

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PARLIAMENT BUILDING	
DATE: 03 MAR 2022	DAY: THUR
TABLED BY: LDM	
CLERK-AT THE-TABLE: C. Ndlovu	

REPORT

OF

THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS (REVISED)

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

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

NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST
 CONSTITTUENCY
 Reports and Financial Statements for the Year Ended 30 June 2020

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST
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**1. KEY NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- WEBUYE WEST
INFORMATION AND MANAGEMENT**

(a) Background Information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF WEBUYE WEST Constituency Headquarters

P.O. Box 522
CDF Building/House/Plaza
Mtisi Avenue/Road/Highway
Webuye , KENYA

(f) NGCDF WEBUYE WEST Constituency Contacts

Telephone: (254) 704968749
E-mail: webuyewest: @NGCDF.go.ke
Website: www.go.ke

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(g) NGCDF WEBUYE WEST Constituency Bankers

Acc no 01120534809500
Webuye West National Gvnt CDF
Co-operative Bank Webuye Branch
P.O Box 221-50205
WEBUYE

(h) Independent Auditors

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

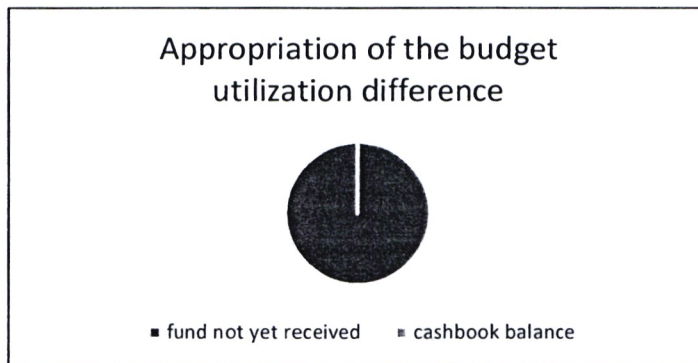
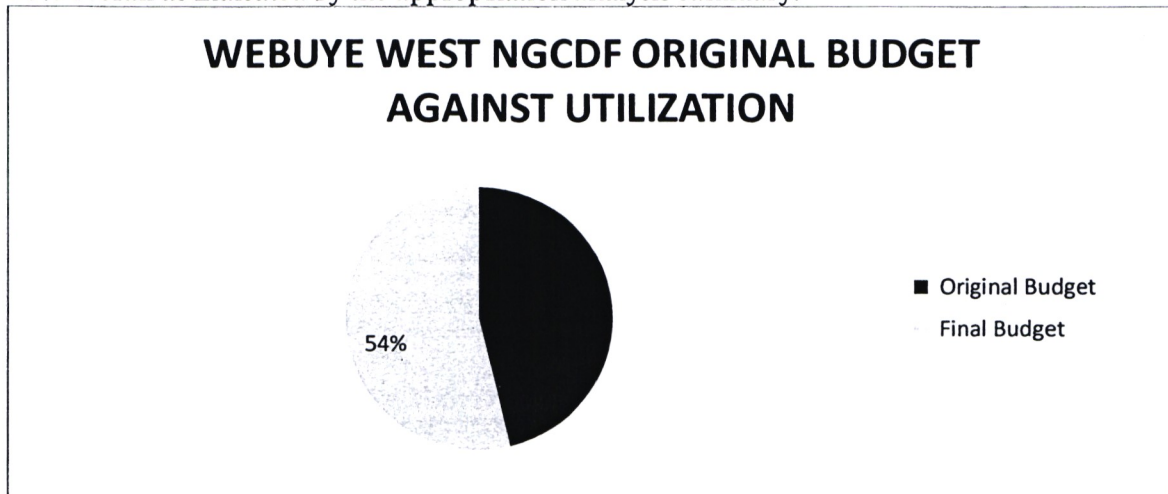
(i) Principal Legal Adviser

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

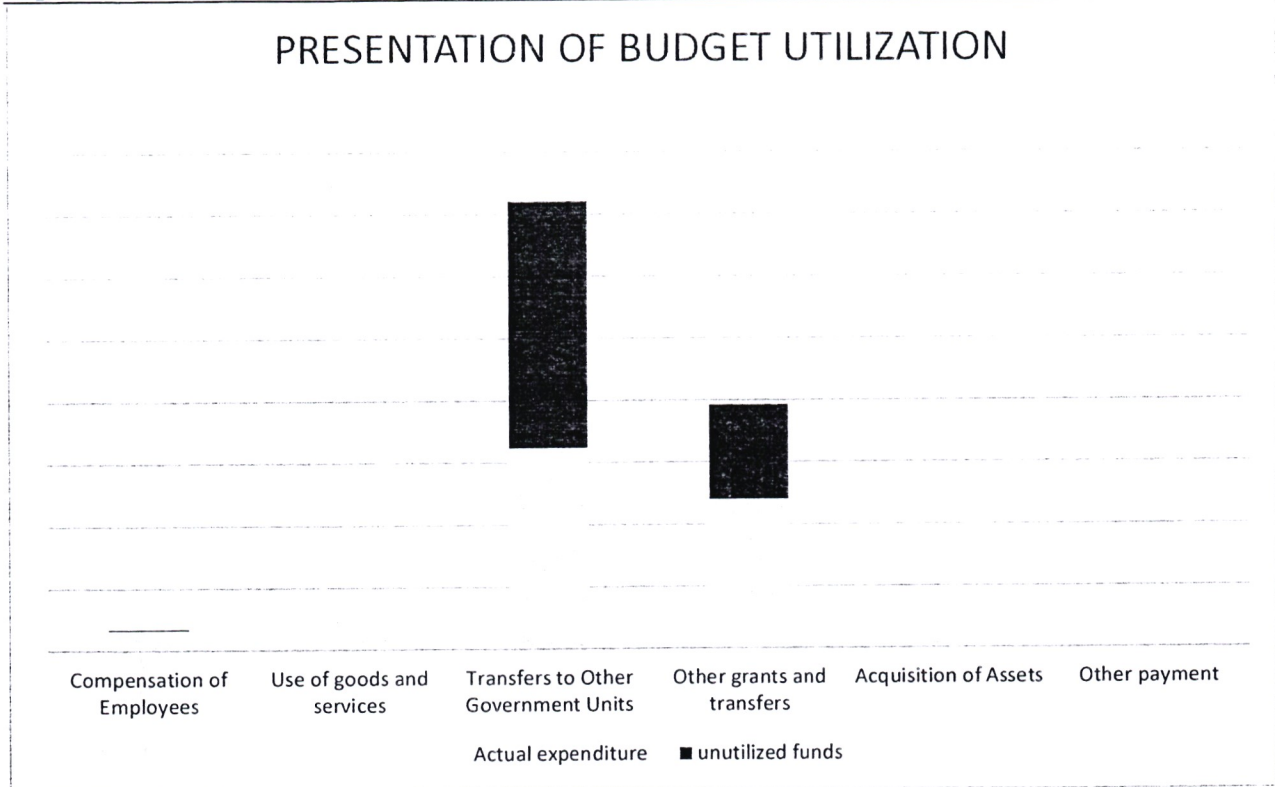
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020

2. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Forwarded is the financial statement and reports for Webuye west National constituency development fund for the period ended 30th June 2020 as the expended budget for the financial year 2019/2020. The actual receipts from the NGCDF board for the year 2019/2020 was Kshs. 68,000,000 against the annual budget (allocation) of Kshs 137,367,724.13. An additional Kshs. 55,040,876 was received in relation to the previous financial years. for the year 2018/2019 due to carry forward receipts from the previous financial year. By the closure of the financial year, a balance of Ksh 69,367,724 of the allocated fund had not been received as elaborated in the appropriate summary. (see graph on appropriation of the budget utilization). Nonetheless the absorption rate is quite impressive with a utilization rate of over 80% overall as indicated by the appropriation analysis summary.



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

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

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

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MANANI R.C PRIMARY SCHOOL

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST
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Reports and Financial Statements for the Year Ended 30 June 2020



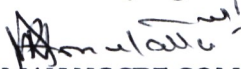
MANANI RC RIMARY SCHOOL

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST
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BOKOLI CHIEF'S OFFICE

Peter Amutalla Nyongesa

Sign 
CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST
CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020**

3. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

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

- a) To increase and equip learning institutions with adequate instructional materials and man power.
- b) To raise literacy levels equitably for both males and females.
- c) To sensitize the community on the proper use of available resources.
- d) To tarmac the major roads and make all feeder roads all weather.
- e) To upgrade and increase health facilities.
- f) To sensitise the community and build their capacity to monitor and evaluate projects.

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Increase transition rates from primary to secondary schools by 35% in 7 years (5% per year) in both private & public schools	Increased number of streams per class in each secondary school	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary beneficiaries at all levels	In FY 19/20 -we increased number of classrooms, dormitories, laboratories, from 200 to 220 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Sports	Empower and develop youth and special groups to harness talent and empower the economically	Have a yearly calendar of various sporting activities	-number of sporting activities done annually	In FY 19/20 -we carried out four sporting events one in each ward
Security	Enhance capacity of provincial	Have a modern Chiefs and assistant chiefs	-number of chiefs and assistant chiefs	In the FY 19/20 we constructed one chiefs

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	administration and other security organs in order to improve service delivery	office in each location and sub location	offices constructed	office at Bokoli Sublocation
Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Equip schools and learning institutions with water harvesting goods	-number of schools equipped with water harvesting goods	In the FY 19/20 we installed 5,000 lts - 10,000 lts capacity tanks and water gutter system at Bunjosi sec school, Yalusi Pry School, Sawa PCU pry Sch and St. Marys Sec Sch.
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 kitty	In the financial year 19/20 the constituency constructed classrooms at Sambu pefa pry Bunang'eni pry Bokoli rc pry school St marys bokoli secondary school

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST
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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile –

To be renowned Constituency in advocating for all round socio-economic development and sustainability. The constituency encountered challenges related to adverse weather conditions and pandemic. This delayed implementation of projects. The constituency implemented water harvesting activities in various learning institutions namely Bunjosi sec School, Yalusi Pry School and St. Marys Bokoli sec School. There was also an environment day where the NGCDF Webuye West hosted NEMA officials and carried out at market cleaning exercise at Matisi Market.

2. Environmental performance

The NGCDF Webuye West Constituency follows the following environmental policy guiding the organization which has an impact on the organization products

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- Managing and disposing of all wastage in a responsible manner;
- Providing training for our NGCDF Webuye West committee and staff so that we all work in accordance with this and within an environmentally aware culture
- Regularly communicating our environmental performance to our employees and other significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage NGCDF Webuye West environmental impact by encouraging stakeholders to improve their environmental performance

3. Employee welfare

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

The Webuye West NG-CDFC offers 2 categories Staff employed, which are: Contract employees who are employed for 3 years on a renewable contract. Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Committee members are appointed as per the NGCDF act and regulations

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done. A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews for staff employment are conducted in a manner that complies with the office’s commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST
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Offer of Appointment. A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this.

Induction and orientation is done within the first three months of employment.

Promotions.

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal. Recommendations for promotion is only made by the NG-CDFC resolution

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

The NGCDF Webuye west upholds rule of law and competition in operation of its activities. The committee follows stipulated practice in awarding of contracts, recruitment and promotion

a) Responsible Supply chain and supplier relations-

Payments to suppliers are done promptly upon presentation of requisite supporting documents

b) Responsible marketing and Advertisement-

Advertisement is done as per the procurement plan and in accordance with public procurement and disposal act 2015 and regulations 2020

c) Product stewardship- outline efforts to safeguard consumer rights and interests

5. Community Engagements-

The community is engaged in charitable events like sports and games which enhance community integration and peaceful co-existence

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST
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Reports and Financial Statements for the Year Ended 30 June 2020

5. STATEMENT OF NGCDF-WEBUYE EAST CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Webuye West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF-Webuye West Constituency (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 NGCDF-Webuye West Constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

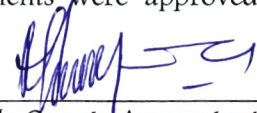
The Accounting Officer in charge of the NGCDF-Webuye West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF-Webuye West Constituency financial statements give a true and fair view of the state of NGCDF-Webuye West Constituency transactions during the financial year ended June 30, 2020, and of the NGCDF-Webuye West Constituency 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 NGCDF-Webuye West 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 entity has complied fully with applicable Government Regulations, and that the NGCDF-Webuye West Constituency 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 NGCDF-Webuye West Constituency financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

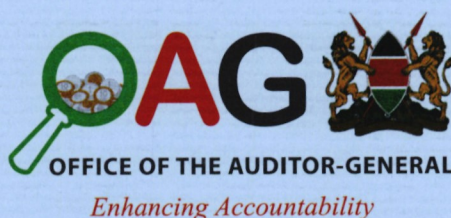
Approval of the financial statements

The NGCDF-WEBUYE WEST Constituency financial statements were approved and signed by the Accounting Officer on 26/4 2021


Fund Account Manager
Name: GEORGE SHIBANDA


Sub-County Accountant
Name: PETER MAKANYANGA
ICPAK Member Number:

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WEBUYE WEST CONSITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Webuye West Constituency set out on pages 1 to 33, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Webuye West Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.192,678,212 and Kshs.123,060,490 respectively, resulting to an underfunding amounting to Kshs. 69,617,722 or 36% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.192,678,212 and Kshs.117,250,668 respectively, resulting to under expenditure of Kshs.75,427,544 or 39% of the budget.

The underfunding and under performance affected the planned activities and may have impacted negatively on the delivery of services to the residents of Webuye West Constituency.

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 matters 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

1. Fixed and Moveable Assets not Insured

The summary of fixed asset register at Annex 3 reflects fixed assets valued at Kshs.34,469,698 which have not been insured. This is contrary to Section 36(3) of the National Government Constituencies Development Fund Act, 2015 which stipulates that all fixed and movable assets, including equipment bought under this Act for use by the Constituency Committee shall be the property of the Board and shall be insured in the name of the Board. Although Management has indicated that budgetary allocation for the insurance of the fixed assets has been included in the 2020/2021 budget, no evidence was provided to support this explanation.

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

2. Delay in Implementation of Projects

The Fund's Project Implementation Status report as at 30 June, 2020 shows that nine (9) projects with estimated cost of Kshs.119,063,269 were still ongoing as at 30 June, 2020. Out of the nine (9) ongoing projects, six (6) were scheduled to be completed in June, 2021 and two (2) in June, 2022. However, one (1) project with estimated cost of Kshs.4,600,000, which ought to have been completed by June, 2020 was still ongoing as at the time of audit, February, 2021.

Further, eleven (11) projects estimated to cost a total of Kshs.12,850,000 which commenced during the financial years 2013/2014 to 2018/2019 and which ought to have been completed between June, 2015 and June, 2020 were still ongoing as at 30 June, 2020.

Consequently, failure to implement and complete projects within the stipulated period impacted negatively on service delivery to the residents of the Webuye West Constituency.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Weaknesses in Internal Control over Accounting Records

Review of the Fund's annual expenditure returns showed a number of transactions totalling Kshs.10,911,311 which were charged to wrong project or item code casting doubt on whether the Fund had checks and balances to ensure accuracy and reliability of accounting records.

Consequently, the information in the annual expenditure returns may be misleading.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines

is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and

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


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY

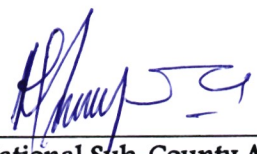
Reports and Financial Statements for the year ended June 30, 2020

7. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from other government entities	1	123,040,876	65,963,940
Other receipts AIA	2	10,000	-
TOTAL RECEIPTS		123,050,876	65,963,940
PAYMENTS			
Compensation of employees	3	3,649,523	3,791,633
Use of goods and services	4	6,422,852	7,574,937
Transfers to other government units	5	85,963,666	32,294,000
Other grants and transfers	6	17,359,998	24,008,897
Social Security Benefits	7	1,894,516	-
Acquisition of assets	8	1,957,612	4,248,797
Other payments	9	2,501	-
TOTAL PAYMENTS		117,250,668	71,918,264
SURPLUS/(DEFICIT)		5,800,208	(5,954,324)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WEBUYE WEST Constituency financial statements were approved on 26/4 2021 and signed by:


 Fund Account Manager
 Name: GEORGE SHIBANDA


 National Sub-County Accountant
 Name: PETER MAKANYANGA
 ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST
CONSTITUENCY**
Reports and Financial Statements for the Year Ended 30 June 2020

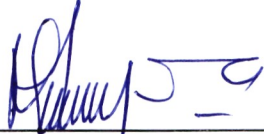
8. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	9	5,809,822	9,614
Total Cash and Cash Equivalents		5,809,822	9,614
TOTAL FINANCIAL ASSETS		5,809,822	9,614
REPRESENTED BY			
Fund balance b/fwd	10	9,614	5,963,938
Surplus/Deficit for the year		5,800,208	(5,954,324)
NET FINANCIAL POSITION		5,809,822	9,614

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Webuye West Constituency financial statements were approved on 26/4 2021 and signed by:



Fund Account Manager
Name: GEORGE SHIBANDA



National Sub-County Accountant
Name: PETER MAKANYANGA
ICPAK Member Number:

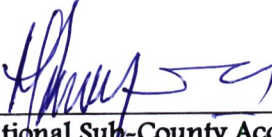
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST
 CONSTITUENCY
 Reports and Financial Statements for the Year Ended 30 June 2020

9. STATEMENT OF CASH FLOWS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from NGCDF Board	1	123,040,876	65,963,940
Other Receipts - AIA	2	10,000	-
Total receipts		123,050,876	65,963,940
Payments for operating expenses			
Compensation of Employees	3	3,649,523	3,791,633
Use of goods and services	4	6,422,852	7,754,937
Transfers to Other Government Units	5	85,963,666	32,294,000
Other grants and transfers	6	17,359,998	24,008,897
Social Security Benefits	7	1,894,516	-
Other Payments	9	2,501	-
Total payments		115,293,056	67,669,467
Total Receipts Less Total Payments		7,757,820	(1,705,527)
Net cash flow from operating activities		7,757,820	(1,705,527)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	1,957,612	4,248,797
Net cash flows from Investing Activities		(1,957,612)	(4,248,797)
NET INCREASE IN CASH AND CASH EQUIVALENT		5,800,208	(5,954,324)
Cash and cash equivalent at BEGINNING of the year	10	9,614	5,963,938
Cash and cash equivalent at END of the year	10	5,809,822	9,614

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Webuye West Constituency financial statements were approved on 26/4 2021 and signed by:


 Fund Account Manager
 Name: GEORGE SHIBANDA


 National Sub-County Accountant
 Name: PETER MAKANYANGA
 ICPAK Member

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2020


10. SUMMARY STATEMENT OF APPROPRIATION RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS						
Transfers from CDF Board	137,367,724	55,290,874	192,658,598	123,040,876	69,617,722	64%
Other Receipts	-	9,614	9,614	9,614	-	100%
Other receipts - AIA	-	10,000	10,000	10,000	-	100%
TOTAL RECEIPTS	137,367,724	55,310,488	192,678,212	123,060,490	69,617,722	64%
PAYMENTS						
Compensation of Employees	4,045,727	-	4,045,727	3,649,523	396,204	91%
Use of goods and services	6,422,852	-	6,422,852	6,422,852	-	100%
Transfers to Other Government Units	76,764,457	39,849,212	116,613,669	85,963,666	30,650,003	74%
Other grants and transfers	45,840,172	15,276,707	61,116,879	17,359,998	43,756,881	28%
Social Security benefits	1,894,516	172,068	2,066,584	1,894,516	172,068	92%
Acquisition of Assets	2,400,000	-	2,400,000	1,957,612	442,388	82%
Other payment	-	2,501	2,501	2,501	-	100%
Un Allocated AIA	-	10,000	10,000	-	10,000	0%
TOTAL PAYMENTS	137,367,724	55,310,488	192,678,212	117,250,668	75,427,544	61%
SURPLUS/DEFICIT	-	-	-	5,809,822	(5,809,822)	


Notes

- Transfers from NGCDF Board was at 64% as whole of budgeted amount was not received as at 30th June 2020
- Only 74% was transferred to other Government Units since all the funds allocated were not received in the financial year.
- Only 28% was spent on other grants and transfers since all the funds allocated were not received in the financial year.
- Only 82% was utilized for acquisition of assets as the balance amount due to contractor, 82% is paid for work done.
- The changes in the original and final budget are as a result of rolled over allocations that account for funds not received from the NGCDF board and balances brought forward from the financial year 2018/2019.
- The Kshs.10,000 was amount received from sale of tenders of NG-CDF projects

The NGCDF-Webuye West Constituency financial statements were approved on 26/6 2021 and signed by:



Fund Account Manager
 Name: **GEORGE SHIBANDA**



Sub-County Accountant
 Name: **PETER MAKANYANGA**
 ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020

11. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-Programme	Original Budget		Adjustments		Final Budget		Actual On Comparable Basis		Budget Utilization Difference	
	2019/2020	Kshs	Kshs	Kshs	2019/2020	Kshs	2019/2020	Kshs	2019/2020	Kshs
1.0 Administration and Recurrent	8,242,063		172,068		8,414,131		5,544,039		2,870,092	
1.1 Compensation of Employees	4,045,727				4,045,727		3,649,523		396,204	
1.2 Committee Activities	500,000		-		500,000		-		500,000	
1.3 Other Administrative and Recurrent Services	1,801,820		-		1,801,820		-		1,801,820	
1.4 Social Security benefits	1,894,516		172,068		2,066,584		1,894,516		172,068	
2.0 Monitoring and Evaluation	4,121,032		-		4,121,032		6,422,852		(2,301,820)	
2.1 Capacity Building	2,621,032		-		2,621,032		6,422,852		(3,801,820)	
2.2 Committee Activities	500,000		-		500,000		-		500,000	
2.3 Other Monitoring and Evaluation Services	1,000,000		-		1,000,000		-		1,000,000	
3.0 Emergency Projects	7,198,241		5,566,930		12,765,171		3,066,930		9,698,241	
3.1 Primary Schools	7,198,241		5,566,930		12,765,171		3,066,930		9,698,241	
4.0 Bursary and Social Security	34,341,931		5,609,782		39,951,713		7,543,068		32,408,645	
4.1 Secondary Schools	17,000,000		5,609,782		22,609,782		5,703,706		16,906,076	
4.2 Tertiary Institutions	17,341,931		-		17,341,931		1,839,362		15,502,569	
5.0 Sports Projects	500,000		500,000		1,000,000		500,000		500,000	
5.1 Tournament	500,000		500,000		1,000,000		500,000		500,000	
6.0 Environment Projects	400,000		500,000		900,000		650,000		250,000	
6.1 St Marys Bokoli Secondary School	-		250,000		250,000		-		250,000	
6.2 Bunjosi Fr Secondary School	-		250,000		250,000		250,000		-	
6.3 Yalusi Primary	200,000		-		200,000		200,000		-	
6.4 Sawa Peu Primary	200,000		-		200,000		200,000		-	
7.0 Primary Schools Projects	46,114,457		17,992,791		64,107,248		46,807,245		17,300,003	
7.1.1 Bunangeni Pry	-		243,232		243,232		243,232		-	
7.1.2 Cheng'oli Pry	-		2,500,000		2,500,000		2,500,000		-	
7.1.3 Matulo Rc Pry	-		2,500,000		2,500,000		2,500,000		-	
7.1.4 Ngachi Pry	-		2,500,000		2,500,000		2,500,000		-	
7.1.5 Mahanga Pry	-		2,500,000		2,500,000		2,500,000		-	
7.1.6 Bukunjangabo Pry School	-		2,500,000		2,500,000		2,500,000		-	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
 Reports and Financial Statements for the Year Ended 30 June 2020

Programme/Sub-Programme	Original Budget		Adjustments		Final Budget		Actual On Comparable Basis		Budget Utilization Difference	
	2019/2020	Kshs	2019/2020	Kshs	2019/2020	Kshs	2019/2020	Kshs	2019/2020	Kshs
7.1.7 Sambu Pefa Pry	-	-	200,000	200,000	200,000	200,000	200,000	200,000	-	-
7.1.8 Yalusi Pry	-	-	1,549,556	1,549,556	1,549,556	1,549,556	1,549,556	1,549,556	-	-
7.1.9 Manani Pry	-	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	-
7.2. Mahanga Primary School	-	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-	-
7.2.1 Bukunjangabo Primary	2,100,000	-	-	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	-	-
7.2.2 Bunjosi Primary	2,100,005	-	-	2,100,005	2,100,005	2,100,005	2,100,005	2,100,005	-	-
7.2.3 Chebini Primary	800,000	-	-	800,000	800,000	800,000	800,000	800,000	-	-
7.2.4 Chengoli Primary	6,500,000	-	-	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	-	6,500,000
7.2.5 Khalala Primary School	2,500,000	-	-	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	2,500,000
7.2.6 Kuywa Primary School	4,000,000	-	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	-	4,000,000
7.2.7 Mahanga Primary School	9,000,000	-	-	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	-	-
7.2.8 Maloho Primary School	2,416,000	-	-	2,416,000	2,416,000	2,416,000	2,416,000	2,416,000	-	-
7.2.9 Manani Primary School	6,000,000	-	-	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	-	-
7.3. Matulo Rc Primary	2,142,180	-	-	2,142,180	2,142,180	2,142,180	2,142,180	2,142,180	-	-
7.3.1 Misikhu Friends Primary	361,172	-	-	361,172	361,172	361,172	361,172	361,172	-	-
7.3.2 Mwembula Primary School	4,300,000	-	-	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	-	4,300,000
7.3.3 Ngachi Primary	2,333,804	-	-	2,333,804	2,333,804	2,333,804	2,333,804	2,333,804	-	-
7.3.4 Ngachi Primary School	350,000	-	-	350,000	350,000	350,000	350,000	350,000	-	-
7.3.5 St Anthony School For The Deaf	567,642	-	-	567,642	567,642	567,642	567,642	567,642	-	-
7.3.6 Makhonge Primary	643,654	-	-	643,654	643,654	643,654	643,654	643,654	-	-
8.0 Secondary Schools Projects	30,650,000	-	21,856,421	52,506,421	52,506,421	39,156,421	39,156,421	13,350,000	-	-
8.1.1 Sirende Ack Secondary School	4,350,000	-	-	4,350,000	4,350,000	4,350,000	4,350,000	4,350,000	-	4,350,000
8.1.2 Lugulu Friends Secondary School	9,000,000	-	-	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	-	9,000,000
8.1.3 Ngwelo Secondary	-	-	500,000	500,000	500,000	500,000	500,000	500,000	-	-
8.1.4 Misikhu Friends Sec	-	-	3,362,885	3,362,885	3,362,885	3,362,885	3,362,885	3,362,885	-	-
8.1.5 Brenda Girl Sec	-	-	993,536	993,536	993,536	993,536	993,536	993,536	-	-
8.1.6 Chebosi Girls Sec Sch	-	-	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	-	-
8.1.7 Chebosi Secondary School	2,000,000	-	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	-
8.1.8 Webuye Deb Secondary	200,000	-	-	200,000	200,000	200,000	200,000	200,000	-	-
8.1.9 Chebosi Girls Secondary	1,000,000	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020 Kshs	Kshs	2019/2020 Kshs	2019/2020 Kshs	Kshs
8.2.1 Khalumuli Secondary School	2,000,000	-	2,000,000	2,000,000	-
8.2.2 St Marys Bokoli Secondary	3,100,000	-	3,100,000	3,100,000	-
8.2.3 Matulo Girls Secondary School	9,000,000	-	9,000,000	9,000,000	-
9.0 Security Projects	3,400,000	3,100,000	6,500,000	5,600,000	900,000
9.1 Township Chiefs office	-	300,000	300,000	300,000	-
9.3 Bokoli Chiefs office	-	2,800,000	2,800,000	2,800,000	-
9.4 Miendo Chiefs office	1,500,000	-	1,500,000	1,500,000	-
9.5 Khalumuli Assistant Chiefs	1,000,000	-	1,000,000	1,000,000	-
9.6 Bokoli Chiefs office	900,000	-	900,000	0	900,000
10.0 Acquisition of Assets	2,400,000		2,400,000	1,957,612	442,388
10.1 Construction of Fence	2,400,000	-	2,400,000	1,957,612	442,388
10.2 Purchase of Furniture and Equipment	-	-	-	-	-
11.0 Others		12,501	2,501	2,501	
11.1 Strategic Plan	-	2,501	2,501	2,501	-
11.2 Other Receipts (Aia)		10,000	10,000		10,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST
CONSTITUENCY**

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

12. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. NGCDF Webuye west had no tax receipt collections budgeted or collected for the period under review.

Transfers from the Exchequer

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

NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY

Reports and Financial Statements for the Year Ended 30 June 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY

Reports and Financial Statements for the Year Ended 30 June 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. In-Kind Contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY

Reports and Financial Statements for the Year Ended 30 June 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

During the year, no errors that were reported

15. Related Party Transactions

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY

Reports and Financial Statements for the Year Ended 30 June 2020

13. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019 - 2020 Kshs	2018 - 2019 Kshs
Transfers from NGCDF Board:		
B005091		11,379,310
B030316		584,630
B030222		10,000,000
A699015		8,000,000
B006259		12,000,000
B047070		24,000,000
B041074	27,790,876	
B047248	27,000,000	
BO41245	4,000,000	
BO47768	5,000,000	
B041355	18,000,000	
B049202	7,000,000	
B104184	14,000,000	
B104139	250,000	
B096520	20,000,000	
Total	123,040,876	65,963,940

2. OTHER RECEIPTS

Description	2019-2020 Kshs	2018-2019 Kshs
Receipts from Sale of tender documents	10,000	-
Total	10,000	-

3. COMPENSATION OF EMPLOYEES

Description	2019-2020 Kshs	2018-2019 Kshs
Basic wages of Contractual employees	3,345,496	3,676,473
Basic wages of casual labour	28,500	-
Leave allowance	106,747	-
Other personnel payments	50,700	-
Employer Contributions Compulsory national social security schemes	118,080	115,160
Total	3,649,523	3,791,633

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY

Reports and Financial Statements for the Year Ended 30 June 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. USE OF GOODS AND SERVICES

Description	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	351,000	2,155,950
Utilities, supplies and services	19,400	24,448
Domestic travel and subsistence	499,400	165,000
Printing, advertising and information supplies & services	755,414	228,166
Training expenses	446,300	832,200
Other committee expenses	1,418,033	982,400
Specialized materials and services	16,000	-
Office and general supplies and services	58,410	23,485
Fuel , oil & lubricants	1,377,281	1,538,928
Other operating expenses	831,911	662,200
Routine maintenance – vehicles and other transport equipment	623,951	962,160
Routine maintenance – other assets	25,752	-
Total	6,422,852	7,574,937

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to primary schools (see attached list)	46,807,245	17,294,000
Transfers to secondary schools (see attached list)	39,156,421	15,000,000
TOTAL	85,963,666	32,294,000

6. OTHER GRANTS AND OTHER PAYMENTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	5,703,706	11,275,185
Bursary – tertiary institutions (see attached list)	1,839,362	11,224,712
Security projects (see attached list)	5,600,000	-
Sports projects (see attached list)	500,000	299,000
Environment projects (see attached list)	650,000	-
Emergency projects (see attached list)	3,066,930	1,210,000
Total	17,359,998	24,008,897

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY

Reports and Financial Statements for the Year Ended 30 June 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. SOCIAL SECURITY BENEFITS

Description	2019-2020	2018-2019
	Kshs	Kshs
Gratuity-contractual employees	1,894,516	-
Total	1,894,516	-

8. ACQUISITION OF ASSETS

Description	2019-2020	2018-2019
	Kshs	Kshs
Construction of Buildings	1,957,612	3,962,086
Purchase of Office Furniture and General Equipment	-	132,240
Purchase of computers, printers and other IT equipment	-	85,000
Purchase of photocopier	-	69,472
Total	1,957,612	4,248,797

9. OTHER PAYMENTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	2501	-
Total	2501	-

10. Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
Co-operative Bank , Webuye A/C NO 01120534809500	5,809,822	9,614
Total	5,809,822	9,614

11. BALANCES BROUGHT FORWARD

Description	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	5,809,822	5,963,938
Total	5,809,822	5,963,938

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST
CONSTITUENCY

Reports and Financial Statements for the Year Ended 30 June 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. OTHER IMPORTANT DISCLOSURES

11.1 PENDING STAFF PAYABLES (See Annex 1)

Description	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff gratuity	172,068	-
Total	172,068	-

11.2 UNUTILIZED FUND (See Annex 2)

Description	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	396,204	172,068
Social security benefits	172,068	172,068
Amounts due to other Government entities (see attached list)	30,650,000	39,849,211
Amounts due to other grants and other transfers (see attached list)	43,756,886	15,276,708
Acquisition of assets	442,388	-
Others <i>(Strategic plan)</i>	-	2,501
Other Receipts (AIA)	10,000	10,000
Total	75,427,546	55,310,488

11.3 PMC ACCOUNT BALANCES (SEE ANNEX 4)

Description	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	48,873,334	8,759,717
Total	48,873,334	8,759,717

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020**

14. ROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the Auditor-General in the audit reports for the financial years 2017/2018 and 2018/2019, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
REPORT OF THE AUDITOR-GENERAL FOR 2017-2018					
REPORT ON THE FINANCIAL STATEMENTS					
Basis of Qualified Opinion					
1	Presentation of Financial Statements				
1.1	Approved Budget The summary statement of appropriation: recurrent and development combined reflects an approved budget of Kshs. 103,281,387 comprising original budget of Kshs. 86,810,345 and budget adjustment of Kshs. 16,471,042. However, details of the budget adjustment of Kshs. 16,471,042 were not availed for audit review. Consequently, the accuracy of the approved budget of Kshs. 103,281,388 for the year under review could not be confirmed	The report of the difference of Ksh16,471,042 is 16,471,387 available being the amount of un utilized funds in the financial year 2018/2019	George Shibanda Fund Account Manager	Resolved but no submission done to the public accounts committee yet	30 th June 2021

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
1.2	<p>Non-Disclosure of Accounts Receivables The Fund had an annual allocation for the year under review totalling Kshs. 103,281,387 out of which Kshs. 90,560,345 was received from the National Government Constituencies Development Fund Board, resulting into a balance of Kshs. 12,721,042. However, the financial statements submitted for audit did not have a disclosure note on the undisbursed budget of Kshs. 12,721,042 from the NG-CDF Board.</p> <p>In the circumstances, it is not possible to ascertain the accuracy of the financial statements for the year under review.</p>	<p>The disclosure has been made in the subsequent financial statements.</p>	<p>George Shibanda Fund Account Manager</p>	<p>Resolved but no submission done to the public accounts committee yet</p>	<p>30th June 2021</p>
Other Matter					
1	Budgetary Control and Performance				
1.1	<p>During the year under review, the Fund had an approved budget amounting to Kshs. 103,281,387 against actual expenditure of Kshs. 85,103,508 or approximately 82% of the approved budget resulting in</p>	<p>The fund experienced delays in the disbursement of the authority to incur expenditure (A.I.E) this majorly contributed to the performance</p>	<p>George Shibanda Fund Account Manager</p>	<p>Resolved (all funds utilised in the financial year 2017/2019- see financial statements</p>	<p>30th June 2019</p>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
1.2	<p>under-expenditure of Kshs. 18,177,876 or 18% of the final budget.</p> <p>Non-utilization of funds is an indication that the approved programs were not implemented, and therefore the budget did not meet the intended objectives of improving service delivery to the constituents of Webuye West.</p> <p>Project Implementation Status The Fund planned to implement a total of forty (40) projects by different sectors during the year under review, at a total cost of Kshs. 89,290,645. As at 30 September 2019, twenty-one (21) projects budgeted for Kshs. 59,032,874 had been completed, fourteen (14) projects costing Kshs. 33,077,028 were on-going, four (4) projects costing Kshs. 3,907,771 were still at the procurement stage while one (1) project budgeted for Kshs. 250,000 had not started.</p> <p>Delay in implementation and completion of planned projects has effect of denying the people of Webuye West constituency the</p>	<p>The funds experienced delays in the disbursement of the authority to incur expenditure (A.I.E) this majorly contributed to the performance</p>	George Shibanda Fund Account Manager	<p>above) but no submission done to the public accounts committee yet</p> <p>Resolved all projects implemented but no submission done to the public accounts committee yet</p>	30 th June 2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	<p>benefits arising from the completed projects.</p> <p>Constituency Innovation Hub Included in other payments figure of Kshs. 6,684,527 is ICT Hub amount of Kshs. 4,677,027 as disclosed in note 6 to the financial statements which was paid to four (4) PMCs towards installation of satellite antenna, router, digital access kit, and digital ruggedized tablets, Wi-Fi with outdoor wireless device complete with 12u cabinet complete with installation accessories. However, there was no evidence that the Constituency Development Fund Committee (CDFC) conducted a public forum in all the wards concerning this project (Constituency Innovation Hub) as required by the National Government Constituencies Development Fund Act, 2015. Similarly, the CDFC – Webuye Constituency did not list this project as a priority project. Further, as at the time of audit in March 2020 the amounts paid to</p>	<p>The constituency innovation hubs were an agreement between parliament, NGCDF board and Ministry of ICT that each constituency set aside an equal amount to establish 4 innovation hub centres to support youth programmes. -The NCDFC prioritised the project as constituency project in its NGCDF meeting approving project proposals - The amounts allocated to the three PMCs have been set for reallocation to classes after the rise in population of students in the beneficiary schools.</p>	<p>NGCDF Board</p>	<p>Resolved the funds have been relocated to completion of twin lab at Brenda girls, Purchase of one acre of land at Kuywa fir Secondary School, and construction of one class at Bokoli sec school</p>	<p>30th June 2021</p>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
 Reports and Financial Statements for the Year Ended 30 June 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	the PMCs of the implementing institutions had not been utilized due to what was said to be a non-priority to them.				
REPORT OF THE AUDITOR-GENERAL FOR 2018-2019					
REPORT ON THE FINANCIAL STATEMENTS					
Other Matter					
1	Budgetary Control and Performance				
1.1	Overall Budgetary Performance During the year under review, and as reported in the summary statement of appropriation: recurrent and development combined, the Fund spent Kshs.71,918,264 against a budgeted amount of Kshs.127,218,753, thereby resulting in a net budget under-absorption of Kshs.55,300,489 or 43% of budget as highlighted below: In view of the foregoing, the Fund may not have achieved all its project completion targets, resulting in delayed benefits to the residents of Webuye West Constituency.	The fund experienced delays in the disbursement of the authority to incur expenditure (A.I.E) this majorly contributed to the performance	Fund account manager 30 th June 2021	Resolved all funds have been disbursed to the constituency	30th June 2021
1.2	Detailed Budget not Provided Note 3 to the financial statements reflect the following detailed	The omission has been noted and the subsequent financial statements have	Fund account manager 30 th June 2021	The codes have been corrected and	30 th June 2021

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
2	<p>actual expenditure items whose corresponding budget amounts were not provided. As a result, it was not possible to determine whether the actual expenditures on these items were within budget. Consequently, detailed budgets for these items may not have been prepared.</p> <p>Undisbursed Funds by the National Government Constituencies Development Fund (NGCDF) Board During the year under review, and as disclosed in the statement of receipts and payments, the Fund received Kshs.65,963,940 from the NG-CDF Board. However, the amount excludes Kshs.834,641 that had accumulated over the years as tabulated below, which ought to have been received from the NG-CDF Board:</p>	<p>included programmes and sub programmes of the financial statements.</p> <p>The NGCDF has submitted request for funds to meet the shortfall</p>	<p>Fund account manager 30th June 2021</p>	<p>communication has been done to the NGCDF-board.</p> <p>All funds have been received</p>	<p>30th June 2021</p>
3 3.1	<p>Project Implementation Status Projects for the Year Under Review The Fund was to implement a total of 27 projects/programmes under security, education, sports,</p>	<p>The funds experienced delays in the disbursement of the authority to incur expenditure (A.I.E) this</p>	<p>Fund account manager 30th June 2021</p>	<p>The projects have now been completed and handed over</p>	<p>30th June 2021</p>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
3.2	and environment sectors during the financial year under review. However, analytical procedure applied on the project records and physical verifications conducted revealed that 7% of the projects had not started, 26% were still on going and 67% had been completed as at 31 March, 2020 as highlighted below: Projects for Prior Years The Project Implementation Status Report submitted for audit review showed that a number of projects with total estimated cost of Kshs.21,320,025, which were to be implemented during the 2013/2014 to 2017/2018 financial years had still not been completed as at 31 March, 2020 as tabulated below:	majorly contributed to the performance	NGCDF-Committee	The projects have now been fully funded and under implementation	30 th June 2021
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES					
1	Failure to Insure Fixed and Movable Assets Annex 2 to the financial statements on summary of fixed assets register for the year under review reflects total fixed assets balance of Kshs.32,474,171,	The NGCDF Webuye West board to have the property insured since its registered in the name of the board.	Fund account manager 30 th June 2021	The insurance process has been started	30 th June 2022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
2	<p>which have not been insured. This is contrary to Section 36(3) of the National Government Constituencies Development Fund Act, 2015 which stipulates that all fixed and movable assets, including equipment bought under this Act for use by the Constituency Committee shall be the property of the Board and shall be insured in the name of the Board.</p> <p>Consequently, the Fund management was therefore in breach of the law.</p> <p>Non-transferred PMCs Un-Utilized Funds Constituency Account Annex 3 to the financial statements reflects Project Management Committee (PMC) bank balances as at 30 June, 2019 totalling Kshs.8,769,836, which includes a balance of Kshs.7,321,263 relating to projects which, according to the project implementation status report, had been completed and were operational as at 30 June, 2019. However, this unutilized amount of Kshs.7,321,263 had</p>	<p>The NGCDF-West has started the process of reallocating funds on the project management committees as well as clearing the committed funds</p>	<p>Fund account manager 30th June 2021</p>	<p>Part of the projects have been cleared</p>	<p>30th June 2022</p>


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	<p>not been returned to the constituency account as at the time of audit, contrary to Section 12(8) of the National Government Constituencies Development Fund, 2015, which requires all unutilized funds of the Project Management Committees (PMC) to be returned to the constituency account. Management explained, without providing supporting documents, that the unutilized amount relates to retentions due to project contractors and unclaimed allowances of PMC members.</p> <p>Management was therefore in breach of the law.</p>				
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND OVERALL GOVERNANCE					
Basis for Conclusion	<p>Weaknesses in Internal Control Over Accounting Records A review of the Fund's annual expenditure returns for the year ended 30 June, 2019 revealed a number of transactions which were charged to (accounted for under) wrong project/item code as detailed below, casting doubt on whether the Fund has checks</p>				
	<p>The NGCDF- Webuye West is liaising with the NGDF board to have the assets insured</p>	<p>Fund account manager 30th June 2021</p>			

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020

Reference No. on the external audit Report	Issue / Observations from Auditor and balances to ensure accuracy and reliability of accounting records:	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:


 Focal Account Manager
 Name: GEORGE SHIBANDA


 Sub-County Accountant
 Name: PETER MAKANYANGA
 ICTPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020

15. ANNEXTURES

ANNEX 1 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount a	Date Payable Contracted B	Amount Paid To-Date C	Outstanding Balance 2020 d=a-c	Comments
Sub-Total		-		-	-	
Contractual employees		-		-	-	
10. Saul Wefwatwa		81,210		-	81,210	Payable after 3 years
11. Peter Barasa		92,262		-	90,858	Payable after 3 years
Sub-Total		172,068			172,068	
Grand Total		172,068			172,068	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
 Reports and Financial Statements for the Year Ended 30 June 2020

ANNEX 2 – UNUTILIZED FUND

NAME	BRIEF TRANSACTION DESCRIPTION	OUTSTANDING BALANCE 2019/2020 Ksh	OUTSTANDING BALANCE 2018-2019 Ksh	COMMENTS
Compensation Of Employees		396,204	172,068	
Social Security benefits		172,068	-	
Amounts Due To Other Government Entities				
Chengoli Primary		6,500,000	-	
Sirende Ack Secondary School		4,350,000	-	
Lugulu Friends Secondary School		9,000,000	-	
Khalala Primary School		2,500,000	-	
Mwembula Primary School		4,300,000	-	
Kuywa Primary School		4,000,000	-	
Bunangeni Primary School		-	243,233	
Cheng'oli Primary School		-	2,500,000	
Matulo Rc Primary School		-	2,500,000	
Ngachi Primary School		-	2,500,000	
Mahanga Primary School		-	4,000,000	
Bukunjangabo Primary School		-	2,500,000	
Sambu Pefa Primary School		-	200,000	
Misikhu Fr Boys Secondary School		-	3,362,885	
Ngwelo Secondary School		-	500,000	
Brenda Girls Secondary School		-	993,536	
Yalusi Primary School		-	1,549,557	
Manani Primary School		-	2,000,000	
Chebosi Girls Secondary School		-	17,000,000	
SUB-TOTAL		30,650,000	39,849,211	
AMOUNTS DUE TO OTHER GRANTS AND OTHER TRANSFERS				
Bursart Secondary		16,906,076	5,609,782	
Bursary University And Tertiary		15,502,569	-	
Sports Activity		500,000	500,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020

NAME	BRIEF TRANSACTION DESCRIPTION	OUTSTANDING BALANCE 2019/2020 Ksh	OUTSTANDING BALANCE 2018-2019 Ksh	COMMENTS
Environmental Projects		250,000	500,000	
Security		900,000	3,100,000	
Emergency		7,198,241	5,566,926	
Lugulu Friends Secondary School		2,500,000	-	
SUB-TOTAL		48,756,886	15,276,708	
ACQUISITION OF ASSETS		442,388	-	
OTHERS (STRATEGIC PLAN)		-	2,501	
OTHERS (AIA)		10,000	10,000	
GRAND TOTAL		75,427,546	55,310,488	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - WEBUYE WEST CONSTITUENCY
Reports and Financial Statements for the Year Ended 30 June 2020

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/2020
Land	1,500,000	-	-	1,500,000
Buildings and structures	24,474,723	1,957,612	-	26,432,335
Transport equipment	4,616,600	-	-	4,616,600
Office equipment, furniture and fittings	1,383,691	-	-	1,383,691
ICT Equipment, Software and Other ICT Assets	382,600	-	-	382,600
Purchase of computers, printers and other IT equipment	85,000	-	-	85,000
Purchase of photocopier	69,472	-	-	69,472
Total	32,512,086	1,957,612	-	34,469,698

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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2020

FINANCIAL YEAR	PMC	BANK	A/C NO	BANK BALANCE 2019/2020	BANK BALANCE 2018/2019
				Kshs	Kshs
2019/2020	Bukunjangabo Primary School	Cooperative Bank of Kenya	1141050356500	210,163	-
2019/2020	Bunjosi Fym Primary School	Cooperative Bank of Kenya	1139745433400	895,751	-
2019/2020	Chebini Fefa Primary School	Cooperative Bank of Kenya	1139049487903	801,182.55	1,183
2019/2020	Makhonge Primary	Cooperative Bank of Kenya	1139609397401	305,179	341,271
2019/2020	Maloho Primary School	Cooperative Bank of Kenya	1139745435300	1,906,662	-
2019/2020	Matulo Rc Primary	Cooperative Bank of Kenya	1139534687400	1,587,203	565
2019/2020	Misikhu Rc Primary School	Cooperative Bank of Kenya	1139610281100	22,382	22,382
2019/2020	Ngach Primary School	Cooperative Bank of Kenya	1139340257800	359925	-
2019/2020	Sawa Pcu Primary School	Cooperative Bank of Kenya	1141049189500	337,173	120,000
2019/2020	Yalusi Primary School	Cooperative Bank of Kenya	1139744686900	572405	493,193
2019/2020	Khalumuli Secondary School	Cooperative Bank of Kenya	1139411908600	1,998,788	11,889
2019/2020	St Anthony School For The Deaf	Cooperative Bank of Kenya	1139744588700	118,893	7,305
2017/2018	S.A Chebosi Girls Secondary	Cooperative Bank of Kenya	1139745103900	6,449,649	16,054
2019/2020	Khalumuli Assistant Chiefs	Cooperative Bank of Kenya	1141745756600	98,150	-
2019/2020	St Marys Bokoli Secondary School	Cooperative Bank of Kenya	1139610453100	4,602,136	2,036
2019/2020	Matulo Girls Secondary School	Cooperative Bank of Kenya	1139610453100	-	2,036
2019/2020	Mahanga Primary School	Cooperative Bank of Kenya	1139744496600	2,905,281	-
2019/2020	Manani Rc Primary School	Cooperative Bank of Kenya	1139745204600	3,329,826	593,003
2019/2020	Bokoli Chiefs Office	Cooperative Bank of Kenya	1141744456400	2,804,418	183
2019/2020	Miendo Chiefs Office	Cooperative Bank of Kenya	1141610837400	1,502,913	2,913
2019/2020	Bunang'eni Primary School	Cooperative Bank of Kenya	1139744103300	173,744	13,762
2019/2020	Bokoli Fym Primary School	Cooperative Bank of Kenya	1139609458100	1,202	1,202
2019/2020	Cheng'oli Primary School	Cooperative Bank of Kenya	1139609374500	2,485,199	5,199
2019/2020	Sambu Fefa Primary School	Cooperative Bank of Kenya	1139610544100	5,789	1,789
2019/2020	Township Chiefs Office Webuye	Cooperative Bank of Kenya	1141610166100	166,582	72,460
2019/2020	Kuywa Primary School	Cooperative Bank of Kenya	1139609438900	4,645	4,645
2019/2020	Sirende Ack Secondary School	Cooperative Bank of Kenya	1141470430700	8,833	8,833
2019/2020	Lugulu Day Secondary School	Cooperative Bank of Kenya	1139609483301	334	334

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2019/2020	Bunjosi Secondary School	Cooperative Bank of Kenya	1139610078800	1,419	1,121
2019/2020	Webuye DEB secondary school	Cooperative Bank of Kenya	01139744179200	173232	4,048
2018/2019	Webuye Sa Primary School	Cooperative Bank of Kenya	1141609399900	741	741
2018/2019	Bukholi Police Post	Cooperative Bank of Kenya	1141744032200	154,695	155,176
2018/2019	Misikhu Friends Boys High School	Cooperative Bank of Kenya	1139610079900	16,292	119,594
2018/2019	Brenda girls Secondary School Misikhu	Cooperative Bank of Kenya	1139610618100	1,239,487	1,250,201
2018/2019	Ngwelo Secondary School	Cooperative Bank of Kenya	1139058700201	183,529	283,529
2018/2019	Webuye Muslim Primary School	Cooperative Bank of Kenya	1139610841200	385,007	385,487
2017/2018	Bituyu Primary School	Cooperative Bank of Kenya	1139610847800	19,172	19,173
2017/2018	Bokoli Boys Secondary	Cooperative Bank of Kenya	1139050291602	1,175,884	1,176,364
2017/2018	Lukhuna Primary School	Cooperative Bank of Kenya	1139609838400	44,649	44,649
2017/2018	Sa Chebosi Girls Secondary School	Cooperative Bank of Kenya	1139435082302	16,053	16,051
2017/2018	Sitikho Secondary School	Cooperative Bank of Kenya	1139610440200	-	166,521
2015/2016	Sitikho Secondary Sch	Cooperative Bank	1139011798501	-	10,119
2016/2017	Kakimanyi Primary School	Cooperative Bank of Kenya	1139610893900	21,511	21,511
2016/2017	Khalumuli Primary School	Cooperative Bank of Kenya	1139610425400	4,048	4,048
2016/2017	Kituni High School	Cooperative Bank of Kenya	1139609457100	5,613	5,613
2016/2017	Matisi Primary	Kenya Commercial Bank	1136588973	-	2,622
2016/2017	Matulo Fym Primary	Kenya Commercial Bank	1127630806	-	7,600
2016/2017	Milani Primary School	Cooperative Bank of Kenya	1139610297500	21,726	21,726
2016/2017	Namawanga Primary School	Cooperative Bank of Kenya	1139744105200	598	599
2016/2017	Namawanga Secondary School	Cooperative Bank of Kenya	1139049922102	492	492
2016/2017	Namawanga Secondary School	Cooperative Bank of Kenya	1139049922103	183	183
2016/2017	Sirende Assistant Chief	Cooperative Bank of Kenya	1141610425000	92,863	145,832
2016/2017	Sirisia Bok Primary School	Cooperative Bank of Kenya	1139610214700	452	452
2016/2017	Sirisia Bok Secondary School	Cooperative Bank of Kenya	1139744565100	2,573	2,573
2016/2017	Sitikho Primary School	Cooperative Bank of Kenya	1139610440200	133,281	166,521
2016/2017	Webuye Deb Primary School	Kenya Commercial Bank	1133630553	-	4,647
2016/2017	Wenyila Primary School	Kenya Commercial Bank	1115773240	-	2,757
2015/2016	Ben Kapten Primary School	Cooperative Bank of Kenya	1139610275600	38,016	50,516
2015/2016	Bunjosi Dispensary	Cooperative Bank of Kenya	1141610835900	70,913	70,913

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FINANCIAL YEAR	PMC	BANK	A/C NO	BANK BALANCE 2019/2020 Kshs	BANK BALANCE 2018/2019 Kshs
2015/2016	Chebosi Sa Secondary School	Cooperative Bank of Kenya	1139049922501	335,027	335,028
2015/2016	Chebosi Boys Secondary School	Cooperative Bank of Kenya	1139049922502	337,318	573,766
2015/2016	Kuywa Primary School	Cooperative Bank of Kenya	1139744542800	1,672	1,672
2015/2016	Kuywa Secondary School	Cooperative Bank of Kenya	1139050997502	1,181,629	1,185,982
2015/2016	Mahanga Dispensary	Cooperative Bank of Kenya	1141610094100	1,463	1,463
2015/2016	Mahanga Secondary School	Cooperative Bank of Kenya	1139340224800	2,352	2,352
2015/2016	Mangana Pry School	Cooperative Bank of Kenya		-	1117
2015/2016	Matili Technical Training Institute	Cooperative Bank of Kenya	1141610835900	70,912	-
2015/2016	Matulo Dispensary	Cooperative Bank of Kenya	1141411179001	113,520	113,521
2015/2016	Matulo Fr Secondary School	Cooperative Bank of Kenya	1139011798501	9,010,219	10,119
2015/2016	Milani Friends Secondary School	Cooperative Bank of Kenya	1139610079300	1,369	1,369
2015/2016	Milo Health Centre	Cooperative Bank of Kenya	1141610166100		57,460
2015/2016	Moyokwe Primary School	Cooperative Bank of Kenya	1139049943103	1,767	85,792
2015/2016	Mukite Primary School	Cooperative Bank of Kenya	1139050359601	6,573	6,573
2015/2016	Nambalayi Deb Primary School	Cooperative Bank of Kenya	1139610043200	54,737	54,737
2015/2016	Nambami Primary School	Cooperative Bank of Kenya	1139610464200	4,805	150,985
2015/2016	Nambami Secondary School	Cooperative Bank of Kenya	1139610053600	1,117	1,117
2015/2016	Ndurusia Pefa Primary School	Cooperative Bank of Kenya	1139610005300	51,336	51,456
2015/2016	Sikimbilo Primary School	Cooperative Bank of Kenya	1139049306302	1,073	1,693
2015/2016	Sirisia Bok Primary School	Cooperative Bank of Kenya	113941190800	-	2,100
2014/2015	Bokoli Technicai Institute	Cooperative Bank of Kenya	1139609029200	1,748	1,748
2014/2015	Bunang'eni Secondary School	Cooperative Bank of Kenya	1139534724300	2,115	2,115
2014/2015	Kituni Dispensary	Cooperative Bank of Kenya	1141534746300	3	3
2014/2015	Miendo Fr Secondary School	Cooperative Bank of Kenya	1139049437902	38,512	38,512
2014/2015	Milo Girls Secondary School	Cooperative Bank of Kenya	1139534780500	601	601
2014/2015	Milo Primary School	Cooperative Bank of Kenya	1139744329600	11,723	11,723
2014/2015	Mungakh Primary School	Cooperative Bank of Kenya	1141470690800	894	894
2014/2015	Namilimo Primary School	Cooperative Bank of Kenya	1139050147801	44,714	44,714
2014/2015	Sirende Primary	Cooperative Bank of Kenya	1139609459200	1,220	1,220
2014/2015	St Annes Maloho Pri School	Cooperative Bank of Kenya	1139609010700	39,138	39,138
2014/2015	St Thomas Misikhu Rc Primary Sh	Cooperative Bank of Kenya	1139011798802	2,769	2,769

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2014/2015	Wamangoli Primary School	Cooperative Bank of Kenya	1139610119500	91,331	119,641
2014/2015	Yalusi Secondary School	Cooperative Bank of Kenya	1139609061401	4,840	4,840
TOTAL				48,873,334	8,769,836