

REPUBLIC OF KENYA



*Enhancing Accountability*

## REPORT

OF

**THE AUDITOR-GENERAL**

ON

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

**FOR THE YEAR ENDED**

**30 JUNE, 2024**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 05 MAR 2025	DAY: Wednesday
TABLED BY:	Hon. Owen Baysi, MP Deputy leader of majority
CLERK-AT-THE-TABLE:	Esther Ngunjo



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NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND  
WEBUYE WEST CONSTITUENCY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2024

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



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*National Government Constituencies Development Fund (NGCDF)*  
*Webuye West Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

**Comparative Year** - Means the prior period.

## 2. Key Constituency Information and Management

### (a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

### Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;

- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

#### **Vision**

Equitable Socio-economic development countrywide.

#### **Mission**

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

#### **Core Values**

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

#### **Functions of NG-CDF Committee**

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

#### **(b) Key Management**

The NGCDF Webuye West Constituency's day-to-day management is under the following key organs:

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

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**(c) Fiduciary Management**

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

No	Designation	Name
1.	AIE holder	George Shibanda
2.	National Sub-County Accountant	Abednego Odhiambo
3.	Chairman NGCDFC	William D Wangwe
4.	Member NGCDFC	Mary Butasi

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF Webuye West Constituency Headquarters**

P.O. Box 522  
Masisi Market  
Webuye-Bungoma Highway  
P.O. Box 522-50205  
Webuye, KENYA.

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

Telephone: (254) 704968749  
E-mail: [cdfwebuyewest.go.ke](mailto:cdfwebuyewest.go.ke)  
Website: [www.ngcdfwebuyewest.go.ke](http://www.ngcdfwebuyewest.go.ke)

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

1. Bank A. (Operations Account). *Specify the constituency account banker details.*

Cooperative Bank  
Branch: Webuye  
A/C No. 01120534809500  
P.O. Box 1221-50205  
Webuye

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2. Bank B. (Deposit account). *Specify the constituency account banker details.*  
Cooperative Bank  
A/C NO. 01100672152001  
Branch: Webuye  
P.O. Box 1221-50205  
Webuye

*(List all the banks where the fund has accounts)*

**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

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

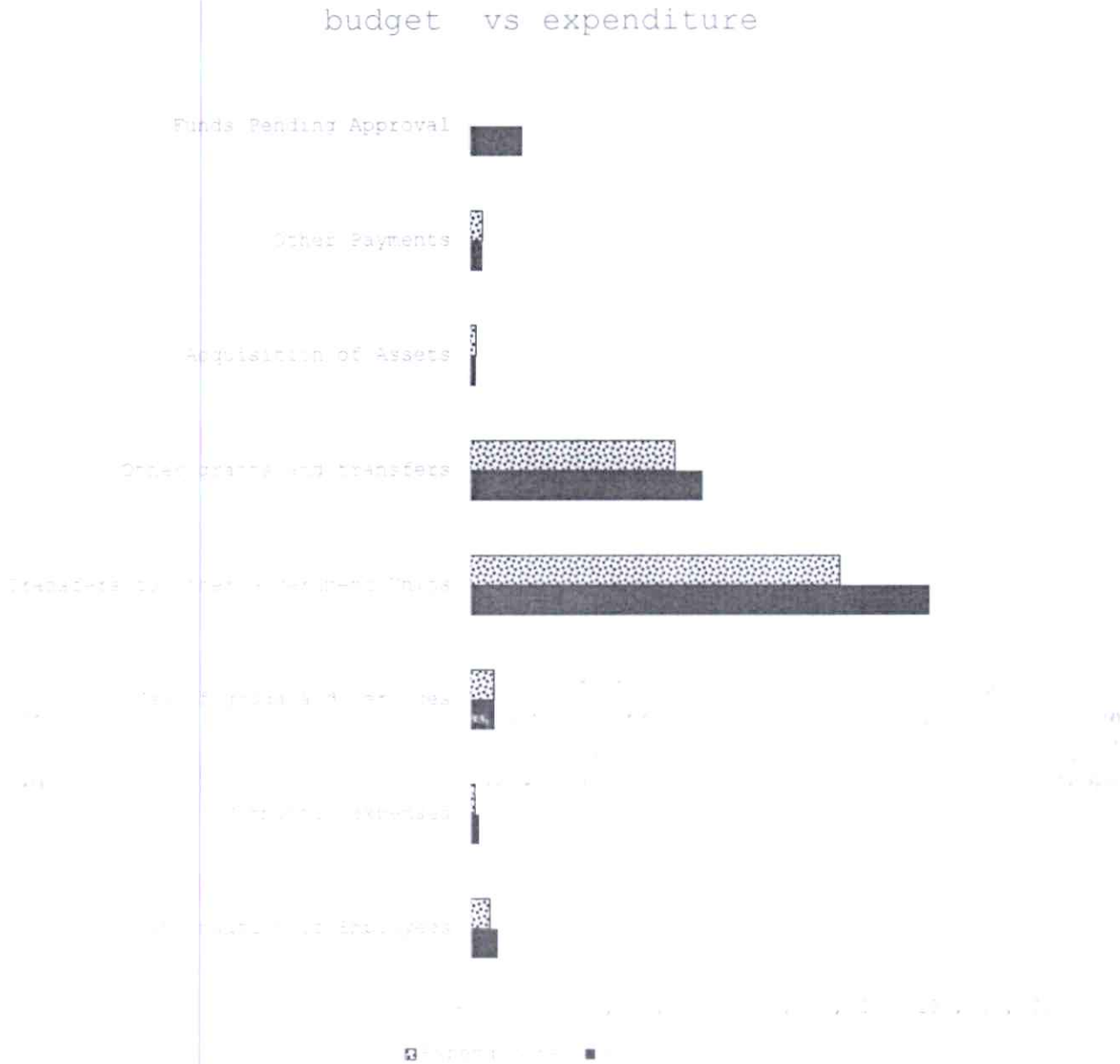
3. NG-CDFC Chairman's Report



**William D Wangwe**  
Chairman, NG-CDF Webuye West

I first of all thank the Almighty God who has enabled me to see this day. I also want to thank the entire Webuye West NGCDFC and staff for the cooperation that you have given me that has enabled us to achieve whatever little that we did because of the prevailing circumstances. Webuye West Constituency was allocated a total of Kshs.180,596,803 in the 2023/2024 financial year. During the financial year under review, the NGCDF Board disbursed 81% of the the Approved Budget which translated to Kshs 133,548,113 We also received Kshs 51,215,033 which was the undisturbed balances from the previous financial year hence a total of Kshs 184,763,146 total disbursements from the NGCDF Board in the 2023/2024 financial year where 47,048,690 has not been disbursed by the Board. part of it (ksh. 15,483,640 ) is meant for unapproved projects. Webuye West National Government Constituencies Development Fund Committee (NG-CDFC) met; prioritized and disbursed funds to various projects in the Constituency following approved projects' code list

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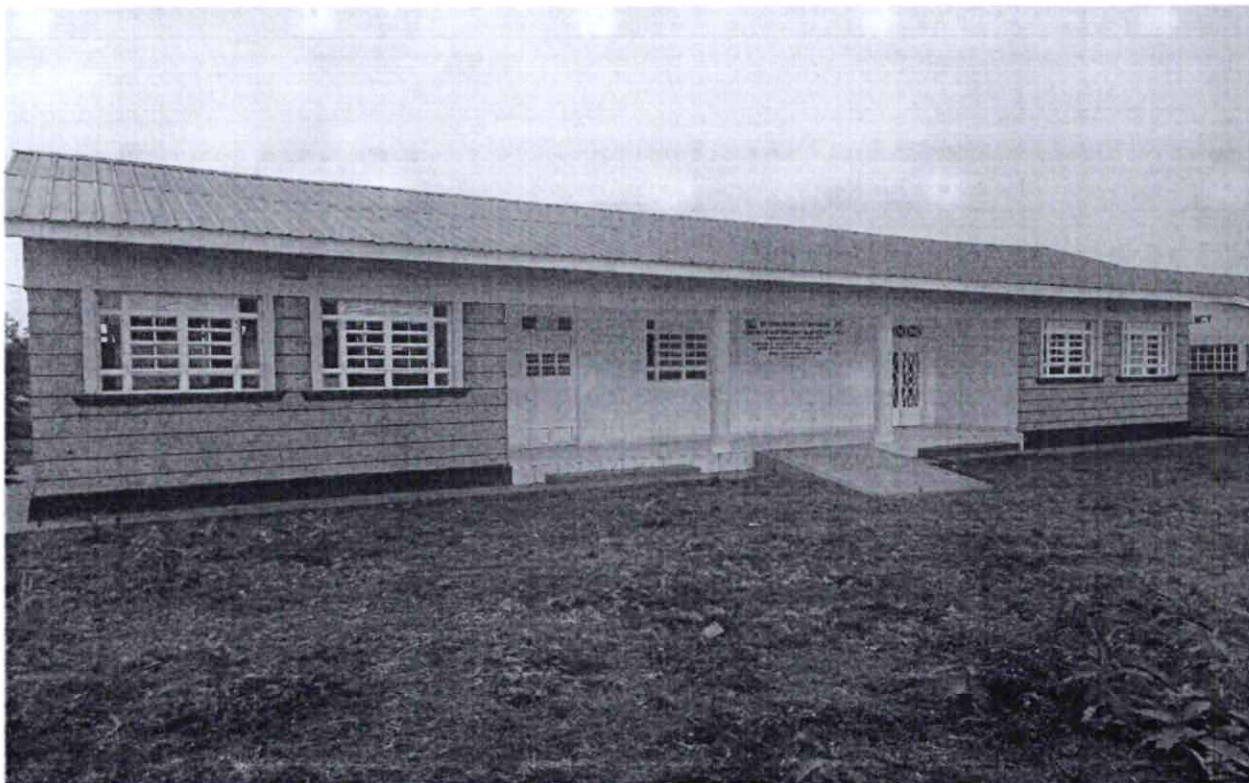
A bar graph showing total budget allocation verses total expenditure during the financial year.

***Achievements***

*A number of projects already complete which include;*

- *Sawa FCU Primary school*
- *Miendo FYM Primary school*
- *Bokoli Fym Primary School*
- *Webuye West Sub County Registrar of persons office*

During the financial year we had two successful audit exercises by the OAG and the NG-CDFB internal audit department which occurred in the month of March and April respectively.



*The above is a complete photo of the Webuye West Sub County Registrar of Persons Office*



*The above is a complete photo of Sawa PCU Primary school Administration block*



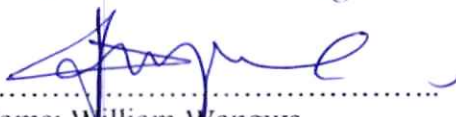
The above is a complete photo of phase one 8NO. classrooms at *Friends Miendo FYM Primary School*.

### Challenges

- The main challenge faced during the financial year was late disbursement of funds from the NG-CDF Board especially funds meant for projects. Despite this challenge a number of projects are already complete as already observed.
- Most of the project received the funds during the end of the financial year which was resulted by the delayed funding by the NG-CDF Board. However, all the approved projects are under the procurement process.
- To address this challenge of delayed funding we intend to ensure timely submission of project proposal and any other required information

### Emerging Issues

- In the course FY 2023/2024 the NG-CDF act underwent amendment where a few changes were made in the funding of sporting activities and environment where sports was totally removed while the environmental funding was aligned to the governments clarion call of climatic change initiatives.

  
.....  
Name: William Wangwe  
Chairman NGCDF Committee

4. Statement of Performance against Predetermined Objectives for FY 2023/2024

Introduction

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

The key development objectives of the *NGCDF Webuye West Constituency 2022-2025* plan are to:

- To enhance access to education, youth empowerment.

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary’s beneficiaries at all levels	In FY 2023/2024 -we built new classrooms in the following primary schools; Bokoli FYM 8NO. Classrooms, Miendo FYM 8NO. Classrooms, Namawanga FYM 6NO. Storey block, Ben Kaptan 6NO. Storey Block, Makhonge Primary 3NO. Classrooms, Bunjosi FYM 3NO. Classrooms, Nambami FYM 3NO. classrroms, Wenyila Primary School 3NO.

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				<p>Classrooms, Matulo FYM 3NO, Classrooms, Webuye SA Primary School 8NO, Classrooms, Khalala RC Primary School 3NO, classrooms, and administration blocks at Sawa FCU Primary School. In secondary schools we did the following projects; Administration block at Misikhu RC High School, Renovation of 6 no. classrooms at Milo boys high school, completion of dining hall and kitchen at Milani Friends Secondary School and purchase of dining hall tables, benches at Ngwelo Secondary School 1 twin laboratory at Mang'ana Friends Secondary School and Library at Lumonya Friends Secondary School. - Bursary beneficiaries for secondary schools were 3,509 while those for universities and colleges were 2,564 as per the attached schedules</p>
<p>Security</p>	<p>Enhance capacity of provincial administration and other security organs</p>	<p>Have a modern chief's and assistant chief's office in each</p>	<p>Number of chiefs and assistant chiefs offices constructed</p>	<p>In the FY23/24 we Constructed a Chain link fence at Miendo location chief's office and</p>

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	in order to improve service delivery	location and sub-location		Purchased Furniture for Bokoli Chiefs office, Sitikho Chiefs office and Webuve West DCC's Office
Environment	Enhance environmental conservation activities	Installation of water harvesting system	Number institutions earn marked for water harvesting systems	In the FY 2023/24, we proposed water harvesting system and Tree Planting in Wamang'oli Primary schools which is pending approval by the board.
Sports	Empower and develop youth and special groups to harness talent and empower them economically.	Have a yearly calendar of various sporting activities	Number of sporting activities done annually	In the FY 23/24 No sports activity allocated due to change in the NG-CDF act.
Emergency	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 killy	During FY 23/24 emergency occurred in two schools; Lugulu Boys Primary School and St. Andrews Sirende Secondary School amounting to ksh.2, 000,000 and ksh. 500,000 respectively. In both instances the toilets collapsed due to heavy rainfall.
Others (Specify)	To provide an office for the department of registration of persons and the people seeking their services	Office space provided for the registrar, the statists and the residents	Number of offices created	During the financial year we completed the construction of the office and its now in use.

**5. Governance Statement**

**a. NG-CDFC process of appointment**

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

There is established a National Government Constituency Development Fund Committee for every constituency.

**1. Constituency Committee Shall comprise of;**

- a) the national government official responsible for co-ordination of national government functions.
- b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
- c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
- d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- g) one member co-opted by the Board in accordance with regulations made by the Board

**2. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.**

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

The current NGCDFC members were gazetted on 16<sup>th</sup> December 2022 and the first meeting was held on 22<sup>ND</sup> December 2022

The persons appointed are drawn from different groupings as follows:

S NO.	NAME	DESIGNATION	DATE OF GAZTTEMENT
1	William D Wangwe	Male adult	16 <sup>TH</sup> November 2022
2	Fashon Simwenyi Nakutwa	Male Youth Representative	16 <sup>TH</sup> November 2022
3	Ben Wanyonyi Munyasi	Male Constituency Nominee	16 <sup>TH</sup> November 2022
4	Mary Naliaka Butasi	Female adult	16 <sup>TH</sup> November 2022

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5	Dorcus Nabayi Munyole	Female Constituency Nominee	16 <sup>TH</sup> November 2022
6	Lindy Atieno Barasa	Female Youth	16 <sup>TH</sup> November 2022
7	Benson Wafula Chebolio	Co-opted member	16 <sup>TH</sup> November 2022

A member representing PWD by the name Julian Nasambu Wanjala passed on in May 2023, the process of replacement was completed and forwarded to the NG-CDFB and its awaiting gazattement.

**b. NG-CDFC Tenure**

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

**c. The Role of the Constituency Committee**

The CDFC plays a crucial role in managing the NGCDF at the constituency level. It identifies, approves, and monitors projects that align with national priorities and local needs. The committee ensures efficient fund management, timely project implementation, and transparent reporting. Additionally, the CDFC engages with the community to seek input and ensure compliance with relevant laws and regulations.

**d. Removal of a member**

The CDFC can remove a member for gross misconduct, incompetence, physical or mental incapacity, conflict of interest, conviction of a criminal offense, or absenteeism. The removal process involves a petition, notification, a hearing, and a decision by two-thirds of the members.

**e. NG-CDFC Induction and training**

A comprehensive training program for the National Government Constituencies Development Fund Committee (NGCDFC) members from the Western Region was held from 13<sup>th</sup> May, 2024 to 17<sup>th</sup> May 2024 at Tom Mboya Labour College in Kisumu. This training aimed to equip committee members with the necessary knowledge and skills to perform their roles effectively.

**Key Aspects of the Training:**

- **Overview of the NGCDF Act:** Understanding the legal framework and the evolution of the NGCDF, including the roles and responsibilities of committee members.
- **Project Planning and Public Participation:** Emphasized effective planning, budgeting, and the importance of engaging the public in decision-making processes.
- **Governance and Integrity:** Covered essential aspects of good governance, anti-corruption measures, and adherence to the Public Procurement and Asset Disposal Act 2015 and its regulations.

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- **Risk Management and Audit:** Focused on identifying and managing risks within the NGCDF operations, with an emphasis on transparency and accountability.
- **Technical Aspects of Project Management:** Provided insights into the phases of project execution, from initiation to completion, including monitoring and evaluation.

This training was crucial in ensuring that all NGCDFC members are well-prepared to carry out their duties in alignment with national policies and standards.

**f. Number of meetings;**

NG-CDF Act Section 43(11) stipulates that the Constituency Committee shall meet at least six times in a year but shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

In Webuye West Constituency, the NG-CDF Committee conducted 12 meetings and 4 sub-committee meetings.

No.	Name of member	committee	Meetings held											
			21/07/23	1/09/23	6/10/23	13/12/23	10/1/24	13/12/23	17/01/24	13/3/24	18/03/24	16/04/24	9/05/24	22/05/24
1.	William D Wangwe		√	√	√	√	√	√	√	√	√	√	√	√
2.	Fashon Nakutwa	Simwenyi	√	√	√	√	√	√	√	√	√	√	√	√
3.	Ben Munyasi	Wanyonyi	√	√	√	√	√	√	√	√	√	√	√	√
4.	Mary Naliaka Butasi		√	√	√	√	√	√	√	√	√	√	√	√
5.	Dorcus Munyole	Nabayi	√	√	√	√	√	√	√	√	√	√	√	√
6.	Lindy Atieno Barasa		√	√	√	√	√	√	√	√	√	√	√	√
7.	Benson Chebolio	Wafula	√	√	√	√	√	√	√	√	√	√	√	√

**g. Remuneration Rates**

As of the latest review on 25th October 2011, the remuneration rates for the National Government Constituencies Development Fund Committee (NGCDFC) s were adjusted through a circular issued by the NGCDF Board (REF: CDF BOARD/MOP/Vol. III(30)I(30)), titled "Adjustment of Constituency Development Fund Committee s Sitting Allowance." According to this circular, the sitting allowances for the CDFCs are as follows:

Members: KShs 5,000 per meeting

Chairman: KShs 7,000 per meeting

These rates remain the most current remuneration guidelines for the NGCDFCs.

**h. Disclose the policy on conflict of interest**

The NGCDFC has a strict conflict of interest policy that requires s to disclose their interests, abstain from participation, and record conflicts. Non-compliance may result in disciplinary action, including removal from the committee. This policy ensures the integrity and transparency of the committee's operations.

**i. Succession plan**

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

**j. Ethics and code of conduct**

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

**k. Risk Management**

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

- Implementing the operational risk management framework.
- Conducting regular Risk and Control Self-Assessment.
- Monitoring and reporting operational risks.
- Recording and reporting incidents.
- Collecting, analysing, and reporting Key Risk Indicators.
- Executing the crisis management plan in case of a crisis. Environmental and Sustainability Reporting

**6. Environmental and sustainability reporting**

webuye west NG-CDF offers equitable and transformative development that ensures the benefits reaches all the constituents and business communities in an easily accessible and less bureaucratic process. The benefits of the funds goes directly to the people more so the less privileged and marginalised to foster their growth and welfare in various sectors such as , 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 West NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Webuye West Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

**2. Environmental performance**

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 for installation of rain water harvest and Tree planting in Wamang'oli Primary school which is awaiting approval by NG-CDF Board.

### **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 practices.

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

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

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

5. Community Engagements-

Webuye West Constituency 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**

Webuye West Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long-term, was submitted to the NGCDF 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 NGCDF 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 Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

  
.....  
Name: George Shibanda  
Fund Account Manager.

## 7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Webuye Webuye 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, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-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, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Webuye West 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 NGCDF Webuye West 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

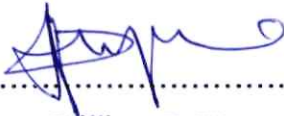
*National Government Constituencies Development Fund (NGCDF)*  
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statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Webuye West Constituency financial statements were approved and signed by the Accounting Officer on 31-12 2024.



.....  
Name: William D Wangwe  
Chairman – NGCDF Committee



.....  
Name: George Shibanda  
Fund Account Manager

# REPUBLIC OF KENYA

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Anniversary Towers  
Monrovia Street  
P.O Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – WEBUYE WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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

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*Report of the Auditor-General on National Government Constituencies Development Fund – Webuye West Constituency for the year ended 30 June, 2024*

1 to 52, which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Unsupported Project Management Committee (PMC) Account Balances**

Note 19.4 and Annex 5 to the financial statements reflects a balance of Kshs.73,244,944 in respect to PMC bank account balances. This amount relates to eighty-five (85) project bank accounts. However, bank confirmation certificates for the balances held as at 30 June, 2024 were not provided for audit review.

In the circumstances, the accuracy and completeness of PMC bank balances totaling Kshs.73,244,944 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 the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs.241,480,804 and Kshs.194,432,114 respectively, resulting to under-funding of Kshs.47,048,690 or 19% of the budget. Similarly, the statement reflects actual expenditure of Kshs.189,384,907 against approved budget of Kshs.241,480,804 resulting in under-expenditure of Kshs.52,095,897 or 22% of the budget.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the previous year audit, issues were raised under the Report on the financial statements and Report on Lawfulness and Effectiveness in Use of Public Resources. The Management has indicated under the progress on follow up on Auditor's recommendations section of the financial statements that the issues were resolved. However, no supporting documents were provided for audit review to show how the issues were resolved. No explanation was provided on the failure to adhere to the requirements of the Public Sector Accounting Standards Board reporting template.

### **Other Information**

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

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

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

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of 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**

#### **Renovation Works at Bituyu DEB Primary School**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.59,883,291 which, as disclosed in Note 8 to the financial statements, includes emergency projects amount of Kshs.8,332,202. The emergency projects amount includes a payment of Kshs.1,500,000 to Bituyu DEB Primary School for renovation of three (3) classrooms which had been blown off by wind. The works were awarded at a contract sum of Kshs.1,413,610. However, a physical inspection conducted on 11 December, 2024 revealed that ceiling boards were not properly aligned in the joints and paint was peeling off.

In the circumstances, value for money was not obtained from the project.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

#### **Conclusion**

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

#### **Basis for Conclusion**

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

#### **Responsibilities of Management and 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain 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 its 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

31 December, 2024

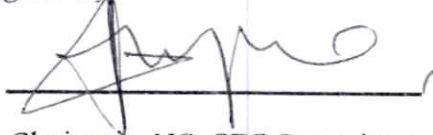
**National Government Constituencies Development Fund (NGCDF)**  
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**9. Statement of Receipts and Payments for the Year Ended 30th June 2024**

	Note	2023/2024	2022/2024
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	184,763,146	95,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	36,841	-
<b>Total Receipts</b>		<b>184,799,987</b>	<b>95,000,000</b>
<b>Payments</b>			
Compensation of Employees	4	5,775,288	3,345,604
Committee expenses	5	2,797,700	3,194,300
Use of Goods and Services	6	7,189,819	4,722,157
Transfers to Other Government Units	7	107,962,809	41,736,908
Other Grants and Transfers	8	59,883,291	48,756,624
Acquisition of Assets	9	1,975,000	25,000
Other Payments	10	3,801,000	3,099,000
<b>Total Payments</b>		<b>189,384,907</b>	<b>104,879,685</b>
<b>Surplus/(Deficit)</b>		<b>(4,584,920)</b>	<b>(9,879,685)</b>

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

The Constituency financial statements were approved by the NGCDFC on 31-12 2024 and signed by:



Chairman NG-CDF Committee

Name: William D Wangwe



Fund Accountant Manager

Name: Goerge Shibanda



National Sub-County Accountant

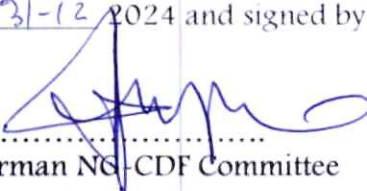
Name: Abednego Odhiambo  
ICPAK M/No: 13916


**National Government Constituencies Development Fund (NGCDF)**  
**Webuye West Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**


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

	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances	11A	5,666,903	9,632,127
Cash Balances	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>5,666,903</b>	<b>9,632,127</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>Total Financial Assets (A)</b>		<b>5,666,903</b>	<b>9,632,127</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable</b>			
Retention	13	-	-
Gratuity	14	619,696	-
<b>Total Financial Liabilities (B)</b>		<b>5,047,207</b>	<b>9,632,127</b>
<b>Net Financial Assets (A-B)</b>		<b>-</b>	<b>-</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	9,632,127	19,511,812
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		(4,584,920)	(9,879,685)
<b>Net Financial Position</b>		<b>5,047,207</b>	<b>9,632,127</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 31-12 2024 and signed by:

  
 .....  
 Chairman NG-CDF Committee  
 Name: William D Wangwe

  
 .....  
 Fund Accountant Manager  
 Name: George Shibanda

  
 .....  
 National Sub-County  
 Accountant  
 Name: Abednego Odhiambo  
 ICPAK M/No: 13916

**National Government Constituencies Development Fund (NGCDF)**  
**Webuye West Constituency**  
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**11. Statement Of Cash Flows for the Year Ended 30th June 2024**

	Notes	2023/2024	2022/2023
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	184,763,146	95,000,000
Other Receipts	3	36,841	-
<b>Total Receipts</b>		<b>184,799,987</b>	<b>95,000,000</b>
<b>Payments</b>			
Compensation of Employees	4	5,775,288	3,345,604
Committee Expenses	5	2,797,700	3,194,300
Use of Goods and Services	6	7,189,819	4,722,157
Transfers to Other Government Units	7	107,962,809	41,736,908
Other Grants and Transfers	8	59,883,291	48,756,624
Other Payments	10	3,801,000	3,099,092
<b>Total Payments</b>		<b>187,409,907</b>	<b>104,854,685</b>
<b>Total Receipts Less Total Payments</b>		<b>(2,609,920)</b>	<b>(9,854,685)</b>
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	619,696	-
Increase/(Decrease) in Accounts Payable	18	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>(1,990,224)</b>	<b>(9,854,685)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,975,000)	(25,000)
<b>Net Cash Flows from Investing Activities</b>		<b>(1,975,000)</b>	<b>(25,000)</b>
<b>Net Increase in Cash &amp; Cash Equivalents</b>		<b>(3,965,224)</b>	<b>(9,879,685)</b>
Cash & Cash Equivalent at Start of the Year	11	9,632,127	19,511,812
Cash & Cash Equivalent at End of the Year	11	5,666,903	9,632,127

12. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
		a	b				
	<i>Insert current FY</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Insert current FY</i>	<i>Insert current FY</i>		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	180,596,803	9,632,127	51,215,033	241,443,963	194,395,273	47,048,690	81%
Proceeds From Sale of Assets	-	-	-	-	-	-	0%
Other Receipts		36,841		36,841	36,841	-	100%
Totals	180,596,803	9,668,968	51,215,033	241,480,804	194,432,114	47,048,690	81%
Payments							
Compensation of Employees	5,258,352	2,897,204	-	8,155,556	5,775,678	2,380,268	71%
Committee Expenses	2,496,000	301,700	-	2,797,700	2,797,700	-	100%
Use of Goods and Services	7,239,076	104,396	-	7,343,472	7,189,819	153,653	98%
Transfers to Other Government Units	102,096,086	-	31,872,887	133,968,973	107,962,809	26,006,164	81%
Other Grants and Transfers	46,952,490	2,660,827	18,342,146	67,955,463	59,882,901	8,072,172	88%
Acquisition of Assets	-	975,000	1,000,000	1,975,000	1,975,000	-	100%
Other Payments	1,108,000	2,693,000	-	3,801,000	3,801,000	-	100%
Funds Pending Approval <sup>***</sup>	15,446,799	36,841	-	15,483,640		15,483,640	
Totals	180,596,803	9,668,968	51,215,033	241,480,804	189,384,907	52,095,897	78%

<sup>\*\*\*</sup>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.

National Government Constituencies Development Fund (NGCDF)  
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**Explanatory Notes:**

% Of utilization is 78 within the year due to delay in disbursement of funds

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

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
Description	Amount
Budget utilisation difference totals	52,095,897
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2024	47,048,690
	5,047,207
Increase/(decrease) Accounts payable	619,696
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2024	5,666,903

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,258,352	2,897,204		8155556	5775678	2,380,268
1.2 Committee allowances	1,248,000	-		1248000	1248000	-
1.3 Use of goods and services	3,489,271	6,727		3,495,998	3,487,345	8,653
Sub-total	9,995,623	2,903,931		12,899,554	10,510,633	2,388,921
2.0 Monitoring and evaluation						
2.1 Capacity building	1,045,876			1045876	1045876	-
2.2 Committee allowances	1,248,000	1,700		1249700	1249700	-
2.3 Use of goods and services	2,703,929	97,669		2801598	2656598	145,000
Sub-total	4,997,805	99,369		5097174	4952174	145,000

*National Government Constituencies Development Fund (NGCDF)  
Webuye West Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>3.0 Constituency Oversight Committee (Itemize as per budget)</b>						
Refined fuels and lubricants		54,124	-	54,124	54,124	-
Advertising awareness and publicity Campaigns		245,876	-	245,876	245,876	-
<b>Sub-total</b>		<b>300,000</b>		<b>300000</b>	<b>300000</b>	<b>-</b>
<b>4.0 Emergency</b>	<b>6,123,091</b>	<b>93</b>	<b>1,948,988</b>	<b>8,072,172</b>		<b>8,072,172</b>
<b>4.1 Primary Schools</b>	<b>2,000,000</b>		<b>5,500,000</b>	<b>7,500,000</b>	<b>7,500,000</b>	<b>-</b>
Sambu PEFA Lukuku PRY School					4,000,000	
Bituyu DEB Primary School					1,500,000	
Lugulu Boys Primary School					2,000,000	
<b>4.2 Secondary schools</b>	<b>500,000</b>			<b>500,000</b>	<b>500,000</b>	<b>-</b>
St Andrews ACK Sirende Sec School					500,000	

*National Government Constituencies Development Fund (NGCDF)*  
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*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.3 Tertiary institutions				-		-
4.4 Security projects	145,000		187,202	332,202	332,202	-
Khalumuli Assistant Chief's Office					187,202	
Dawana Motors					142,500	
VAT					2,500	
Sub-total	8,768,091	93	7,636,190	16,404,374	8,332,202	8,072,172
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	21,784,399	284		21784683	21784683	-
5.3 Tertiary Institutions	13,000,000	2,219,137	10,405,557	25624694	25624694	-
5.4 Universities				-		-
5.5 Education Support Programmes				-		-

*National Government Constituencies Development Fund (NGCDF)*  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.6 Social Security				0		-
<b>Sub-total</b>	34,784,399	2,219,421	10,405,557	47409377	47409377	-
6.0 Sports						
6.1				0		-
6.2		439,000	300,399	739,399	739,399	-
<b>Sub-total</b>		439,000	300,399	739399	739399	-
7.0 Environment						
7.1				0		-
7.2				0		-
<b>Sub-total</b>				0		-
8.0 Primary Schools Projects (List all the Projects)						
Matisi primary sch			530	530	530	-
Mwembula primary school			80	80	80	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
sikimbilo primary school			2,000,000	2,000,000	2,000,000	-
Sitikho Primary School				-		-
Ngwelo Primary School			2,500,000	2,500,000	2,500,000	-
Bituyu Primary School			2,500,000	2,500,000	2,500,000	-
Mukite Primary School			2,500,000	2,500,000	2,500,000	-
Moyokwe primary school			2,500,000	2,500,000	2,500,000	-
Miendo Friends Primary school			5,142,277	5,142,277	5,142,277	-
Bokoli Friends Primary School			5,750,000	5,750,000	5,750,000	-
Cheng'oli Primary School			480,000	480,000	480,000	-
Ben Kapten Primary School	7,000,000			7,000,000	7,000,000	-
bokoli fym primary School	9,354,505			9,354,505	9,354,505	-
Sawa PCU Primary School	2,500,000			2,500,000	2,500,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nambami Primary School	4,667,694			4,667,694		4,667,694
Khalala RC Primary School	4,667,694			4,667,694		4,667,694
Wenyila Primary School	4,667,694			4,667,694		4,667,694
Miendo Friends Primary School	9,000,000			9,000,000	9,000,000	-
Webuye SA Primary School	8,317,755			8,317,755	8,317,755	-
Makhonge Primary School	4,667,694			4,667,694	3,000,000	1,667,694
Matulo Friends Primary School	4,667,694			4667694	3,000,000	1,667,694
Bunjosi FYM Primary School	4,667,694			4667694	3,000,000	1,667,694
<b>Sub-total</b>	<b>64,178,424</b>		<b>23,372,887</b>	<b>87551311</b>	<b>68545147</b>	<b>19,006,164</b>
<b>9.0 Secondary Schools Projects (List all the Projects)</b>						
MISIKHU RC HIGH SCHOOL			3,000,000	3,000,000	3,000,000	-
MILANI FR SEC. SCHOOL			2,000,000	2,000,000	2,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
MALAHA SEC. SCHOOL			2,500,000	2,500,000	2,500,000	-
Bunangeni Secondary School			1,000,000	1,000,000	1,000,000	-
Mangana Friends Sec School	1,217,662			1,217,662	1,217,662	-
Milo Boys Secondary School	5,000,000			5,000,000	5,000,000	-
Lumonya Secondary School	4,000,000			4,000,000	4,000,000	-
ST Marys Bokoli Sec School	4,000,000			4,000,000	4,000,000	-
Ngwelo Secondary School	1,200,000			1,200,000	1,200,000	-
Misikhu RC High School	8,500,000			8,500,000	8,500,000	-
Milani Friends Secondary School	7,000,000			7,000,000	7,000,000	-
Namawanga FYSecondary School	7,000,000			7,000,000		7,000,000
<b>Sub-total</b>	<b>37,917,662</b>		<b>8,500,000</b>	<b>46,417,662</b>	<b>39,417,662</b>	<b>7,000,000</b>
10.0 Tertiary institutions Projects (List all the Projects)						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
10.1				0		-
10.2				0		-
10.3				0		-
<b>Sub-total</b>				0		-
<b>11.0 Security Projects</b>						
Kelvin Simiyu		2,313		2,313	2,313	-
Bokoli Chiefs Office	500,000			500,000	500,000	-
Miendo Chief Office	500,000			500,000	500,000	-
Township Chiefs Office	700,000			700,000	700,000	-
Webuye West DCCs Office	200,000			200,000	200,000	-
Milo Chiefs Office	500,000			500,000	500,000	-
Miendo Chief Office	1,000,000			1,000,000	1,000,000	-
<b>Sub-total</b>	<b>3,400,000</b>	<b>2,313</b>		<b>3,402,313</b>	<b>3,402,313</b>	<b>-</b>

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)				0		-
12.2 Construction of CDF office				0		-
Renovation of Webuye West NG-CDF office		975,000	1,000,000	1,975,000	1,975,000	-
12.3 Purchase of furniture and equipment				0		-
12.4 Purchase of computers				0		-
12.5 Purchase of land				0		-
<b>Sub-total</b>	-	975,000	1,000,000	1975000	1,975,000	-
13.0 Others						
13.1 Strategic Plan		2,693,000		2,693,000	2,693,000	-
Webuye West Sub County Registrar of Persons	1,108,000			1,108,000	1,108,000	-
13.2 Innovation Hub				-		-
<b>Sub-total</b>	1,108,000	2,693,000	-	3,801,000	3,801,000	-

**National Government Constituencies Development Fund (NGCDF)**  
**Webuye West Constituency**  
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Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursement	Kshs	Kshs
Funds pending approval**		Kshs	Kshs		Kshs
Unapproved projects					
Wamang'oli Primary School	500,000	-	-	500,000	500,000
Webuye West ICT Hub	500,000	-	-	500,000	500,000
Cheng'oli Primary School	1,000,000	-	-	1,000,000	1,000,000
Kituni Primary School	10,000,000	-	-	10,000,000	10,000,000
Mungakha Primary School	250,000	-	-	250,000	250,000
Bunang'eni Secondary School	400,000	-	-	400,000	400,000
Assistant Chiefs Matulo Office	1,666,918	-	-	1,666,918	1,666,918
Misikhu Sub location Assistant Chief's office	1,129,881	-	-	1,129,881	1,129,881
AIA	-	-	-	-	-
PMC savings	-	-	-	-	-
Milo Dispensary (Reversal)		36,841	-	36,841	36,841

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	15,446,799	36,841		15,483,640	-	15,483,640
Total	180,596,803	9,668,968	51,215,033	241,480,804	189,384,907	52,095,897

*(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12*

#### 14. Significant Accounting Policies

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

##### 1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for;

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

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

##### 2. Reporting Entity

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

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

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

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

###### b. Proceeds from the Sale of Assets

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

c. **Other receipts**

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

d. **Unutilized Funds from PMCs.**

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

e. **External Assistance**

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

5. **Recognition of payments**

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

a) **Compensation of Employees**

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

b) **Use of Goods and Services**

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

c) **Acquisition of Fixed Assets**

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

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

6. **In-kind contributions**

*National Government Constituencies Development Fund (NGCDF)*

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

**7. Cash and Cash Equivalents**

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

**8. Accounts Receivable**

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

**9. Accounts Payable**

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

#### **10. Pending Bills**

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

#### **11. Unutilized Fund**

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

#### **12. Budget**

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

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

#### **13. Comparative Figures**

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

#### **14. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2024.

#### **15. Prior Period 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, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

#### **16. Related Party Transactions**

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

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15. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2023/2024	2022/2023
NGCDF Board	Kshs	Kshs
B105327		7,000,000
B140824		7,000,000
B105675		1,000,000
B105960		6,000,000
B128737		15,000,000
B163899		5,000,000
B154243		12,000,000
B154461		12,000,000
B15514		15,000,000
A888516		15,000,000
B214507	50,215,033	
B214577	1,000,000	
B225262	30,000,000	
B226258	23,548,113	
B233926	30,000,000	
B214900	50,000,000	
<b>TOTAL</b>	<b>184,763,146.00</b>	<b>95,000,000</b>

2. Proceeds From Sale of Assets

	2023/2024	2022/2023
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>		

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3. Other Receipts

	2023/2024	2022/2023
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	36,841	-
Other Receipts Not Classified Elsewhere ( <i>specify</i> )	-	-
<b>Total</b>	<b>36,841</b>	<b>-</b>

4. Compensation Of Employees

	2023/2024	2022/2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,820,117	3,189,858
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	48,000	48,000
Gratuity to contractual employees	619,696	-
Employer Contributions Compulsory national social security schemes	155,520	107,746
Employer Contributions Compulsory Housing levy	123,755	-
Employer contributions to National Industrial Training Authority	8,200	-
<b>Total</b>	<b>5,775,288</b>	<b>3,345,604</b>

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5. Committee Expenses

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
<b>A.NG CDFC</b>		
Sitting allowance	1,249,700	1,078,300
Other committee expenses	1,248,000	1,416,000
<b>Sub total</b>	<b>2,497,700</b>	<b>2,494,300</b>
<b>B. Constituency Oversight Committee</b>		
Allowances	-	700,000
Other committee expenses	300,000	-
<b>Sub total</b>	<b>300,000</b>	<b>700,000</b>
<b>Total (A+B)</b>	<b>2,797,700</b>	<b>3,194,300</b>

6. Use of Goods and services

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Utilities, supplies and services	120,044	112,700
Communication, supplies and services	150,000	125,000
Domestic travel and subsistence	1,000,000	265,415
Printing, advertising and information supplies & services	947,205	732,420
Rentals of produced assets	-	-
Training expenses	298,103	150,000
Hospitality supplies and services	-	21,670
Insurance costs	220,000	220,000
Specialized materials and services	-	500,000
Office and general supplies and services	700,000	802,643
Fuel, oil & lubricants	1,897,674	1,089,978
Bank Charges	-	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	906,793	702,331
Other operating expenses	950,000	-
<b>Total</b>	<b>7,189,819</b>	<b>4,722,157</b>

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7. Transfer To Other Government Units

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers To Primary Schools	68,545,147	26,736,908
Transfers To Secondary Schools	39,417,662	15,000,000
Transfers To Tertiary Institutions	-	-
<b>Total</b>	<b>107,962,809</b>	<b>41,736,908</b>

8. Other Grants and Other transfers

Description	2023/2024	2022/2023
	Kshs	Kshs
Bursary – secondary schools	21,784,683	22,536,382
Bursary – tertiary institutions	25,624,694	16,603,010
Bursary – special schools	-	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	3,402,313	3,698,118
Sports projects	739,399	552,000
Environment projects	-	1,000,000
Emergency projects	8,332,202	4,367,114
Roads projects	-	-
<b>Total</b>	<b>59,883,291</b>	<b>48,756,624</b>

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9. Acquisition Of Assets

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	1,975,000	25,000
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>1,975,000</b>	<b>25,000</b>

10. Other Payments

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Strategic plan	2,693,000	307,000
ICT Hub	-	-
Others (Sub County Registration Of Persons Office)	1,108,000	2,792,092
<b>Total</b>	<b>3,801,000</b>	<b>3,099,092</b>

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**11. Cash and Cash Equivalents**

Name of Bank and Account No.	2023/2024	2022/2023
	Kshs	Kshs
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
Cooperative Bank, Webuye Branch A/C no. 01120534809500	5,047,207	9,632,127
<i>Operation account pending closure (Indicate name &amp; account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit)</i> Cooperative Bank, Webuye Branch A/C no. 01100672152001	619,696	-
<b>Total</b>	<b>5,666,903</b>	<b>9,632,127</b>
<b>11B: Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

**12. Outstanding Imprests**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
<b>Total</b>		-	-	-

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13. Retention

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

Retentions aging analysis.

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

14. Gratuity

	2023/2024	2022/2023
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)		-
Gratuity held during the year (B)	619,696	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	619,696	-

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Gratuity aging analysis

	2023/2024	% of the total Gratuity	2022/2023	% of the total Gratuity
Under one year	-	-	-	%
1-2 years	619,696	100	-	%
2-3 years	-	-	-	%
Over 3 years	-	-	-	%
<b>Total</b>	<b>619,696</b>			

15. Fund Balance B/F

	(1 <sup>st</sup> July 2023-1)	(1 <sup>st</sup> July 2022-2)
	Kshs	Kshs
Bank accounts	9,632,127	19,511,812
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>9,632,127</b>	<b>19,511,812</b>
<b>Less</b>		
Payables: - Retention	-	-
Payables - Gratuity	-	-
<b>Fund Balance Brought Forward</b>	<b>9,632,127</b>	<b>19,511,812</b>

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16. Prior Year Adjustments

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

17. Changes In Accounts Receivable – Outstanding imprests

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

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18. Changes In Accounts Payable – Gratuities and Retentions

	<i>2023/2024</i>	<i>2022/2023</i>
	KShs	KShs
Gratuities and Retentions as at 1 <sup>st</sup> July (A)	-	-
Gratuities and Retentions held during the year (B)	619,696	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	619,696	-
Net changes in accounts payables D-A	619,696	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	-	-

Aging Analysis for Pending Accounts Payables

	<i>2023/2024</i>	% of the total	<i>2022/2023</i>	% of the total
Under one year		-	0	%
1-2 years	619,696	100	0	%
2-3 years		-	0	%
Over 3 years		-	0	%
<b>Total</b>	<b>619,696</b>		<b>0</b>	

19.2: Pending Staff Payables (See Annex 2)

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
NGCDFC Staff	619,696	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>619,696</b>	-

	<i>2023/2024</i>	% of the total	Insert Comparative FY	% of the total
Under one year		-	0	%
1-2 years	619,696	100	0	%

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2-3 years		-	-	0	%
Over 3 years		-	-	0	%
Total		619,696		0	

Aging Analysis for staff Payables

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19.3: Unutilized Fund (See Annex 3)

	<i>2023/2024</i>	<i>2022/2023</i>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	2,380,268	2,897,204
Committee expense	-	1,700
Use of goods and services	153,653	104,396
Amounts due to other Government entities	26,006,164	31,872,887
Amounts due to other grants and other transfers	8,072,172	20,976,973
Acquisition of assets	-	1975000
Other Payments (specify)	-	2,693,000
Funds pending approval	15,483,640	26,000
<b>Total</b>	<b>52,095,897</b>	<b>60,547,160</b>

19.4: PMC account balances (See Annex 5)

	<i>2023/2024</i>	<i>2022/2023</i>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances	73,244,944	18,021,376
<b>Total</b>	<b>73,244,944</b>	<b>18,021,376</b>

19.5 Related Party Transactions

	<i>2023/2024</i>	<i>2022/2023</i>
	<b>Kshs</b>	<b>Kshs</b>
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	1,249,700	-
	-	-
<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	184,763,146	-
<b>Total</b>	<b>186012846</b>	<b>-</b>

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2023	Comments
<b>NG-CDFC Staff</b>				
1. Beneah Ngoya	Account Assistant	15/1/2023	75,046	
2. Derrick Manyasi	M and E officer	15/1/2023	59,065	
3. Zipporah Masinde	Clerk of works	15/1/2023	51,280	
4. Zully Kaita	Administrative assistant	15/1/2023	60,440	
5. John Barasa	Receptionist	15/1/2023	53,862	
6. Antony Muhindi	Driver	15/1/2023	53,172	
7. Pamela Khaemba	Clerical Officer	15/1/2023	51,282	
8. George Musabi	Security Officer	15/1/2023	41,197	
9. Kennedy Werunga	Security Officer	15/1/2023	41,197	
10. Catherine Nandako	Programme Officer	15/1/2023	52,992	
11. kelvin Kisuya	Accounts Clerk	15/1/2023	42,457	
12. Tonny Wawire	ICT Officer	2/4/2023	37,706	
<b>Sub-Total</b>			619,696	
<b>Grand Total</b>			619,696	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees		2,380,268	2,897,204	Ongoing
Use of goods & services		153,653	106,096	Ongoing
Amounts due to other Government entities				
Matisi primary sch	Completion of 3 classrooms		530	completed
Mwembula primary school	Completion of 3 classrooms		80	completed
sikimbilo primary school	Completion of 6 Classrooms storey block		2,000,000	completed
Ngwelo Primary School	Construction of 3 classrooms		2,500,000	completed
Bituyu Primary School	Construction of 3 classrooms		2,500,000	completed
Mukite Primary School	Construction of 3 classrooms		2,500,000	completed
Moyokwe primary school	Construction of 3 classrooms		2,500,000	completed
Miendo Friends Primary school	Construction of 8 classrooms storey block		5,142,277	Ongoing
Bokoli Friends Primary School	Construction of 8 classrooms storey block		5,750,000	Ongoing
Cheng'oli Primary School	Completion of 6 Classrooms storey block		480,000	Ongoing
Misikhu RC High School	Construction of Administration Block		3,000,000	Ongoing

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Milani Friends Sec. School	Construction of a Dining hall		2,000,000	Ongoing
Malaha Sec School	Construction of 3 classrooms		2,500,000	completed
Bunangeni sec school	Construction of 3 classrooms		1,000,000	Ongoing
Nambami Primary School	Construction of 3 classrooms	4,667,694		Awaiting funds from NGCDFB
Khalala RC Primary School	Construction of 3 classrooms	4,667,694		Awaiting funds from NGCDFB
Wenyila Primary School	Construction of 3 classrooms	4,667,694		Awaiting funds from NGCDFB
Makhonge Primary School	Construction of 3 classrooms	1,667,694		Awaiting funds from NGCDFB
Bunjosi FYM Primary School	Construction of 3 classrooms	1,667,694		Awaiting funds from NGCDFB
Matulo FYM Primary School	Construction of 3 classrooms	1,667,694		Awaiting funds from NGCDFB
Namawanga FYM Primary School	Construction of classrooms storey block	7,000,000		Awaiting funds from NGCDFB
<b>Sub-Total</b>		<b>28,540,085</b>	<b>31872887</b>	
Amounts due to other grants and other transfers				
EMMERGENCY		8,072,172	7,636,190	
Bursary Secondary schools	Bursary to the needy students		812,367	
Bursary Tertiary Institutions	Bursary to the needy students		11,786,704	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Sports Activities	sports		739,399	
Matisi police post			2,313	
Sub-Total				
Acquisition of assets				
Renovation of Webuye West NG-CDF office			1975000	
Oversight Committee Expenses(itemize)				
Refined fuels and lubricants	Fuel and Lubricants		54,124	
Advertising awareness and publicity Campaigns	publicity and advertisement		245,876	
Others ( <i>specify</i> )				
Strategic Plan			2693000	
Sub-Total			4,968,000	
Funds pending approval		15,483,640	26,000	
Sub-total		15,483,640	26,000	
Grand Total		52,095,897	60,847,160	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	1,500,000	-	-	1,500,000
Buildings and structures	26,899,719	1,975,000	-	28,874,719
Transport equipment	4,616,600	-	-	4,616,691
Office equipment, furniture and fittings	1,383,691	-	-	1,383,691
ICT Equipment, Software and Other ICT Assets	382,600	-	-	382,600
Purchase of Computers, Printers and other IT Equipment	103,000	-	-	103,000
Other Machinery and Equipment	154,472	-	-	154,472
Intangible assets	-	-	-	-
<b>Total</b>	<b>35,040,082</b>	<b>-</b>	<b>-</b>	<b>37,015,173</b>

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Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 20xx

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Ben Kaptan Primary School	Cooperative Bank	1139610275600	7,001,436	1,436
Bituyu Primary School	Cooperative Bank	1139610847800	693	693
Bokoli Boys Secondary	Cooperative Bank	1139050291602	909	1,389
Bokoli Chief's Office	Cooperative Bank		500,118	118
Bokoli Fym Primary School	Cooperative Bank	1139049259003	4,338,195	722
Bokoli Technical Institute	Cooperative Bank	1139609029200	1,268	1,268
Brendagirls Secondary School Misikhu	Cooperative Bank	1139610618100	7,605	7,605
Bukholi Police Post	Cooperative Bank	1141744032200	1,826	1,826
Bukunjangabo Primary School	Cooperative Bank	1141050356500	9,683	9,683
Bunang'eni Primary School	Cooperative Bank	1139744103300	213,244	213,364
Bunang'eni Secondary School	Cooperative Bank	1139534724300	201,734	1,635
Bunjosi Dispensary	Cooperative Bank	1141610835900	70,532	70,436
Bunjosi Fym Primary School	Cooperative Bank	1139745433400	3,467,043	467,043
Bunjosi Secondary School	Cooperative Bank	1139610078800	459	459
Chebini Pefa Primary School	Cooperative Bank	1139049487903	603	603

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Chebosi Boys Secondary School	Cooperative Bank	1139049922502	4,188	43,778
Chebosi Sa Secondary School	Cooperative Bank	1139049922501	757	757
Cheng'oli Primary sch	Cooperative Bank	1139609374500	658,955	651,188
Friends Secondary School Khalumuli	Cooperative Bank	1139411908600	1,096	716
Friends Secondary school Mang'ana	Cooperative Bank	1139058790200	5,302,005	6,644,740
Kakimanyi Primary School	Cooperative Bank	1139610893900	2,615	2,615
Khalala Rc Primary	Cooperative Bank	113905925801	58,666	58,666
Khalumuli Primary sch	Cooperative Bank	1139610425400	45,334	45,334
Khalumuli Assistant Chiefs	Cooperative Bank	1141745756600	499	199,069
Kituni Dispensary	Cooperative Bank	1141534746300	5,133	-
Kituni High School	Cooperative Bank	1139609457100	5,133	5,133
Kuywa ERSF Primary School	Cooperative Bank	1139744542800	2,592	4,165
Kuywa Primary School	Cooperative Bank	1139609438900	4,165	2,592
Kuywa Secondary School	Cooperative Bank	1139050997502	1,989	1,989
Lugulu Boys Pr. School	KCB	1330240480	2,000,000	-
Lugulu Day Secondary School	Cooperative Bank	1139609483301	334	334
Lugulu Friends Sec Sch	Cooperative	1141745829300	362	362

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
	Bank			
Lumonya Friends Sec School	Cooperative Bank		0	-
Lukhuna Primary School	Cooperative Bank	1139609838400	590	590
Lutaso Primary sch	Cooperative Bank	1141745683700	979	979
Mahanga Dispensary	Cooperative Bank	1141610094100	983	983
Mahanga Primary School	Cooperative Bank	1139744496600	623,852	1,643,716
Mahanga Secondary School	Cooperative Bank	1139340224800	1,872	1,872
Makhonge Primary	Cooperative Bank	1141744456400	500,118	4,809
Malaha Friends Secondary	Cooperative Bank	1139610619200	1,700,822	54,420
Manami Rc Primary School	Cooperative Bank	1139745204600	1,493	312,193
Matili Technical Training Institute	Cooperative Bank			70,433
Matisi Primary	Cooperative Bank	1141745979200		804,235
Matulo Dispensary	Cooperative Bank	1141411179001	113,521	113,521
Matulo FYM Primary Sch	Cooperative Bank	1100503575001	2,998,975	-
Matulo RC Primary School	Cooperative Bank	1139534687400	8,427	8,427
Matulo Girls Secondary School	Cooperative Bank	1139011798501	81	82
Miendo Chiefs Office	Cooperative	1141610837400	514,137	14,137

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
	Bank			
Miendo location police post	Cooperative Bank	1141745855200	321	321
Miendo Fiends Sec Sch	Cooperative Bank	1139049437902	752	752
Miendo FYM Primary Sch	Cooperative Bank	1139610300300	9,007,737	-
Milani Friends Secondary School	Cooperative Bank	1139610079300	6,413,462	469
Milo Boys High School	Cooperative Bank	1100966331001	0	-
Milo Primary School	Cooperative Bank	1139744329600	87,732	998,650
Misikhu Friends Boys High School	Cooperative Bank	1139610079900	3,188	3,188
Misikhu Rc Primary School	Cooperative Bank	1139610281100	802	802
Moyokwe Primary School	Cooperative Bank	1139049943103	423,835	1,287
Mukite Primary School	Cooperative Bank	1139050359601	241,428	7,953
Mungakha Primary School	Cooperative Bank	1141470690800	998,750	998,650
Mwenbula Primary School	Cooperative Bank	1141745829200	8996	521,561
Namawanga Primary School	Cooperative Bank	1139610297500	-	118
Namawanga Secondary School	Cooperative Bank	1139049922102	12	12
Namawanga Secondary School	Cooperative Bank	1139049922103	-	183

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Nambalayi DEB Pry Sch	Cooperative Bank	1139610043200	59,381	259,096
Nambami Primary School	Cooperative Bank	1139610464200	4,325	4,325
Nambami sec School	Cooperative Bank	1139610053600	2,117	2,237
Namilimo Primary School	Cooperative Bank	1139050147801	3,954	3,954
Ndurusia Pefa Primary School	Cooperative Bank	1139610005300	1,516	14,516
Ngwelo Secondary School	Cooperative Bank	1139058700201	1,382,929	182,929
Ocpd Webiuye West	Cooperative Bank	1141951115300	-	498,975
S.A Chebosi Girls Secondary	Cooperative Bank	1139745103900	35,009	35,010
Sambu Pefa Primary School	Cooperative Bank	1139610544100	299,030	3,309
Sikimbilo Primary School	Cooperative Bank	1139049306302	478,733	1,814,614
Sirende ACK Sec sch	Cooperative Bank	1141470430700	473,300	350
Sirende Assistant Chief	Cooperative Bank	1141610425000	36,033	36,033
Sirende Assistant Chief	Cooperative Bank	1139744565100	2,093	2,093
Sirende Primary	Cooperative Bank	1139609459200	2,584	2,584
Sirisia Bok Primary School	Cooperative Bank	1139610893900	-	30
Sirisia Bok Primary School	Cooperative Bank	113941190800	-	-

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Sirisia Bok Secondary School	Cooperative Bank	1139744565100	2,093	
Sitikho Chief's Office	Cooperative Bank	1100947268001	500,000	
Sitikho Primary School	Cooperative Bank	113943508960	250	-
Sitikho Primary School	Cooperative Bank	1139735089601	136,341	
St Annes Maloho Pri School	Cooperative Bank	1139609010700	658	658
St Anthony School For The Deaf	Cooperative Bank	1139744588700	36,894	36,894
St Marys Bokoli Secondary School	Cooperative Bank	1139610453100	4,007,021	7,020
St Thomas Misikhu Rc Sec. Sch.	Cooperative Bank	1139011798802	9,159,654	62,289
Township Chiefs Office Webuye	Cooperative Bank	1141610166100	-	507,947
Wamang'oli pry School	Cooperative Bank	1139610119500	155	155
Webuye Deb Secondary School	Cooperative Bank	1139744179200	1,753	1,753
Webuye Muslim Primary School	Cooperative Bank	1139610841200	19,556	19,556
Webuye Sa Primary School	Cooperative Bank	1141609399900	8,318,858	1,103
Webuye West DCC's Office	Cooperative Bank		-	
Wenyila Primary School	Cooperative Bank		0	-
Yalusi Primary School	Cooperative Bank	1139744686900	5,842	5,842

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Yalusi Secondary School	Cooperative Bank	1139609061401	4,360	4,360
Township Chiefs Office Webuye	Cooperative Bank	1141610166100	708,482	507,947
Webuye Deb Secondary School	Cooperative Bank	1139744179200	-	1,753
Total			<b>73,244,944</b>	<b>18,021,376</b>

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**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/KRO/2023/WEBUYEWEST/CDF/2	The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs.165,726,845 and Kshs.114,511,812 respectively, resulting to under-funding of Kshs.51,215,033 or 31% of the budget. Similarly, the statement reflects actual expenditure of Kshs.104,879,685 against approved budget of Kshs.165,726,845 resulting to under-	I'm in agreement with the audit findings the under funding was occasioned by delay of disbursement from treasury.	Resolved	

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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>performance of Kshs.60,847,160 or 37% of the budget.</p> <p>The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.</p>			
OAG/KRO/2023/WEBUYEWEST/CDF/2	<p>In the audit report of the previous year, three paragraphs were raised under the Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However,</p>	<p>The audit findings are yet to be presented to the Devolved Funds Committee for clearance.</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.			
OAG/KRO/2023/WEBUYEWEST/CDF/2	During the year under review, the Fund had planned to implement twenty-three (23) projects with a budget of Kshs. 117,017,334. However, out this number, three (3) or 13% of the projects costing Kshs.12,500,000 were on-going while and twenty (20) or	The three projects status is as below:  Mangana secondary school: completed not handed over – See attached Photo  Sitikho Primary School:	Resolved	

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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>87% of the projects costing Kshs.112,309,476 had been completed.</p> <p>In the circumstances, value for money was not obtained from the 3 projects that had not been completed.</p>	<p>Completed and handed over- See attached photo, completion certificate and hand over certificate – Annex 22</p> <p>Misikhu High school: awaiting funds for completion from NGCDF Board</p>		
OAG/KRO/2023/WEBUYEWEST/CDF/2	<p>Review of the internal control environment revealed that Management had not put in place a risk management policy, fraud prevention mechanism and operational and disaster recovery plan. This is also contrary to Section 165(1) of the Public</p>	<p>The risk management policy is available, attached find Risk management policy. – Annex 23</p>	Resolved	

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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>Finance Management (National Government) Regulations, 2015 which states that the accounting officer shall ensure that a National Government entity develops risk management strategies which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.</p>	<p>In the circumstances, the Management was not in a position to identify individual risks</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	and likelihood of occurrence of identified risks and appropriate control measures.			

George shibanda



.....  
Name

Fund Account Manager.

