



*Enhancing Accountability*

**REPORT**

**DATE:** 03 MAR 2022

**DAY:**  
TUESDAY

**TABLED  
BY:**

LDM

**CLERK-AT  
THE-TABLE:**

C. Ndintu

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

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





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

**AMENDED REPORTS AND FINANCIAL STATEMENTS**

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

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



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
WEBUYE EAST CONSTITUENCY  
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**I. KEY NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**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





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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 2020 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	Isaac Munganyi Namusasi
4.	Member NGCDFC	Roselyne Namwatikho Wanyonyi

**(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) NG-CDF 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)

**(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



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**WEBUYE EAST CONSTITUENCY**  
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**(I) Principal Legal Adviser**  
The Attorney General  
State Law office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
NAIROBI



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

The NGCDFC's 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. 137,367,724.14 in the financial year 2019/2020.

Education programmes were allocated Kshs. 77,488,774.08 which was 54.6% of the entire budget followed by Bursary schemes at Kshs. 37,260,000 or 27.1% 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 environment and sports.

The constituency successfully completed a total of 41 on-going classrooms and constructed new 21 classrooms and this has ultimately enhanced learning in various institutions in the constituency. In addition, the Constituency managed to complete two Ablution blocks with a total of 17 doors, thus improving sanitation in schools.

However, there have been emerging issues like political, economic, social, legal and global challenges such as the COVID-19 Pandemic, which have negatively influenced the implementation of NG-CDF Projects. Other issues affecting the project implementation process is the late disbursement of funds, late approval of proposals and resubmissions.

The NG-CDFC's wish is that the NG-CDF Board will consider the issue on project cost. It is imperative to note that the projects implemented in Webuye East are modern, standard and bigger in size as compared to the other constituencies. Project quality, user satisfaction and project durability are highly considered. 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.

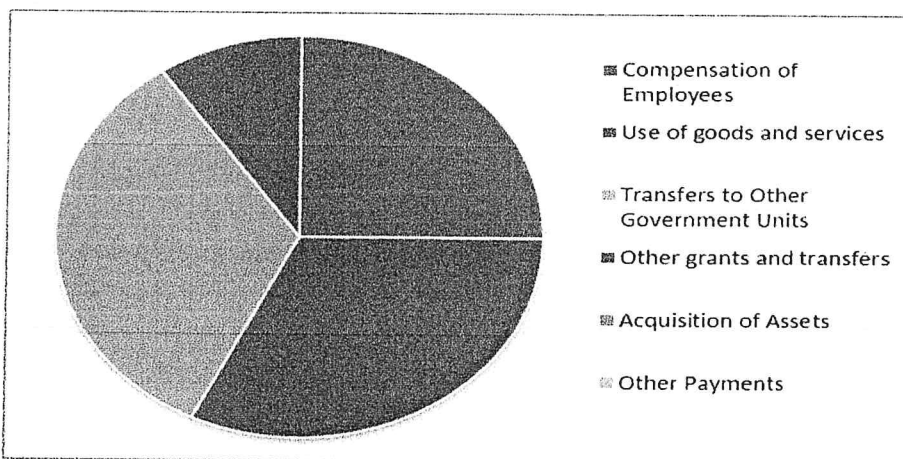


Fig 1: Budget allocation for 2019/2020 per sector. Transfer to other government units had the highest allocation from the constituency followed by use of goods and services, compensation of employees and lastly other grants and transfers.



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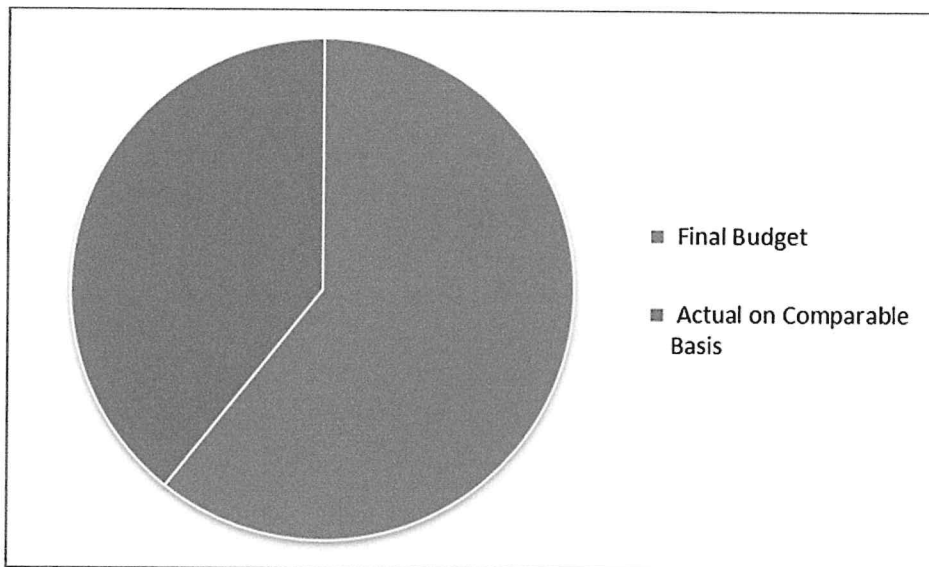


Fig 2: Shows the actual budgeted and received in the financial year 2019/2020



Fig 3: Shows a newly constructed 80 bed capacity dormitory at Lutacho Mixed Day and Boarding Primary School financial year 2019 – 2020 Webuye East Constituency for enhancing learning environment.

*Sign*

**ISAAC MUNGANYI NAMUSASI  
CHAIRMAN NGCDF COMMITTEE**





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**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES**

The Public Finance Management Act, 2012 sets out the procedures for efficient and effective management of all revenue, expenditure, assets and liabilities. Section 81(1) of the Public Finance Management Act, 2012 states that at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of the entity. Section 81 (2) (f) further requires that, at the end of each financial year, the Accounting officer when preparing financial statements 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.

Webuye East is based on the mandates, objectives and provisions of Section (3) of the NG-CDF Act, 2015 as amended in 2016. The NG-CDF Kitty in Webuye East has impacted the constituency in a tremendous way through improvement of the education sector, security, sports, ICT and the environment sector. With the availability of natural, human and technological resources in the constituency, there is still room for further development and growth through proper planning. Through the implementation of the Webuye East Strategic Plan (2017-2021), it has provided a roadmap that aligns the NG-CDF Webuye East activities to achieve the set goals and development. The NG-CDFC in its strategic plan outlined key strategic objectives that were to be used to stimulate development in the constituency and this was through recognition of the potential development needs.

**The key development objectives of NGCDF-Webuye East Constituency's 2017-2021 plans are to;**

In emphasizing the above, the key development objectives of NG-CDF Webuye East Constituency's 2017-2021 plan include;

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

**Progress on attainment of Strategic development objectives**

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

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	<ul style="list-style-type: none"> <li>• Sensitise parents on the importance of Early Childhood Development (ECD)</li> <li>• Educate parents and</li> </ul>	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	Additional 21 classrooms have been constructed while 41 on-going classrooms have been completed. 2 on-going dormitories have



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Constituency Program	Objective	Outcome	Indicator	Performance
	<p>students on the importance of education</p> <ul style="list-style-type: none"> <li>Affirmative action to ensure that the girl child's education is a priority in the constituency</li> </ul>	Improved infrastructure in schools	bursary beneficiaries at all levels	<p>been completed</p> <p>2 on-going laboratories have been completed</p> <p>1 ongoing multipurpose hall has been completed</p> <p>Completion of 1 septic tank</p> <p>Purchase of 1 (51 seater) school bus</p> <p>3,900 Bursary beneficiaries</p>
Security	Increase capacity of security personnel and enhance other security organs to improve service delivery and enhance security	Developed and enhanced security organs	Number of usable physical infrastructure built in locations, sub locations and police stations	Completion of 1 on-going Chief's Office
Environment	Improve access to a more sustainable and conserved environment	<p>Improved sanitation facilities in schools</p> <p>Provision of tree seedlings to schools to improve the forest cover</p>	<p>Number of sanitation facilities built in schools</p> <p>Number of trees planted</p>	<p>Construction of 2 ablution blocks</p> <p>5,000 tree seedlings planted</p>
Sports	Empower youth and special groups in the constituency	Improved cohesion and enhanced economic growth through sports	Number of youth groups benefitting from the sports programme	200 youths benefitted from the program



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

NGCDF – Webuye East Constituency exists to transform the livelihood of its constituents through support of the grass-root development projects. In order to ensure the sustainability of the projects, we ensure that the public is involved in every stage. Through conducting the public forums the constituents are able to identify the development projects which are within the provisions of the NG-CDF Act and the functions of the National Government.

The Webuye East NG-CDF Committee always highlights Corporate Social Responsibility as a tool with relevance for the actualization of the public policy with the ultimate goal of ensuring sustainable and inclusive development programmes in the constituency. This is our purpose; the driving force behind everything we do and it is 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.

**a) Sustainability strategy and profile**

Webuye East NG-CDF Committee uses the guidelines and policies provided by the NG-CDF Board and the relevant Government Institutions in the management of the fund. The operations under Webuye East NG-CDF are based on project identification, allocation of funds, implementation of projects and continuous monitoring and evaluation. The prioritized set of actions within the constituency are guided by the vision and mission statement in the strategic plan (2017-2021)

<b>Model</b>	<b>Definition</b>	<b>Relevance to sustainable strategy</b>
Vision	An Economically reliant Modern and Socially Stable Constituency that creates investment opportunities while realising the needs of its constituents	The vision statement covers the prioritised set of actions to ensure stability of the economy in the constituency.
Mission	To develop and harness local talent, competencies and resource to improve environmental and social – economic status of Webuye constituents	The prioritised set of actions within the constituency include; improvement of the environmental and social-economic status so as to attain sustainable development.
Core Values	Hardwork, Honesty, Transparency, Community participation, Integrity, Diligence, Teamwork and patriotism	The core values represent the values and principles that the constituency holds towards attainment of the goals and objectives

**b) Environmental performance**

Webuye East constituency thrives in ensuring the conduciveness and sustainability of the environment. Webuye East NG-CDF Committee recognises the provisions of the strategic plan (2017-2021) and the National Environmental Management Authority (NEMA) guidelines.

Webuye East NG-CDF Committee is guided by an environment policy which commits to;

- Increase the forest cover in Webuye East through planting of trees
- Comply with the relevant environmental measures which have been put in place
- Protect the environment through minimizing our contribution to pollution of land, air and water and management of waste by ensuring proper waste disposal.
- Regularly communicating our environmental performance to the relevant stakeholders



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- Encouraging and sensitizing on the importance of protecting the environment to the constituents.

**c) Employee welfare**

Section 45 (1) of the NG-CDF Act, 2015 as amended in 2016 states that the Constituency Committee may engage staff as may be necessary for execution of its functions including persons with knowledge in information and communications technology, construction and basic accounting.

**Hiring process**

Webuye East NG-CDF Committee follows the guidelines provided by the NG-CDF Board on the recruitment of staff. The recruitment process begins with the NG-CDF Committee approving the recruitment in a minuted resolution and afterwards an advertisement is made within the constituency and through the Fund Account Manager. The advertisement contains the job title, job description, job responsibilities, terms of work, education, experience, skills required and closing date for the application. A selection and interview Ad hoc committee is then appointed to oversee the selection and interview process. A letter of appointment is then awarded to the candidate of choice. The letter contains the job description, hours of work, date of commencement of job, form and duration of contract period, job pay, terminations and terms and conditions of employment.

The NG-CDFC takes into account the gender ratio and in selecting candidates and for promotion, employees with higher merit and outstanding skills are given a higher priority. The NG-CDFC offers two employment contracts; 3 year contracts renewable and casual employments which run for a period of 3 months. Using the Administration and Recurrent Expenditure vote, the NG-CDFC staffs are trained on issues relating to NG-CDF so as to improve their skills and enhance their knowledge.

**Health and Safety**

Webuye East NG-CDFC has put in place measures that adhere to the Occupational Safety and Health Act, 2007. The office is well maintained within the specifications of the Occupational Safety and Health Act, 2007 to ensure the safety of the staff as they undertake their daily tasks. Fire protection facilities have been provided both inside and outside the building, the exit signs have been indicated in case of any emergency and the fire fighting Equipments have been labelled. The NG-CDFC building consists of a ramp and grills as per Section 77 (5) of the Occupational Safety and Health Act, 2007 which states that for every staircase in a building or affording a means of exit from a building, a substantial hand-rail shall be provided and maintained.

Every employee is advised to report to the immediate supervisor in case of any situation which the employee has reasonable grounds to believe it presents an imminent or serious danger to the safety or health of that employee or of other employee in the same premises as set out in Section 14 (1) of the Occupational Safety and Health Act, 2007. The NG-CDFC staffs have been trained to ensure that no person engages in any improper activity or behaviour at the workplace, which might create or constitute a hazard to that person or any other person as set out in Section 16 (1) of the Occupational Safety and Health Act, 2007.

The NG-CDFC staffs, including their spouses and children are eligible to benefit from NHIF medical scheme as the deductions are done and paid on a monthly basis.

**d) Market place practices**

Webuye East NG-CDF Committee main objective is to empower the locals while implementing the development projects within the constituency. The committee uses open tendering in the award of all the tenders, advertisement is done publicly and no form of discrimination is applied. The invitations for tenders are done within the specifications of Section 74 of the Public Procurement and Asset Disposal Act, 2015. During projects implementation and once funds are transferred to the Project Management Committee, the PMC is guided on the tendering process.





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In open tendering and in the instance that the tender is awarded to a non-constituent member, the contractor is advised to source for labour and the available materials within the constituency. Payments to suppliers are done after the presentation of requisite supporting documents. Payments to the contractors are done after presentation of payment certificates for works done which are prepared by the Public works office. In order to safeguard consumer rights and interests, Webuye East NG-CDFC came up with a service charter and complaints handling policy. In cases where complaints arise, the complaints are resolved as quickly as possible.

**e) Community Engagements**

Section 27 (1) of the NG-CDF Act, 2015 as amended in 2016 states that the chairperson of the Constituency Committee shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency. Section 27 (2) further states that the Constituency Committee shall deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from.

For the constituency's development project to have a high impact to the community and full ownership from the constituents, there is need to have public participation. Webuye East NG-CDF Committee is keen on ensuring that the public is involved in the decision making process. Public participation ensures that the actions taken by the Committee adequately reflect the needs of the people and it ensures that the benefits of development are equitably shared among the 3 wards in Webuye East.

Webuye East NG-CDF Committee is very passionate on promoting and enhancing education within the constituency. Needy students in secondary schools and tertiary institutions are awarded with bursary. However due to the Covid-19 pandemic and interruption of the academic calendar, the bursary disbursement process was affected.

Taking into account the current COVID-19 pandemic, the NG-CDF Committee resolved to put in place mitigation measures which were in line with the Governments directives. The office purchased 30 hand washing tanks and soaps and distributed to the key market places and centres.



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**V. STATEMENT OF NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
WEBUYE EAST 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.

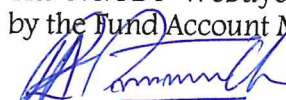
The Fund Account Manager in charge of the NGCDF-Webuye East Constituency is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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, 2020, 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 12<sup>th</sup> April, 2021.

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

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



# REPUBLIC OF KENYA

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*Enhancing Accountability*

HEADQUARTERS  
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NAIROBI

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

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Webuye East Constituency set out on pages 14 to 32, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation - recurrent and development combined, 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 effect of the matters 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 East Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

#### Basis for Qualified Opinion

##### 1. Unsupported Expenditure

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects use of goods and services balance of Kshs.6,582,700. However, supporting documents for expenditure of Kshs.3,273,223 were not provided.

Consequently, the accuracy and completeness validity of the expenditure of Kshs.3,273,223 for the year under review could not be confirmed.

##### 2. Inaccuracy of Comparative Figures

The comparative figures of the Project Management Committee (PMC) account as disclosed in Note 8.3 and Annex 4 reflects balance brought forward of Kshs.17,232,708 which differs with the corresponding balance of Kshs.14,821,539 in the audited financial statements for the year 2018/2019 by Kshs.2,411,169.

Consequently, the accuracy and completeness of Kshs.17,232,708 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 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 qualified opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no other key audit matters to communicate in my report.

### **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.197,077,148 and Kshs.127,709,425 respectively resulting to an under-funding of Kshs.69,367,724 or 35% of the budget. Similarly, the Fund expended Kshs.121,940,675 against an approved budget of Kshs.197,077,148 resulting to an under-expenditure of Kshs.75,136,473 or 38% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

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

The Fund's Project Implementation Status (PIS) Report as at 30 June, 2020 shows that the Fund was to implement a total of thirty-two (32) projects with estimated cost of Kshs.298,858,756 under security, education, sports and environment sectors during the financial year under review. The audit noted that eight (8) projects had been completed, nineteen (19) projects were still ongoing and nine (9) had not started as at 30 June, 2020.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Uninsured Assets**

The summary of fixed assets register as disclosed in Annex 3 to the financial statements for the year under review reflects total fixed assets of Kshs.40,822,686, 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 is therefore in breach of the Act.

### **2. Incomplete Buildings**

The summary of fixed assets register also reflects buildings and structures figure of Kshs.30,943,058 as at 30 June, 2020. However, audit inspection carried out on buildings at the head office revealed the following unsatisfactory matters:

- i. As previously reported, the main office block remained incomplete especially the lower section of the suspended block, despite it being in use.
- ii. An ablution block of undetermined value, which was put up during the 2016/2017 financial year remained in disuse and its plumbing works were vandalized.
- iii. The assets register did not reflect this building as separate from the main office block and also had no tag number different from the other buildings.

In view of the foregoing, value for money may not be realized from this facility and the staff of the Fund and visitors to the main Fund offices may be lacking the required hygienic utility and service delivery.

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 overall governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to abolish the Fund or to cease operations.

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

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

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

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

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

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



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

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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**11 February, 2022**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	123,040,876	65,379,310
<b>TOTAL RECEIPTS</b>		<b>123,040,876</b>	<b>65,379,310</b>
<b>PAYMENTS</b>			
Compensation of employees	2	3,170,519	3,179,205
Use of goods and services	3	6,582,700	5,598,454
Transfers to other government units	4	97,587,414	25,091,947
Other grants and transfers	5	14,600,042	27,107,438
<b>TOTAL PAYMENTS</b>		<b>121,940,675</b>	<b>60,977,044</b>
<b>SURPLUS/(DEFICIT)</b>		<b>1,100,201</b>	<b>4,402,266</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Webuye East Constituency financial statements were approved on 12<sup>th</sup> April, 2021 and signed by:



Fund Account Manager  
Name: Allan R. Chemayiek



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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
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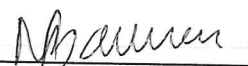
**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	6	5,768,750	4,668,549
<b>Total Cash and Cash Equivalents</b>		<b>5,768,750</b>	<b>4,668,549</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>5,768,750</b>	<b>4,668,549</b>
<b>NET FINANCIAL ASSETS</b>		<b><u>5,768,750</u></b>	<b><u>4,668,549</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	7	4,668,549	266,283
Surplus/Deficit for the year		1,100,201	4,402,266
<b>NET FINANCIAL POSITION</b>		<b>5,768,750</b>	<b>4,668,549</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Webuye East Constituency financial statements were approved on 12<sup>th</sup> April, 2021 and signed by:



**Fund Account Manager**  
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**National Sub-County Accountant**  
**Name: Mildred Barasa**  
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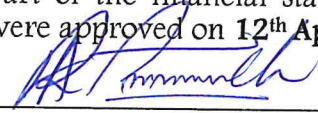



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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**IX. STATEMENT OF CASH FLOW**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	123,040,876	65,379,310
<b>Total receipts</b>		<b>123,040,876</b>	<b>65,379,310</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	2	3,170,519	3,179,205
Use of goods and services	3	6,582,700	5,598,454
Transfers to Other Government Units	4	97,587,414	25,091,947
Other grants and transfers	5	14,600,042	27,107,438
<b>Total payments</b>		<b>121,940,675</b>	<b>60,977,044</b>
<b>Total Receipts Less Total Payments</b>		<b>1,100,201</b>	<b>4,402,266</b>
<b>Net cash flow from operating activities</b>		<b>1,100,201</b>	<b>4,402,266</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>1,100,201</b>	<b>4,402,266</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	7	<b>4,668,549</b>	<b>266,283</b>
<b>Cash and cash equivalent at END of the year</b>		<b>5,768,750</b>	<b>4,668,549</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Webuye East Constituency financial statements were approved on 12<sup>th</sup> April, 2021 and signed by:

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

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





ANNUAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEBUYE EAST CONSTITUENCY  
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X. 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 Kshs	b Kshs	c=a+b Kshs	d Kshs	e=c-d Kshs	f=d/c % Kshs
<b>RECEIPTS</b>						
Transfers from NGCDF Board	137,367,724	59,709,424	197,077,148	127,709,425	69,367,724	65%
<b>TOTAL RECEIPTS</b>	<b>137,367,724</b>	<b>59,709,424</b>	<b>197,077,148</b>	<b>127,709,425</b>	<b>69,367,724</b>	<b>65%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,900,052	1,613,247	5,513,299	3,170,519	2,342,780	58%
Use of goods and services	8,062,011	107,469	8,169,480	6,582,700	1,586,780	81%
Transfers to Other Government Units	77,488,774	43,781,815	121,270,589	97,587,414	23,683,175	80%
Other grants and transfers	47,916,887	14,206,894	62,123,781	14,600,042	47,523,739	24%
<b>TOTAL PAYMENTS</b>	<b>137,367,724</b>	<b>59,709,425</b>	<b>197,077,149</b>	<b>121,940,675</b>	<b>75,136,474</b>	<b>62%</b>
<b>SURPLUS/ (DEFICIT)</b>	-	-	-	<b>5,768,750</b>	<b>-5,768,750</b>	

Notes

- Utilization in transfers from NGCDF of on 65% was as a result of the Board not disbursing all the allocated funds.
- Utilizations in compensation of employees of 58%, Use of goods and services 81%, Transfer to Other Government units 80%, and Other Grants and transfers 24% were because the Fund had not received all the allocation for the year in the financial year under review.
- The increase in budget amounts from original budget to final budget by Kshs.59,709,425 opening cash and cash equivalents balance and undisbursed funds in the 2018/2019 budget.

The NGCDF-Webuye East Constituency financial statements were approved on 12<sup>th</sup> April, 2021 and signed by:

  
 Fund Account Manager  
 Name: Allan R. Chemayiek

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEBUYE EAST CONSTITUENCY  
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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments	Final Budget		Actual on comparable basis		Budget utilization difference
	2019/2020	Kshs		2019/2020	Kshs	30/06/2020	Kshs	
<b>1.0 Administration</b>								
Employees' Salaries	3,900,052			3,900,052	1,557,272		2,342,780	
Goods and Services	2,342,011			2,342,011	755,232		1,586,779	
Committee Expenses	1,800,000			1,800,000	1,800,000		-	
Employees' Salaries			1,613,247	1,613,247	1,613,247		-	
Goods and Services			107,468	107,468	107,468		-	
<b>Sub-Total</b>	<b>8,042,063</b>		<b>1,720,715</b>	<b>9,762,778</b>	<b>5,833,219</b>		<b>3,929,559</b>	
<b>2.0 Monitoring and Evaluation</b>								
Goods and Services	809,657			809,657	809,657		-	
Committee Expenses	1,008,618			1,008,618	421,839		586,779	
Capacity Building of NG-CDFs/PMCs	2,101,725			2,101,725	1,101,725		1,000,000	
<b>Sub-Total</b>	<b>3,920,000</b>		-	<b>3,920,000</b>	<b>2,333,221</b>		<b>1,586,779</b>	
<b>3.0 Emergency</b>								
Emergency	7,198,241			7,198,241	-		7,198,241	
Emergencies			6,307,960	6,307,960	-		6,307,960	
<b>Sub-Total</b>	<b>7,198,241</b>		<b>6,307,960</b>	<b>13,506,201</b>	-		<b>13,506,201</b>	
<b>4.0 Bursary and Social Security Programme</b>								
Bursary Secondary Schools	19,260,000			19,260,000	1,442,108		17,817,892	
Bursary Tertiary Schools	18,000,000			18,000,000	6,009,000		11,991,000	
Bursary Special Schools								
Social Security Programmes - NHIF								
Bursary Secondary Schools			652,780	652,780	652,780		-	
<b>Sub-Total</b>	<b>37,260,000</b>		<b>652,780</b>	<b>37,912,780</b>	<b>8,103,888</b>		<b>29,808,892</b>	
<b>5.0 Sports</b>								
Webuye East Tournament	500,000		500,000	1,000,000	-		1,000,000	
<b>Sub-Total</b>	<b>500,000</b>		<b>500,000</b>	<b>1,000,000</b>	-		<b>1,000,000</b>	
<b>6.0 Environment</b>								
Planting of trees 1000 tree seedlings	500,000			500,000	-		500,000	



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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
each at ass. Chiefs office Lutacho ,Ass.Chiefs Office Maraka ,Sambu P.A.G Primary School ,Lufwindiri Primary School and Mahanga Primary School @ KSHS 100,000					
Sambu PAG Primary School		80,000	80,000	~	80,000
Misimo Primary School		80,000	80,000	~	80,000
St. Paul's Nzoia Secondary School		90,000	90,000	~	90,000
<b>Sub-Total</b>	<b>500,000</b>	<b>250,000</b>	<b>750,000</b>	<b>~</b>	<b>750,000</b>
<b>7.0 Primary School Projects</b>					
Mukhuyu Fym Primary School	613,130		613,130	613,130	~
Nabuyole Pefa Primary School	2,301,236		2,301,236	1,201,236	1,100,000
Sambu Central Primary School	2,293,176		2,293,176	~	2,293,176
Lufwindiri primary School	1,500,000		1,500,000	1,500,000	~
Lumuli Primary School	1,500,000		1,500,000	1,500,000	~
Lutacho Primary School	1,700,000		1,700,000	1,360,000	340,000
Sambu PAG Primary School	10,000,000		10,000,000	9,000,000	1,000,000
Katumi Primary School	2,200,000		2,200,000	~	2,200,000
Njata Primary School	250,000		250,000	~	250,000
Webuye ACK Primary School	6,000,000		6,000,000	~	6,000,000
Malomonye Primary School	2,500,000		2,500,000	2,500,000	~
Mabele Baptist Primary School	2,500,000		2,500,000	2,500,000	~
Muji Primary School	2,000,000		2,000,000	1,000,000	1,000,000
Mukhuyu Fym Primary School.		281,815	281,815	281,815	~
Nabuyole Pefa Primary School		1,000,000	1,000,000	1,000,000	~
Lumuli Primary School		2,500,000	2,500,000	2,500,000	~
Lutacho Primary School		7,000,000	7,000,000	7,000,000	~
Sambu PAG Primary School		6,000,000	6,000,000	6,000,000	~
<b>Sub-Total</b>	<b>35,357,542</b>	<b>16,781,815</b>	<b>52,139,357</b>	<b>37,956,181</b>	<b>14,183,176</b>
<b>8.0 Secondary School Projects</b>					
Lutacho Secondary School	10,000,000		10,000,000	8,000,000	2,000,000
Mitukuyu Friends Secondary School	1,500,000		1,500,000	1,500,000	~
Mihuu Secondary School	1,562,532		1,562,532	1,562,532	~



**NATIONAL GOVERNMENT I CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
St. Johns Savanna Secondary School	1,500,000		1,500,000	1,500,000	~
Magemo Friends Secondary School	2,309,220		2,309,220	2,309,220	(0)
Wabukhonyi Secondary School	1,500,000		1,500,000	~	1,500,000
Sinoko Secondary School	1,059,481		1,059,481	1,059,481	(0)
St. Cecilia Girls Secondary School	3,000,000		3,000,000	3,000,000	~
St. Francis Magemo Secondary School	7,200,000		7,200,000	7,200,000	~
Misemwa Secondary School	1,500,000		1,500,000	1,500,000	~
Masindu Secondary School	2,500,000		2,500,000	2,500,000	~
Nabuyole Friends Secondary School	2,500,000		2,500,000	2,500,000	~
Bakisa Girls Secondary School	3,000,000		3,000,000	~	3,000,000
Namarambi Secondary School	3,000,000		3,000,000	~	3,000,000
Lutacho Secondary School		17,500,000	17,500,000	17,500,000	~
Mitukuyu Friends Secondary School		500,000	500,000	500,000	~
Mihuu Secondary School		2,000,000	2,000,000	2,000,000	~
St. Johns Savanna Secondary School		500,000	500,000	500,000	~
Magemo Friends Secondary School		3,000,000	3,000,000	3,000,000	~
Wabukhonyi Secondary School		2,500,000	2,500,000	2,500,000	~
Silungai Secondary School		1,000,000	1,000,000	1,000,000	~
<b>Sub-Total</b>	<b>42,131,232</b>	<b>27,000,000</b>	<b>69,131,232</b>	<b>59,631,233</b>	<b>9,499,999</b>
<b>9.0 Tertiary institutions projects</b>					~
<b>10.0 Security Projects</b>					~
Assistant Chiefs Office Lutacho	2,458,646		2,458,646	~	2,458,646
Assistant Chiefs Office Lutacho		2,000,000	2,000,000	2,000,000	~
Chiefs Office Maraka		4,496,154	4,496,154	4,496,154	~
<b>Sub-Total</b>	<b>2,458,646</b>	<b>6,496,154</b>	<b>8,954,800</b>	<b>6,496,154</b>	<b>2,458,646</b>
<b>GRAND TOTAL</b>	<b>137,367,724</b>	<b>59,709,424</b>	<b>197,077,148</b>	<b>121,940,675</b>	<b>75,136,473</b>





## **XII. 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.

#### **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 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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



**Reports and Financial Statements**

**For the year ended June 30, 2020**

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the 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.



**Reports and Financial Statements**

**For the year ended June 30, 2020**

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**11. Budget**

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

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

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

**15. Related Party Transactions**

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





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**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO B005108	1		11,379,301
AIE NO B030184	2		10,000,000
AIE NO B030428	3		13,000,000
AIE NO B006370	4		7,000,000
AIE NO B042761	5		11,000,000
AIE NO B047007	6		13,000,000
AIE NO B041083	1	54,790,875	
AIE NO B047450	2	4,000,000	
AIE NO B041290	3	20,000,000	
AIE NO B047710	4	6,000,000	
AIE NO B049297	5	14,000,000	
AIE NO B104322	6	250,000	
AIE NO B096578	7	24,000,000	
<b>TOTAL</b>		<b>123,040,876</b>	<b>65,379,310</b>

**2. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,347,182	2,329,890
Pension and other social security contributions (Gratuity)	661,097	560,595
Employer Contributions Compulsory national social security schemes	162,240	288,720
<b>Total</b>	<b>3,170,519</b>	<b>3,179,205</b>



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	2,221,839	1,624,760
Communication, supplies and services	220,000	215,000
Domestic travel and subsistence	297,800	372,200
Printing, advertising and information supplies & services	435,571	135,000
Training expenses	1,101,725	580,000
Hospitality supplies and services	615,000	450,000
Office and general supplies and services	426,000	503,435
Fuel, oil and lubricants	400,000	611,777
Other operating expenses	326,000	783,436
Routine maintenance – vehicles and other transport equipment	292,258	98,218
Routine maintenance – other assets	246,507	224,628
<b>Total</b>	<b>6,582,700</b>	<b>5,598,454</b>

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to primary schools	37,956,181	22,591,947
Transfers to secondary schools	59,631,233	2,500,000
<b>TOTAL</b>	<b>97,587,414</b>	<b>25,091,947</b>

5. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools	2,094,888	21,432,938
Bursary – tertiary institutions	6,009,000	5,674,500
Security projects	6,496,154	-
<b>Total</b>	<b>14,600,042</b>	<b>27,107,438</b>

6. BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
KCB Bank Webuye Branch, Account No. 1147722935 KSHS	5,768,750	4,668,549
<b>Total</b>	<b>5,768,750</b>	<b>4,668,549</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7. BALANCES BROUGHT FORWARD**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	4,668,549	266,283
<b>Total</b>	<b>4,668,549</b>	<b>266,283</b>

**8. OTHER IMPORTANT DISCLOSURES**

**8.1: PENDING STAFF PAYABLES (See Annex 1)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	440,568	-
<b>Total</b>	<b>440,568</b>	<b>-</b>

**8.2: UNUTILIZED FUND (See Annex 2)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	2,049,180	1,613,247
Use of goods and services	1,880,379	107,468
Amounts due to other Government entities	23,683,175	43,781,815
Amounts due to other grants and other transfers	47,523,739	14,206,894
<b>Total</b>	<b>75,136,473</b>	<b>59,709,424</b>

**8.3: PMC account balances (See Annex 4)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	54,969,111	17,232,708
	<b>54,969,111</b>	<b>17,232,708</b>



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**XIV. 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>					
<b>1</b>	<b>Budgetary Control and Performance</b>				
<b>1.1</b>	<b>Budgetary Performance</b> During the year under review, and as reported in the summary statement of appropriation: recurrent and development combined, the Fund spent Kshs. 60,659,044 against a budgeted amount of Kshs. 120,686,468, thereby resulting in a net budget under-absorption of Kshs. 60,027,425 or 36%.  In view of the foregoing, the Fund may not have achieved all its project completion targets, resulting in delayed benefits to the residents of Webuye East Constituency	The Fund experienced delays in the disbursement of funds from the NGCDFB this majorly contributed to the performance	Fund Account Manager	Resolved	30 <sup>th</sup> June 2020
<b>2</b>	<b>Project Implementation Status</b>				
<b>2.1</b>	<b>Projects for the Year Under Review</b> NGCDF, Webuye East Constituency was to implement a total of 29	The Fund experienced delays in the disbursement	Fund Account Manager	Resolved all projects	30 <sup>th</sup> June 2020





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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)
2.2	<p>projects/programmes under security, Education and Sports sectors during the financial year under review as shown below. Further analysis indicated that 10 projects or 21% of all projects still on going and 19 projects or 66% had been completed as at 30 June 2020</p> <p><b>Projects for Prior Years</b></p> <p>The Project Implementation Status Report submitted for audit review shows that a number of 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 2020.</p> <p>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.</p>	<p>Management comments</p> <p>of funds from the NGCDFB this majorly contributed to the performance</p>		<p>Resolved / Not Resolved</p> <p>implemented</p>	



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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)
3	<p><b>Land and Building Without Ownership Documents</b></p> <p>The audit of the Fund's fixed assets revealed that the Fund constructed an office building at a cost of Kshs. 30,200,967 on a parcel of land within Webuye town that was allotted to the Ministry of Interior and Coordination of National Government during the financial 2017/2018. However, it was observed that:</p> <ol style="list-style-type: none"> <li>The building, although in use, is still not complete.</li> <li>The parcel of land on which the building was constructed has no title deed or reference number.</li> <li>Behind the office building stands an old permanent structure whose ownership documents were not available.</li> <li>The actual size of the land could not be determined and some fencing has been done on it by a private developer.</li> <li>The landscaping of the compound was not done.</li> <li>The main gate and drive-in road were not done and therefore access to the offices is difficult.</li> </ol>	<p>The parcel is an allotment to the Ministry of Interior and Coordination of National government which allowed Webuye NG-CDFC to build an office in a section of it. However, the management has taken note of the risk and has initiated the process to ensure that the area where the building is situated is clearly demarcated and obtain ownership of the same.</p> <p>Landscaping had been done initially and flowers planted but erosion due to heavy rains has led to the current state. The management has taken note and is going to factor in this year's budget funds for landscaping, install main gate, repair the drive in road and complete</p>	Fund Account Manager	Not Resolved	31 <sup>st</sup> December 2020



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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>Management has indicated that:</p> <p>a) It has initiated the process of clearly demarcating the area where the building is situated and obtaining ownership documents for the same and demolishing the permanent structure behind the main office.</p> <p>b) It will factor in the 2020/2021 financial year budget funds for landscaping, installation of the main gate, repair of the drive-in road and completion of the parking area.</p> <p>In view of the foregoing, the land faces the risk of encroachment and unnecessary land disputes. Further, due to poor landscaping, there is also a risk of land degradation through soil erosion. In addition, in the absence of title deed, the ownership of the building and parcel of land on which it stands could not be confirmed.</p>	<p>the lower side of the building planned for parking area.</p> <p>The management has also taken note of the recommendation of the structure behind the main office and has initiated process of demolishing it.</p>			
<b>Basis for Conclusion</b>					
<b>1</b>	<b>Failure to Insure Fixed and Movable Assets</b>				
	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 have not been	The management has taken note of the recommendation and has initiated process of ensuring all Fixed and	Fund Account Manager	Not resolved	31 <sup>st</sup> October 2020



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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)
2	<p>insured, contrary to Section 36 (3) of the National Government Constituencies Development Fund Act, 2015 which stipulates that all fixed and movable assets, including equipment bought under this Act for use by the Constituency Committee shall be the property of the Board and shall be insured in the name of the Board.</p> <p><b>Unutilized Project Management Committee (PMCs) Bank Accounts</b></p> <p>Included in the PMC balances at annex 5 to the financial statements are the following 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:</p> <p>However, these unutilized balances had not been transferred back to the Constituency Bank Account as at the time of audit as required by Section 12 (8) of the National Government Constituencies Development Fund Act, 2015.</p>	<p>Management comments</p> <p>Movable Assets are insured.</p>			
		<p>The Management has initiated the process of transferring the balances to the main account</p>	Fund Account Manager	Not resolved	31 <sup>st</sup> October 2020





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**ANNEX 1 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
<b>NG-CDFC Staff Gratuity</b>		<b>Kshs</b>			<b>Kshs</b>	
1. Caroline Wanyonyi	H	98,652		~	98,652	
2. Maurice Khasabuli	G	86,832		~	86,832	
3. Alexina Nelima	G	86,832		~	86,832	
4. Jesse Wafunafu	E	68,304		~	68,304	
5. Erick Zazada	E	55,908		~	55,908	
6. Jackson Mumia	F	44,040		~	44,040	
<b>Sub-Total</b>		<b>440,568</b>			<b>440,568</b>	



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**ANNEX 2 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance		Comments
		2019/2020	2018/2019	
		Kshs		
Compensation of employees		2,049,180	1,613,247	
Use of goods & services		1,880,379	107,468	
Sub-Total		3,929,559	1,720,715	
<b>Amounts due to other Government entities</b>				
Nabuyole Pefa Primary School		1,100,000		
Sambu Central Primary School		2,293,176		
Lutacho Primary School		340,000		
Sambu PAG Primary School		1,000,000		
Katumi Primary School		2,200,000		
Njata Primary School		250,000		
Webuye ACK Primary School		6,000,000		
Muji Primary School		1,000,000		
Lutacho Secondary School		2,000,000		
Wabukhonyi Secondary School		1,500,000		
Bakisa Girls Secondary School		3,000,000		
Namarambi Secondary School		3,000,000		
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	



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Name	Brief Transaction Description	Outstanding Balance		Comments
		2019/2020	2018/2019	
		Kshs	Kshs	
Silungai Secondary School			1,000,000	
<b>Sub-Total</b>		<b>23,683,175</b>	<b>43,781,815</b>	
<b>Amounts due to other grants and transfers</b>				
Bursary Secondary schools		17,817,892	-	
Bursary university and college		11,991,000		
Environment activity		750,000		
Sports activity		1,000,000		
Assistant Chiefs office Lutacho		2,458,646		
Assistant Chiefs office Lutacho			2,000,000.00	
Chiefs office Maraka			4,496,154.00	
Environment activity			250,000	
Sports activity			500,000	
Emergency		13,506,201	4,012,906	
<b>Sub-Total</b>		<b>47,523,739</b>	<b>14,206,894</b>	
<b>Grand Total</b>		<b>75,136,473</b>	<b>59,709,424</b>	



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**ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Buildings and structures	30,943,058	-	-	30,943,058
Transport equipment	8,107,630	-	-	8,107,630
Office equipment, furniture and fittings	1,479,398	-	-	1,479,398
ICT Equipment, Software and Other ICT Assets	292,600	-	-	292,600
<b>Total</b>	<b>40,822,686</b>	-	-	<b>40,822,686</b>





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**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

SN	FINANCIAL YEAR	PMC	BANK	A/C NO	BANK BALANCE 2019/2020 Kshs	BANK BALANCE 2018/2019 Kshs
1	2018/2019	NG-CDF MAIN ACCOUNT	KCB BANK	1147722935	7,496,708	4,668,549
2	2019/2020	Nabuyole Secondary School	KCB BANK	1177989255	2,500,470	722
3	2019/2020	Mabele Baptist Primary	KCB BANK	1125609753	2,500,621	1,247
4	2019/2020	Malomonye Primary Sch	KCB BANK	1134550561	2,500,839	939
5	2018/2019	NG-CDF MAIN ACCOUNT	KCB BANK	1147722935	7,496,708	4,668,549
6	2018/2019	Sambu Central Primary School	KCB BANK	1157483461	10,813	152,939
7	2018/2019	St. Johns Savannah Primary School	KCB BANK	1208229915	608,222	2,001,688
8	2018/2019	Sipala FYM Primary School	KCB BANK	1136610626	6,142	315,213
9	2018/2019	Silungai Primary School	KCB BANK	1236968042	737	863
10	2018/2019	Nabuyole Primary School	KCB BANK	1145431747	1,461,614	106,112
11	2018/2019	St. Joseph's Primary School	COOPERATIVE BANK	1.13911E+12	1,200,650	590,725
12	2018/2019	Ondoti Primary School	KCB BANK	1183093608	2,390	7,565
13	2018/2019	Nzoia RC Primary School	KCB BANK	1237018404	227,776	289,002
14	2018/2019	Mukhuyu Primary School	KCB BANK	1128241986	121,570	3,751
15	2018/2019	Mitukuyu Friends Sec. School	COOPERATIVE BANK	O1139435968501	695,444	2,002,368
16	2018/2019	Sinoko Secondary School	KCB BANK	1145286798	1,059,481	503,633
17	2018/2019	Ass. Chief Lutacho	KCB BANK	1178459144	141,881	4,347
18	2018/2019	Friends Sec. School Wabukhonyi	KCB BANK	1262042674	371,129	0
19	2018/2019	Lufwindiri Primary School	KCB BANK	1135418578	453,385	2,533,380
20	2018/2019	Lutacho Primary School	KCB BANK	1263940544	243,281	0



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEBUYE EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

SN	FINANCIAL YEAR	PMC	BANK	A/C NO	BANK BALANCE 2019/2020 Kshs	BANK BALANCE 2018/2019 Kshs
21	2017/2018	Ndivisi Primary School	KCB BANK	1210392216	39,994	40,120
22	2017/2018	Njata Primary School	KCB BANK	1183257554	6,719	6,719
23	2017/2018	Holy Family Misikhu Boarding Pry	KCB BANK	1157539149	120	120
24	2017/2018	St. Pauls Kibisi Pry Sch	KCB BANK	1178268985	10,292	10,418
25	2017/2018	Sambu Pag Primary Sch	KCB BANK	1150712694	6,023,598	4,335
26	2017/2018	Bakisa Sa Fry School	KCB BANK	1145876722	213,383	246,509
27	2017/2018	Mahanga Pefa Pry. Sch.	KCB BANK	1210572109	1,412	1,664
28	2017/2018	Sango Deb Primary Sch	KCB BANK	1177936461	103,291	103,417
29	2017/2018	Masindu Primary Sch	KCB BANK	1109653018	2,618	999,926
30	2017/2018	Mukhuuyu Primary Sch	KCB BANK	1128241986	121,570	3,751
31	2017/2018	St.Francis G.H.Makemo.	KCB BANK	1109725620	7,230,714	45,240
32	2017/2018	Misemwa Sec. School	KCB BANK	1170973663	3,329	3,329
33	2017/2018	Lutacho Sec School	KCB BANK	1149823534	15,683,098	30,668
34	2017/2018	Magemo Fr Sec School	KCB BANK	1183689519	556,389	608,024
35	2017/2018	Chiefs office Maraka	KCB BANK	1177833476	197,895	7,898
36	2016/2017	Lugulu Pag Primary	KCB BANK	1136889825	4,825	4,951
37	2016/2017	Lugusi Fym Pry. School	KCB BANK	1153757478	1,570	1,570
38	2016/2017	Misemwa Fym School	KCB BANK	1170973663	3,329	3,329
39	2016/2017	Mahanga Pefa Primary School	KCB BANK	1135608903	1,160	1,160
40	2016/2017	Njata Deb Pri School	KCB BANK	1183257503	2,957	3,083
41	2016/2017	St.Johns Rc Savanna Pry.School	KCB BANK	1168695473	1,332	1,332
42	2016/2017	Webuye Ack Primary	KCB BANK	1212036263	481	481
43	2016/2017	St.Pauls Rc Sec School	KCB BANK	1177915839	791	791



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SN	FINANCIAL YEAR	PMC	BANK	A/C NO	BANK BALANCE 2019/2020 Kshs	BANK BALANCE 2018/2019 Kshs
44	2016/2017	St Cecilia Girls Sec School	KCB BANK	1176006150	1,176,602	1,176,602
45	2016/2017	Misemwa FYM Primary	KCB BANK	1170973663	3,329	3,329
46	2015/2016	Lugulu Mixed Boarding Pry. School.	KCB BANK	1140832867	251,748	1,373
47	2015/2016	Lumuli Sda Pry. School	KCB BANK	1145945031	346,396	1,334
48	2015/2016	Lwile Primary	KCB BANK	1136915494	7,766	7,892
49	2015/2016	Kakimanyi Sda Pry. School	KCB BANK	1161724338	7,135	7,135
50	2015/2016	Maraka Pry. School.	COOPERATIVE BANK	O1139435170500	16,979	17,099
51	2015/2016	Manafwa Pry School	COOPERATIVE BANK	1.14E+12	961	1,081
52	2015/2016	Makuselwa Secondary Sch	KCB BANK	1124093230	877	877
53	2015/2016	Mihuu Fym Pry. School	KCB BANK	1134996993	159,941	159,941
54	2015/2016	Mitukuyu Fym Pry School	KCB BANK	1164663984	27,597	27,597
55	2015/2016	Murumba Rc Pry School	KCB BANK	1145474748	8,334	8,334
56	2015/2016	Ndivisi Girls High School	KCB BANK	1145377793	2,143	2,143
57	2014/2015	Magemo Fym. Pry. School	KCB BANK	1146088051	789	789
58	2014/2015	Magemo Fym. Sec. School	KCB BANK	1150745770	1,440	1,440
59	2014/2015	Mihuu Sec. School	KCB BANK	1108078036	702,717	3,840
60	2014/2015	Magemo Friends Sec School	KCB BANK	1178344983	79,296	79,296
61	2014/2015	Misimo Pry. School	KCB BANK	1145921167	134,907	7,960
62	2014/2015	Musa Pry. School.	KCB BANK	1136598618	10,296	10,296
63	2014/2015	Namarambi Sec. School.	KCB BANK	1121894186	1,577	1,577
64	2014/2015	Sipala Pry. School	KCB BANK	1136610626	6,142	315,213
65	2014/2015	St. Mathews Sec. School	KCB BANK	1132779774	2,045	2,045
66	2014/2015	Wabukhonyi Pry. School	KCB BANK	1109557078	1,657	1,657
67	2014/2015	Webuye Kmtc.	KCB BANK	1108446736	5,157	5,157



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SN	FINANCIAL YEAR	PMC	BANK	A/C NO	BANK BALANCE 2019/2020 Kshs	BANK BALANCE 2018/2019 Kshs
68	2014/2015	Webuye Pag. Pry. School	KCB BANK	1135435510	197,255	74,818
69	2014/2015	Minyali Sa Pry School	KCB BANK	1133892884	2,005	2,005
		<b>TOTAL</b>			<b>54,969,111</b>	<b>17,232,708</b>

