


REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT

PARLIAMENT  
OF KENYA  
LIBRARY

 <b>THE NATIONAL ASSEMBLY</b> <b>OF PAPERS TAID</b>	
<b>DATE:</b> 10 NOV 2021	<b>DAY:</b> Wed AM.
<b>TABLED BY:</b>	Majority Whip - Hon Nargese
<b>CLERK-AT THE-TABLE:</b>	M. Mado

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2019**



1 1

1000000

OFFICE OF THE AUDITOR-GENERAL  
P. O. Box 2106-50200, BUNGOMA

22 JUL 2020

RECEIVED

*Revised Template 30<sup>th</sup> June 2019*



**NG-CDF BOARD**



---

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

**AMENDED REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019**

---

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

---

<b>Table of Content</b>	<b>Page</b>
I. KEY NG-CDF – WEBUYE EAST CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE .....	5
III. STATEMENT OF NGCDF–WEBUYE EAST CONSTITUENCY MANAGEMENT RESPONSIBILITIES.....	8
IV. REPORT OF AUDITOR GENERAL ON NGCDF-WEBUYE EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2019 .....	9
V. STATEMENT OF RECEIPTS AND PAYMENTS.....	10
VI. STATEMENT OF ASSETS AND LIABILITIES .....	11
VII. STATEMENT OF CASH FLOWS .....	12
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	13
X BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES .....	13
XI. SIGNIFICANT ACCOUNTING POLICIES.....	16
XII. NOTES TO THE FINANCIAL STATEMENTS.....	20



**I. KEY NG-CDF – WEBUYE EAST CONSTITUENCY 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

1. The first part of the document is a list of the names of the persons who were present at the meeting.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

---

**Mission**

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

**Core Values**

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

**(b) Key Management**

The NGCDF Webuye East 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 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Allan Rotich Chemayiek
2.	Sub-County Accountant	Mildred Barasa
3.	Chairman NGCDFC	Herbert Enos Holi
4.	Member NGCDFC	Elizabeth Wanji

**(d) Fiduciary Oversight Arrangements**

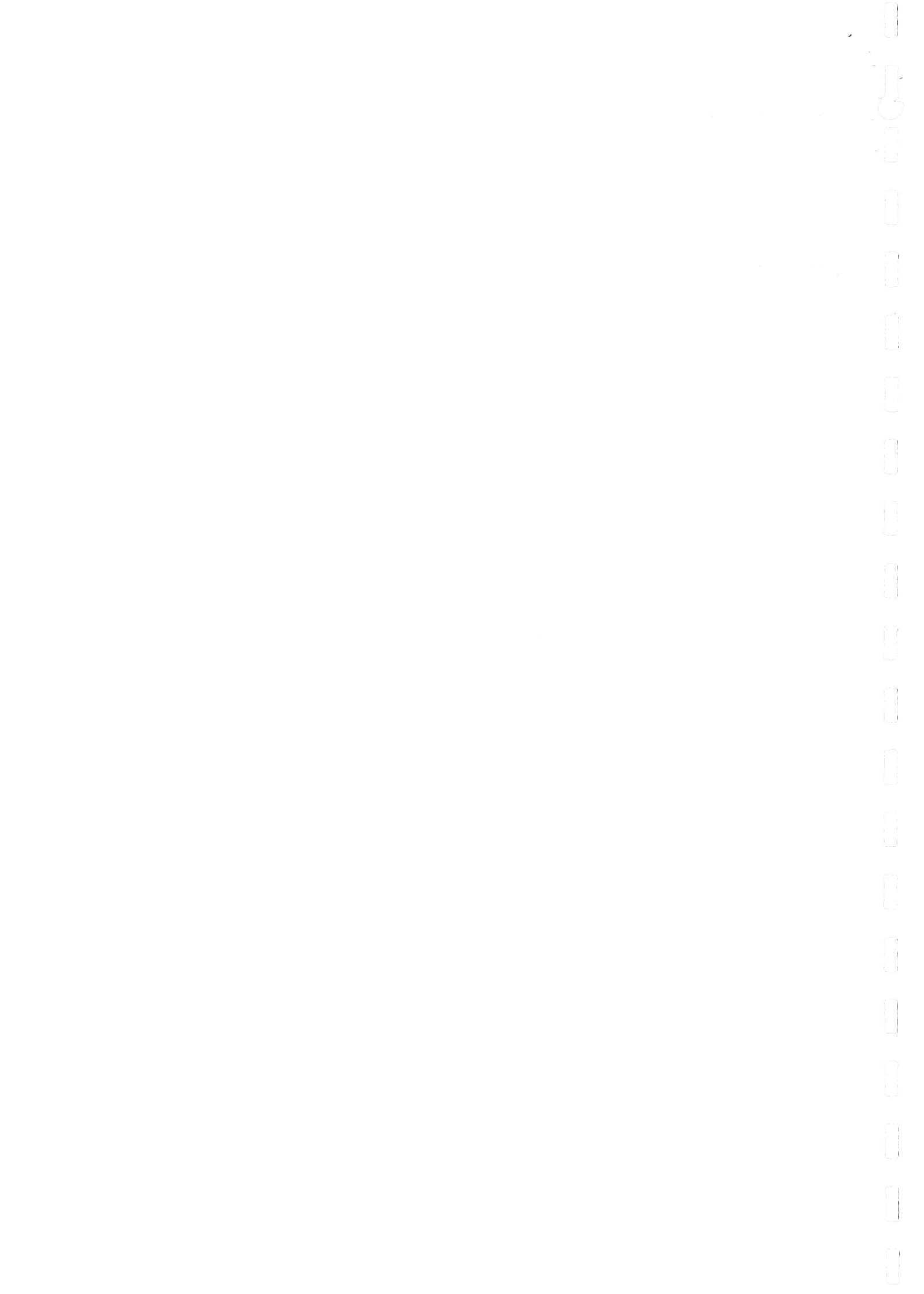
The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF –Webuye East Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require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

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

P.O. Box 404-50205  
NG-CDF office Building  
D.C. CS Compound  
WEBUYE KENYA

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

Telephone: (254) 0723747868  
E-mail: [webuyeeast@ngcdf.go.ke](mailto:webuyeeast@ngcdf.go.ke)  
Website: [www.webuyeeast.go.ke](http://www.webuyeeast.go.ke)



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

---

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

Kenya Commercial Bank  
P.O Box 332  
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



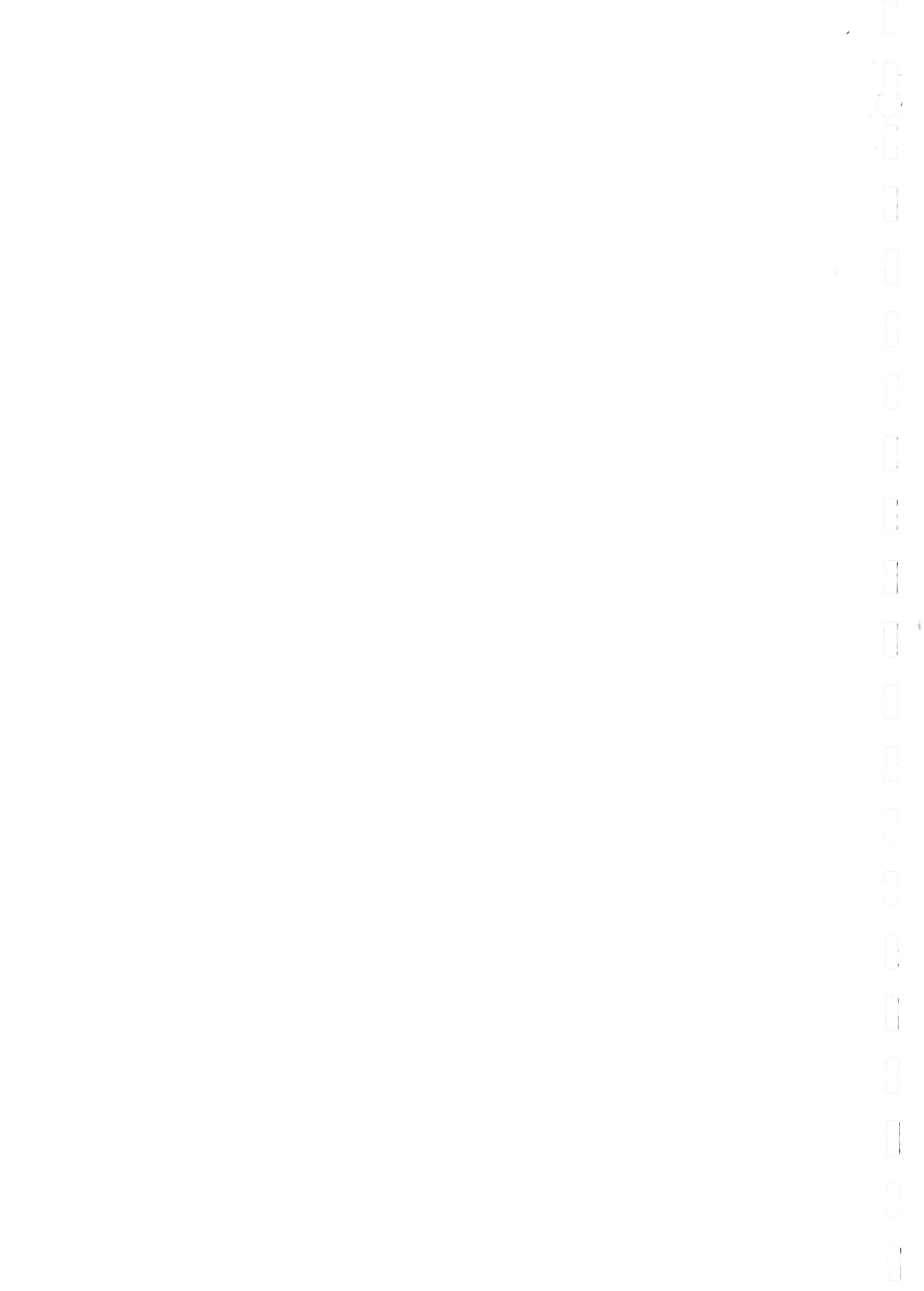
1. *[Faint, illegible text]*

## **II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

The NGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The constituency was allocated Kshs.109,040,875.40 in the financial year 2018/2019. Education programmes were allocated Kshs.59,587,555 which 54.6% of the entire budget followed by Bursary schemes at Kshs.27,260,218 or 25% of the total budget. The NG-CDF has improved the Education and Security infrastructures of Webuye East. Literacy levels have gone up as a result of bursary disbursement. Other sectors under consideration included, security, and environment and office. The constituency successfully completed a total of 20 classrooms which has enhanced learning in various institutions in the constituency. In addition, the Constituency managed to complete Five Ablution blocks of 10 doors each, thus improving sanitation in schools.

However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approval of proposals and reallocations

The NG-CDFCs wish is that the issues of having the project ongoing for more than 2years be stopped and the NG-CDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers. There was involvement of the public in project Identification which increased project ownership. This will be enhanced in the next financial year in order to achieve more citizen ownership.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

---

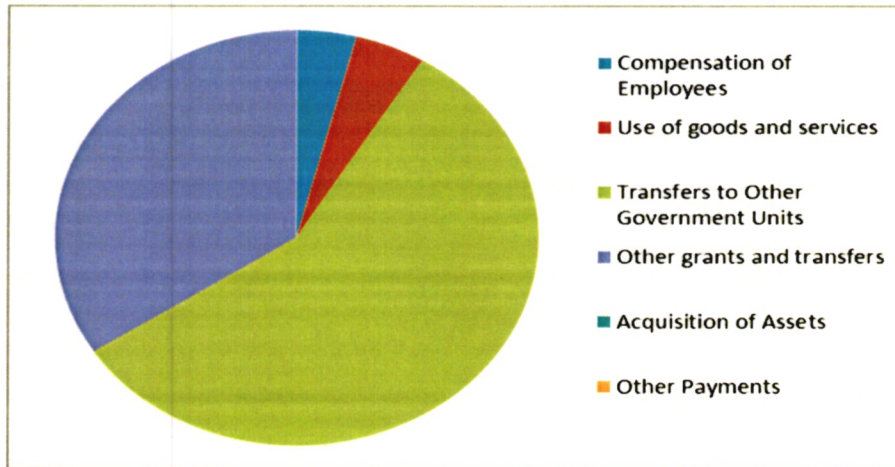


Fig 1: Budget allocation for 2018/2019 per sector. Transfer to other government units had the highest allocation from the constituency followed by other grants, other payments, use of goods and services, compensation of employees and lastly acquisition of assets.

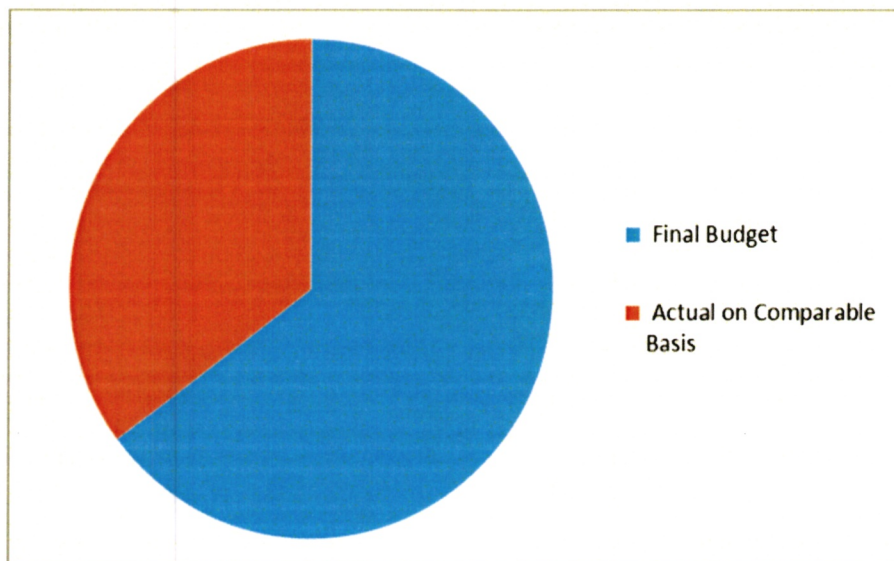


Fig 2: Shows the actual budgeted and received in the financial year 2018/2019



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

---



Fig 3: Shows a newly constructed 6 storey classrooms at Sambu Central Primary School in the financial year 2018 – 2019 Webuye East Constituency for enhancing learning environment.

Sign 

**CHAIRMAN NGCDF COMMITTEE  
HERBERT ENOS HOLI**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

**III. 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 (2) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

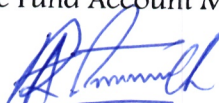
The Fund Account Manager in charge of the NGCDF-Webuye East Constituency is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the NGCDF-Webuye East Constituency accepts responsibility for the Fund'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 Fund Account Manager is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2019, and of the Fund's financial position as at that date. The Fund Account Manager in charge of the NGCDF-Webuye East Constituency further confirms the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The NGCDF-Webuye East Constituency amended financial statements were approved and signed by the Fund Account Manager on 20/07/2020.



**Fund Account Manager**  
Name: Allan R. Chemayiek



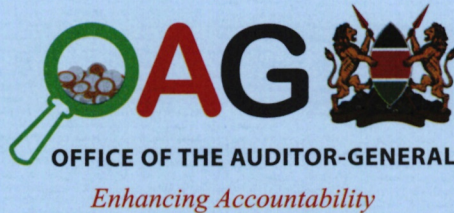
**Sub-County Accountant**  
Name: Mildred Barasa  
ICPAK Member Number: 15874

**DISTRICT ACCOUNTANT**  
BUNGOMA EAST DISTRICT



# 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 EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019**

---

### REPORT ON THE FINANCIAL STATEMENTS

#### **Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Webuye East Constituency set out on pages 10 to 28, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation - recurrent and development 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 East Constituency as at 30 June, 2019, 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 Constituencies Development Fund - Webuye East 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.

#### **Emphasis of Matter**

##### **Land and Building Without Ownership Documents**

Review of the summary of fixed assets register revealed that the Fund constructed an office building at a cost of Kshs.32,200,967 on a parcel of land within Webuye town that

was allotted to the Ministry of Interior and Coordination of National Government during the financial year 2017/2018.

However, the building although in use, was still not complete and the parcel of land on which the building was constructed had no title deed or reference number. Behind the office building stands an old permanent structure whose ownership documents were not available.

The actual size of the land could not be determined and some fencing had been done by a private developer. The main gate and drive-in road were not done and therefore access to the offices is cumbersome.

In the circumstances, it was not possible to ascertain the ownership of the parcel of land on which the building was constructed and whether the expenditure was a proper charge on public funds.

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.120,686,468 and Kshs.65,645,593 respectively resulting to an under-funding of Kshs.55,040,875 or 46% of the budget. Similarly, the Fund spent Kshs.60,977,044 against an approved budget of Kshs.120,686,468 resulting to an under-expenditure of Kshs.59,709,424 or 49% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Webuye East Constituency.

#### **2. Project Implementation Status**

##### **2.1. Projects for the Year Under Review**

The Fund was to implement a total of 29 projects/programmes under Security, Education and Sports sectors during the financial year under review. Further analysis indicated that 10 projects representing 34% were on going and 19 projects representing 66% were completed.

##### **2.2. Incomplete Projects for Prior Years**

The Project Implementation status report submitted for audit review shows that eleven (11) projects with total estimated cost of Kshs.82,314,744, which were to be implemented during the 2014/2015, 2016/2017 and 2017/2018 financial years were still ongoing as at 30 June, 2019.

Consequently, the Fund may not have achieved its projects completion targets and could therefore not provide its constituents with all the services planned and budgeted for, for the three years. Further, management may not be prioritizing on-going projects when allocating funds as required by Section 46 (2) of the National Government Constituencies Development Fund Act, 2015.

## 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 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. Failure to Insure Fixed and Movable Assets**

Annex 4, summary of fixed assets register to the financial statements for the year under review reflects total fixed assets of Kshs.42,080,596, which were not 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.

The Fund Management was therefore in breach of the law.

#### **2. Unutilized Project Management Committee (PMCs) Bank Accounts**

Included in the PMC balances at annex 4 to the financial statements are bank account balances totalling Kshs.2,088,623 whose respective projects were, according to project implementation status report, complete and operational as at 30 June, 2019:

However, these unutilized balances had not been transferred back to the Constituency Bank Account as at 30 June, 2019 as required by Section 12(8) of the National Government Constituencies Development Fund Act, 2015. Management indicated that the process of transferring these balances to the Constituency Account had been initiated.

The Fund Management was therefore in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit so as to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities

that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 overall 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 Management is aware of the intention to terminate the Fund or cease operations.

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

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

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

to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

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

Because of its inherent limitations, internal 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.



Nancy Gathungu

**AUDITOR-GENERAL**

**Nairobi**


**18 October, 2021**


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from other government entities	1	65,379,310	86,810,345
<b>TOTAL RECEIPTS</b>		<b>65,379,310</b>	<b>86,810,345</b>
<b>PAYMENTS</b>			
Compensation of employees	2	3,179,205	2,715,130
Use of goods and services	3	5,598,454	5,114,107
Transfers to other government units	4	25,091,947	44,153,825
Other grants and transfers	5	27,107,438	27,183,973
Acquisition of assets	6	-	1,257,909
Other payments	7	-	6,677,027
<b>TOTAL PAYMENTS</b>		<b>60,977,044</b>	<b>87,101,971</b>
<b>SURPLUS/(DEFICIT)</b>		<b>4,402,266</b>	<b>-291,626</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Webuye East Constituency amended financial statements were approved on 20/07/2020 and signed by:

  
 Fund Account Manager  
 Name: Allan R. Chemayiek

  
 Sub-County Accountant  
 Name: Mildred Barasa  
 ICPAK Member Number: 15874

**DISTRICT ACCOUNTANT**  
**BUNGOMA EAST DISTRICT**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**VI. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2018-2019	2017-2018
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	4,668,549	266,283
<b>Total Cash and Cash Equivalents</b>		<b>4,668,549</b>	<b>266,283</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>4,668,549</b>	<b>266,283</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	9	266,283	557,909
Surplus/Deficit for the year		4,402,266	-291,626
<b>NET FINANCIAL POSITION</b>		<b>4,668,549</b>	<b>266,283</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Webuye East Constituency amended financial statements were approved on 20/07/2020 and signed by:



Fund Account Manager  
 Name: Allan R. Chemayiek



Sub-County Accountant  
 Name: Mildred Barasa  
 ICPAK Member Number: 15874

**DISTRICT ACCOUNTANT**  
 RINGOMA EAST DISTRICT  
 P.O. BOX 100  
 WEBUYE EAST

1. 系统运行环境：Windows 10 64位操作系统，Intel Core i7-8700K处理器，16GB内存，500GB SSD。

2. 系统架构：采用微服务架构，前后端分离。

3.


4. 系统部署：采用Docker容器化部署。

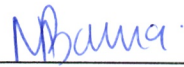
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019

VII. STATEMENT OF CASH FLOWS

	Note	2018-2019	2017-2018
		Kshs	Kshs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from other government entities	1	65,379,310	86,810,345
<b>Payment for operating expenses</b>			
Compensation of employees	2	-3,179,205	-2,715,130
Use of goods and services	3	-5,598,454	-5,114,107
Transfers to other government units	4	-25,091,947	-44,153,825
Other grants and transfers	5	-27,107,438	-27,183,973
Other payments	7	-	-6,677,027
<b>Net cash flows from operating activities</b>		<b>4,402,266</b>	<b>966,283</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of assets	6	-	-1,257,909
<b>Net cash flows from investing activities</b>		<b>-</b>	<b>-1,257,909</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>4,402,266</b>	<b>-291,626</b>
Cash and cash equivalent at BEGINNING of the year	9	266,283	557,909
Cash and cash equivalent at END of the year		4,668,549	266,283

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Webuye East Constituency amended financial statements were approved on 20/07/2020 and signed by:

  
 Fund Account Manager  
 Name: Allan R. Chemayiek

  
 Sub-County Accountant  
 Name: Mildred Barasa  
 ICPAK Member Number: 15874

DISTRICT ACCOUNTANT  
 BUNGOMA EAST DISTRICT  
 P.O. Box 500  
 WEBUYE-50200

1. The first part of the document discusses the importance of maintaining accurate records of all transactions.

2. It is essential to ensure that all entries are supported by appropriate documentation.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEBUYE EAST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019

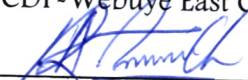
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

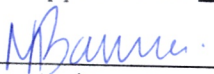
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>RECEIPTS</b>						
Transfers from other government entities	109,040,875	11,645,593	120,686,468	65,645,593	55,040,875	54%
<b>TOTAL RECEIPTS</b>	<b>109,040,875</b>	<b>11,645,593</b>	<b>120,686,468</b>	<b>65,645,593</b>	<b>55,040,875</b>	<b>54%</b>
<b>PAYMENTS</b>						
Compensation of employees	4,792,452	0	4,792,452	3,179,205	1,613,247	66%
Use of goods and services	4,415,502	1,290,420	5,705,922	5,598,454	107,468	98%
Transfers to other government units	59,587,555	9,286,207	68,873,762	25,091,947	43,781,815	36%
Other grants and transfers	40,245,366	1,068,966	41,314,332	27,107,438	14,206,894	66%
<b>TOTAL PAYMENTS</b>	<b>109,040,875</b>	<b>11,645,593</b>	<b>120,686,468</b>	<b>60,977,044</b>	<b>59,709,424</b>	<b>51%</b>
<b>SURPLUS/DEFICIT</b>	-	-	-	<b>4,668,549</b>	<b>-4,668,549</b>	

Notes

1. Receipt of transfers from other government entities of 54% was as a result of failure by the NGCDF Board to disburse all the budgeted funds.
2. Underutilization in compensation of employees 66% was because the Fund had not received all the allocation for the year.
3. Underutilization in transfers to other government units of 36% was because the Fund had not received all the allocation for the year.
4. Underutilization in other grants and transfers of 66% was also arose because the Fund had not received all the allocation for the year.
5. The increase of Kshs.11,645,593 from original budget to final budget was as a result of reallocation of the previous year's unutilized funds.

The NGCDF-Webuye East Constituency amended financial statements were approved on 20/07/2020 and signed by:

  
 Fund Account Manager  
 Name: Allan R. Chemayiek

  
 Sub-County Accountant  
 Name: Mildred Barasa

ICPAK Member Number: 15874

DISTRICT ACCOUNTANT  
 BUNGOMA EAST DISTRICT  
 P.O. Box 500  
 WEBUYE-50205



1. The first part of the document is a list of names and addresses.

2. The second part of the document is a list of names and addresses.

3. The third part of the document is a list of names and addresses.

4. The fourth part of the document is a list of names and addresses.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEBUYE EAST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMME :

Programme/Sub-Programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 2018/2019 Kshs	Budget utilization difference Kshs
<b>1.0 Administrative Services</b>	<b>6,307,954</b>	<b>1,290,420</b>	<b>7,598,374</b>	<b>5,885,128</b>	<b>1,713,246</b>
1.1 Compensation of Employees	4,792,452	-	4,792,452	3,179,205	1,613,247
1.2 Purchase of Goods And Services	715,502	1,290,420	2,005,922	1,905,923	99,999
1.3 Committee Activities	800,000	-	800,000	800,000	-
<b>2.0 Monitoring And Evaluation</b>	<b>2,900,000</b>	<b>-</b>	<b>2,900,000</b>	<b>2,892,531</b>	<b>7,469</b>
2.1 Purchase of Goods And Services	700,000	-	700,000	692,531	7,469
2.2 Committee Activities	700,000	-	700,000	700,000	-
2.3 Capacity Building of NG-CDFs/PMCs	1,500,000	-	1,500,000	1,500,000	-
<b>3.0 Emergency</b>	<b>5,738,994</b>	<b>568,966</b>	<b>6,307,960</b>	<b>-</b>	<b>6,307,960</b>
3.1 Emergency Projects	5,738,994	568,966	6,307,960	-	6,307,960
<b>4.0 Bursary and Social Security Programme</b>	<b>27,260,219</b>	<b>500,000</b>	<b>27,760,219</b>	<b>27,107,438</b>	<b>652,781</b>
4.1 Bursary - Secondary Schools	14,260,219	500,000	14,760,219	21,432,938	(6,672,719)
4.2 Bursary - Tertiary Schools	13,000,000	-	13,000,000	5,674,500	7,325,500
<b>5.0 Sports Projects</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>
5.1 Webuye East Tournament	500,000	-	500,000	-	500,000
<b>6.0 Environment Projects</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>
6.1 Sambu Pag Primary School	80,000	-	80,000	-	80,000
6.2 Misimo Primary School	80,000	-	80,000	-	80,000
6.3 St. Paul's Nzoia Secondary School	90,000	-	90,000	-	90,000
<b>7.0 Primary School Projects</b>	<b>28,087,555</b>	<b>9,286,207</b>	<b>37,373,762</b>	<b>20,591,947</b>	<b>16,781,815</b>
7.1 Mukhuyu Fym Primary School.	3,281,815	-	3,281,815	3,000,000	281,815
7.2 Nabuyole Pefa Primary School	2,000,000	-	2,000,000	1,000,000	1,000,000
7.3 Sambu Central Primary School	1,500,000	-	1,500,000	1,500,000	-
7.4 Lufwindiri Primary School	2,500,000	-	2,500,000	2,500,000	-
7.5 St. Josephs Primary School	1,200,000	-	1,200,000	1,200,000	-
7.6 Lumuli Primary School	2,500,000	-	2,500,000	-	2,500,000

1991



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEBUYE EAST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019

Programme/Sub-Programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 2018/2019 Kshs	Budget utilization difference Kshs
7.7 Lutacho Primary School	7,000,000	-	7,000,000	-	7,000,000
7.8 Ondoti Primary School	105,740	-	105,740	105,740	-
7.9 Sambu Pag Primary School	6,000,000	-	6,000,000	-	6,000,000
7.10 Mukhuyu Fym Primary School	500,000	-	500,000	500,000	-
7.11 Nzoia Rc Primary School	500,000	-	500,000	500,000	-
7.12 Sipala Fym Primary School	500,000	-	500,000	500,000	-
7.13 Silungai Primary School	500,000	-	500,000	500,000	-
7.14 Sambu Central Pry Sch	-	-	500,000	500,000	-
7.15 Holy Family Misikhu Girls Pry Sch	-	4,586,207	4,586,207	4,586,207	-
7.16 St Johns Savanah Secondary	-	200,000	200,000	200,000	-
7.17 Mukhuyu Fym Primary	-	550,000	550,000	550,000	-
7.18 Nzoia Rc Primary	-	950,000	950,000	950,000	-
7.19 Sipala Fym Primary	-	1,000,000	1,000,000	1,000,000	-
7.20 Silungai Prymary School	-	1,000,000	1,000,000	1,000,000	-
<b>8.0 Secondary School Projects</b>	<b>31,500,000</b>	-	<b>31,500,000</b>	<b>4,500,000</b>	<b>27,000,000</b>
8.1 Lutacho Secondary School	17,500,000	-	17,500,000	-	17,500,000
8.2 Mitukuyu Friends Secondary School	2,500,000	-	2,500,000	2,000,000	500,000
8.3 Mihuu Secondary School	2,000,000	-	2,000,000	-	2,000,000
8.4 St. Johns Savanna Secondary School	2,500,000	-	2,500,000	2,000,000	500,000
8.5 Magemo Friends Secondary School	3,000,000	-	3,000,000	-	3,000,000
8.6 Wabukhonyi Secondary School	2,500,000	-	2,500,000	-	2,500,000
8.7 Silungai Secondary School	1,000,000	-	1,000,000	-	1,000,000
8.8 Sinoko Secondary School	500,000	-	500,000	500,000	-
<b>9.0 Security Projects</b>	<b>6,496,154</b>	-	<b>6,496,154</b>	-	<b>6,496,154</b>
9.1 Assistant Chiefs office Lutacho	2,000,000	-	2,000,000	-	2,000,000
9.2 Chiefs office Maraka	4,496,154	-	4,496,154	-	4,496,154
<b>Grand Total</b>	<b>109,040,875</b>	<b>11,645,593</b>	<b>120,686,468</b>	<b>60,977,044</b>	<b>59,709,424</b>



## **XI. 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 EAST 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. (Check if this policy is applicable to entity)

##### **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.



**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 30<sup>th</sup> June 2019, 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 Fund.

**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.

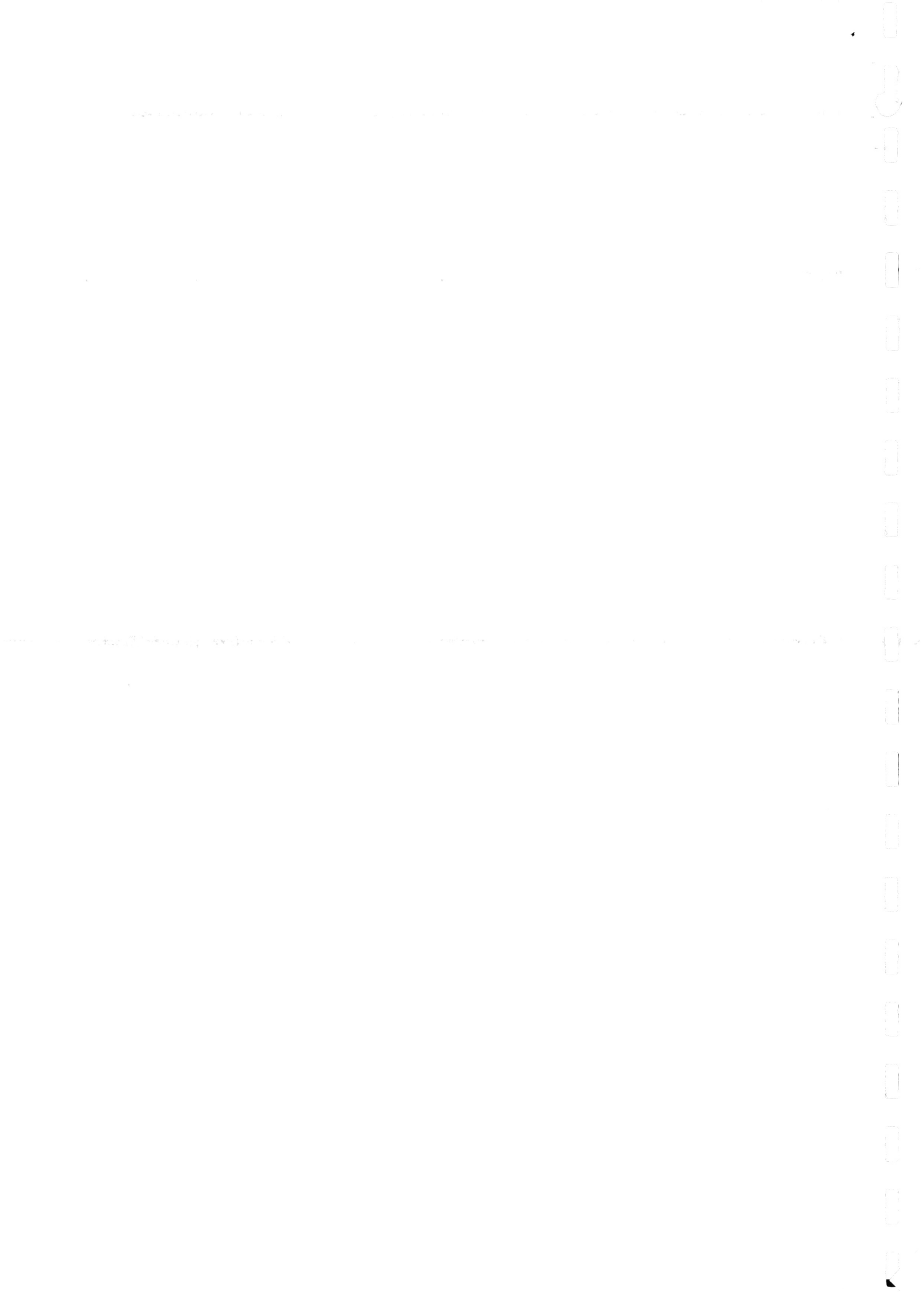
**Acquisition of Fixed Assets**

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.

**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 fulfillment 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 Entity 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.

#### **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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)–WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

---

June 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 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 30<sup>th</sup> June 2019.

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

#### **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.



## XII. NOTES TO THE FINANCIAL STATEMENTS

### 1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers from National Government Entities		
NGCDF Board		
AIE NO. B005090	11,379,310	-
AIE NO. B030221	10,000,000	-
AIE NO. B006258	13,000,000	-
AIE NO. A699007	7,000,000	-
AIE NO. B042645	11,000,000	-
AIE NO. B042857	13,000,000	-
AIE NO. A892543	-	5,500,000
AIE NO. A896853	-	22,405,173
AIE NO. A892805	-	37,905,172
AIE NO. A896921	-	21,000,000
<b>TOTAL</b>	<b>65,379,310</b>	<b>86,810,345</b>

### 2. COMPENSATION OF EMPLOYEES

Description	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	1,852,000	2,180,790
Basic wages of casual labour	477,890	276,000
<b>Personal allowances paid as part of salary</b>		
Employer contribution to NSSF	288,720	87,840
Gratuity – paid	560,595	170,500
<b>Total</b>	<b>3,179,205</b>	<b>2,715,130</b>

### 3. USE OF GOODS AND SERVICES

Description	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	1,624,760	1,528,400
Utilities, supplies and services	0	59,994
Communication, supplies and services	215,000	0
Domestic travel and subsistence	372,000	0
Printing, advertising and information supplies & services	135,000	93,750
Training expenses	580,000	1,173,250
Hospitality supplies and services	450,000	75,000
office and general supplies and services	503,435	823,814
Fuel, oil and lubricants	611,777	457,000
Other operating expenses	783,436	475,758
Routine maintenance – vehicles and other transport equipment	98,218	240,977
Routine maintenance – other assets	224,628	186,164
<b>Total</b>	<b>5,598,254</b>	<b>5,114,107</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**4. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to primary schools	22,591,947	30,222,641
Transfers to secondary schools	2,500,000	13,931,184
<b>TOTAL</b>	<b>25,091,947</b>	<b>44,153,825</b>

**5. OTHER GRANTS AND OTHER PAYMENTS**

Description	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools	21,432,938	12,111,665
Bursary – tertiary institutions	5,674,500	8,882,308
Security projects	-	1,141,000
Sports projects	-	299,000
Environment projects	-	250,000
Emergency projects	-	4,500,000
<b>Total</b>	<b>27,107,438</b>	<b>27,183,973</b>

**6. ACQUISITION OF ASSETS**

Non-Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Construction of Buildings	-	1,257,909
<b>Total</b>	<b>-</b>	<b>1,257,909</b>

**7. OTHER PAYMENTS**

Description	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	-	2,000,000
ICT Hub	-	4,677,027
<b>Total</b>	<b>-</b>	<b>6,677,027</b>

**8. BANK ACCOUNT (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
K.C.B BANK, Account No 1147722935, Kshs	4,668,549	266,283
<b>Total</b>	<b>4,668,549</b>	<b>266,283</b>

**9. BALANCES BROUGHT FORWARD**

Description	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	266,283	557,909
<b>Total</b>	<b>266,283</b>	<b>557,909</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**10. PENDING STAFF PAYABLES (Annex 1)**

Description	2018-2019	2017-2018
	Kshs	Kshs
NGCDFC Staff Gratuity	945,168	-
<b>Total</b>	<b>945,168</b>	<b>-</b>

**11. UNUTILIZED FUND (Annex 2)**

Description	2018-2019	2017-2018
	Kshs	Kshs
Compensation of employees	-	364,870
Use of goods and services	-	146,972
Amounts due to other Government entities	43,781,815	9,286,207
Amounts due to other grants and other transfers	11,259,060	1,847,545
<b>Total</b>	<b>55,040,875</b>	<b>557,909</b>

**12. PMC ACCOUNT BALANCES (Annex 4)**

Description	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances	14,821,539	18,614,399
<b>Total</b>	<b>14,821,539</b>	<b>18,614,399</b>



... 1990年12月1日 ... 1990年12月1日 ...

... 1990年12月1日 ... 1990年12月1日 ...

13. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. 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 (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)								
<b>REPORT ON FINANCIAL STATEMENTS</b>													
<b>Other Matter</b>													
1	<b>Budgetary Control and Performance</b>												
1.1	<b>Budgetary Performance</b>												
	<p>The Fund had an approved budget of Kshs.98,747,566 for the year ended 30 June 2018. During the same period the Fund incurred total expenditure of Kshs.87,101,971 representing 88% of the approved budget resulting to budget under-utilization of Kshs.11,645,595 representing 12% of the approved budget.</p> <p>Failure to utilise all the funds as budgeted for is an indication that services and approved programs may not have been delivered to Webuye East constituents.</p>	The funds experienced delays in the disbursement of the authority to incur expenditure (A.I.E) this majorly contributed to the performance	Fund Account Manager	Resolved	30 <sup>th</sup> June 2019								
1.2	<b>Project Implementation Status</b>												
2.0	<p>The project implementation status report of the Fund since 2013/2014 was as summarized below:</p> <table border="1" data-bbox="421 1342 954 1414"> <thead> <tr> <th>Implementation</th> <th>Approved allocation</th> <th>Amount</th> <th>No.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Implementation	Approved allocation	Amount	No.					The funds experienced delays in the disbursement of the authority to incur expenditure (A.I.E) this majorly contributed to the performance	Fund Account Manager	Resolved all projects implemented	30 <sup>th</sup> June 2019
Implementation	Approved allocation	Amount	No.										



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Reference No. on the external audit Report	Issue / Observations from Auditor				Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	tion Status	(Kshs.)	Disbursed (Kshs.)	of Projects				
	Complete	301,081,163	288,431,163	150				
	Continuations Exercise	24,075,101	23,075,101	19				
	New	64,515,521	9,155,348	24				
	Ongoing	104,239,216	88,215,612	67				
	<b>Total</b>	<b>493,911,001</b>	<b>408,877,224</b>	<b>260</b>				
<p>From the report, five (5) projects with an approved budget and total disbursements of Kshs.10,696,152 were ongoing from 2013/14 to 2015/16 although they should have been completed by 2017/18.</p>								
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>								
<b>Basis for Conclusion</b>								
<b>1</b>	<b>Acquisition of Assets</b>							
	<p>Included in the figure for acquisition of assets figure of Kshs.1,257,909 is a payment of Kshs.700,000 to a contractor for fencing of the Fund's offices. According to the bills of quantities, the contractor was to use cracked precast concrete posts and six (6) strand galvanized barbed wire to fence at a contract sum of Kshs.1,200,000. However, physical verification of the fencing conducted in April 2019 revealed</p>				<p>The works have been re done by the contractor</p>	<p>Fund Account Manager</p>	<p>Resolved</p>	<p>30<sup>th</sup> June 2019</p>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>that the contactor used wooden posts instead of the precast concrete posts and four (4) strand galvanized wire instead of six (6) as per the bills of quantities. Although the management has explained that the contractor was given site instructions to increase the length and compensate with the changed specifications, details of the instructions and accompanying measured works were not availed for audit verification.</p> <p>Consequently, the probity of the expenditure of Kshs.700,000 for the year ended 30 June 2018 could not be confirmed.</p>				
2	<b>Transfers to Other Government Units</b>				
2.1	<b>Stalled Project</b>				
	<p>The Fund undertook to construct a library at Magemo Friends Secondary School at a total cost of Kshs.9,742,132. The tender was awarded to a contractor on 16 October 2017 and was to be completed within six months from the date of the award hence expected to have been completed by April 2018. Project verification conducted in April 2019 showed that the sub-structure and walling works up to and including ring beam had been done and a total of Kshs.4,432,912 had been paid to the contractor. However, no work had been done since February 2018 and the contractor was not on site.</p>	<p>Funds received and disbursed to the institution and project is now complete and in use</p>	<p>Fund Account Manager</p>	<p>Resolved</p>	<p>31<sup>st</sup> December 2019</p>



1. The first part of the document is a list of names and addresses.

2. The second part of the document is a list of names and addresses.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)–WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	The management did not however explain the steps that were being taken to ensure the project is completed as designed. Consequently, the delay in project completion could have resulted to cost overruns due to inflation and contract variations.				
2.2	<b>Failure to Obtain Ownership Documents for Land</b>				
	The Fund incurred Kshs.2,501,000 on acquisition of three pieces of land for the its projects but had not secured the title deeds as shown below: Consequently, probity of the expenditure of Ksh 2,501,000 on acquisition of land for the year ended 30 June 2018 could not be confirmed.	The parcels were under succession and the processes is at title transfer stage	Project Management Committees	Not Resolved	30 <sup>th</sup> June 2020
2.3	<b>Construction of Classrooms at Friends School Lutacho</b>				
	The Fund undertook the construction of 3 classrooms at Friends School Lutacho at a cost of Kshs.4,590,120. Physical verification of the project done in April 2019 revealed that the floors had severely damaged and in need of repairs barely 12 months after the project was completed, an indication of poor workmanship. Although the management indicated that the project had not been handed over and would ensure that the defects were repaired before hand over, no documentary evidence was provided to show that the contractor has been advised of the poor	The contractor was advised of the poor workmanship and went ahead and addressed the issue	Fund Account manager	Resolved	30 <sup>th</sup> June 2019



1. 凡在本行存款，均按本行规定利率计息。

2. 本行存款利率表如下：

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	workmanship considering that the six months liability period had elapsed. Consequently, the public did not receive value for Kshs.4,590,120 spent on the construction of the classrooms.				
3	<b>Other Payments</b>				
	<p>Included in other payments figure of Kshs.6,677,027 is the cost of four projects amounting to Kshs.4,677,028 for provision of internet access and associated services for constituency innovation hubs. The cost of each project was Kshs.1,169,257.</p> <p>According to the NGCDF circular dated 25 July 2017, the Ministry of Information Technology and Telkom Kenya entered into a contract which indicates that the Fund was to install WiFi internet services through three Project Management Committees namely St. Cecilia Girls High School - Misikhu, St. Mathews ACK Girls Secondary School, Ndivisi and Constituency Development Fund offices.</p> <p>Physical verification on the projects conducted in April 2019 confirmed that installation had been done at the Constituency Development Fund offices and evidence in form of certificates was produced in support of installation at St. Mathews ACK Secondary School. However, installation of the equipment had not been done at St. Cecilia Girls High School -</p>	The Fund has liaised with service provider on unreliable internet connection	Telkom Kenya and Fund Account manager	Not resolved	30 <sup>th</sup> June 2020



1950年12月

1950年12月

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WE BUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Misikhu. In addition, according to the schedule of project implementation committee bank balances, St. Cecilia Girls High School- Misikhu did not have bank balance relating to the project as at 30 June 2018.</p> <p>Further, it was noted that the two projects at which the equipment had been installed were not operational as internet services were not available as at the time of audit in April 2019. Interviews carried out with the intended users of the service revealed that the services have never been available consistently due to unreliable internet connection.</p> <p>Consequently, value for money for Kshs.4,677,028 incurred on the project may not have been realised.</p>				



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019

ANNEX 1 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount (Kshs)	Date Payable Contracted	Amount Paid To-Date (Kshs)	Outstanding Balance 2019 (Kshs)	Comments
		a	b	c	d=a-c	
<b>Sub-Total</b>						
<b>NG CDFC Staff Gratuity</b>						
1. Caroline Wanyonyi	H	461,955	15/02/2017	125,687	336,268	
2. Maurice Khasabuli	G	47,151	15/12/2018	-	47,151	
3. Alexina Nelima	G	319,172	15/02/2017	-	319,172	
4. Jesse Wafunafu	E	18,748	30/03/2019	-	18,748	
5. Erick Zazada	E	160,420	30/10/2016	70,000	90,420	
6. Jackson Mumia	F	133,414	28/02/2017	-	133,414	
<b>Sub-Total</b>		<b>1,140,860</b>			<b>945,168</b>	
<b>Grand Total</b>		<b>1,140,860</b>			<b>945,168</b>	

1. The first part of the document is a list of names and addresses.

2. The second part of the document is a list of names and addresses.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WILDIABUYE EAST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019

ANNEX 2 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2018/2019	2017/2018	
		Kshs	Kshs	
Compensation of employees		-	364,870	
Use of goods & services		-	146,972	
<b>Amounts due to other Government entities</b>				
Mukhuyu Fym Primary School.		281,815		
Nabuyole Pefa Primary School		1,000,000		
Lumuli Primary School		2,500,000		
Lutacho Primary School		7,000,000		
Sambu PAG Primary School		6,000,000		
Lutacho Secondary School		17,500,000		
Mitukuyu Friends Secondary School		500,000		
Mihuu Secondary School		2,000,000		
St. Johns Savanna Secondary School		500,000		
Magemo Friends Secondary School		3,000,000		
Wabukhonyi Secondary School		2,500,000		
Silungai Secondary School		1,000,000		
Sambu Central Primary		-	4,586,207	
Holy Family Misikhu Girls Primary School		-	200,000	
Mukhuyu Primary School		-	950,000	
Nzoia Rc Primary School		-	1,000,000	
Sipala Primary School		-	1,000,000	
Silungai Primary School		-	1,000,000	
St Johns Savanna Secondary School		-	550,000	
<b>Sub-Total</b>		<b>43,781,815</b>	<b>10,443,469</b>	
<b>Amounts due to other grants and transfers</b>				
Bursary university and college		-	1,208,613	
Assistant Chiefs office Lutacho		2,000,000.00		
Chiefs office Maraka		4,496,154.00		
Environment activity		250,000		
Sports activity		500,000	1,000	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2018/2019	2017/2018	
		Kshs	Kshs	
Emergency		4,012,906	637,932	
Sub-Total		11,259,060	1,847,545	
Grand Total		55,040,875	11,645,595	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WILDIER EAST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019

ANNEX 3- SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)				(Kshs)
	2016	2017			2018/2019
Buildings and structures	30,933,058		-	-	32,200,967
Transport equipment	8,117,630		-	-	8,107,630
office equipment, furniture and fittings	1,479,399		-	-	1,479,399
ICT Equipment, Software and Other ICT Assets	292,600		-	-	292,600
<b>Total</b>	<b>40,822,687</b>		<b>-</b>	<b>-</b>	<b>42,080,596</b>



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019

ANNEX 4: PMC BALANCES

SN	FINANCIAL YEAR	PMC	BANK	A/C NO	BANK BALANCE 2018/2019 KSHS	BANK BALANCE 2017/2018 KSHS
1	2018/2019	NG-CDF MAIN ACCOUNT	KCB BANK	1147722935	4,668,549	266,283
2	2018/2019	Sambu Central Primary School	KCB BANK	1157483461	155,245	6,325,245
3	2018/2019	St. Johns Savannah Primary School	KCB BANK	1208229915	1,235,487	5,000
4	2018/2019	Sipala FYM Primary School	KCB BANK	1136610626	315,213	1,045
5	2018/2019	Silungai Primary School	KCB BANK	1236968042	863	536
6	2018/2019	Nabuyole Primary School	KCB BANK	1145431747	106,118	4,567
7	2018/2019	St. Joseph's Primary School	COOPERATIVE BANK	01139113330700	590,725	2,744
8	2018/2019	Ondoti Primary School	KCB BANK	1183093608	7,565	63,441
9	2018/2019	Nzoia RC Primary School	KCB BANK	1237018404	289,002	1,340
10	2018/2019	Mukhuyu Primary School	KCB BANK	1128241986	353,566	2,304
11	2018/2019	Mitukuyu Friends Sec. School	COOPERATIVE BANK	01139435968501	2,170,155	140,000
12	2018/2019	Sinoko Secondary School	KCB BANK	1145286798	8,574	474,300
13	2017/2018	Ndivisi Primary School	KCB BANK	1210392216	253,320	50,000
14	2017/2018	Njata Primary School	KCB BANK	1183257554	6,718	6,718
15	2017/2018	Holy Family Misikhu Boarding Pry	KCB BANK	1157539149	120	2,000,000
16	2017/2018	St. Pauls Kibisi Pry Sch	KCB BANK	1178268985	101,528	18,095
17	2017/2018	Sambu Pag Primary Sch	KCB BANK	1150712694	587,036	267,256
18	2017/2018	Bakisa Sa Pry School	KCB BANK	1145876722	314,295	179,021
19	2017/2018	Mahanga Pefa Pry. Sch.	KCB BANK	1210572109	132,795	2,046
20	2017/2018	Sango Deb Primary Sch	KCB BANK	1177936461	103,417	44,346
21	2017/2018	Masindu Primary Sch	KCB BANK	1109653018	999,926	487
22	2017/2018	Mukhuyu Primary Sch	KCB BANK	1128241986	100,238	34,044
23	2017/2018	St.Francis G.H.Makemo.	KCB BANK	1109725620	2,055	275
24	2017/2018	Misemwa Sec. School	KCB BANK	1170973663	3,328	2358
25	2017/2018	Lutacho Sec School	KCB BANK	1149823534	30,668	710
26	2017/2018	Magemo Fr Sec School	KCB BANK	1183689519	608,024	2,538,074
27	2017/2018	Chiefs office Maraka	KCB BANK	1177833476	7,898	105,345
28	2017/2018	Asst. Chiefs office Sipala	KCB BANK	1170463142	210	200
29	2016/2017	Lugulu Pag Primary	KCB BANK	1136889825	4,951	868,849
30	2016/2017	Lugusi Fym Pry. School	KCB BANK	1153757478	1,569	1,900
31	2016/2017	Lutacho Sec School	KCB BANK	1128838397	2,303	2303
32	2016/2017	Masibayi Pr. School	KCB BANK	1136573828	595	53,525
33	2016/2017	Masibayi Pr. School	KCB BANK	1183231032	759	1,100



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

Reports and Financial Statements

For the year ended June 30, 2019

SN	FINANCIAL YEAR	PMC	BANK	A/C NO	BANK BALANCE 2018/2019	BANK BALANCE 2017/2018
34	2016/2017	Mikuva Fym Pry School	KCB BANK		KSHS	KSHS
35	2016/2017	Misemwa Fym School	KCB BANK	1138932304	810	2,500
36	2016/2017	Nabuyole Secondary School	KCB BANK	1170973663	3,328	3,329
37	2016/2017	Mahanga Pefa Primary School	KCB BANK	1177989255	1,215	468,456
38	2016/2017	Njata Deb Pri School	KCB BANK	1135608903	1,159	1,490
39	2016/2017	Ondoti Pr Sch	KCB BANK	1183257503	3,082	1,913
40	2016/2017	Sambu Central Pry. School.	KCB BANK	1183093608	63,441	227,009
41	2016/2017	Sambu Pag Pry. School.	KCB BANK	1135384053	15,614	15614
42	2016/2017	St.Johns Rc Savanna Pry.School	KCB BANK	1150712694	4,334	4,665
43	2016/2017	Webuye Ack	KCB BANK	1168695473	400	112,711
44	2016/2017	St.Pauls Rc Sec School	KCB BANK	1212036263	481	200
45	2016/2017	St Cecilia Girls Sec School	KCB BANK	1177915839	26,791	990,502
46	2016/2017	Misikhu Police Post	KCB BANK	1176006150	7,015	45,000
47	2015/2016	Asst. Chiefs office Sitabicha	KCB BANK	1170973663	1,736	1,736
48	2015/2016	Khamoto Pry. School	KCB BANK	1177897245	293	41,293
49	2015/2016	Lugulu Mixed Boarding Pry. School.	KCB BANK	1165375893	19	349
50	2015/2016	Namarambi Pry School	KCB BANK	1140832867	874,151	1,725,698
51	2015/2016	Lumuli Sda Pry. School	KCB BANK	1133783511	122	45,000
52	2015/2016	Lwile Primary	KCB BANK	1145945031	1,334	1,664
53	2015/2016	Makuma Sda Pry. School	KCB BANK	1136915494	27,892	228,222
54	2015/2016	Maraka Pry. School.	KCB BANK	1161724338	11,645	76,719
55	2015/2016	Manafwa Pry School	COOPERATIVE BANK	01139435170500	100	17,099
56	2015/2016	Makuselwa Secondary Sch	COOPERATIVE BANK	1.13941E+12	19,956	195,446
57	2015/2016	Mihuu Fym Pry. School	KCB BANK	1124093230	877	1,207
58	2015/2016	Mitukuyu Fym Pry School	KCB BANK	1134996993	159,941	160,271
59	2015/2016	Murumba Rc Pry School	KCB BANK	1164663984	27,597	27,927
60	2015/2016	Namwatikho Dispensary	KCB BANK	1145474748	8,333	8,664
61	2015/2016	Ndivisi Girls High School	KCB BANK	1145274692	83,335	83,335
62	2015/2016	Sinoko Dispensary	KCB BANK	1145377793	1,806	23
63	2014/2015	D.Os office Ndivisi	KCB BANK	1145468799	1,078	445,504
64	2014/2015	Magemo Fym. Pry. School	KCB BANK	1144933021	2,384	3,045
65	2014/2015	Magemo Fym. Sec. School	KCB BANK	1146088051	1,788	1,119
66	2014/2015	Mihuu Sec. School	KCB BANK	1150745770	1,440	1,770
67	2014/2015	Magemo Friends Sec School	KCB BANK	1108078036	3,840	179,286
68	2014/2015	Misimo Pry. School	KCB BANK	1178344983	69,700	79,799
69	2014/2015	Assist Chief Misimo	KCB BANK	1145921167	956	1,287
					103,645	103,645.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

SN	FINANCIAL YEAR	PMC	BANK	A/C NO	BANK BALANCE 2018/2019	BANK BALANCE 2017/2018
					KSHS	KSHS
70	2014/2015	Musa Pry. School.	KCB BANK	1136598618	10,295	10,626
71	2014/2015	Namarambi Sec. School.	KCB BANK	1121894186	1,577	1,577
72	2014, 2015	Namarambi Sub-District Hospital..	KCB BANK	1122173369	2,093	108,559
73	2014/2015	Nzoia Pefa Pry. School	KCB BANK	1112478809	542	3163.00
74	2014/2015	Sipala Pry. School	KCB BANK	1136610626	18,460	18,790
75	2014/2015	Siyilila Pry. School	KCB BANK	1134998171	1,755	235
76	2014/2015	St. Mathews Sec. School	KCB BANK	1132779774	2,044	2,375
77	2014, 2015	Wabukhonyi Pry. School	KCB BANK	1109557078	1,657	1,987
78	2014, 2015	Wandabwa Pry. School	KCB BANK	1129943046	176	507
79	2014, 2015	Webuye Health Centre	KCB BANK	1157758695	23,161	4,500
80	2014, 2015	Webuye Kmtc.	KCB BANK	1108446736	5,157	7,468
81	2014, 2015	Webuye Pag. Pry. School	KCB BANK	1135435510	67,464	67,794
82	2014, 2015	Masindu Sec School	KCB BANK	1164805789	550	550
83	2014, 2015	Minyali Sa Pry School	KCB BANK	1133892884	2,335	2335.00
84	2014, 2015	Froi Deb Pry School	KCB BANK	1149602770	1,052	1052.0
		<b>TOTAL</b>			<b>14,821,539</b>	<b>18,614,399</b>

