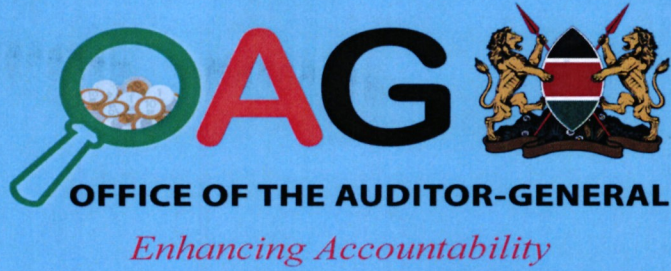


REPUBLIC OF KENYA



**REPORT**

THE NATIONAL ASSEMBLY OF	
P. 7	
DATE:	05 JUL 2023
	DAY: WED
TABLED BY:	Hon Owen Bayo, CBS MP Deputy Leader, Majority
CLERK-AT-THE-TABLE:	Finlays mwaka

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT  
FUND – URIRI CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2022**





OFFICE OF THE AUDITOR GENERAL  
P. O. Box 20034 - 00100, NAIROBI  
KENYA  
REGISTRY

16 MAY 2023

RECEIVED



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**URIRI CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**  
**AMMENDED REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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



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## **I. 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 2016. 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;



## ***Uriri Constituency***

### ***National Government Constituencies Development Fund (NGCDF)***

#### ***Annual Report and Financial Statements for The Year Ended June 30, 2022***

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- 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 Uriri 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 (NGCDFC)

##### **(c) Fiduciary Management**



**Uriri Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2022**

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The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Moses Oduor Agolla
2.	Sub-County Accountant	Nicholas O. Onyango
3.	Chairman NGCDFC	Charles Nyariaro
4.	Member NGCDFC	Joyce Ngusale Mukiza

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Uriri 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.

**(e) Uriri Constituency NGCDF Headquarters**

P.O. Box 8 Rapogi  
Rapogi NGCDF Building  
Off Rapogi- Awendo Road

**(f) Uriri Constituency NGCDF Contacts**

Telephone: (254) 0724514475  
E-mail: [cdfUriri@ngcdf.go.ke](mailto:cdfUriri@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) Uriri Constituency NGCDF Bankers**

KCB Bank (specify the constituency account banker details)  
MIGORI Branch

**(h) Independent Auditors**

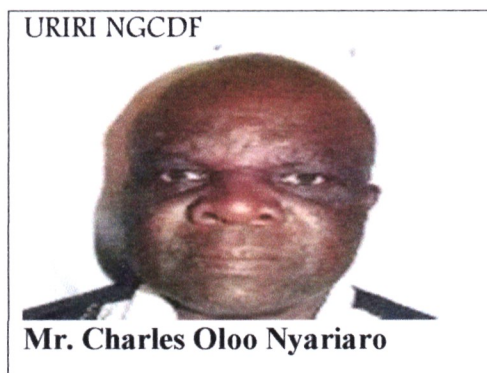
Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO - 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

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



**II. NG-CDFC CHAIRMAN'S REPORT**



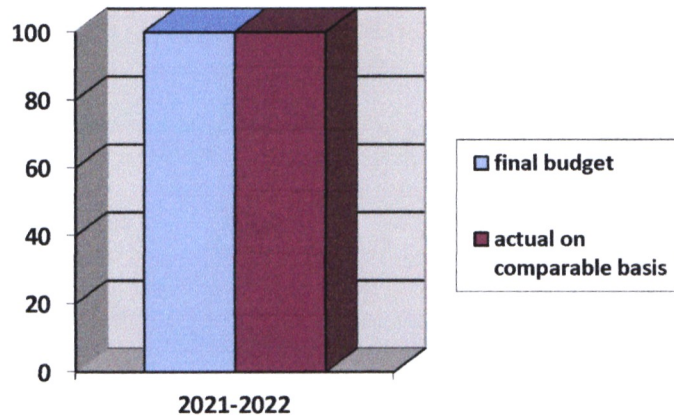
**BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS**

The Uriri NGCDF budget performance against actual amounts for the year 2021/2022 was as follows; funds received was 100% of budgeted funds to be received from NGCDF board, the payments made in compensation of employees was at 82% utilisation of budgeted amount. The unutilised percentage represents unpaid gratuity which was yet to be paid at the end of financial year. Use of goods and services vote was 99% utilised. Transfers to other government units vote had 98% utilisation. Other grants and transfers had percentage of utilisation of budget amount of 77% and acquisition of assets was not budgeted for. Other payment units had a utilisation percentage of 0% this is as a result of unspent funds for two ICT hubs. This has been explicitly shown by the table and charts below.

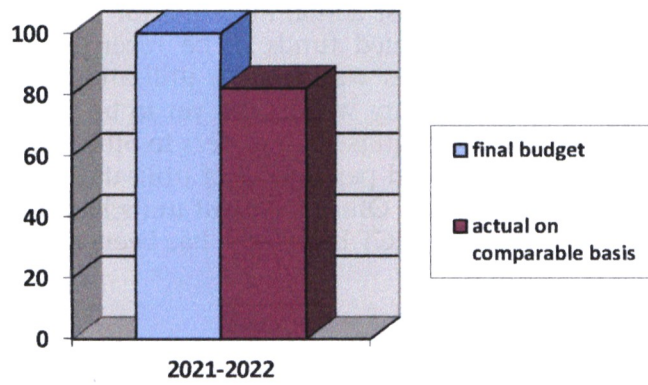
**TABLE 1: Budget & Actual Expenditure Comparison**

ITEM	Final Budget	Actual on comparable basis	% of Utilization
Transfers from NG-CDF Board	197,407,707	197,407,707	100%
<b>TOTAL</b>	<b>197,407,707</b>	<b>197,407,707</b>	<b>100%</b>
<b>PAYMENTS</b>			
Compensation of Employees	6,194,140	5,062,273	<b>82%</b>
Use of goods and services	6,433,695	6,398,426	<b>99%</b>
Transfers to Other Government Units	81,104,000	79,604,000	<b>98%</b>
Other grants and transfers	101,337,358	78,489,923	<b>77%</b>
Acquisition of Assets	-	-	<b>0%</b>
Other Payments	2,338,514	-	<b>0%</b>
<b>TOTALS</b>	<b>197,407,707</b>	<b>169,554,622</b>	<b>86%</b>

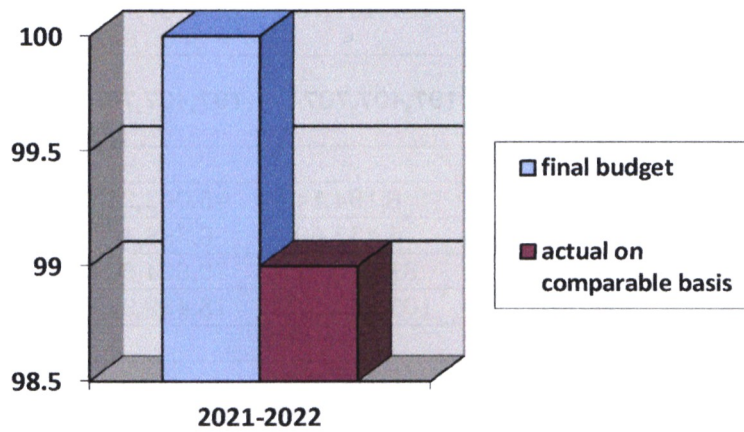
TRANSFERS FROM NG-CDF BOARD AGAINST BUDGETED AMOUNT



~ COMPENSATION OF EMPLOYEES PERFORMANCE.



~ USES OF GOODS AND SERVICES

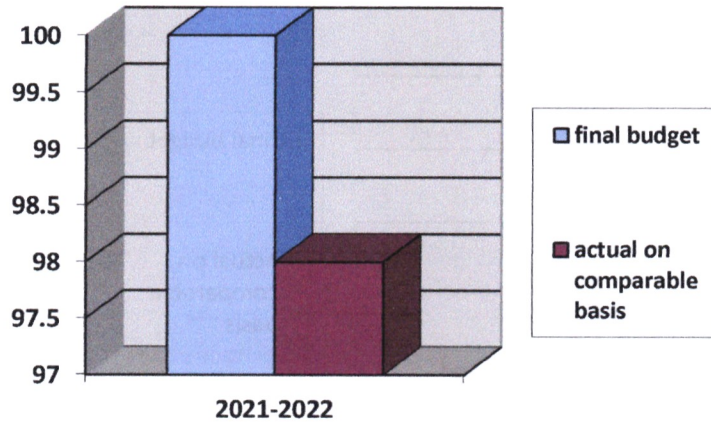




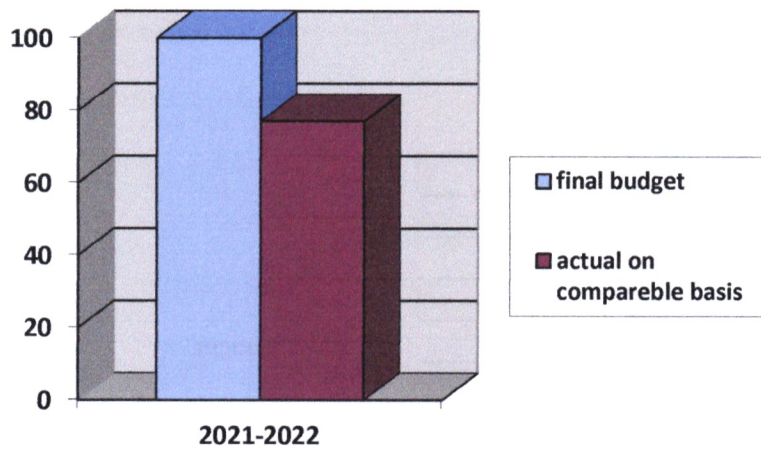
*Uriri Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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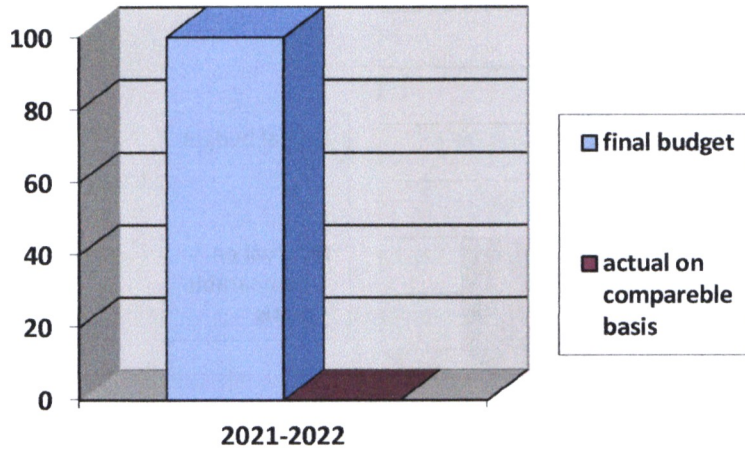
- TRANSFER TO OTHER GOVERNMENT PERFORMANCE



- OTHER GRANTS AND TRANSFERS PERFORMANCE

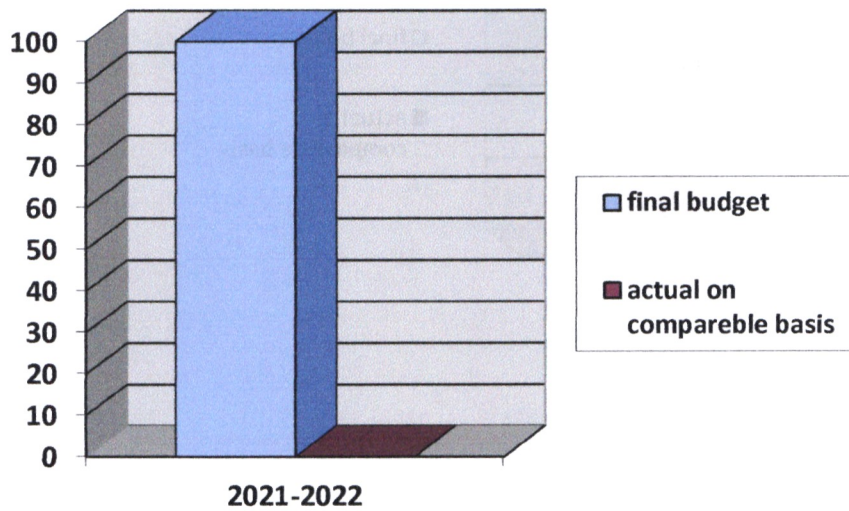


**ACQUISITION OF ASSETS PERFORMANCE**



- Acquisition of asset item of expenditure had 0% utilisation

**OTHER PAYMENT PERFORMANCE**



- Other payment item of expenditure had 0% utilisation



**FINANCIAL YEAR 2021/22 ACHIEVEMENTS FOR URIRI NGCDF**

The Uriri NGCDFC has improved the Education and Security infrastructures of Uriri Constituency since the commencement of this term of parliament in the financial year 2017/2018. This has been achieved in spite of the delayed disbursement of funds by exchequer to the Constituency. In the financial year 2021/22, the constituency was able to complete a couple of the projects well as pictorially shown in the samples below.



*Figure 1: Completed Nyamasare Sec. Laboratory which has improved practical lessons to students*





*Figure 2: Completed Classroom at Minyere Secondary which has helped in 100% transition*





*Figure 3: Completed Classroom at Kanyodera Pri. School which has helped in decongesting classes*





*Figure 4: Completed Classroom at Ober Primary School which has helped in decongesting classes*





*Figure 5: Completed Lwala Chief's Office, a Security Project which has brought services closer to people*

#### **EMERGING ISSUES RELATED TO URIRI NGCDF.**

The most emerging issue that Uriri NGCDF experienced is that of overwhelming demand for NGCDF bursary as a result of government endeavour to ensure there is 100% transition from primary to secondary schools, this has made the amount of bursary allocation for every financial year insufficient to meet the demand for the bursary by the constituents.

It was also noted during the just ended financial year that the government directive of 100% transition from primary to secondary school has made available school infrastructure inadequate for the increased student enrolment in schools. Therefore, there is need for Uriri NGCDF to put up more facilities to accommodate skyrocketing student population. The challenge is that NGCDF allocation is not adequate to put more facilities commensurate to ever increasing students' population. Hence, the government should consider increasing NGCDF allocation.

#### **IMPLEMENTATION CHALLENGES AND RECOMMENDED WAY FORWARD**

The most pressing challenge which the committee experienced was as a result of government directive of 100% transition from primary schools to secondary schools and the other policy of discouraging students repeating classes. This has resulted to increased student enrolment in both primary and secondary schools making available school facilities to be insufficient which in turn increased demand for limited NGCDF funds. This posed a challenge to Uriri NGCDF Committee to be able to fund all projects requested by the constituents.

The allocation for sports also proved inadequate. The committee conducted Sports Event dubbed '*Tukuza Talanta*' which brought together sports activities from various disciplines like Football,



**Uriri Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2022**

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Athletics to Tag of war. Many participants expressed interest and took part. To address the challenge of inadequate funds, the committee seeks to look for sponsors in its future sports activities.

The slow nature of fund disbursements from the board has proved a challenge since some projects are left without funds at very critical and precarious stages making them vulnerable to adverse weather conditions. This has been increasing the cost of implementing such projects spirally. The committee seeks to positively engage the NGCDF Board on the matter to help alleviate the challenge.

I wish to take this chance to express my appreciation for the Uriri NGCDF fraternity for their endeavour to ensure the year ended successfully with the most of the project being completed well as we also thank the board for disbursing all our approved budget allocations by the close of the financial year under review.

Signature:



Mr. Charles Oloo Nyariaro.

**CHAIRMAN NGCDF COMMITTEE**



### III. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2021/22

#### 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 *Uriri Constituency 2018-2022* plan are to:

1. To improve NG-CDF operations through evaluation and monitoring of projects
2. To strengthen institutional capacity (skills and competencies development) of the NG-CDFC and the PMCs
3. To effectively and efficiently manage the national government constituency development fund projects within the constituency
4. To develop effective, efficient accountable and transparent structures within the constituency that enhances good governance.

#### Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Increase student enrolment in primary school, improve learning infrastructure, improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for children. Increased enrolment in primary schools and improved transition to secondary	Size and number of school infrastructure. Student population at primary, secondary and tertiary institutions. student dropout rate from the institutions.	Number of classrooms increased from 400 to 450. Number of laboratories increased from 17 to 20. Number of dormitories increased from 18 to 21. Number of administration blocks increased from 22 to 26. Bursaries issued totalled Ksh. 47,111,891
Security	Construct chiefs'	Develop and	Number of chief	Number of police



**Uriri Constituency**

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**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Constituency Program	Objective	Outcome	Indicator	Performance
	camp where needed. Construct police stations where it's needed, construct security staff houses in order to improve service delivery.	enhance provincial administration and other security organs infrastructure to enhance service delivery	camp, police post, security staff houses constructed	post increased from 3 to 8. Number of police lines increased from 2 to 5.
Environment	Reduced soil erosion, clean environment, increased trees planted,	Reduced soil erosions, enough trees in the constituency resulting to clean air,	Number of trees planted, number of dustbins installed, number of water storage tanks in schools to conserve water.	15 new tanks purchased and installed in 15 SCHOOL
Sports	Nature youth sports talents	Youths being physically fit, youths earning income from sporting	Reduced number of youths being sick, number of youths earning income from sport.	7 footballers and 3 volley ball players were taken for trials by different clubs for ultimate absorption into the teams.

#### IV. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Uriri 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 Uriri NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Uriri 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 marginalised 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

## **3. Employee welfare**

We invest in providing the best working environment for our employees. URIRI 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. URIRI 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-**

Uriri 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 honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

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

#### **5. Community Engagements-**

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

#### **Public Participation in Project Identification and Implementation and Monitoring**



**Uriri Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

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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**

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.

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

.....  
**Moses O. Agola**  
**Fund Account Manager**



## V. 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-Uriri 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, 2022. 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-Uriri 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 Uriri *constituency* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- URIRI 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 Uriri 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



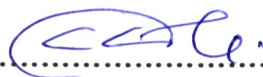
**Uriri Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

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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 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-Uriri Constituency financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> sep 2022.



.....  
**Charles Oloo Nyariaro**  
Chairman – NGCDF Committee



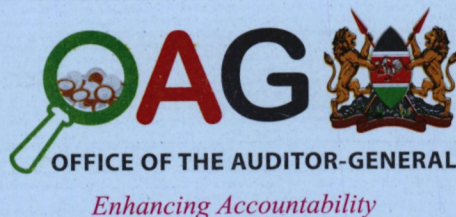
.....  
**Moses Oduor Agola**  
Fund Account Manager





# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – URIRI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022**

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### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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 by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Uriri Constituency set out on pages 1 to 38, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipt and payments, statement of cash flows and summary statement of

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*Report of the Auditor-General on National Government Constituencies Development Fund – Uriri Constituency for the year ended 30 June, 2022*



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 - Uiri Constituency as at 30 June, 2022 and 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**

#### **Summary of Fixed Assets Register**

Annex 4 to the financial statements summary of fixed assets register reflects opening balance of Kshs.21,036,163, while the audited financial statements for the previous year reflects historical cost carried forward balance of Kshs.17,220,445, resulting to an unreconciled variance of Kshs.3,815,718. In addition, the balance carried forward as at 30 June, 2022 of Kshs.21,036,163 includes land costing Kshs.200,000 which was purchased in the year 2010 and whose title deed had not been obtained as at the time of audit in April, 2023.

In the circumstances, the accuracy of the fixed assets balance of Kshs.21,036,163 and the ownership of the parcel of land costing Kshs.200,000 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Uiri 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 payments budget and actual on comparable basis amounts of Kshs.197,407,707 and Kshs.169,554,622 respectively, resulting to under-expenditure of Kshs.27,853,085 or 14% of the budget.

The under-expenditure adversely affected planned activities and service delivery to the residents of Uiri Constituency.

### **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 matters described in the 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**

### **1.0 Employment of Excess Staff**

The statement of receipts and payments reflects compensation of employees' expenditure of Kshs.4,950,324. Analysis of the payroll revealed that the Fund had a total of twenty (20) employees contrary to National Government Constituencies Development Fund Board Circular Ref. No. CDF Board/ Circular/ Vol 166 dated 24 June, 2013 which directed the Funds not to employ more than five (5) employees in the Constituency offices.

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

### **2.0 Avoidable Payments of Penalty Obligations**

The statement of receipts and payments reflects use of goods and services amount of Kshs.6,510,376 which, as disclosed in Note 5 to the financial statements, includes utilities, supplies and services amount of Kshs.809,182. This amount in turn includes Kshs.111,949 which was paid to National Social Security Fund (NSSF) as penalty obligations which accrued from 1 July, 2016 to 1 March, 2022. The penalties could have been avoided and the amount utilized on other Fund activities.

In the circumstances, no value was realized from Kshs.111,949 spent on penalty obligations.

### **3.0 Anomalies in Project Implementations**

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.79,604,000 which, as disclosed in Note 6 to the financial statements includes transfers to primary and secondary schools of Kshs.38,800,000 and Kshs.40,804,000 respectively. However, the following anomalies were noted in the implementation of projects:

#### **3.1 Construction of Classroom at Cyprian Ojwang Omolo Primary School**

Included in transfers to primary schools' amount of Kshs.38,800,000 is Kshs.1,000,000 which was disbursed to Cyprian Ojwang Omolo Primary School for the construction of one (1) classroom to completion. However, physical verification conducted in March, 2023 revealed that the project was complete and in use, but the floor had worn out which was an indication of poor workmanship.

In the circumstances, value for Kshs.1,000,000 spent on this project could not be confirmed.



### **3.2 Construction of Classrooms at Milimani Primary School**

Included in transfers to primary schools' amount of Kshs.38,800,000 is Kshs.2,000,000 which was disbursed to Milimani Primary School for the construction of two(2) classrooms to completion. However, physical verification conducted in March, 2022 revealed that the project was in use but there were cracks on the floor and some window panes had already been vandalized.

In the circumstances, value for Kshs.2,000,000 spent on this project could not be confirmed.

### **3.3 Construction of Classroom at God Jaoko Primary School**

Included in transfers to primary schools' amount of Kshs.38,800,000 is Kshs.1,000,000 which was disbursed to God Jaoko Primary School for the construction of one (1) classroom to completion. However, physical verification conducted in March, 2023 revealed that the project was complete and in use but the floor was already worn out which was an indication of poor workmanship.

In the circumstances, value for Kshs.1,000,000 spent on this project could not be confirmed.

### **3.4 Completion of Classrooms at Ongenga Primary School**

Included in transfers to primary schools' amount of Kshs.38,800,000 is Kshs.2,400,000 which was disbursed to Ongenga Primary School for the completion of seven (7) classrooms contrary to the approved project as per the code list which reflected completion of eight (8) classrooms by plastering, painting, flooring, fixing of windows and doors. In addition, physical verification conducted in March, 2023 revealed that the project was complete and in use but the floor was already worn out which was an indication of poor workmanship.

In the circumstances, the propriety and value for Kshs.2,400,000 spent on this project could not be confirmed.

### **3.5 Construction of Classroom at Nyamange Primary School**

Included in transfers to primary schools' amount of Kshs.38,800,000 is Kshs.1,000,000 which was disbursed to Nyamange Primary School for the construction of one (1) classroom to completion. However, physical verification conducted in March, 2023 revealed that the project was complete and in use but the floor was already worn out which was an indication of poor workmanship.

In the circumstances, value for Kshs.1,000,000 spent on this project could not be confirmed.

### **3.6 Construction of Classroom at Kambogo Primary School**

Included in transfers to primary schools' amount of Kshs.38,800,000 is Kshs.800,000 which was disbursed to Kambogo Primary School for the construction of one (1) classroom to completion. However, physical verification conducted in March, 2023 revealed that the project was complete and in use but the floor was already worn out which was an indication of poor workmanship.



In the circumstances, value for Kshs.800,000 spent on this project could not be confirmed.

### **3.7 Construction of Classrooms at Kolwal Primary School**

Included in transfers to primary schools' amount of Kshs.38,800,000 is Kshs.1,000,000 which was disbursed to Kolwal Primary School for the construction of two (2) classrooms contrary to the approved project in the code list of face lifting of four (4) classrooms. However, the Board's approval for the reallocation of funds from the face lifting of four (4) classrooms to construction of two (2) classrooms was not provided for audit review. This was contrary to the provisions of Section 6(2) of the National Government Constituencies Development Fund Act, 2015 which provides that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board. In addition, physical verification conducted in March, 2023 revealed that the project was complete but not in use.

In the circumstances, the regularity and value for Kshs.1,000,000 spent on this project could not be confirmed.

### **3.8 Construction of Classrooms at Manyonge Primary School**

Included in transfers to primary schools' amount of Kshs.38,800,000 is Kshs.1,000,000 which was disbursed to Manyonge Primary School for the construction of two (2) classrooms to completion. However, physical verification conducted in March, 2023 revealed that the project was complete and in use but the floors had cracks which was an indication of poor workmanship.

In the circumstances, value for Kshs.1,000,000 spent on this project could not be confirmed.

### **3.9 Construction of Classrooms at Ngonga SDA Primary School**

Included in transfers to primary schools' amount of Kshs.38,800,000 is Kshs.1,000,000 which was disbursed to Ngonga SDA Primary School for the construction of two (2) classrooms. However, physical verification conducted in March, 2023 revealed that the project was complete and in use, but there were cracks on the floor and some window panes had been vandalized.

In the circumstances, value for Kshs.1,000,000 spent on this project could not be confirmed.

### **3.10 Construction of Laboratory at Konduru Mixed Secondary School**

Included in the transfers to secondary schools' amount of Kshs.40,804,000 is Kshs.2,094,000 which was disbursed to Konduru Mixed Secondary School for the construction of a laboratory. However, physical verification conducted in March, 2023 revealed that the project was incomplete as paint works had not been done and window panes had not been fixed on the door. In addition, the floor had not been plastered, ceiling works had not been done and the contractor was not on site.

In the circumstances, value for Kshs.2,094,000 spent on this project could not be confirmed.



### 3.11 Project Implementation Status

During the year under review the approved code list for the Fund had projects with total estimated cost of Kshs.137,088,879. Review of the project implementation status report revealed that seven (7) projects with a total budget of Kshs.16,194,000 had not been completed by 30 June, 2022. Out of these, four (4) projects with a budget of Kshs.11,594,000 were ongoing and three (3) projects with estimated cost of Kshs.4,6000,000 as listed below had not started. It was noted that the funds for these seven (7) projects had already been transferred to the schools' Project Management Committees (PMCs) accounts.

Institution	Project Description	Amount Transferred (Kshs.)
Piny Owacho Secondary School	Construction of foundation, walling and 1 <sup>st</sup> floor slab for 4 classrooms	4,000,000
Mukuyu Secondary School	Plastering, painting, fixing of windows and doors of one classroom	300,000
Bware Primary School	Plastering, painting, fixing of windows and doors of one classroom	300,000
<b>Total</b>		<b>4,600,000</b>

In the circumstances, the residents of Uriri Constituency have not realized the expected benefits from the delayed projects.

### 4.0 Non-Reporting on the Utilization of Emergency Reserves

The statement of receipts and payments reflects other grants and transfers amount of Kshs.78,489,923 which, as disclosed in Note 7 to the financial statements, includes Kshs.4,200,000 spent on emergency projects. However, evidence of reporting on the utilization of the emergency reserve to the Board within thirty (30) days of the occurrence of the emergency in the format prescribed by the Board, was not provided for audit review contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

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

## 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 overall governance were



operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal 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 and using the applicable basis of accounting unless the Management is aware of the intention to terminate 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 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 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 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**

**31 May, 2023**



*Uriri Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2022*

**VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022**


	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	182,177,758	161,867,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>182,177,758</b>	<b>161,867,724</b>
<b>PAYMENTS</b>			
Compensation of employees	4	4,950,324	5,171,831
Use of goods and services	5	6,510,376	6,959,227
Transfers to Other Government Units	6	79,604,000	64,720,000
Other grants and transfers	7	78,489,923	69,309,761
Acquisition of Assets	8	-	-
Other Payments	9	-	4,938,514
<b>TOTAL PAYMENTS</b>		<b>169,554,622</b>	<b>151,099,332</b>
<b>SURPLUS/DEFICIT</b>		<b>12,623,136</b>	<b>10,768,392</b>

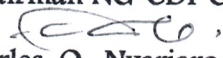
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

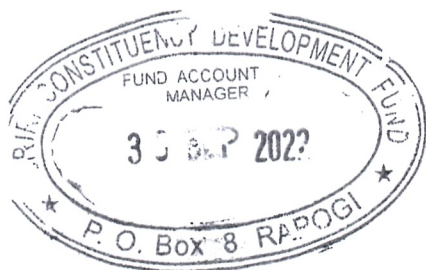
The Constituency financial statements were approved on 30/SEPT 2022 and signed by:

  
\_\_\_\_\_  
Fund Account Manager

Moses O Agolla

  
\_\_\_\_\_  
National Sub-County  
Accountant  
Nicholas O Onyango  
ICPAK M/No: 13450

\_\_\_\_\_  
Chairman NG-CDF Committee  
  
Charles O. Nyariaro



**Uriri Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE, 2022**


	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	27,853,085	15,229,949
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>27,853,085</b>	<b>15,229,949</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>27,853,085</b>	<b>15,229,949</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>NET FINANCIAL SSETS</b>		<b>27,853,085</b>	<b>15,229,949</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	15,229,949	4,461,557
Prior year adjustments	14		
Surplus/Deficit for the year		12,623,136	10,768,392
<b>NET FINANCIAL POSITION</b>		<b>27,853,085</b>	<b>15,229,949</b>

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


The Constituency financial statements were approved on 30/SEPT/ 2022 and signed by:

  
 Fund Account Manager

Moses O Agola

  
 National Sub-County  
 Accountant  
 Nicholas O Onyango  
 ICPAK M/No: 13450

Chairman NG-CDF Committee

  
 Charles O. Nyariaro





*Uriri Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**IX. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

		2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	182,177,758	161,867,724
Other Receipts	3	-	-
		<b>182,177,758</b>	<b>161,867,724</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	4,950,324	5,171,831
Use of goods and services	5	6,510,376	6,959,227
Transfers to Other Government Units	6	79,604,000	64,720,000
Other grants and transfers	7	78,489,923	69,309,761
Other Payments	9	-	4,938,514
		<b>169,554,622</b>	<b>151,099,332</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
<b>Net Adjustments</b>		-	-
<b>Net cash flow from operating activities</b>		<b>12,623,136</b>	<b>10,768,392</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
<b>Net cash flows from Investing Activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>12,623,136</b>	<b>10,768,392</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	10	<b>15,229,949</b>	<b>4,461,557</b>
<b>Cash and cash equivalent at END of the year</b>		<b>27,853,085</b>	<b>15,229,949</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved on 30/SEP/2022 and signed by:

\_\_\_\_\_  
Fund Account Manager

Moses O Agola

\_\_\_\_\_  
National Sub-County Accountant

Nicholas O. Onyango  
ICPAK M/No: 13450

\_\_\_\_\_  
Chairman NG-CDF Committee

Charles O. Nyariaro



**Uriri Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**X. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

Receipt/Expense Item	Original Budget	Opening Balance (C/Bk) and AIA	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>							
Transfers from NG-CDF Board	137,088,879	15,229,949	45,088,879.00	197,407,707	197,407,707	0	100%
Proceeds from Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-	0%
<b>TOTAL RECEIPTS</b>	137,088,879	15,229,949	45,088,879.00	197,407,707	197,407,707	0	100%
<b>PAYMENTS</b>							
Compensation of Employees	6,117,333	76,807	-	6,194,140	4,950,324	1,243,816	80%
Use of goods and services	6,220,667	213,028	-	6,433,695	6,510,376	(76,681)	101%
Transfers to Other Government Units	61,404,000	7,611,121	12,088,879	81,104,000	79,604,000	1,500,000	98%
Other grants and transfers	63,346,879	4,990,479	33,000,000	101,337,358	78,489,923	22,847,435	77%
Acquisition of Assets	-	-	-	-	-	-	0%
Other Payments	-	2,338,514	-	2,338,514	-	2,338,514	0%
<b>TOTAL</b>	137,088,879	15,229,949	45,088,879	197,407,707	169,554,622	27,853,085	86%

- i. Other grants and transfers has a utilisation below 77% as a result of late receipt of funds from exchequer
- ii. Acquisition of assets has 0% utilisation as a result of Uriri NGCDF having not allocated funds for acquisition of asset
- iii. Other payment has a utilisation of 0% as a result of the Uriri NGCDF committee being not able to spent ICT Hub funds since conducive site for two ict hubs had not been identified.



**Urii Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	27,853,085
Less undisbursed funds receivable from the Board as at 30th June 2022	0
Add Accounts payable	27,853,085
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	27,853,085

The Constituency financial statements were approved on 30/SEPT/2022 and signed by:



**Fund Account Manager**

**Moses O Agola**




**National Sub-County Accountant**

**Nicholas O Onyango  
ICPAK M/No: 13450**



**Chairman NG-CDF Committee**

**Charles O. Nyariaro**



**Urii Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**XI. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

Programme/Sub-programme	Original Budget	Adjustments	Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA		2021/2022	30/06/2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation Of Employees	6,117,333	76,808	-	6,194,141	5,027,132	1,167,009
1.2 Committee Allowances	2,108,000	114,410	-	2,222,410	2,222,410	0
1.3 Use Of Goods And Services	-	43,120	-	43,120	43,000	120
<b>Total</b>	<b>8,225,333</b>	<b>234,338</b>	-	<b>8,459,671</b>	<b>7,292,542</b>	<b>1,167,129</b>
<b>2.0 Monitoring And Evaluation</b>						
2.1 Capacity Building	534,467	15,000	-	549,467	549,467	-
2.2 Committee Allowances	1,578,200	32,832	-	1,611,032	1,611,026	6
2.3 Use Of Goods And Services	2,000,000	7,666	-	2,007,666	2,007,666	-
<b>Total</b>	<b>4,112,667</b>	<b>55,498</b>	-	<b>4,168,165</b>	<b>4,168,159</b>	<b>6</b>
<b>3.0 Emergency</b>						
Bishop Anyolo Got Korwa	-	-	-	-	1,200,000	-
Luoro Primary School	-	-	-	-	300,000	-
Odeny Odhoch Primary Pmc	-	-	-	-	300,000	-
Ongora Kakuru Primary School	-	-	-	-	1,000,000	-
Cyprian Ojwang Omolo Primary Pmc	-	-	-	-	100,000	-
Ahenyo Primary School	-	-	-	-	1,000,000	-
Mori Mixed Secondary	-	-	-	-	300,000	-
3.5 Unutilised	7,192,207	-	-	7,192,207	-	-
<b>Total</b>	<b>7,192,207</b>	-	-	<b>7,192,207</b>	<b>4,200,000</b>	<b>2,992,207</b>
<b>4.0 Bursary And Social Security</b>						
4.1 Secondary Schools	30,041,118	-	18,482,478	48,523,596	46,935,815	1,587,781
4.2 Tertiary Institutions	13,630,000	-	12,508,000	26,138,000	13,508,000	12,630,000
4.3 Social Security	-	1,500,000	-	1,500,000	-	1,500,000
4.4 Special Needs	4,000,000	2,423,272	2,076,729	8,500,001	4,362,554	4,137,447
<b>Total</b>	<b>47,671,118</b>	<b>3,923,272</b>	<b>33,067,207</b>	<b>84,661,597</b>	<b>64,806,369</b>	<b>19,855,228</b>



**Uriri Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>5.0 Sports</b>	2,741,777			2,741,777	2,741,777	
<b>Total</b>	2,741,777	-	-	2,741,777	2,741,777	-
<b>6.0 Environment</b>	2,741,777			2,741,777	2,741,777	
<b>7.0 Primary Schools Projects</b>	2,741,777			2,741,777	2,741,777	
Kolwal Primary			1,000,000	1,000,000	1,000,000	-
Ober Primary			1,000,000	1,000,000	1,000,000	-
Cyprian Ojwang Omolo Primary	1,000,000			1,000,000	1,000,000	-
Miruya Primary School	1,000,000			1,000,000	1,000,000	-
Milimani Primary School	1,700,000			1,700,000	1,700,000	-
Korwa Primary School	2,000,000			2,000,000	2,000,000	-
Odeny Odhoch Primary School	1,500,000			1,500,000	1,500,000	-
Othoro Mixed Sec School	1,000,000			1,000,000	1,000,000	-
Ong'enga Pri Sch	2,400,000			2,400,000	2,400,000	-
Bwarepri Sch	300,000			300,000	300,000	-
Edemba Pri School			1,000,000	1,000,000	1,000,000	-
God Jaoko Primary School	1,700,000	811,121	188,879	2,700,000	2,700,000	0
Gogo Primary School			500,000	500,000	500,000	-
Got Kawino Primary School						-
Kamabaga Primary School			800,000	800,000	800,000	-
Kambogo Primary School			1,000,000	1,000,000	1,000,000	-
Konduru Primary School			800,000	800,000	800,000	-
Korondo Primary School			1,000,000	1,000,000	1,000,000	-
Manyonge Primary School						-
Milimani Primary School	2,000,000			2,000,000	2,000,000	-
Mukuyu Primary School	300,000	800,000		1,100,000	1,100,000	-
Nduru Primary School			1,000,000	1,000,000	1,000,000	-
Ngonga Sda Primary School		1,000,000		1,000,000	1,000,000	-



**Utrri Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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Programme/Sub-programme	Original Budget	Adjustments	Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	<b>2021/2022</b>	<b>Opening Balance (C/Bk) and AIA</b>	<b>Years' Outstanding Disbursements</b>			
Nyamage Primary School		1,000,000		1,000,000	1,000,000	
Nyaabe Primary School			300,000	300,000	300,000	
Obuongo Twagi Primary School	1,000,000			1,000,000	1,000,000	-
Ondati Primary School		1,000,000		1,000,000	1,000,000	-
Oria Primary School			1,000,000	1,000,000	1,000,000	-
Rapogi Mixed Pri School	8,000,000			8,000,000	8,000,000	-
Siala Primary School			1,000,000	1,000,000	1,000,000	
Thimjope Primary School			1,000,000	1,000,000	1,000,000	
<b>Total</b>	<b>23,900,000</b>	<b>4,611,121</b>	<b>11,588,879</b>	<b>40,100,000</b>	<b>40,100,000</b>	<b>0</b>
<b>8.0 Secondary Schools Projects</b>						
Nyamasare Mixed Secondary School	2,000,000			2,000,000	2,000,000	-
St. Pauls Omboo Secondary	9,000,000			9,000,000	8,500,000	500,000
Piny Owachho Secondary School	4,000,000			4,000,000	4,000,000	-
Konduru Mixed Secondary	2,094,000			2,094,000	2,094,000	-
God Sibuoche Mixed Sec	9,000,000			9,000,000	8,500,000	500,000
Lwala Secondary	9,000,000			9,000,000	8,500,000	500,000
Oruba Girls Secondary School	1,910,000			1,910,000	1,910,000	-
Chunge Secondary School	500,000		500,000	500,000	500,000	-
Rapogi Girls Secondary	500,000	3,000,000		3,500,000	3,500,000	-
<b>Total</b>	<b>37,504,000</b>	<b>3,000,000</b>	<b>500,000</b>	<b>41,004,000</b>	<b>39,504,000</b>	<b>1,500,000</b>
<b>10.0 Security Projects</b>						
Assistant Chiefs Office Wapongo		1,000,000		1,000,000	1,000,000	-
Piny Owachho Assistant Chiefs Office	500,000			500,000	500,000	-
South East Kanyamkago Chiefs Office	1,000,000			1,000,000	1,000,000	-
Kajulu 1b Assistant Chiefs Office	500,000			500,000	500,000	-
West Kawere Rateng Asst Chiefs	500,000			500,000	500,000	-



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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Office						
Wapongo Assistant Chief's Office	500,000			500,000	500,000	-
<b>Total</b>	<b>3,000,000</b>	<b>1,000,000</b>	-	<b>4,000,000</b>	<b>4,000,000</b>	-
<b>11.0 Acquisition Of Assets</b>						
11.1 Motor Vehicles						
11.2 Construction Of CDF Office						
11.3 Purchase Of Furniture And Equipment						
11.4 Purchase Of Computers						
<b>Total</b>		-				
<b>12.0 Other Payments</b>						
li. Innovation Hub						
Thimjope Ict Hub Centre		1,169,257		1,169,257	1,169,257	2,338,514
Uriri Resource Centre Ict Hub		1,169,257		1,169,257	1,169,257	
<b>Total</b>		<b>2,338,514</b>		<b>2,338,514</b>		<b>2,338,514</b>
<b>13.0 Unallocated Fund</b>						
Aia						
<b>Total</b>	<b>137,088,879</b>	<b>15,162,743</b>	<b>45,156,087</b>	<b>197,407,708</b>	<b>169,554,623</b>	<b>27,853,085</b>

(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)

## **XI. SIGNIFICANT ACCOUNTING POLICIES**

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

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

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (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-Uriri 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 nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each constituency and a summary 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 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 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 (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 URIRI June 20URIRI for the period 1<sup>st</sup> July 2021to 30<sup>th</sup> June 2022 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.

**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 2022.



***SIGNIFICANT ACCOUNTING POLICIES CONTINUED***

**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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**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM NGCDF BOARD**

Description		2021-2022	2020 - 2021
		Kshs	Kshs
	B105318	33,000,000	~
Normal Allocation	B105579	44,000,000	-
	B105953	22,000,000	~
	B128729	5,000,000	-
	B163891	12,000,000	~
	B154235	12,000,000	-
	B154452	18,000,000	
	B155507	24,088,879	
	A888513	12,088,879	
	B104512		15,000,000
	B104687		19,000,000
	B823740		35,367,724
	B014911		500,000
	B124686		9,000,000
	B119675		8,500,000
	B128307		6,900,000
	B119714		12,000,000
	B132068		7,000,000
	B132361		6,000,000
	B126322		7,000,000
	B126030		12,000,000
	B105717		11,600,000
	B140761		12,000,000
<b>TOTAL</b>		<b>182,177,758</b>	<b>161,867,724</b>



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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**2. PROCEEDS FROM SALE OF ASSETS**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of Office and General Equipment		-
<b>TOTAL</b>	-	-

**3. OTHER RECEIPTS**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>TOTAL</b>	-	-

**4. COMPENSATION OF EMPLOYEES**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,714,020	4,932,420
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees		
Employer Contributions Compulsory national social security schemes	236,304	239,411
<b>TOTAL</b>	<b>4,950,324</b>	<b>5,171,831</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5. USE OF GOODS AND SERVICES**

<b>5 USE OF GOODS AND SERVICES</b>		
<b>Description</b>	<b>2021-2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	809,182	2,408,059
Electricity	-	
Water & sewerage charges	-	
Office rent		
Communication, supplies and services	-	
Domestic travel and subsistence	-	
Printing, advertising and information supplies & services	-	
Rentals of produced assets		
Training expenses	1,979,000	1,485,000
Hospitality supplies and services	-	
Other committee expenses	-	
Committee allowance	3,722,194	3,066,168
Insurance costs		
Specialised materials and services		
Office and general supplies and services	-	
Fuel , oil & lubricants	-	
Other operating expenses	-	
Bank service commission and charges	-	
Other Operating Expenses	-	
Security operations		
Routine maintenance - vehicles and other transport equipment	-	
Routine maintenance- other assets	-	
<b>TOTAL</b>	<b>6,510,376</b>	<b>6,959,227</b>

**6. TRANSFER TO OTHER GOVERNMENT UNITS**

<b>Description</b>	<b>2021-2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary Schools	38,800,000	35,200,000
Transfers to Secondary Schools	40,804,000	29,520,000
Transfers to Tertiary Institutions		
<b>TOTAL</b>	<b>79,604,000</b>	<b>64,720,000</b>



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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**7. OTHER GRANTS AND OTHER TRANSFERS**

<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>		
<b>Description</b>	<b>2021-2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary - Secondary ( see attached list)	46,935,816	27,271,850
Bursary -Tertiary ( see attached list)	13,508,000	20,382,002
Bursary- Special Schools	4,362,553	
Mocks & CAT ( see attached list)	-	
Social Security programmes (NHIF)	-	
Security Projects ( see attached list)	4,000,000	6,300,000
Sports Projects ( see attached list)	2,741,777	2,741,777
Environment Projects ( see attached list)	2,741,777	5,489,132
Emergency Projects ( see attached list)	4,200,000	7,125,000
<b>TOTAL</b>	<b>78,489,923</b>	<b>69,309,761</b>

**8. ACQUISITION OF ASSETS**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	~	~
Construction of Buildings	~	~
Refurbishment of Buildings	~	~
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	~	~
Acquisition of Land	~	~
<b>Total</b>	~	~

**9. OTHER PAYMENTS**

<b>Other Payments</b>	<b>2021-2022</b>	<b>2020 - 2021</b>
Strategic Plan	~	~
ICT Hubs	~	2,338,514
Furniture for schools		2,600,00
<b>TOTAL</b>	~	<b>4,938,514</b>

**Uriri Constituency**

**National Government Constituencies Development Fund (NGCDF)**

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**10: CASH BOOK BANK BALANCE**

Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
Kenya Commercial Bank, migori Branch. Uriri NG-CDF	A/C no.1106553454	27,853,085	15,229,949
Equity Bank		-	-
<b>TOTAL</b>		<b>27,853,085</b>	<b>15,229,949</b>

10B: CASH IN HAND)	2021-2022	2020 - 2021
	Kshs (30/6/2022)	Kshs (30/6/2021)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**11: OUTSTANDING IMPRESTS**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Moses O. Agola	20/08/2021	535,000	535,000	0
Nicholas Onyango	30/08/2021	60,000	60,000	0
Moses O. Agola	06/10/2021	200,000	200,000	0
Moses O. Agola	13/10/2021	500,000	500,000	0
Moses O. Agola	20/01/2022	387,000	387,000	0
Moses O. Agola	30/01/2022	800,000	800,000	0
Moses O. Agola	22/03/2022	266,000	266,000	0
Moses O. Agola	30/03/2022	100,000	100,000	0
Moses O. Agola	12/04/2022	593,500	593,500	0
Moses O. Agola	24/04/2022	543,500	543,500	0
Moses O. Agola	26/04/2022	197,000	197,000	0
Moses O. Agola	13/06/2022	97,000	97,000	0



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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**12A. RETENTION**

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

**12B. GRATUITY**

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**13. BALANCES BROUGHT FORWARD**

	2021-2022	2020- 2021
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	15,229,949	4,461,557
Cash in hand		
Imprest		
<b>TOTAL</b>	<b>15,229,949</b>	<b>4,461,557</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**14. PRIOR YEAR ADJUSTMENTS**

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
	Kshs	Kshs	Kshs
Bank account Balances	~	~	~
Cash in hand	~	~	~
Accounts Payables	~	~	~
Receivables	~	~	~
Others ( <i>specify</i> )	~	~	~
<b>Total</b>	~	~	~

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPRESTS**

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	~	~
Imprest issued during the year (B)	~	~
Imprest surrendered during the Year (C)	~	~
closing accounts in account receivables D= A+B-C	~	~
Changes in Account Receivables E= D-A	~	~

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	2021-2022	2020- 2021
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	~	~
Deposits and Retention held during the year (B)	~	~
Deposits and Retention paid during the year (C)	~	~
Closing accounts payable at 30th June (D=A+B-C)	~	~
<b>Net changes in accounts payables A-D</b>	~	~



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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (SEE ANNEX 1)**

	2021-2022	2020- 2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>TOTAL</b>	-	-

**17.2: PENDING STAFF PAYABLES (SEE ANNEX 2)**

	2021-2022	2020- 2021
	Kshs	Kshs
NGCDF Staff (Gratuity)	-	-
Others (specify)	-	-
<b>TOTAL</b>	-	-

**17.3: UNUTILIZED FUND (SEE ANNEX 3)**

	2021-2022	2020- 2021
	Kshs	Kshs
Compensation of employees	1,131,867	76,808
Use of goods and services	35,269	213,028
Amounts due to other Government entities (see attached list)	4,000,000	22,200,000
Amounts due to other grants and other transfers (see attached list)	20,347,436	35,490,479
Acquisition of assets	-	-
Others (ict hub)	2,338,513	2,338,513
Funds pending approval	-	-
	<b>27,853,085</b>	<b>60,318,828</b>

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**17.4: PMC ACCOUNT BALANCES (SEE ANNEX 5)**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	<b>19,329,413</b>	<b>5,965,178</b>
Total	<b>19,329,413</b>	<b>5,965,178</b>



**ANNEXES**  
**ANNEXES: 1 ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
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 <sup>th</sup> June 2022	Comments
NG-CDPC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				



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**ANNEX 3 – UNUTILIZED FUND**

NAME	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
COMPENSATION OF EMPLOYEES	Payment Of Staff Salaries		76,808	Unspent due to late receipt of funds
STAFF GRATUITY	For Paying Staff Gratuity	1,006,209		Unspent due to late receipt of funds
NHIF	For Paying Staff Nhif	160,800		Unspent due to late receipt of funds
1.2 COMMITTEE ALLOWANCES	Payment Of Committee Sitting Allowances Transport And Conferences		114,410	Unspent due to late receipt of funds
USE OF GOODS & SERVICES	Cater For Following Expenses; Fuel, Vehicle Repairs And Maintenance, Printing, Stationery Airtime, Travel And Subsistences		43,120	Unspent due to late receipt of funds
ADMIN AND RECURRENT EXPENDITURE GOODS AND SERVICES	For Office Expenses	120		Unspent due to late receipt of funds
ADMIN USE OF GOODS & SERVICES	For Office Expenses	1		Unspent due to late receipt of funds
2.0 MONITORING AND EVALUATION				
2.1 CAPACITY BUILDING	Undertake Training Of The Pmc/Ngcdcfs On NGCDF Related Issues		15,000	Unspent due to late receipt of funds
2.2 COMMITTEE ALLOWANCES	Payment Of Monitoring And Everluating Project Allowances To Committee Members		32,832	Unspent due to late receipt of funds
2.3 USE OF GOODS AND SERVICES	Cater For Following Expenses; Fuel, Vehicle Repairs And Maintenance, Printing, Stationery Airtime, Travel And Subsistences		7,666	Unspent due to late receipt of funds
MONITORING AND EVERLUATION COMMITTEE EXPENSES	For Committee Expenses	6		Unspent due to late receipt of funds
SUB-TOTAL		1,167,136	213,028	
AMOUNTS DUE TO OTHER GOVERNMENT ENTITIES				
PRIMARY SCHOOLS				
Ngonga Sda Primary School	Construction Of One Classroom		1,000,000	Unspent due to late receipt of funds

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Nduru Primary School	Construction Of One Classroom		1,000,000	Unspent due to late receipt of funds
Thimjope Primary School	Construction Of One Classroom		1,000,000	Unspent due to late receipt of funds
Nyaobe Primary School	Renovation Of One Classroom		300,000	Unspent due to late receipt of funds
Siala Primary Schools	Construction Of One Classroom		1,000,000	Unspent due to late receipt of funds
Ober Primary School	Construction Of One Classroom		1,000,000	Unspent due to late receipt of funds
Nyamage Primary School	Construction Of One Classroom		1,000,000	Unspent due to late receipt of funds
Ondati Primary School	Construction Of One Classroom		1,000,000	Unspent due to late receipt of funds
Edemba Pri School	Construction Of 1 Classroom To Completion.		1,000,000	Unspent due to late receipt of funds
God Jaoko Primary School	Construction Of 1 Classroom To Completion		1,000,000	Unspent due to late receipt of funds
Got Kawino Primary School	Completion Of 1 Classroom (Roofing, Fitting Of Windows And Doors, Plastering, Flooring, Painting)		500,000	Unspent due to late receipt of funds
Kambogo Primary School	Renovation Of 3No. Classrooms (Re Roofing To Veranda Plastering, Flooring, Fitting Of Windows And Doors And Painting		800,000	Unspent due to late receipt of funds
Kolwal Pri School	Face Lifting Of 4 Classrooms (Re-Roofing, Fitting Of Doors And Windows, Plastering, Flooring And Painting		1,000,000	Unspent due to late receipt of funds
Konduru Primary School	Construction Of 1 Classroom To Completion		1,000,000	Unspent due to late receipt of funds
Kisugunua Pri	Renovation Of Two Classrooms; Plastering, Flooring, Painting And Replacing Of Doors And Windows With New Ones. To Completion			Unspent due to late receipt of funds
Korondo Primary School	Renovation Of 3 Classrooms,		800,000	Unspent due to late receipt of funds



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Lwala Primary School	Construction Of 1 Classroom To Completion			Unspent due to late receipt of funds
Malich Primary School	Construction Of 1 Classroom To Completion			Unspent due to late receipt of funds
Manyonge Primary School	Construction Of 1 Classroom To Completion		1,000,000	Unspent due to late receipt of funds
Oria Primary School	Construction Of One Classroom		1,000,000	Unspent due to late receipt of funds
Minyere Primary	Construction Of 1 Classroom To Completion			Unspent due to late receipt of funds
Mukuyu Primary School	Renovation Of 3. Classrooms (Re Roofing, Plastering, Flooring, Fitting Of Windows And Doors And Painting)		800,000	Unspent due to late receipt of funds
<b>8.0 SECONDARY SCHOOLS PROJECTS</b>				
Change Secondary School	Construction Of Elevated Water Tank Stand For 10,000 Litres Water Tank Kshs.200,000, Purchase Of 10,000 Litres Water Tank Kshs.80,000, Purchase And Installation Of Electric Water Pump Of 5 Horsepower Kshs.100,000 And Construction Of 3MX3M Water Kiosk Within The School Compound Kshs.120,000		500,000	Unspent due to late receipt of funds
Rapogi Girls Secondary	Purchase Of Isuzu FRR33LR Japan 54-Scater Bus		3,000,000	Unspent due to late receipt of funds
God Jaoko Primary School	Construction Of One Classroom			Unspent due to late receipt of funds
St Paul Ombo Secondary School	Purchase Of School Bus	500,000		Unspent due to late receipt of funds
Lwala Secondary School	Purchase Of School Bus	500,000		Unspent due to late receipt of funds
God Sibuoche Secondary	Purchase Of School Bus	500,000		Unspent due to late receipt of funds
<b>Sub-Total</b>		<b>1,500,000</b>	<b>19,700,000</b>	
<b>Amounts due to other grants and other</b>				

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transfers					
security projects					
wapongo assistant chief office	Construction Of Assistant Chiefs Office		1000000		Unspent due to late receipt of funds
sports projects	Carry Out Constituency Sports Tournament And The Sports Teams/Schools To Be Awarded With Trophies, Balls, And Games Kits				Unspent due to late receipt of funds
3.0 Emergency project	To Cater For Any Unforeseen Occurrences In The Constituency During The Financial Year	2,992,207			
4.0 Bursary and Social Security					
4.1 Secondary Schools	Payment Of Bursary To Needy Students In Secondary Schools	1,587,781	18,482,478		Unspent due to late receipt of funds
4.2 Tertiary Institutions	Payment Of Bursary To Needy Students In Tertiary Institutions (Colleges & Universities)	12,630,000	12,508,000		Unspent due to late receipt of funds
4.3 Social Security	Towards Provision Of Medical Insurance Cover For Vulnerable Families Including Orphans And Vulnerable Children (Oves), Poor Older Persons,	1,500,000.	1,500,000		Unspent due to late receipt of funds
4.4 Special Needs	Payment Of Bursary To Needy Students Special Schools	4,137,448	4,500,000		Unspent due to late receipt of funds
Sub-Total	-	22,847,435.31	37,990,479.31		
Acquisition of assets					
Others (specify)					
Desks for schools	Supply Of Metallic Desks And Chairs To Primary Schools				Unspent due to late receipt of funds
II. Innovation Hub					
Thinjope ICT Hub Centre	Installation Of ICT Hub Infrastructure Satellite Antenna	1,169,257	1,169,257		Unspent due to late receipt of funds
Uriri Resource Centre ICT Hub	Installation Of ICT Hub Infrastructure Satellite Antenna	1,169,257	1,169,257		Unspent due to late receipt of funds
Sub-Total		2,338,514	2,338,514		
Grand Total		27,853,085	60,318,829		



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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2021/2022</b>
	<b>2020/2021</b>			<b>2021/2022</b>
Land	200,000	-	-	200,000
Buildings and Structures	11,100,000	-	-	11,100,000
Transport Equipment	7,685,600	-	-	7,685,600
Office Equipment, Furniture And Fittings	1,876,963.00	-	-	1,876,963
ICT Equipment, Software And Other ICT Assets	173,600.00	-	-	173,600
Other Machinery And Equipment	-	-	-	-
Heritage and Cultural Assets	-	-	-	-
Intangible Assets	-	-	-	-
<b>Total</b>	<b>21,036,163</b>	<b>-</b>	<b>-</b>	<b>21,036,163</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2022**

PMC	Bank	Account number	Date A/C Opened	Bank Balance	Bank Balance
				2021/2022	2020/2021
Kamsaki Pri School	KCB	1236003683	17/08/2021	333	
St. Mary's Oyola Primary School	KCB	1262465990	15/10/2020		509,395
Dago Primary	KCB	1240036981	15/10/2020		1,008,815
Desks For Schools	KCB	1246281368	15/10/2020		134
East Kawere Rateng Asst Chief	KCB	1271702681	15/10/2020		4,009
Got Kawino Primary School	KCB	1240033508	15/10/2020		24,475
Kamabaga Primary School	KCB	1235999807	15/10/2020		253,747
Kisangura Primary School	KCB	1146538294	15/10/2020		208,418
Kisugunua Pri	KCB	1252911866	15/10/2020		34,130
Kolwal Primary	KCB	1236029437	15/10/2020		96,096
Konduru Secondary School	KCB	1259177610	15/10/2020		649
Korondo Primary School	KCB	1240088876	15/10/2020		444,922
Lwala Primary	KCB	1240117027	15/10/2020		222,721
Midida Primary School	KCB	1239661029	15/10/2020		2,367
Mori Primary	KCB	1271661594	15/10/2020		10,975
Nduru Primary School	KCB	1240474040	15/10/2020		10,181
Nyabera Primary	KCB	1265497850	18/08/2021	299,400	6,174
Nyasaoro Primary	KCB	1271648970	24/11/2020		5,249
Obama Primary School	KCB	1271771063	24/11/2020		11,128
Obuongo Twagi Primary School	KCB	1265497850	24/11/2020		6,174
Ondome Pri School	KCB	1106301080	24/11/2020		1,023
Piny Owacho Primary	KCB	1240016549	24/11/2020		34,275
Pith Nyadundo Primary School	KCB	1236029437	24/11/2020		96,096



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Puche Primary School	KCB	1259177610	24/11/2020		649
Rombe Primary School	KCB	1286667232	18/08/2021	998,975	
Siala Primary School	KCB	1269446819	13/12/2020		7,008
Sibuchoe Primary School	NBK	1160277737229	18/08/2021	406,168	
Sibuchoe Primary School	KCB	1265497850	13/12/2020		6,174
St. Thomas Wikongaro Primary	KCB	1152632426	13/12/2020		26,285
Achuth Primary School	KCB	1288734379	18/08/2021	299,509	
Akonjo Primary	KCB	1286023521	13/12/2020		506,565
Chief Kawisa Pri School	KCB	1271658089	13/12/2020		9,975
Dago Primary School	KCB	1239660839	13/12/2020		341,176
East Kawere Rateng Asst Chief	KCB	1271702681	13/12/2020		4,009
Edemba Pri	EQUITY	1160277737197	13/12/2020		1,640
God Jaoko Primary School	EQUITY	1160278543941	13/12/2020		1,423,620
God Jaoko Primary School	KCB	1291072233	18/08/2021	223,660	
Got Kawino Primary School	KCB	1253875626	18/08/2021	500,635	
Kambaga Primary School	KCB	1240031904	18/08/2021	255,273	
Kambogo A.P Station	KCB	1257446576	13/12/2020		18,986
Kambogo Primary School	KCB	1286710030	18/08/2021	800,000	
Kamuga Pri	KCB	1240033508	13/12/2020		24,475
Kanyodera Priy Sch	KCB	1286708230	18/08/2021	508,880	
Kanyodera Secondary Sch	KCB	1286708230	18/08/2021	508,880	
Kolwal Primary	KCB	1262479916	18/08/2021	1,003,206	
Konduru Mixed Secodary	KCB	1240022166	18/08/2021	1,310,360	
Konduru Primary School	KCB	1271707292	18/08/2021	1,003,034	
Korondo Primary School	KCB	1273396782	18/08/2021	803,140	
Korwa Primary School	KCB	1297350022	18/08/2021	1,211,478	
Luoro Primary School	KCB	1235999807	18/08/2021	553,547	

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Manyonge Primary School	KCB	1286667216	18/08/2021	1,000,000	
Milimani Primary School	KCB	1286709113	18/08/2021	196,225	
Minyere Primary	KCB	1286749042	18/08/2021	507,975	
Mukuyu Primary School	EQUITY	1160277737211	13/12/2020		39,532
Nduru Primary School	KCB	1240474040	18/08/2021	515,341	
Nyabinga Primary School	NBK	1071215333300	13/12/2020		25,324
Nyamasare Mixed Secondary School	KCB	1287835651	18/08/2021	544,760	
Ober Primary	KCB	1286699878	18/08/2021	1,000,000	
Odeny Odhoch Primary School	KCB	1294711229	18/08/2021	305,272	
Ombu Pri Sch	NBK	107121218800	13/12/2020		28,375
Ondati Primary School	KCB	1287541607	18/08/2021	249,760	
Ondome Primary School	KCB	1236004671	13/12/2020		8,075
Ongora Kakuru Primary School	KCB	1252911866	18/08/2021	1,034,130	
Piny Owacho Assistant Chiefs Office	KCB	1240616368	18/08/2021	505,469	
Rapogi Mixed Pri School	KCB	1286749727	18/08/2021	51,375	
South East Kanyamkago Chiefs Office	KCB	1286782562	18/08/2021	425,976	
St. Theresas Rapogi Girls Pri	KCB	1273546237	13/12/2020	502,642	2,642
Thinjope Primary School	KCB	1287541895	18/08/2021	1,000,000	
Uriri A.P Line	KCB	1286758319	13/12/2020		499,515
West Kawere Rateng Asst Chiefs Office	KCB	1286667186	18/08/2021	504,010	
				<b>19,329,413</b>	<b>5,965,178</b>



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**ANNEX 6: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
SNY/URIRI/NG-CDF 2019/2020/(25)	<p><b>Basis for Qualified Opinion.</b></p> <p>1. Cash and bank balance Note 10A to the financial statement for the year ended 30<sup>th</sup> June 2020 reflects an amount of ksh. 4,461,557 in respect to cash and cash equivalents which includes stale cheques amounting to ksh. 498,650. However the management has not provided an explanation why the cheques have not been reversed in the cashbook. In the circumstances, the accuracy, validity and completeness of the cash and cash equivalents balance of ksh. 4,461,557 as at 30<sup>th</sup> June 2020 could not be confirmed.</p> <p><b>2. Note 6 to the financial statement</b> for the year ended 30<sup>th</sup> June 2020 reflects other grants and transfers totalling to ksh. 84,078,275 which includes ksh. 17,950,000 disbursed to four 4 secondary schools amounting to ksh. 6,100,000 and nine (9) primary schools of ksh.</p>	<p>The stale cheques were later reversed after auditing had been carried out.</p>	resolved	N/A
		<p>The documents that could not be accessed during auditing time was later provided to the auditor for verification and dropping of the issue.</p>	resolved	N/A

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>11,850,000. The management did not provide expenditure returns including cash book, payment schedules for cash withdrawals, minutes of tender proceedings, certificates of practical completion for the projects undertaken and reports of inspection and acceptance committees approving the payments.</p> <p>Consequently, the validity, completeness and accuracy of the expenditure of ksh. 17,950,000 relating to disbursements made to the pnc during the year ended 30<sup>th</sup> June 2020 could not be confirmed.</p>			
	<p><b>Other matter. Budgetary control and performance.</b> The summary statement of appropriate-recurrent and development combined for the year under review reflects total budgeted receipts of ksh. 197,637,887 and actual receipts of ksh. 128,270,161 resulting to underfunding of ksh. 69,367,724 or 35% of the budget. Similarly, the statement reflects final expenditure</p>	<p>This is as a result of late disbursement of funds by exchequer to Uriri constituency, this is beyond control of Uriri constituency</p>	Resolved	N/A



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>budget and actual on comparable basis totalling to ksh. 197,637,887 and ksh. 123,808,605 respectively, resulting to an underperformance amounting to ksh. 73,829,282 Or 37% of the budget.</p> <p>The underfunding and under expenditure may have affected delivery of services to the resident of the constituency.</p>			
	<p><b>Basis for conclusion.</b>  <b>Completion of multi-purpose/dining hall at oruba girls secondary school.</b>  <b>Note 6 to the financial statement</b> for the year ended 30<sup>th</sup> June 2020 reflects other grants and transfers totalling ksh. 84,078,275 which includes ksh. 19,800,000 in respect of transfers to primary school. This transfer included an amount of ksh. 2,500,000 for completion of multi-purpose/dining hall with capacity for 1000 students at oruba girls secondary school. Physical verification carried out in the month of February 2021 revealed instances of poor workmanship in the kitchen. The floor had developed cracks and worktops,</p>	<p>The areas highlight for poor workmanship was later redone as had been advised by the auditor</p>	<p>resolved</p>	<p>N/A</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	shelves and plumbing works were also not properly done.  Consequently the fund may not have obtained value for money of Ksh 2,500,000 expenditure for the year ended 30 <sup>th</sup> June 2020.			

  
 .....

Moses O. Agola  
 Fund Account Manager.





