capacity dorm	12,500,000		
Misikhu Pry School	Purchase of 51-seater bus	7,500,000		
Manani Rc Primary School	Completion of 6 storey block	350,000		
Webuye West ITI	Fencing	1,500,000		
<b>Sub-Total</b>		<b>21,850,000</b>	<b>30,650,000</b>	
<b>Amounts due to other grants and other transfers</b>				
Emergency	As and when they arise	5,892,207	9,698,236	
Mungakha Primary School	Purchase of land one acre	998,236		
Secondary Schools	Bursary needy students	11,494,329	16,906,076	
Tertiary Institutions	Bursary needy tertiary students	21,352,929	15,502,569	
Sport Activities	sports	549,000	500,000	
Environment Projects	Water harvesting		250,000	
Security	Completion of Chief's office		900,000	

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Name	Brief Transaction Description	Outstanding Balance 2020/21 (Kshs.)	Outstanding Balance 2019/20 (Kshs.)	Comments
<b>Sub-Total</b>		40,286,701	43,756,881	
Acquisition of assets			442,386	
Others ( <i>specify</i> )				
Sale of Tender 2019-2020		26,000	10,000	
<b>Sub-Total</b>				
Funds pending approval		526,000		
<b>Grand Total</b>		64,763,267	75,427,539	

**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f 2019/20 (Kshs.)	Additions during the year (Kshs.)	Disposals during the year (Kshs.)	Historical Cost 2020/21 (Kshs.)
Land	1,500,000	-	-	1,500,000
Buildings and structures	26,432,335	442,384	-	26,874,719
Transport equipment	4,616,600	-	-	4,616,600
Office equipment, furniture and fittings	1,383,691	-	-	1,383,691
ICT Equipment, Software and Other ICT Assets	382,600	-	-	382,600

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Asset class	Historical Cost b/f (Kshs.) 2019/20	Additions during the year (Kshs.)	Disposals during the year (Kshs.)	Historical Cost (Kshs.) 2020/21
Purchase of computers, printers and other IT equipment	85,000	18,000	-	103,000
Purchase of photocopier	69,472	-	-	69,472
<b>Total</b>	<b>34,469,698</b>	<b>460,384</b>	<b>-</b>	<b>34,930,082</b>

*Webuye West Constituency  
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**ANNEX 3 – PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

Financial year	PMC	Bank	Account number	Bank Balance 2020/21 (Kshs.)	Bank Balance 2019/20 (Kshs.)
2020/2021	Mahanga Primary School	Cooperative Bank of Kenya	1139744496600	1,644,196	2,905,281
2020/2021	Manani Rc Primary School	Cooperative Bank of Kenya	1139745204600	92,672	3,329,826
2020/2021	Cheng'oli Primary School	Cooperative Bank of Kenya	1139609374500	3,222,986	2,485,199
2020/2021	Kuywa Primary School	Cooperative Bank of Kenya	1139744542800	2,525,962	-
2020/2021	Sirende Primary	Cooperative Bank of Kenya	1139609459200	742,739	1,220
2020/2021	Khalumuli Primary School	Cooperative Bank of Kenya	1139610425400	1,151,972	4,048
2020/2021	Malaha Primary School	Cooperative Bank of Kenya	1141745869000	3,164,790	-
2020/2021	Khalala Primary School	Cooperative Bank of Kenya	1139049258601	2,701,712	-
2020/2021	Mwembula Primary School	Cooperative Bank of Kenya	1141745829200	2,995,777	-
2020/2021	Matasi Primary	Cooperative Bank of Kenya	1141745979200	1,871,846	-
2020/2021	Miendo Fr Secondary School	Cooperative Bank of Kenya	1139049437902	7,538,511	38,512
2020/2021	Webuye Deb Secondary School	Cooperative Bank of Kenya	1139744179200	2,232	-
2020/2021	Matulo Girls Secondary School	Cooperative Bank of Kenya	1139011798501	14,360,299	9,010,219
2020/2021	Lugulu Friends Secondary School	Cooperative Bank of Kenya	1141745829300	538,872	-
2020/2021	Sirende Ack Secondary School	Cooperative Bank of Kenya	1141470430700	7,259,332	8,833
2020/2021	Misikhu Friends Boys High School	Cooperative Bank of Kenya	1139610079900	419,518	16,292
2020/2021	St Marys Bokoli Secondary School	Cooperative Bank of Kenya	1139610453100	2,090,322	4,602,136
2020/2021	Freinds Secondary School Khalumuli	Cooperative Bank of Kenya	1139411908600	1,023,723	-
2020/2021	Bokoli Chiefs Office	Cooperative Bank of Kenya	1141744456400	59,601	2,804,418
2020/2021	Township Chiefs Office Webuye	Cooperative Bank of Kenya	1141610166100	8,906	166,582
2020/2021	Miendo Chiefs Office	Cooperative Bank of Kenya	1141610837400	2,066,513	1,502,913
2019/2020	Bukunjangabo Primary School	Cooperative Bank of Kenya	1141050356500	10,163	210,163
2019/2020	Bunjosi Fym Primary School	Cooperative Bank of Kenya	1139745433400	875,751	895,751
2019/2020	Chebini Pefa Primary School	Cooperative Bank of Kenya	1139049487903	100,580	801,183
2019/2020	Makhonge Primary	Cooperative Bank of Kenya	1139609397401	305,178	305,179

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

Financial year	PMC	Bank	Account number	Bank Balance 2020/21 (Kshs.)	Bank Balance 2019/20 (Kshs.)
2019/2020	Maloho Primary School	Cooperative Bank of Kenya	1139745435300	649,006	1,906,662
2019/2020	Matulo Rc Primary	Cooperative Bank of Kenya	1139534687400	8,906	1,587,203
2019/2020	Misikhu Rc Primary School	Cooperative Bank of Kenya	1139610281100	22,381	22,382
2019/2020	Ngach Primary School	Cooperative Bank of Kenya	1139340257800	72,116	359,925
2019/2020	Sawa Pcu Primary School	Cooperative Bank of Kenya	1141049189500	2,172	337,173
2019/2020	Yalusi Primary School	Cooperative Bank of Kenya	1139744686900	345,902	572,405
2019/2020	Kuywa Primary School	Cooperative Bank of Kenya	1139609438900	4,645	4,645
2019/2020	St Anthony School For The Deaf	Cooperative Bank of Kenya	1139744588700	118,893	118,893
2017/2018	S.A Chebosi Girls Secondary	Cooperative Bank of Kenya	1139745103900	257,016	6,449,649
2019/2020	Khalumuli Assistant Chiefs	Cooperative Bank of Kenya	1141745756600	150	98,150
2019/2020	Bunang'eni Primary School	Cooperative Bank of Kenya	1139744103300	173,843	173,744
2019/2020	Bokoli Fym Primary School	Cooperative Bank of Kenya	1139609458100	1,201	1,202
2019/2020	Sambu Pefa Primary School	Cooperative Bank of Kenya	1139610544100	3,788	5,789
2019/2020	Bunjosi Secondary School	Cooperative Bank of Kenya	1139610078800	1,418	1,419
2019/2020	Webuye DEB secondary school	Cooperative Bank of Kenya	1139744179200	2,232	173,232
2018/2019	Webuye Sa Primary School	Cooperative Bank of Kenya	1141609399900	740	741
2018/2019	Bukholi Police Post	Cooperative Bank of Kenya	1141744032200	2,305	154,695
2018/2019	Brendagirls Secondary School Misikhu	Cooperative Bank of Kenya	1139610618100	1,169,487	1,239,487
2018/2019	Ngwelo Secondary School	Cooperative Bank of Kenya	1139058700201	183,529	183,529
2018/2019	Webuye Muslim Primary School	Cooperative Bank of Kenya	1139610841200	385,007	385,007
2017/2018	Bituyu Primary School	Cooperative Bank of Kenya	1139610847800	19,173	19,172
2017/2018	Bokoli Boys Secondary	Cooperative Bank of Kenya	1139050291602	1,175,884	1,175,884
2017/2018	Lukhuna Primary School	Cooperative Bank of Kenya	1139609838400	44,649	44,649
2017/2018	Lugulu Day Secondary School	Cooperative Bank of Kenya	1139609483301	334	334
2017/2018	Sa Chebosi Girls Secondary School	Cooperative Bank of Kenya	1139435082302	16,054	16,053
2017/2018	Sitikho Secondary School	Cooperative Bank of Kenya	1139610440200	39,132	-
2016/2017	Kakimanyi Primary School	Cooperative Bank of Kenya	1139610893900	21,511	21,511

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

Financial year	PMC	Bank	Account number	Bank Balance 2020/21 (Kshs.)	Bank Balance 2019/20 (Kshs.)
2016/2017	Kituni High School	Cooperative Bank of Kenya	1139609457100	5,613	5,613
2016/2017	Matsi Primary	Kenya Commercial Bank	1136588973	-	-
2016/2017	Matulo Fym Primary	Kenya Commercial Bank	1127630806	-	-
2016/2017	Milani Primary School	Cooperative Bank of Kenya	1139610297500	21,766	21,726
2016/2017	Namawanga Primary School	Cooperative Bank of Kenya	1139744105200	598	598
2016/2017	Namawanga Secondary School	Cooperative Bank of Kenya	1139049922102	492	492
2016/2017	Namawanga Secondary School	Cooperative Bank of Kenya	1139049922103	183	183
2016/2017	Sirende Assistant Chief	Cooperative Bank of Kenya	1141610425000	89,581	92,863
2016/2017	Sirisia Bok Primary School	Cooperative Bank of Kenya	1139610214700	452	452
2016/2017	Sirisia Bok Secondary School	Cooperative Bank of Kenya	1139744565100	2,573	2,573
2016/2017	Sitikho Primary School	Cooperative Bank of Kenya	1139610440200	-	133,281
2016/2017	Webuye Deb Primary School	Kenya Commercial Bank	1133630553	-	-
2016/2017	Wenyila Primary School	Kenya Commercial Bank	1115773240	-	-
2015/2016	Ben Kapten Primary School	Cooperative Bank of Kenya	1139610275600	1,916	38,016
2015/2016	Bunjosi Dispensary	Cooperative Bank of Kenya	1141610835900	70,913	70,913
2015/2016	Chebosi Sa Secondary School	Cooperative Bank of Kenya	1139049922501	1,237	335,027
2015/2016	Chebosi Boys Secondary School	Cooperative Bank of Kenya	1139049922502	149,679	337,318
2015/2016	Kuywa Primary School	Cooperative Bank of Kenya	1139744542800	2,525,962	1,672
2015/2016	Kuywa Secondary School	Cooperative Bank of Kenya	1139050997502	72,309	1,181,629
2015/2016	Mahanga Dispensary	Cooperative Bank of Kenya	1141610094100	1,463	1,463
2015/2016	Mahanga Secondary School	Cooperative Bank of Kenya	1139340224800	2,352	2,352
2015/2016	Mangana Fry School	Cooperative Bank of Kenya		-	-
2015/2016	Matili Technical Training Institute	Cooperative Bank of Kenya	1141610835900	-	70,912
2015/2016	Matulo Dispensary	Cooperative Bank of Kenya	1141411179001	113,521	113,520
2015/2016	Milani Friends Secondary School	Cooperative Bank of Kenya	1139610079300	469	1,369
2015/2016	Milo Health Centre	Cooperative Bank of Kenya	1141610166100	-	-
2015/2016	Moyokwe Primary School	Cooperative Bank of Kenya	1139049943103	1,767	1,767
2015/2016	Mukite Primary School	Cooperative Bank of Kenya	1139050359601	6,573	6,573

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

Financial year	PMC	Bank	Account number	Bank Balance 2020/21 (Kshs.)	Bank Balance 2019/20 (Kshs.)
2015/2016	Nambalayi Deb Primary School	Cooperative Bank of Kenya	1139610043200	54,736	54,737
2015/2016	Nambami Primary School	Cooperative Bank of Kenya	1139610464200	4,804	4,805
2015/2016	Nambami Secondary School	Cooperative Bank of Kenya	1139610053600	1,116	1,117
2015/2016	Ndurusia Peta Primary School	Cooperative Bank of Kenya	1139610005300	51,315	51,336
2015/2016	Sikimbilo Primary School	Cooperative Bank of Kenya	1139049306302	1,072	1,073
2015/2016	Sirisia Bok Primary School	Cooperative Bank of Kenya	113941190800	-	-
2014/2015	Bokoli Technical Institute	Cooperative Bank of Kenya	1139609029200	1,747	1,748
2014/2015	Bunang'eni Secondary School	Cooperative Bank of Kenya	1139534724300	2,114	2,115
2014/2015	Kituni Dispensary	Cooperative Bank of Kenya	1141534746300	3	3
2014/2015	Milo Girls Secondary School	Cooperative Bank of Kenya	1139534780500	601	601
2014/2015	Milo Primary School	Cooperative Bank of Kenya	1139744329600	11,722	11,723
2014/2015	Mungakha Primary School	Cooperative Bank of Kenya	1141470690800	893	894
2014/2015	Namilimo Primary School	Cooperative Bank of Kenya	1139050147801	4,433	44,714
2014/2015	St Annes Maloho Pri School	Cooperative Bank of Kenya	1139609010700	1,138	39,138
2014/2015	St Thomas Misikhu Rc Primary Sh	Cooperative Bank of Kenya	1139011798802	1,138	2,769
2014/2015	Wamang'oli Primary School	Cooperative Bank of Kenya	1139610119500	2,768	91,331
2014/2015	Yalusi Secondary School	Cooperative Bank of Kenya	1139609061401	530	4,840
<b>Total</b>				<b>62,180,683</b>	<b>48,873,334</b>



REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
OF KENYA  
LIBRARY

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 23 FEB 2023

DAY:  
THURSDAY

**REPORT**

TABLED  
BY:

Leader of Majority  
Party (Lom)

CLERK-AT  
TABLE:

Joyce Lemerelle

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

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

