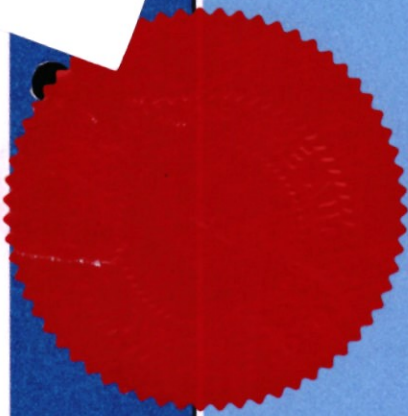


REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUL 2024	DAY: WEDNESDAY
TABLED BY:	HON. SAMUEL CHEPKONGIA, MP
CLERK-AT THE-TABLE:	Anne Shubuko

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REPORT

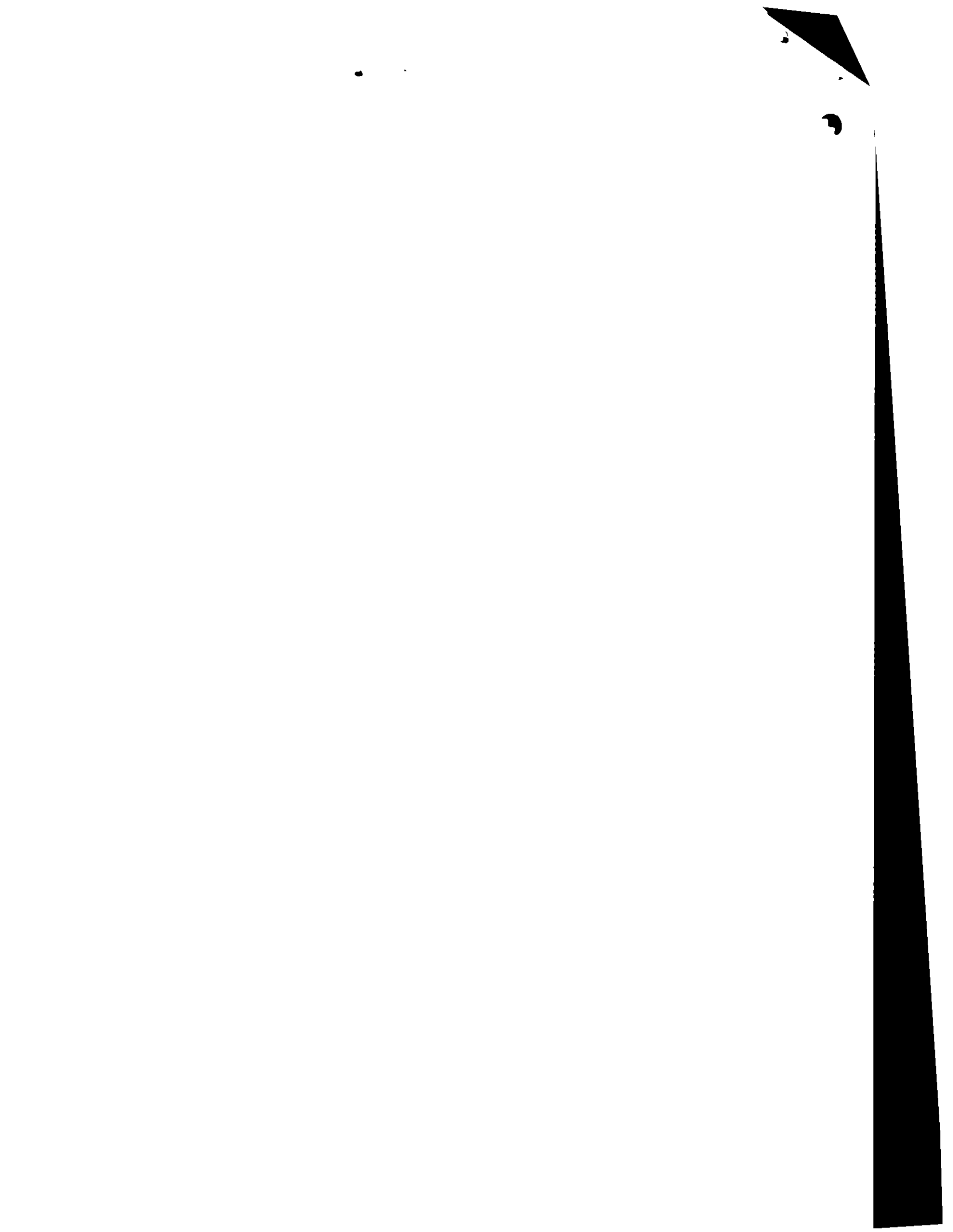
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**





WEBUYE WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

***Webuye West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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National Government Constituencies Development Fund (NGCDF)
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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC -Project Management Committee

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Webuye West Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

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

(c) Fiduciary Oversight Arrangements

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

(d) Webuye West Constituency NGCDF Headquarters

Webuye West NGCDF Office
Matisi Market
Webuye-Bungoma Highway
P.O. Box 522-50205
Webuye, KENYA

(e) Webuye West Constituency NGCDF Contacts

Telephone: (254) 704968749
E-mail: cdfwebuyewest@ngcdf.go.ke
Website: www.ngcdfwebuyewest.go.ke

(f) Webuye West Constituency NGCDF Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report



William D Wangwe
Chairman NG-CDF Webuye West

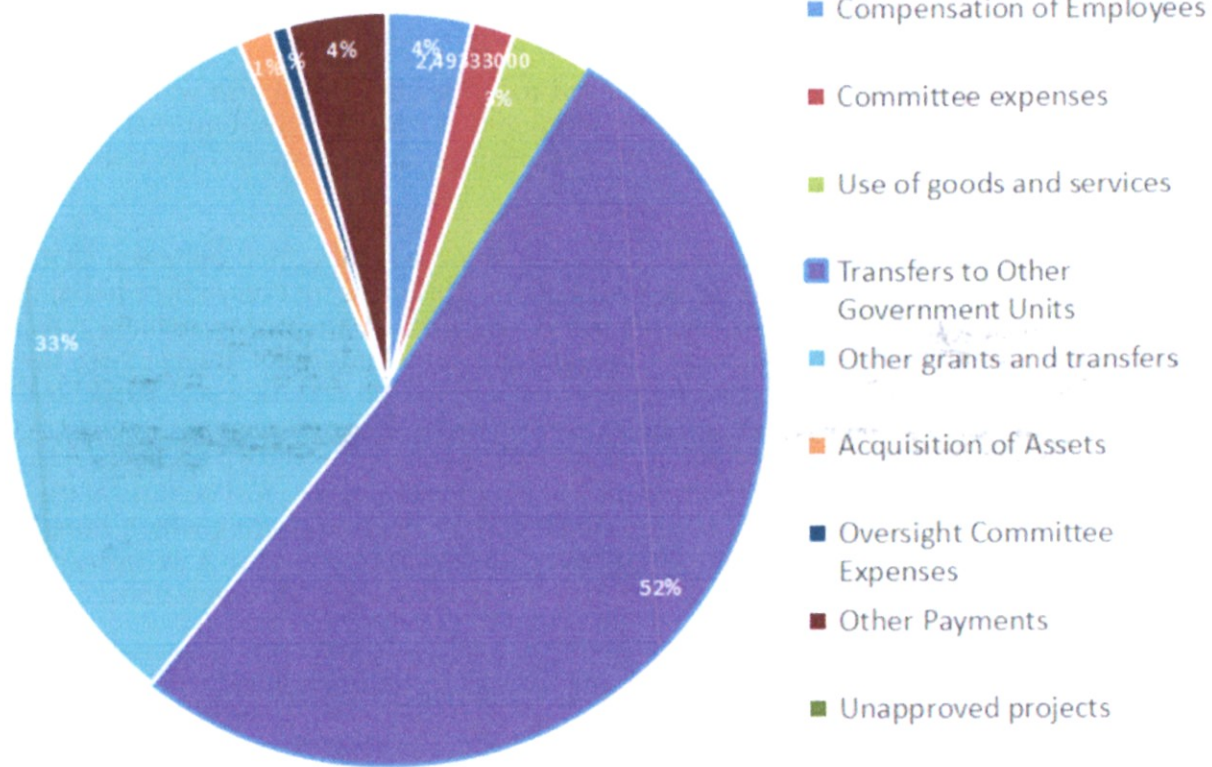
I first of all thank the Almighty God who has enabled me to see this day. I also want to thank the entire Webuye West NGCDFC and staff for the cooperation that you have given me that has enabled us to achieve whatever little that we did because of the prevailing circumstances. I will also not forget the COC members for your timely oversight role.

This financial year began on a sour note with the Supreme Court ruling that outlawed CDF. That uncertainty caused a lot of jitters among all stakeholders. Parents were everywhere in the media complaining about bursary, which looks like it's the main item that affects Mwananchi directly. I take this opportunity to thank our Attorney General Mr Justin Muturi for interpreting the law correctly by giving the difference between the CDF Act of 2013 which was subject of Supreme Court and NG-CDF Act of 2015 as amended in 2022 which we are now using to operate.

That notwithstanding, our operations of this financial year were not pleasing just because of the court case. It took the Board time before they could release the first tranche of funding which came in the month of January 2023 at Kshs. 7,000,000.00 of which 2,000,000.00 was for Administration and Kshs 5,000,000.00 was for bursary. This was after the Attorney General's interpretation.

However, despite all these delays in funding, we still had ongoing projects which are shown below in pictorial.

sector allocation





The complete 6 classroom block at Sikimbilo Primary School

IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of Webuye West Constituency 2023-2027 plan are to:

- a) To increase and equip learning institutions with adequate instructional material*
- 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 sensitize 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:

s	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2022/23 -we increased number of classrooms, dormitories, laboratories etc from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	Enhance capacity of provincial administration and other security organs in order to improve service delivery	Have a modern chief's and assistant chief's office in each location and sub-location	Number of chiefs and assistant chiefs offices constructed	In the FY22/23 we completed 7 police houses at Mtendo location chief's office

*Webuye West Constituency
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Environment	Enhance environmental conservation activities	Installation of water harvesting system	Number institutions earmarked for water harvesting systems	In the FY 2022/23, we installed water harvesting system in two schools; Cheng'oli primary and Sitikho primary schools
Sports	Empower and develop youth and special groups to harness talent and empower them economically.	Have a yearly calendar of various sporting activities	Number of sporting activities done annually	In the FY 22/23 we carried out one football event in the constituency
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	During FY 22/23 no emergency occurred in the constituency hence the kitty will be reallocated
Others(Registrar of Persons Office)	To provide an office for the department of registration of persons and the people seeking their services	Office space provided for the registrar, the staffs and the residents	Number of offices created	During the financial year the office was constructed

V. Statement of Governance

Appointment of NGCDFC Members

As per the NG-CDF act 2015; there shall be an NGCDFC comprising of the following;

- a) The national government official responsible for co-ordination of national government functions
- b) Two men each nominated in accordance with sub section(3),one of whom shall be the youth at the date of appointment
- c)Two women each nominated in accordance with sub section (3),one of whom shall be a youth at the date of appointment
- d) One person with disability nominated by a registered group representing persons with disabilities in the constituency.
- e) two persons nominated by the constituency office established under regulations made pursuant to the parliamentary service act
- f) The officer of the board seconded to the constituency by the Board
- g) One member co-opted by the Board in accordance with regulations made by the Board

The names of persons selected under section 3 shall be submitted to the national assembly for approval before appointment and gazettment by the Board

Removal of NGCDFC members

A member may be removed from office on any of the following grounds;

- a) lack of integrity
- b) Gross misconduct
- c)Embezzlement of public funds
- d)promoting unethical practices
- e) causing disharmony within the committee
- f) physical or mental infirmity

A decision to remove a member shall be made through a resolution of at least five members of the committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

The first meeting of the committee shall be convened upon commencement of a new term of parliament or the date of the holding of a by-election by the national government official at the constituency or in his or her absence, the officer of the Board seconded to the constituency.

The Webuye west NGCDFC has held a total of thirteen meetings in the year 2022/23 and the members received a sitting allowance every time they sat.

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- The NGCDF installed two water harvesting facilities at Sitihko primary School and Chengoli primary school during the financial year under review.

3. Employee welfare

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

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

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

4. Market place practices-

Webuye West NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the

constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

*Webuye West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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



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

VII. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF- Webuye West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Webuye West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Webuye West Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Webuye West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been

*Webuye West Constituency
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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 5-4-2024.



Name: William D. Wangwe
Chairman – NGCDF Committee



Name: George Shibanda
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WEBUYE WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Webuye West Constituency set out on pages 1 to 44, which comprise of the statement of assets and liabilities as at 30 June, 2023,

Report of the Auditor-General on National Government Constituencies Development Fund - Webuye West Constituency for the year ended 30 June, 2023

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Webuye West Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015 (Amended 2022)

Basis for Qualified Opinion

Unsupported Expenditure on Bursaries

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects an amount of Kshs.48,756,624 in respect of other grants and transfers. Included in this amount is Kshs.22,536,382 and Kshs.16,603,010 being bursaries disbursed to secondary schools and tertiary institutions respectively, totalling Kshs.39,139,392. However, lists of all beneficiaries and rejected applicants for bursaries to tertiary institutions were not provided for audit review. Further, copies of receipts and acknowledgement letters from tertiary institutions for bursaries totalling Kshs.12,858,782 were also not provided for audit review.

In the circumstances, accuracy and completeness of expenditure of Kshs.12,858,782 being bursaries disbursed to tertiary institutions could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs.165,726,845 and Kshs.114,511,812 respectively, resulting to under-funding of Kshs.51,215,033 or 31% of the budget. Similarly, the statement reflects actual expenditure of Kshs.104,879,685 against actual receipts of

Kshs.114,511,812 resulting to under-utilization of Kshs.9,632,127 or 8% of the total receipts.

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

My opinion is not modified in respect of this matter.

Other Matter

Unresolved Prior Year Audit Matters

In the audit report of the previous year, three paragraphs were raised under the Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management indicated that the issues had been resolved but no evidence of resolution was provided for audit.

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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis of 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

Stalled Projects

During the year under review, the Fund had planned to implement twenty-three (23) projects with a budget of Kshs.124,809,476. However, out of these projects, three (3) projects or 13% of the projects costing Kshs.12,500,000 had stalled while twenty (20) projects or 87% of the projects costing Kshs.112,309,476 had been completed.

In the circumstances, value for money was not obtained from the three (3) projects that had stalled.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines - necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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 time 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 Fund's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment 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 Management.
- Conclude on the appropriateness of 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 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 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 May, 2024

Webuye West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

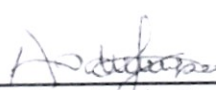
	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	95,000,000	179,127,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		95,000,000	179,127,758
Payments			
Compensation Of Employees	4	3,345,604	5,275,176
Committee expenses	5	2,494,300	2,635,000
Use Of Goods and Services	6	4,722,157	5,377,202
Transfers To Other Government Units	7	41,736,908	94,442,673
Other Grants and Transfers	8	48,756,624	66,610,284
Acquisition Of Assets	9	25,000	-
Oversight Committee Expenses	10	700,000	-
Other Payments	11	3,099,092	-
Total Payments		104,879,685	174,340,335
Surplus/(Deficit)		(9,879,685)	4,787,423

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


The Constituency financial statements were approved by the NGCDFC on 5-4-2024 and signed by:


 Fund Account Manager

Name: George Shibanda


 National Sub-County
 Accountant

Name: Abednego Odhiambo
 ICPAK M/No: 13916


 Chairman NG-CDF
 Committee

Name: William D. Wangwe

Webuye West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

X. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	9,632,127	19,511,812
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		9,632,127	19,511,812
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		9,632,127	19,511,812
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		9,632,127	19,511,812
Represented By			
Fund Balance B/Fwd	15	19,511,812	14,724,389
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(9,879,685)	4,787,423
Net Financial Position		9,632,127	19,511,812

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

The Constituency financial statements were approved by NG CDFC on 5-4-2024 and signed by:



Fund Account Manager

Name: George Shibanda



National Sub-County
Accountant

Name: Abednego Odhiambo
ICPAK M/No: 13916



Chairman NG-CDF
Committee

Name: William D. Wangwe

*Webuye West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XI. Statement of Cash Flows for The Year Ended 30th June 2023

	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	95,000,000	179,127,758
Other Receipts	3	-	-
Total Receipts		95,000,000	179,127,758
Payments			
Compensation Of Employees	4	3,345,604	5,275,176
Committee Expenses	5	2,494,300	2,635,000
Use Of Goods and Services	6	4,722,157	5,377,202
Transfers To Other Government Units	7	41,736,908	94,442,673
Other Grants and Transfers	8	48,756,624	66,610,284
Oversight Committee Expenses	10	700,000	-
Other Payments	11	3,099,002	-
Total Payments		104,854,685	174,340,335
Total Receipts Less Total Payments		(9,879,685)	4,787,423
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(9,854,685)	4,787,423
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(25,000)	-
Net Cash Flows from Investing Activities		(25,000)	-
Net Increase In Cash And Cash Equivalent		(9,879,685)	4,787,423
Cash & Cash Equivalent At Start Of The Year	12	19,511,812	14,724,389
Cash & Cash Equivalent At End Of The Year	12	9,632,127	19,511,812

*Webuye West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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

The Constituency financial statements were approved by NG CDFC on 5/4/ 2024 and signed by:



Fund Account Manager

Name: George Shibanda



National Sub-County
Accountant

Name: Abednego Odhiambo
ICPAK M/No: 13916



Chairman NG-CDF
Committee

Name: William D. Wangwe

XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	<i>Insert current FY</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Insert current FY</i>	<i>Insert current FY</i>		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	138,215,033	19,511,812	8,000,000	165,726,845	114,511,812	51,215,033	44.7%
Proceeds From Sale of Assets							
Other Receipts							
Totals	138,215,033	19,511,812	8,000,000	165,726,845	114,511,812	51,215,033	69.1%
Payments							
Compensation Of Employees	5,083,004	1,159,807	-	6,242,811	3,345,604	2,897,207	53.6%
Committee Expenses	2,496,000	-	-	2,496,000	2,494,300	1,700	99.9%
Use Of Goods and Services	4,826,553	-	-	4,826,553	4,722,157	104,396	97.8%
Transfers To Other Government Units	71,609,795	-	2,000,000	73,609,795	41,736,908	31,872,887	56.7%
Other Grants and Transfers	45,407,589	18,326,005	6,000,000	69,733,594	48,756,624	20,976,970	69.9%
Acquisition of Assets	2,000,000	-	-	2,000,000	25,000	1,975,000	1.3%
Oversight Committee Expenses	1,000,000	-	-	1,000,000	700,000	300,000	70.0%
Other Payments	5,792,092	-	-	5,792,092	3,099,092	2,693,000	53.5%
Funds Pending Approval**		26,000	-	26,000	-	26,000	0.0%
Totals	138,215,033	19,511,812	8,000,000	165,726,845	104,879,685	60,847,160	63.3%

**Webuye West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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

Explanatory Notes

(a) During the financial year no AIA was raised

- (b)
- i. Compensation of employees: the under utilization was as a result of the staff being paid for four months since their contract ended in August 2022 while the new staffs were employed in January 2023
 - ii. Transfers to other Government Units: the under utilization was as a result of delay in funding by NG-CDF Board.
 - iii. Other grants and Transfer: the under utilization was as a result of delay in funding by NG-CDF Board.
 - iv. Acquisition of Assets: this underutilization was as a result of delay in funding by NG-CDF Board.
 - v. Other payments: this underutilization was as a result of delay in funding by NG-CDF Board.
 - vi. Funds pending approval: the funds are waiting approval by NG-CDF Board.

The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	60,847,157
Less undisbursed funds receivable from the Board as at 30 th June 2023	51,215,033
	-
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	9,632,127

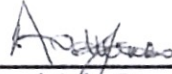
The Constituency financial statements were approved by NG-CDF on 5 - 4 2024 and signed by:

republican constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023



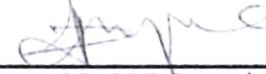
Fund Account Manager

Name: George Shibanda



National Sub-County Accountant

Name: Abednego Odhiambo
ICPAK M/No: 13916



Chairman NG-CDF Committee

Name: William D. Wangwe

*Webuye West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,083,004	1,159,804	-	6,242,808	3,345,604	2,897,204
1.2 Committee allowances	1,248,000	-	-	1,248,000	1,248,000	-
1.3 Use of goods and services	1,928,103	-	-	1,928,103	1,919,063	9,040
Sub-total	8,259,107	1,159,804	-	9,418,911	6,512,667	2,906,244
2.0 Monitoring and evaluation						
2.1 Capacity building	760,754	-	-	760,754	760,754	-
2.2 Committee allowances	1,248,000	-	-	1,248,000	1,246,300	1,700
2.3 Use of goods and services	2,137,696	-	-	2,137,696	2,042,340	95,356
Sub-total	4,146,450	-	-	4,146,450	4,049,394	97,056
3.0 Emergency						
3.1 Primary Schools	-	367,114	4,000,000	4,367,114	4,367,114	-
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
Unutilised Fund	7,636,190	-	-	7,636,190		7,636,190
Sub-total	7,636,190	367,114	4,000,000	12,003,304	4,367,114	7,636,190

*Webuye West Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	19,000,000	4,348,749		23,348,749	22,536,382	812,367
4.3 Tertiary Institutions	15,000,000	12,389,714	1,000,000	28,389,714	16,603,010	11,786,704
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	-	-	-	-	-
Sub-total	34,000,000	16,738,463	1,000,000	51,738,463	39,139,392	12,599,071
5.0 Sports						
5.1 Sports Activity	791,399	500,000	-	1,291,399	552,000	739,399
Sub-total	791,399	500,000	-	1,291,399	552,000	739,399
6.0 Environment						
Cheng'oli Primary School	500,000		-	500,000	500,000	-
Sitikho Primary School	500,000		-	500,000	500,000	-
Sub-total	1,000,000	-	-	1,000,000	1,000,000	-
7.0 Primary Schools Projects (List all the Projects)						
WAMANGOLI PRY	-	-	1,000,000	1,000,000	1,000,000	-
NAMBALAYI PRY	-	-	1,000,000	1,000,000	1,000,000	-
Matisi primary sch	455,530	-	-	455,530	455,000	530

*Webye West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mwembula primary school	700,080	-	-	700,080	700,000	80
sikumbilo primary school	6,474,185	-	-	6,474,185	4,474,185	2,000,000
Sitikho Primary School	4,500,000	-	-	4,500,000	4,500,000	-
Ngwelo Primary School	4,500,000	-	-	4,500,000	2,000,000	2,500,000
Bituyu Primary School	4,500,000	-	-	4,500,000	2,000,000	2,500,000
Mukite Primary School	4,500,000	-	-	4,500,000	2,000,000	2,500,000
Moyokwe primary school	4,500,000	-	-	4,500,000	2,000,000	2,500,000
Miendo Friends Primary school	8,750,000	-	-	8,750,000	3,607,723	5,142,277
Bokoli Friends Primary School	8,750,000	-	-	8,750,000	3,000,000	5,750,000
Cheng'oli Primary School	480,000	-	-	480,000	-	480,000
Sub-total	48,109,795	-	2,000,000	50,109,795	26,736,908	23,372,887
8.0 Secondary Schools Projects (List all the Projects)						
MANGANA FRIENDS SEC SCH.	6,000,000	-	-	6,000,000	6,000,000	-
MISIKHU RC HIGH SCHOOL	6,000,000	-	-	6,000,000	3,000,000	3,000,000
MILANI FR SEC. SCHOOL	6,000,000	-	-	6,000,000	4,000,000	2,000,000
MALAHA SEC. SCHOOL	4,500,000	-	-	4,500,000	2,000,000	2,500,000
Bunangeni Secondary School	1,000,000	-	-	1,000,000	-	1,000,000
Sub-total	23,500,000	-	-	23,500,000	15,000,000	8,500,000

*Webuye West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
9.0 Tertiary institutions Projects (List all the Projects)						
9.1						
9.2						
9.3						
Sub-total						
10.0 Security Projects						
Matisi Police post	-	720,431	1,000,000	1,720,431	1,718,118	2,313
OCPD Webuye west	500,000	-	-	500,000	500,000	-
Miendo chief's office	980,000	-	-	980,000	980,000	-
Township chief office	500,000	-	-	500,000	500,000	-
Sub-total	1,980,000	720,431	1,000,000	3,700,431	3,698,118	2,313
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	2,000,000	-	-	2,000,000	25,000	1,975,000
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-

*Webuye West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sub-total	2,000,000		-	2,000,000	25,000	1,975,000
12.0 Oversight Committee Expenses (itemize)						
Constituency Oversight Committee	600,000	-	-	600,000	600,000	-
Refined fuels and lubricants	154,124	-	-	154,124	100,000	54,124
Advertising awareness and publicity Campaigns	245,876	-	-	245,876	-	245,876
Total	1,000,000	-	-	1,000,000	700,000	300,000
13.0 Others						
Strategic Plan	3,000,000	-	-	3,000,000	307,000	2,693,000
District Registration of Persons Office Masisi	2,792,092	-	-	2,792,092	2,792,092	-
Sub-total	5,792,092	-	-	5,792,092	3,099,092	2,693,000
Funds pending approval**	-	26,000	-	26,000	-	26,000
Total	138,215,033	19,511,812	8,000,000	165,726,845	104,879,685	60,847,160

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

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF- 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.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

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 nonmonal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

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 2023.

14. Errors

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

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

15. Related Party Transactions

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

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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description		2022-2023	2021-2022
NGCDF Board		Kshs	Kshs
B105327	1	-	33,100,000.00
B140824	2	-	4,350,000.00
B105675	3	-	44,000,000.00
B105960	4	-	22,000,000.00
B128737	5	-	6,000,000.00
B163899	6	-	12,000,000.00
B154243	7	-	12,000,000.00
B154461	8	-	18,000,000.00
B155511	9	-	15,088,879.00
A888510	10	-	12,588,879.30
A888922	11	7,000,000	-
B185294	12	7,000,000	-
B185369	13	1,000,000	-
B185440	14	6,000,000	-
B185814	15	15,000,000	-
B206220	16	5,000,000	-
B205637	17	12,000,000	-
B205034	18	12,000,000	-
B207712	19	15,000,000	-
B207949	20	15,000,000	-
Total		95,000,000	179,127,758

2. Proceeds From Sale of Assets

Description	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-

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Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

Description	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

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4. Compensation Of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,189,858	3,357,535
Personal allowances paid as part of salary	-	-
House Allowance	48,000	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	1,799,561
Employer Contributions Compulsory national social security schemes	107,746	118,080
Total	3,345,604	5,275,176

5. Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,248,000	1,325,000
Other committee expenses	1,246,300	1,310,000
Total	2,494,300	2,635,000

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6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	112,700	-
Communication, supplies and services	125,000	-
Domestic travel and subsistence	265,415	855,777
Printing, advertising and information supplies & services	732,420	-
Rentals of produced assets	-	-
Training expenses	150,000	-
Hospitality supplies and services	21,670	-
Insurance costs	220,000	172,654
Specialised materials and services	500,000	-
Office and general supplies and services sanitary and cleaning materials	802,643	976,248
Fuel , oil & lubricants	1,089,978	1,650,000
Routine maintenance – vehicles and other transport equipment	702,331	893,835
Routine maintenance- Maintenance of Office furniture	-	95,000
Routine maintenance- Maintenance of civil works	-	81,600
Water and sewerage Charges	-	312,088
Advertising awareness and campaign	-	230,000
Field training attachment	-	50,000
Hire of transport	-	30,000
Hire of training facilities and equipment	-	30,000
Total	4,722,157	5,377,202

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Notes To the Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	26,736,908	66,203,328
Transfers To Secondary Schools (See Attached List)	15,000,000	26,739,345
Transfers To Tertiary Institutions (See Attached List)	-	1,500,000
Total	41,736,908	94,442,673

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	22,536,382	23,145,580
Bursary – tertiary institutions (see attached list)	16,603,010	23,954,600
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (JHIF)	-	-
Security projects (see attached list)	3,698,118	9,245,568
Sports projects (see attached list)	552,000	549,000
Environment projects (see attached list)	1,000,000	-
Emergency projects (see attached list)	4,367,114	9,715,536
Roads projects (see attached list)	-	-
Total	48,756,624	66,610,284

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9. Acquisition Of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	25,000	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	25,000	-

10. Oversight Committee Expenses

Description	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Constituency Oversight Committee expenses	700,000	-
Total	700,000	-

11. Other Payments

Description	<i>2022-2023</i>	<i>Insert Previous FY</i>
	Kshs	Kshs
Strategic Plan	307,000	-
Sub County Registration Of Persons Office	2,792,092	-
TOTAL	3,099,092	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
Description	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
Cooperative Bank, Webuye Branch A/C no. 01120534809500	9,632,127	19,511,812
Total	9,632,127	19,511,812
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

13. Outstanding Imprests

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
Description	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

14 B. Gratuity	2022-2023	2021-2022
Description	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	1,799,561
Gratuity paid during the Year (C)	-	1,799,561
Closing Gratuity as at 30 th June D= A+B-C	-	-

15 Fund Balance B/F

Description	(1st July 2022)	(1st July 2021)
	Kshs	Kshs
Bank accounts	19,511,812	14,724,389
Cash in hand	-	-
Imprest	-	-
Total	19,511,812	14,724,389
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	19,511,812	14,724,389

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16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	-	-	-

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

17. Changes In Accounts Receivable – Outstanding Imprests

Description	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

Description	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

Description	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

Description	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,897,207	1,151,180
Committee expense	1,700	-
Use of goods and services	104,396	-
Amounts due to other Government entities (see attached list)	31,872,887	2,000,000
Amounts due to other grants and other transfers (see attached list)	20,976,970	17,747,084
Acquisition of assets	1,975,000	-
Others	-	5,587,545
Oversight Committee Expenses	300,000	-
Other Payments (<i>specify</i>)	2,693,000	-
Funds pending approval	26,000	1,026,000
Total	60,847,160	27,511,819

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18.4: PMC account balances (See Annex 5)

Description	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	18,021,376	60,752,688
Total	18,021,376	60,752,688

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
1.	-	-	-	-
2.	-	-	-	-
3.	-	-	-	-
Sub-Total	-	-	-	-
Grand Total	-	-	-	-

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance		Comments
		Current FY	Previous FY	
Compensation of employees	Salaries	2,897,204	1,151,180	-
Committee Expenses	Committee Expenses	1,700	-	-
Use of goods & services		104,396	-	-
Amounts due to other Government entities				
Matsi Primary Sch	Completion of 6 classrooms storey block	530		ongoing
WAMANGOLI PRY	Completion of 6 classrooms storey block	-	1,000,000	ongoing
NAMBALAYI PRY	Completion of 6 classrooms storey block	-	1,000,000	ongoing
Mungakha Primary School	Purchase of one acre Land	-	998,236	ongoing
Matsi primary sch	Completion of 3 classrooms	530	-	ongoing
Mwembula primary school	Completion of 3 classrooms	80	-	New
sikimbilo primary school	Completion of 6 Classroom storey block		-	New
Ngwelo Primary School	Construction of 3 classrooms	2,000,000		New
Bituyu Primary School	Construction of 3 classrooms	2,500,000		New
Mukite Primary School	Construction of 3 classrooms	2,500,000		New
Moyokwe primary school	Construction of 3 classrooms	2,500,000		New
Miendo Friends Primary school	Construction of 8 classrooms storey block	5,142,277		ongoing

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
Bokoli Friends Primary School	Construction of 8 classrooms storey block	5,750,000	-	New
Cheng'oli Primary School	Completion of 6 Classrooms storey block	480,000	-	New
Misikhu Re High School	Constuction of Adminstration Block	3,000,000	-	New
Milani Fr Sec. School	Construction of a Dining hall	2,000,000	-	New
Malaha Sec. School	Construction of 3 classrooms	2,500,000	-	New
Bunangeni Sec School		1,000,000	-	New
Sub-Total		31,872,887	2,998,236	Sub-Total
Amounts due to other grants and other transfers				
Bursary Tertiary Institutions	Bursary to the needy students	14,786,704	13,398,335.00	Bursary Tertiary Institutions
Bursary Secondary schools	Bursary to the needy students	812,367	4,348,749.00	Bursary Secondary schools
Sports Activities	sports	739,399	500,000.00	Sports Activities
Emergency		4,636,190	4,367,114.00	Emergency
Matisi police post	-	2,310	720,431.00	Construction of Admin Block
Sub-Total		20,976,970.00	23,334,629.00	Sub-Total
Acquisition of assets				
Renovation of Webuye West NG-CDF office	-	1,975,000.00	-	-
Oversight Committee Expenses (itemize)				
Refined fuels and lubricants	publicity and advertisement	54,124.00	-	-

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
Advertising awareness and publicity Campaigns	Fuel and Lubricants	245,876	-	-
Sub-Total		300,000	-	-
Other Payments (specify)		2,693,003	-	-
Funds pending approval				
Webuye West TTI		-	1,000,000	-
Others (specify)		26,000	26,000	-
Grand Total		60,847,160	27,511,809	-

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022/2023
Land	1,500,000	-	-	1,500,000
Buildings and structures	26,874,719	25,000	-	26,899,719
Transport equipment	4,616,600	-	-	4,616,600
Office equipment, furniture and fittings	1,383,691	-	-	1,383,691
ICT Equipment, Software and Other ICT Assets	382,600	-	-	382,600
Purchase of Computers, printers and other IT Equipment	103,000	-	-	103,000
Other Machinery and Equipment	154,472	-	-	154,472
Total	35,015,082	25,000	-	35,040,082

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Annex 5 –PMC Bank Balances As At 30th June 2023

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Chebosi Boys Secondary School	Cooperative Bank of Kenya	1139049922502	43,777.75	199
nambani secondary school	Cooperative Bank of Kenya	1139610053600	2,236.9	637
Wamang'oli Primary School	Cooperative Bank of Kenya	1139610119500	154.5	3,000,051
Nambalayi Deb Primary School	Cooperative Bank of Kenya	1139610043200	259,095.6	3,054,257
Mangana secondary School	Cooperative Bank of Kenya	1139058790200	6,644,739.5	-
Cheng'oli Primary School	Cooperative Bank of Kenya	1139609374500	651,187.75	151,188
Khalumuli Primary School	Cooperative Bank of Kenya	1139610425400	45,334.4	236,157
Mwembula Primary School	Cooperative Bank of Kenya	1141745829200	521,561	5,359,687
Matisi Primary	Cooperative Bank of Kenya	1141745979200	804,235	5,265,721
Miendo Fr Secondary School	Cooperative Bank of Kenya	1141745979200	751.75	27,631
lutaso primary	Cooperative Bank of Kenya	1141745683700	979	947,256
Matulo Girls Secondary School	Cooperative Bank of Kenya	1139011798501	81.5	2,045,442
Lugulu Friends Secondary School	Cooperative Bank of Kenya	1141745829300	362	362
Sirende Ack Secondary School	Cooperative Bank of Kenya	1141470430700	349.5	185,350
Miendo Chiefs Office	Cooperative Bank of Kenya	1141610837400	14,136.75	14,137
Miendo location police post	Cooperative Bank of Kenya	1141745855200	321	3,998,975

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Chebini Pefa Primary School	Cooperative Bank of Kenya	1139049487903	602.55	305,103
Kuywa Primary School	Cooperative Bank of Kenya	1139609438900	4,165	4,165
Moyokwe Primary School	Cooperative Bank of Kenya	1139049943103	1,287.15	1,287
S.A Chebosi Girls Secondary	Cooperative Bank of Kenya	1139745103900	35,009.9	256,416
Khalumuli Assistant Chiefs	Cooperative Bank of Kenya	1141745756600	199,069	3,999,670
Lukhuna Primary School	Cooperative Bank of Kenya	1139609838400	590.2	4,044,169
Sitikho Secondary School	Cooperative Bank of Kenya	1139609838400	-	38,172
Kakimanyi Primary School	Cooperative Bank of Kenya	1139610440200	2615.1	2,391,037
Sirisia Bok Primary School	Cooperative Bank of Kenya	1139610893900	29.65	1,273,128
Webuye Deb Primary School	Cooperative Bank of Kenya	1133630553	-	-
Ndurusia Pefa Primary School	Cooperative Bank of Kenya	1139610005300	14,515.6	61,516
Sikimbilo Primary School	Cooperative Bank of Kenya	1139049306302	1,814,613.5	8,000,593
Milo Girls Secondary School	Cooperative Bank of Kenya	1139534780500	-	1,100,121
Milo Primary School	Cooperative Bank of Kenya	1139744329600	998,649.5	2,599,546
Mungakh Primary School	Cooperative Bank of Kenya	1141470690800	998,649.5	998,650
Sawa Pcu Primary School	Cooperative Bank of Kenya	1141049189500	-	2,473,743
Bunang'eni Primary School	Cooperative Bank of Kenya	1139744103300	213,363.5	213,364

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Webuye Sa Primary School	Cooperative Bank of Kenya	1141609399900	1,102.7	2,500,261
Mahanga Primary School	Cooperative Bank of Kenya	1139744496600	1,643,716	1,643,716
Manani Rc Primary School	Cooperative Bank of Kenya	1139745204600	312,192.55	312,193
Kuywa Primary School	Cooperative Bank of Kenya	1139744542800	2,592	1,001,793
Sirende Primary	Cooperative Bank of Kenya	1139609459200	2,583.6	2,584
Malaha Primary School	Cooperative Bank of Kenya	1141745869000	54,420	252,920
Khalala Primary School	Cooperative Bank of Kenya	1139049258601	58,665.95	58,666
Webuye Deb Secondary School	Cooperative Bank of Kenya	1139744179200	1752.5	1,753
Misikhu Friends Boys High School	Cooperative Bank of Kenya	1139610079900	3,188.45	419,038
St Marys Bokoli Secondary School	Cooperative Bank of Kenya	1139610453100	7020	588,715
Freinds Secondary School Khalumuli	Cooperative Bank of Kenya	1139411908600	716.38	716
Bokoli Chiefs Office	Cooperative Bank of Kenya	1141744456400	118	118
Township Chiefs Office Webuye	Cooperative Bank of Kenya	1141610166100	507,946.5	7,947
Bukunjangabo Primary School	Cooperative Bank of Kenya	1141050356500	9,683	9,683
Bunjosi Fym Primary School	Cooperative Bank of Kenya	1141050356500	467,043	467,043
Makhonge Primary	Cooperative Bank of Kenya	1139609397401	4,808.85	304,699
Maloho Primary School	Cooperative Bank of Kenya	-	-	171,751

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Matulo Rc Primary	Cooperative Bank of Kenya	1139534687400	8,426.55	8,427
Misikhu Rc Primary School	Cooperative Bank of Kenya	1139610281100	801.5	802
Ngach Primary School	Cooperative Bank of Kenya	1139340257800	-	39,276
Yalusi Primary School	Cooperative Bank of Kenya	1139744686900	5,841.5	5,842
St Anthony School For The Deaf	Cooperative Bank of Kenya	1139744588700	36,893.5	37,014
Bokoli Fym Primary School	Cooperative Bank of Kenya	1139609458100	721.5	722
Sambu Pefa Primary School	Cooperative Bank of Kenya	1139610544100	3,308.7	3,309
Bunjosi Secondary School	Cooperative Bank of Kenya	1139610078800	458.62	939
Webuye DEB secondary school	Cooperative Bank of Kenya	1139744179200	1,752.5	1,753
Bukholi Police Post	Cooperative Bank of Kenya	1141744032200	1,825.75	1,826
Brendagirls Secondary School Misikhu	Cooperative Bank of Kenya	1139610618100	7,605.2	7,605
Ngwelo Secondary School	Cooperative Bank of Kenya	1139058700201	182,928.65	183,049
Webuye Muslim Primary School	Cooperative Bank of Kenya	1139610841200	19,555.7	20,156
Bituyu Primary School	Cooperative Bank of Kenya	1139610847800	692.5	101056
Bituyu DEB Primary	Cooperative Bank of Kenya	1139744453900	-	-
Bokoli Boys Secondary	Cooperative Bank of Kenya	1139050291602	1,389	58,419
Lugulu Day Secondary School	Cooperative Bank of Kenya	1139609483301	334.1	334

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Sa Chebosi Girls Secondary School	Cooperative Bank of Kenya	1139435082302	-	15,454
Kituni High School	Cooperative Bank of Kenya	1139609457100	5133	5,133
Matisi Primary	Cooperative Bank of Kenya	1136588973	-	-
Matulo Fym Primary	Cooperative Bank of Kenya	1127630806	-	-
Milani Primary School	Cooperative Bank of Kenya	1139610297500	-	1,289
Namawanga Primary School	Cooperative Bank of Kenya	1139610297500	118	118
Namawanga Secondary School	Cooperative Bank of Kenya	1139049922102	17	12
Namawanga Secondary School	Cooperative Bank of Kenya	1139049922103	183	183
Sirende Assistant Chief	Cooperative Bank of Kenya	1141610425000	36,033	36,033
Sirende Assistant Chief	Cooperative Bank of Kenya	1139744565100	2,093	-
Sitikho Primary School	Cooperative Bank of Kenya	1139610440200	-	38,172
Wenyila Primary School	Cooperative Bank of Kenya	1115773240	-	-
Ben Kapten Primary School	Cooperative Bank of Kenya	1139610275600	1,436	1,436
Bunjosi Dispensary	Cooperative Bank of Kenya	1141610835900	70,436	70,433
Chebosi Sa Secondary School	Cooperative Bank of Kenya	1139049922501	757	757
Kuywa Secondary School	Cooperative Bank of Kenya	1139050997502	1,989	41,989
Mahanga Dispensary	Cooperative Bank of Kenya	1141610094100	983	983

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Mahanga Secondary School	Cooperative Bank of Kenya	1139340224800	1,872	1,872
Matili Technical Training Institute	Cooperative Bank of Kenya	1141610835900	70,433	70,432
Matulo Dispensary	Cooperative Bank of Kenya	1141411179001	113,521	113,521
Milani Friends Secondary School	Cooperative Bank of Kenya	1139610079300	469	469
Township Chiefs Office Webuye	Cooperative Bank of Kenya	1141610166100	507,947	7,947
Mukite Primary School	Cooperative Bank of Kenya	1139050359601	7,953	6,093
Nambani Primary School	Cooperative Bank of Kenya	1139610464200	4,325	4,325
Sirisia Bok Primary School	Cooperative Bank of Kenya	113941190800	-	-
Bokoli Technical Institute	Cooperative Bank of Kenya	1139609029200	1,268	1,268
Bunang'eni Secondary School	Cooperative Bank of Kenya	1139534724300	1,635	1,653
Kituni Dispensary	Cooperative Bank of Kenya	1141534746300	-	-
Namilimo Primary School	Cooperative Bank of Kenya	1139050147801	3,954	3,954
St Annes Maloho Pri School	Cooperative Bank of Kenya	1139609010700	658	658
St Thomas Misikhu Rc Primary School	Cooperative Bank of Kenya	1139011798802	62,289	62,289
Yalusi Secondary School	Cooperative Bank of Kenya	1139609061401	4,360	4,360
Ocpd Webuye West	Cooperative Bank of Kenya	1141951115300	498,975	-

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 National Government Constituencies Development Fund (NGCDF)
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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
			18,021,376	60,752,688
Total				

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	<p>Budgetary Control and Performance</p> <p>The summary statement of appropriation reflects receipts budget and actual comparable basis of ksh. 201,852,147 and ksh. 193,852,147 resulting to under funding of ksh. 68,000,000 of the budget. Similarly the statement reflects actual expenditure of ksh 174,340,335 against approved budget of ksh. 201,852,147 resulting to underperformance of ksh. 27,511,812 (14%)</p>	The underperformance was as a result of delay in funding by the NGCDF board but the funds have since been received	Resolved	March 2024
2.0	<p>Unresolved Prior Year Matters</p> <p>In the audit report of the previous year, a paragraph was raised under the Report on Financial Statements. The Management has not resolved the issue nor given any explanation for failure to adhere to the provisions of the</p>	The the provisions of the Public Sector Accounting Standards Board template, were followed and the template corrected and correct template used	Resolved	March 2024

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	Public Sector Accounting Standards Board template		
3.0	<p>Delay in projects implementation</p> <p>Analysis of the projects implementation status of Webuye west NGCDF revealed that the fund had planned to implement 37 projects with a budget of ksh. 91,750,674. However review of the expenditure returns reveal that 26 projects (70%) had been completed while 11 projects (30%) valued at ksh. 20,660,573 were still ongoing</p>	<p>The NGCDF had not received the funds from the National Board, but the funds have now been received and submitted to PMCs.</p>	<p>Resolved</p> <p>March 2024</p>

George Mwanika

Name

Fund Account Manager.