

REPUBLIC OF KENYA



Enhancing Accountability



PARLIAMENT
OF KENYA
LIBRARY

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: **14 AUG 2024** DAY OF **WEDNESDAY**

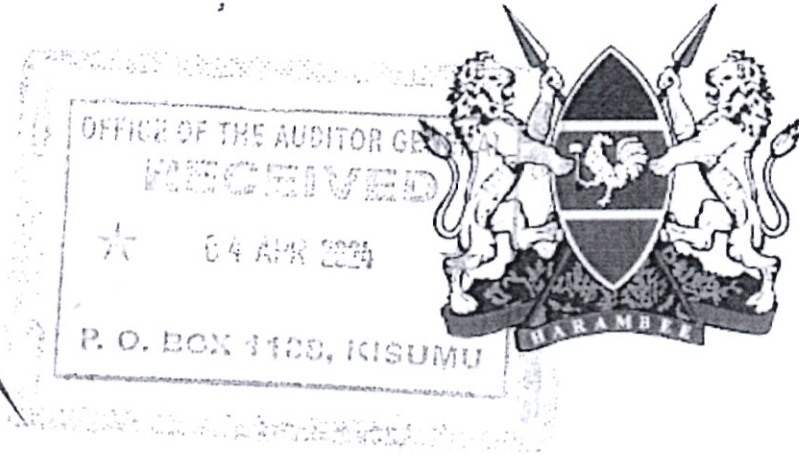
| | |
|---------------------|---|
| TABLED BY: | HON. DWEN BAYA DEPUTY LEADER OF THE MASSIVE PARTY |
| CLERK AT THE TABLE: | ESTHER NG'NYO |

THE AUDITOR-GENERAL

ON

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

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



UGENYA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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

| Table of Contents | Page |
|--|-------------|
| I. Acronyms and Abbreviations | ii |
| II. Key Constituency Information and Management | iii |
| III. NG-CDFC Chairman’s Report..... | vii |
| IV. Statement Of Performance Against Predetermined Objectives for FY2022/23 | ix |
| V. Statement of Governance..... | xi |
| VI. Environmental and Sustainability Reporting | xiv |
| VII. Statement Of Management Responsibilities | xviii |
| VIII. Report Of the Independent Auditors On The NGCDF- UGENYA Constituency | xx |
| IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023 | 1 |
| X. Statement Of Assets and Liabilities As At 30 th June, 2023..... | 2 |
| XI. Statement Of Cash Flows for The Year Ended 30th June 2023..... | 3 |
| XII. Summary Statement of Appropriation for The Year Ended 30 th June 2023 | 5 |
| XIII. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2023 | 7 |
| XIV. Significant Accounting Policies..... | 21 |
| XV. Notes To the Financial Statements..... | 27 |
| XVI. Annexes | 38 |

I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The UGENYA 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)

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

| No | Designation | Name |
|----|-----------------------|----------------------------|
| 1. | A.I.E holder | Jackson Omari |
| 2. | Sub-County Accountant | Willys Ojowi |
| 3. | Chairman NGCDFC | James Julian Ochanda Okola |
| 4. | Member NGCDFC | Grace Adhiambo Wasambla |

(c) Fiduciary Oversight Arrangements

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

(d) UGENYA Constituency NGCDF Headquarters

P.O. Box 132 – 40614, SEGA
UGENYA NG-CDF Office Building
Along the Kisumu – Busia Highway,
Sega, Kenya

(e) UGENYA Constituency NGCDF Contacts

Telephone: (254) 721 467661
E-mail: cdfugenya@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) UGENYA Constituency NGCDF Bankers

KCB Bank

Ugunja Branch

P.O. Box 75 - 40600

Ugunja, Kenya

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

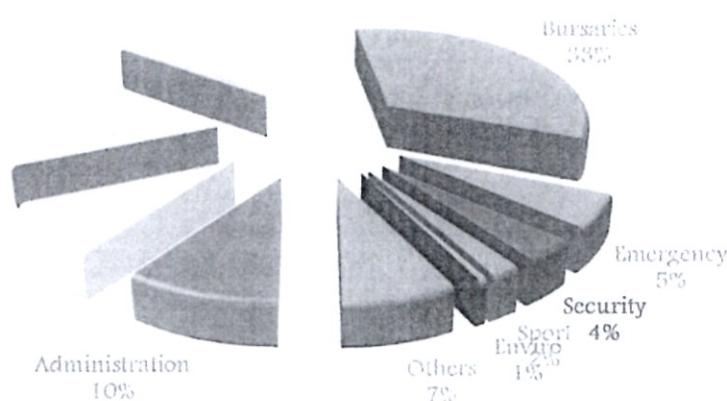
Nairobi, Kenya

III. NG-CDFC Chairman’s Report

General Elections have always been a challenge of the NG-CDF Fund and the General Election that fell within the 2022 / 2023 Financial year was no different. The transitions associated with the election and the attendant economic slow down caused the budgeting for the year to start towards the end of the 2nd Quarter of the Financial Year as a result funding was also delayed with a bulk of the funds being received days to the end of the financial year, adversely affecting the implementation of the Budget.

UGENYA NG-CDF was allocated Kshs. 138,215,033 during the 2022 / 2023 Financial Year, representing an increase of 0.8% over the previous financial year. As always a bulk of the budget (33%) went to Bursaries, with Secondary Schools, Tertiary Institutions and Primary Schools occupying the 2nd, 3rd and 4th slots. In total the support for the Education sector consumes 71% of the Ugenya NGCDF Budget, reflecting the importance placed on ensuring infrastructure is improved across our education institutions as well as ensuring that secondary students are supported to attend institutions of their choice and complete their education with minimal interruptions. Below is a graphical representation of the budget;

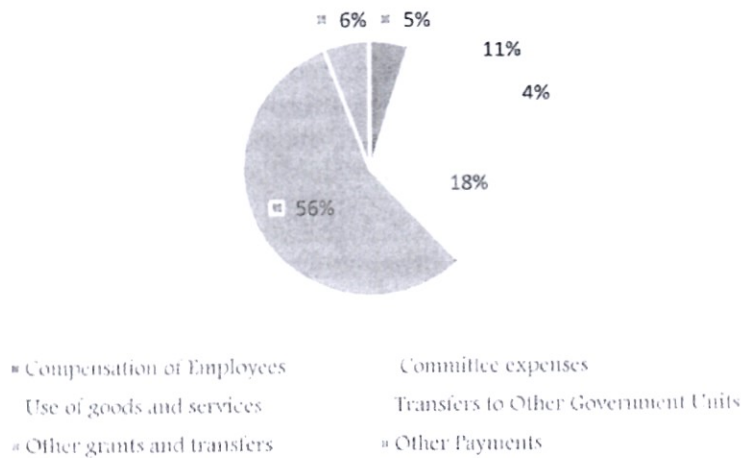
UGENYA NG-CDF BUDGET 2022 2023



At the end of the Financial year, the Ugenya NG-CDF had received a total of Kshs. 92,036,167 from the NG- CDF Board, leaving Kshs. 46,178,866 or 33% of the total budget un-disbursed. However given the state of the economy, we appreciate the Government’s to funding the NG-CDFC’s across the country. Including the opening balance carried forward from the previous year what was available for the Ugenya NG-CDF to spend was Kshs. 126,252,375. The Ugenya NGCDF was able to spend 60% of this given the challenges outlined above.

The first tranche of funds was disbursed between December 2022 and January, 2023 just as schools were opening, necessitating the Ugenya NG-CDF to prioritise the bulk of available funds (56%) towards Secondary, Tertiary and Special School Bursaries. We are proud of the fact that we were able to partially and fully sponsor Eighty-Two students from our Primary Schools who were called to National Schools across the country. Below Is a graphical representation of the expenditures;

EXPENDITURE 2022 2023



During the financial year we were also able to prioritize the completion of the Administration Block and Lecture Halls Complex at the Ugenya Forestry College, complete workshops at the Ugenya Constituency Industrial Development Centre and purchase desks for 33 Primary Schools and lockers and chairs for 6 Secondary Schools.

The Ugenya Constituency was fortunate to retain its Member of National Assembly, however we were not spared the challenges of transition between one committee and the next which held up the preparation of the proposals. We have however settled into our respective roles in the committee and are ready to dedicate our energies towards meeting the immense challenge of developing our constituency.

James Julian Ochanda Okola
CHAIRMAN UGENYA NGCDF COMMITTEE

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

Introduction

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

The key development objectives of *UGENYA Constituency 2017-2022* were:

- a) Public Participation & Transparency and Accountability
- b) Universal Access to Educational Opportunities through upgrading of educational infrastructure in Primary, Secondary and Tertiary institutions.
- c) Improvement in Security Infrastructure.
- d) Conservation of the Environment to mitigate climate change.
- e) Engagement of the youth through sports and cultural activities.
- f) Mitigate disasters within the constituency.

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 |
|----------------------|---|--|--|--|
| Public Participation | Ensure public are involved in all our activities. | Better linkages with public in project identification and implementation | Hosting of Ward meetings in each ward for purposes of project identification. Distribution of Bursary Cheques in each ward. Hosting Project Management Committee trainings at least once every quarter as funds are received from the board. | In the 2022 / 2023 FY we; Hosted a round of ward meetings in each ward Organized four (4) PMC Trainings Distributed Bursary cheques in January and February, 2023 |
| Education | 100% Transition to Secondary and Tertiary institutions. | Improved transition to secondary schools and | Increase in number of usable physical infrastructure | In FY 22/23 we; Built Five (5) new Classrooms and |

| | | | | |
|---------------------|---|--------------------------------------|--|---|
| | | tertiary institutions | build in secondary schools. Development of tertiary institutions Number of bursary beneficiaries at all levels | refurbished (5) Classrooms and Five (5) new administration blocks in the schools listed in the Schedules for Transfers to Primary Schools, Secondary Schools and Tertiary Institutions. Gave Bursaries to Two Thousand Seven Hundred and Fifty (5,750) beneficiaries in Secondary Schools and One Thousand Two Hundred & Seventy Seven (1,300) Student in Tertiary institutions. |
| Security | Development of Police Posts in line with the new National Police Service structure in the Sub-County. | Improved access to security Services | New Police Buildings. Rehabilitation of buildings. | In FY 22/23 We; Budgeted for the Construction of Four (4) new offices for Our Assistant Chiefs, and one chief's office and purchase of furniture for 5 other offices. |
| Disaster Management | Emergency Interventions at various levels | Mitigate Emergencies | Mitigate emergencies | In the FY 22/23 we undertook the following emergency interventions; Construct Latrines in Two Secondary and Two primary Schools. |

V. Statement of Governance

The current Ugenya NG-CDF committee was gazetted on 6th December, 2022 following the lapse of the term of the previous committee following the General election of 9th August, 2022. They are to serve for a two year term.

The committee is composed of ten members as follows;

1. One male adult representative,
2. One female adult representative,
3. One Male Youth Representative, (who must be aged 33 years at the time of appointment.)
4. One female youth representative, (who must be aged 33 years at the time of appointment.)
5. One Persons With Disability Representative nominated from a PWD Group within the Constituency.
6. Two nominees of the Constituency Office of each gender,
7. One co-opted member,
8. The Officer of the Board Seconded to the Constituency (ex-officio) and,
9. The Deputy County Commissioner.

As per the provisions of the NG-CDF Act, 2015 as amended in 2016 and the NG-CDF Regulations, 2016, the process of appointment requires that a Selection panel composed of the following members is formed to undertake the selection of members of the NG-CDFC;

1. One Male nominated from among the community.
2. One Female nominated by the Community.
3. One person nominated by the Constituency Office.
4. A representative of the Deputy County Commissioner who chairs the selection panel.
5. The Officer of the Board Seconded to the Constituency – Secretary to the Selection Panel.

The Selection process in Ugenya kicked with the formation of the Selection Panel. The first meeting involved developing selection criteria for the positions of the Male Adult, Female Adult, Female Youth, Male youth and Persons With Disability Representative as well as an advertisement based on that criteria.

It was agreed that all these positions be advertised be advertised widely in the constituency for a period of a week, after which a shortlist was created using the criteria developed and the shortlisted candidates subjected to oral interviews.

During the interviews, applicants had their original documents scrutinized including certificates and testimonials, Identity Card, A letter from the Chief conforming they are from the Constituency, a current Certificate of Good Conduct, a current Tax Compliance Certificate, and a current Ethics and Anti- Corruption Commission Self Declaration form were scrutinized. The PWD applicants were also required to produce a letter from a registered Persons with Disability Group as well as Minutes nominating them for the position.

Following the gazettment of the committee, the Deputy County Commissioner called the first meeting during which the Chair and Secretary to the committee were elected from among the members as well as Chairs of the Bursary and M&E Sub-committees. The only key requirement for elections was that the Chair of the Committee must come from the five positions advertised meaning he / she could not be a coopted members or the Constituency Nominees, In addition they had to have a minimum KCSE qualification or its equivalent.

The functions of the NG-CDF Committees as set out in the NG-CDF Regulations of 2016 are as follows:

1. Build Capacity of the PMC's and sensitize members of the community on operations of the fund.
2. Consider project proposals from the ward.
3. Ensure all projects considered for funding meet the requirements of Section 24 of the NG-CDF Act, 2015 as amended in 2016.
4. Ensure project proposals submitted to the Board include detailed budget proposals, procurement plans & work plans.
5. Consult with relevant government departments to ensure cost estimates of projects are realistic.
6. Ensure all projects receive adequate funding and are completed within 3 years
7. Monitor the Implementation of projects.
8. 8. Ensure formation of PMC's, opening of bank accounts, project implementation and closure of projects.
9. Enter into performance contracting with the Board on an annual basis.
10. Receive returns from PMC's.
11. Receive and address all complaints concerning the implementation of projects.
12. Ensure the Committee does not enter into commitments for which funding has not been allocated.
13. Ensure projects are labelled in accordance with guidelines issued by the Board.

It is assumed that the NG-CDF members work on a part time basis and are therefore eligible for allowances as opposed to salaries. From time to time the National Treasury has issued circulars fixing the allowances for members. The per the circular currently in force, the Chair of the committee is eligible for a sitting allowance of Kshs. 7,000 per meeting and the other members are eligible for Kshs. 5,000 per meeting for a maximum of 24 meetings in a year including Sub-Committee meetings.

During the past year the NGCDF benefited from an NG-CDF Board sponsored induction and key staff of the Ugenya NG-CDF namely the Clerk of Works, Accounts Assistant, Records Management Officer and Office Secretary benefited from a Regional Workshop to induct them on their roles. According to the NG-CDF Act, 2015 as amended in 2016, all projects are required to be implemented by Project Management Committees, therefore the Ugenya NG-CDF has arranged to training PMC's being funded once every quarter. This is an inhouse training facilitated by the Fund Account Manager, Sub-County Supply Chain Management Officer, the Sub-County Accountant, the Sub-County Internal Auditor and officers from the Ministry of Public Works.

As per the NG-CDF Act, 2015 as amended in 2016, the number of NG-CDF Committee meetings are capped at a 24 in a year inclusive of Sub-Committee meetings. All procurement undertaken by the NG-CDF Committee through the Project Management Committees is guided by the Public Procurement and Asset Disposal Act of 2015 and its Regulations. Among the key issues the Ugenya NG-CDF has insisted upon in its procurement is ensuring that NG-CDF Members, Staff and Project Management Committee members declare their interest in any procurement they are involved in and remove themselves from the proceedings.

Being Public Officers, members of the NG-CDF Committee, Staff and Project Management Committee are bound by the Public Officers Ethics Act in how they carry out their duties. The Ugenya NG-CDF has a robust Complaints handling mechanism, where members of the public are encouraged to report any complaints or suspected corruption to the Complaints Committee using the Suggestion boxes and Anti-corruption Reporting boxes mounted strategically at our offices.

According to our Service Charter, any written complaint is acknowledged within three days and a more detailed response is sent within 21 days.

The Ugenya NG-CDF endeavours to undertake all its activities as Transparently and accountably as possible and ensures all residents seeking our services face no discrimination based on tribe, ethnicity, religion or political affiliation, even as we aim for all our projects to give value for money.

VI. Environmental and Sustainability Reporting

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

- a. **Education and Training:** UGENYA 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 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Every year the Ugenya NG-CDF Allocates funds towards the environmental vote and it has always been targeted at Tree planting and construction of latrines. In the 2022 / 2023 Financial Year we were to support tree planting at the upcoming Ugenya Forestry College.

The Ugenya NGCDF has put emphasis on the construction of Assistant Chief's Offices in recognition of the key role they play in sensitizing the public at the grassroots about various developmental programs and leading the fight against alcohol and drug abuse particularly among the youth.

In December of each year the Ugenya NG-CDF undertakes a Constituency Wide knockout sports tournament involving the disciplines of men's and women's football, volleyball and netball. During the 2022 / 2023 Financial Year funds were set aside for this annual tournament as well as for the first time funding for a Regional NG-CDF Tourney, which will eventually culminate in a National tourney for Men's and Women's football. This keeps the youth fully engaged during the festive period and promotes peace and harmonious coexistence.

3. Employee welfare

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

UGENYA 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-

UGENYA 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

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.

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



.....
Jackson Omari
Fund Account Manager.

VII. Statement Of Management Responsibilities

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

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

The Accounting Officer in charge of the NGCDF-UGENYA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- UGENYA 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 UGENYA Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been

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

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- UGENYA Constituency financial statements were approved and signed by the Accounting Officer on 30th Sept 2023.



.....
Name: James Ochanda Okola
Chairman – NGCDF Committee



.....
Name: Jackson Omari
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 THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - UGENYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended 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 - Ugenya Constituency set out on pages 1 to 48, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the

Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Ugenya Constituency as at 30 June, 2023 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 (Amended 2022).

Basis for Qualified Opinion

1. Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities reflects a balance of Kshs.21,977,858 in respect of cash and cash equivalents as disclosed in Note 11 to the financial statements. Review of the bank reconciliation statement for the month of June, 2023 revealed payments in cash book not in bank amounting to Kshs.16,072,513 out of which cheques amounting to Kshs.1,880,969 were stale.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.21,977,858 could not be confirmed.

2. Misclassification of Expenditure

The statement of receipts and payments reflects an amount of Kshs.59,898,373 relating to other grants and other transfers which as disclosed in Note 7 to the financial statements includes payments for emergency projects amounting to Kshs.7,153,786. The amount includes Kshs.700,000 incurred on renovation of the Deputy County Commissioner's residence and an amount of Kshs.2,500,000 for the construction of a storeyed administration block and a lecture hall at Ugenya Forestry College, all totalling Kshs.3,200,000. However, the nature of the expenditure was not of an emergency nature as envisaged in Section 8(3) of the National Government Constituencies Development Fund Act, 2015, which stipulates that emergency shall be construed to mean 'an urgent and unforeseen need'.

In the circumstances, the regularity and completeness of the expenditure on emergency projects of Kshs.3,200,000 could not be confirmed.

3. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.59,898,373 and which as disclosed in Note 7 to the financial statements includes bursary payments amounting to Kshs.39,823,901, Kshs.11,865,686 and Kshs.1,055,000 disbursed to secondary schools, tertiary institutions and special schools respectively. However, no acknowledgement letters from beneficiaries were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.52,744,587 could not be confirmed.

4. Unsupported Project Management Committee Balances

Note 18.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances totalling Kshs.536,144. However, the balances were not supported by cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts.

In the circumstances, the accuracy and completeness of the PMC account balances of Kshs.536,144 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounting to Kshs.173,467,408 and Kshs.126,252,375 respectively resulting to an under-funding of Kshs.47,215,033 or 27% of the budget. However, the Fund spent Kshs.104,274,517 against actual receipts of Kshs.173,467,408 resulting to under-utilization of Kshs.69,192,890 or 40% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year several issues were identified under Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has resolved the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources. 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. Irregular Variation of Contract

The statement of receipts and payment reflects transfer to other government entities amounting to Kshs.19,112,000 as disclosed in Note 6 to the financial statements which includes an amount of Kshs.9,900,000 transferred to tertiary institutions. Management entered into a contract for the construction of a single storey administration block and lecture hall complex at Ugenya Forestry College for a contract sum of Kshs.22,848,652. However, interim certificate no.5 indicated a cost variation of Kshs.5,252,913 which was not approved in writing by the tender awarding authority as required by Section 139(1)(a) of the Public Procurement and Asset Disposal Act, 2015.

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

2. Non-Compliance with Committee Meetings Threshold

The statement of receipts and payments reflects committee expenses of Kshs.10,188,253 as disclosed in Note 4 to the financial statements. However, review of the committee activities revealed that the Constituency Committee and its Sub-Committees held twenty-eight (28) meetings during the year. This was contrary to Section 43 (11) of the National Government Constituencies Development Fund Act, 2015 which states that the Constituency Committee shall meet at least six (6) times in a year but the committee shall not hold more than twenty-four (24) meetings in the same financial year, including sub-committee meetings.

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

5. Non-Compliance with Procurement Guidelines

During the year under review, Management paid for delivery of various goods works and services without allocating at least 30% of its annual procurement budget to enterprises owned by youth, women, and persons living with disability contrary to Regulation 149 of the Public Procurement and Asset Disposal Regulations, 2020 which provides that an Accounting Officer of a procuring entity shall allocate at least 30% of its annual procurement budget for the purpose of procuring goods works or services to enterprises owned by youth, women, and persons with disability.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 controls would not necessarily disclose all matters in the internal controls 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2024

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


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

| | Note | 2022-2023 | 2021-2022 |
|-------------------------------------|------|---------------------|--------------------|
| | | <i>Kshs</i> | <i>Kshs</i> |
| | | | <i>Kshs</i> |
| RECEIPTS | | | |
| Transfers from NGCDF Board | 1 | 92,036,167 | 192,327,758 |
| Proceeds from Sale of Assets | | 0 | 0 |
| Other Receipts | 2 | 0 | 7,000 |
| TOTAL RECEIPTS | | 92,036,167 | 192,334,758 |
| PAYMENTS | | | |
| Compensation of employees | 3 | 5,266,031 | 4,039,200 |
| Committee expenses | 4 | 10,188,253 | 3,005,106 |
| Use of goods and services | 5 | 3,659,860 | 8,047,595 |
| Transfers to Other Government Units | 6 | 19,112,000 | 83,695,539 |
| Other grants and transfers | 7 | 59,898,373 | 77,933,383 |
| Acquisition of Assets | 8 | 0 | 0 |
| Oversight Committee Expenses | 9 | 0 | 0 |
| Other Payments | 10 | 6,150,000 | 9,000,000 |
| TOTAL PAYMENTS | | 104,274,517 | 185,720,823 |
| SURPLUS/DEFICIT | | (12,238,350) | 6,613,935 |

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

The Constituency financial statements were approved by the NGCDFC on 30th Sept 2023 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Jackson Omari

Name: Willys Ojowi
ICPAK M/No: 20405

Name: James Ochanda Okola

VIII. Report Of the Independent Auditors On The NGCDF- UGENYA Constituency

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

X. Statement of Assets and Liabilities as At 30th June, 2023

| | Note | 2022-2023 | 2021-2022 |
|--|------|-------------------|-------------------|
| | | <i>Kshs</i> | <i>Kshs</i> |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 11A | 21,977,858 | 34,216,208 |
| Cash Balances (cash at hand) | 11B | 0 | 0 |
| Total Cash and Cash Equivalents | | 21,977,858 | 34,216,208 |
| Accounts Receivable | | | |
| Outstanding Imprests | 12 | 0 | 0 |
| TOTAL FINANCIAL ASSETS | | 21,977,858 | 34,216,208 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 13A | 0 | 0 |
| Gratuity | 13B | 0 | 0 |
| NET FINANCIAL ASSETS | | 21,977,858 | 34,216,208 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 14 | 34,216,208 | 27,602,273 |
| Prior year adjustments | 15 | 0 | 0 |
| Surplus/Deficit for the year | | (12,238,350) | 6,613,935 |
| NET FINANCIAL POSITION | | 21,977,858 | 34,216,208 |

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

The Constituency financial statements were approved by NGCDF on 30th Sept 2023 and signed by:

Fund Account Manager

Name: Jackson Omari

NATIONAL SUB-COUNTY ACCOUNTANT
UGENYA TREASURY
P.O. BOX 60 - 40107
Nairobi

National Sub-County
Accountant

Name: Willys Ojowi
ICPAK M/No: 20405

30th Sept 2023 and signed by:

Chairman NG-CDF Committee

Name: James Ochanda Okola

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

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

| | Notes | <i>Insert Current FY</i> | <i>Insert Previous FY</i> |
|--|-------|--------------------------|---------------------------|
| | | Kshs | Kshs |
| Receipts From Operating Activities | | | |
| Transfers From NGCDF Board | 1 | 92,036,167 | 192,327,758 |
| Other Receipts | 2 | 0 | 7,000 |
| Total Receipts | | 92,036,167 | 192,334,758 |
| Payments | | | |
| Compensation Of Employees | 3 | 5,266,031 | 4,039,200 |
| Committee Expenses | 4 | 10,188,253 | 3,005,106 |
| Use Of Goods and Services | 5 | 3,659,860 | 8,047,595 |
| Transfers To Other Government Units | 6 | 19,112,000 | 83,695,539 |
| Other Grants and Transfers | 7 | 59,898,373 | 77,933,383 |
| Oversight Committee Expenses | 9 | 0 | 0 |
| Other Payments | 10 | 6,150,000 | 9,000,000 |
| Total Payments | | 104,274,517 | 185,720,823 |
| Total Receipts Less Total Payments | | | |
| Adjusted For: | | | |
| Prior Year Adjustments | 16 | 0 | 0 |
| Decrease/(Increase) In Accounts Receivable | 17 | 0 | 0 |
| Increase/(Decrease) In Accounts Payable | 18 | 0 | 0 |
| Net Cash Flow from Operating Activities | | (12,238,350) | 6,613,935 |
| Cashflow From Investing Activities | | | |
| Proceeds From Sale of Assets | | 0 | 0 |
| Acquisition Of Assets | 8 | 0 | 0 |
| Net Cash Flows from Investing Activities | | | |
| Net Increase In Cash And Cash Equivalent | | (12,238,350) | 6,613,935 |
| Cash & Cash Equivalent At Start Of The Year | 12 | 34,216,208 | 27,602,273 |
| Cash & Cash Equivalent At End Of The Year | | 21,977,858 | 34,216,208 |

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

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

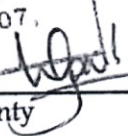
The Constituency financial statements were approved by NG CDFC on 30th Sept 2023 and signed by:



Fund Account Manager

Name: Jackson Omari

NATIONAL SUB-COUNTY ACCOUNTANT
UGENYA TREASURY
P.O. BOX 60 - 40607,
UKWALA



National Sub-County
Accountant

Name: Willys Ojowi
ICPAK M/No: 20405



Chairman NG-CDF Committee

Name: James Ochanda Okola

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

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

| Receipts/Payments | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference | % of Utilization |
|--------------------------------|--------------------|---------------------------------|---|--------------------|----------------------------|-------------------------------|------------------|
| | A | b | | c=a+b | d | e=c-d | f=d/c % |
| | 2022 / 2023 | Opening Balance (C/Blk) and AIA | Previous Years' Outstanding disbursements | 2022 / 2023 | 2022 / 2023 | | |
| Receipts | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Transfers From NGCDF Board | 138,215,033 | 34,216,208 | 1,036,167 | 173,467,408 | 126,252,375 | 47,215,033 | |
| Proceeds From Sale of Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Other Receipts | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Totals | 138,215,033 | 34,216,208 | 1,036,167 | 173,467,408 | 126,252,375 | 47,215,033 | 72.8% |
| Payments | | | | | | | |
| Compensation Of Employees | 4,089,720 | 1,800,000 | 0 | 5,889,720 | 5,266,031 | 623,689 | 89.4% |
| Committee Expenses | 5,207,000 | 2,572,067 | 0 | 7,779,067 | 10,188,253 | (2,409,186) | 131% |
| Use Of Goods and Services | 3,142,632 | 4,468,000 | 0 | 7,610,632 | 3,659,860 | 3,950,772 | 48.1% |
| Transfers To Other Gov't Units | 46,650,000 | 13,011,471 | 0 | 59,661,471 | 19,112,000 | 40,549,471 | 32.0% |
| Other Grants and Transfers | 61,056,342 | 6,214,670 | 1,036,167 | 68,307,179 | 59,898,373 | 8,408,806 | 87.7% |
| Acquisition Of Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Oversight Committee Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Other Payments | 10,200,000 | 6,150,000 | 0 | 16,350,000 | 6,150,000 | 10,200,000 | 37.6% |
| Funds Pending Approval** | 6,527,189 | 0 | 0 | 6,527,189 | 0 | 6,527,189 | 0.0% |
| Totals | 138,215,033 | 34,216,208 | 1,036,167 | 173,467,408 | 104,274,517 | 69,192,890 | 60.1% |

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

Explanatory Notes.

- (a) Transfers from the Board was 72.8% due to delays in disbursement from the Board following the general election of 2022.
- (b) Compensation of Employees was at 89.4% utilization due to the fact that onboarding of new staff was delayed till the 2023 / 2024 Financial Year.
- (c) Use of Goods and Services was at 48.1% due to the delayed disbursements from the Board.
- (d) Committee Expenses went over by 31% due to extra meetings caused by transition between two committees caused by the General Election, which
- (e) Other grants and Transfers and Transfers to other government agencies at 87% and 37.6% respectively were underutilized due to
- (f) delayed disbursement from the Board during the Financial year. The Higher utilization of other grants and transfers at 87% was due to the fact that the first monies received from the Board in December, 2022 were set aside for Bursaries.
- (g) The unallocated funds totalling to Kes. 6,527,189 were two projects that were not approved by the board by 30th June, 2023, these were the Ugenya Forestry College proposed tree planting Kshs. 742,538 and Kshs. 5,784,651 for completion of an Administration Block at the Ugenya Forestry College. The Board has been furnished with the additional information on the two projects they requested.
- (h) The differences between the original Budget of Kshs. 138,215,088 and the Final budget of Kshs.173,467,408 were due to the opening balance of Kshs. 34,216,208 and previous years outstanding disbursement of Kshs. 1,036,167

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---|------------|
| Description | Amount |
| Budget utilisation difference totals | 69,192,891 |
| Less undisbursed funds receivable from the Board as at 30 th June 2023 | 47,215,033 |
| | 21,977,858 |
| Increase/(decrease) Accounts payable | 0 |
| (Decrease)/Increase Accounts Receivable | 0 |
| Add/Less Prior Year Adjustments | 0 |
| Cash and Cash Equivalents at the end of the 30 th June 2023 | 21,977,858 |

The Constituency financial statements were approved by NG-CDF COMMITTEE ACCOUNTS 2023 and signed by:

Fund Account Manager

Name: Jackson Omari

National Sub-County Accountant

Name: Willys Ojowi
ICPAK M/No: 20405

Chairman NG-CDF Committee

Name: James Ochanda Okola

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

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d /c %) |
|--------------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | 2022-2023 | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2022-2023 | | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 1.0 Administration and Recurrent | | | | | | | |
| 1.1 Compensation of employees | | | | | | | |
| 1.1.1 Contractual Employees | 2,292,000 | 1,488,000 | 0 | 3,780,000 | 3,765,797 | 14,203 | 100% |
| 1.1.2 Casual Labour and Internship | 120,000 | 0 | 0 | 120,000 | 0 | 120,000 | 0% |
| 1.1.3 House Allowance | 624,000 | 312,000 | 0 | 936,000 | 936,000 | 0 | 100% |
| 1.1.4 Transport Allowance | 312,000 | 0 | 0 | 312,000 | 0 | 312,000 | 0% |
| 1.1.5 NSSF | 31,200 | 0 | 0 | 31,200 | 123,080 | -91,880 | 394% |
| 1.1.6 Gratuity-Contractual Employees | 710,520 | 0 | 0 | 710,520 | 441,154 | 269,366 | 62% |
| Total | 4,089,720 | 1,800,000 | 0 | 5,889,720 | 5,266,031 | 623,689 | 89% |
| 1.2 Committee allowances | | | | | | | |
| 1.2.1 Other Committee Expenses | 31,095 | 1,000,000 | 0 | 1,031,095 | 206,643 | 824,452 | 20% |
| 1.2.2 NGCDFC Allowance | 24,810 | 6,040,067 | 0 | 6,064,877 | 5,293,800 | 771,077 | 87% |
| Total | 55,905 | 7,040,067 | 0 | 7,095,972 | 5,500,443 | 1,595,529 | 78% |
| 1.3 Use of goods and services | | | | | | | |
| 1.3.1 Electricity | 17,142 | 0 | 0 | 17,142 | 17,142 | 0 | 100% |
| 1.3.2 Water & Sewerage Charges | 24,000 | 0 | 0 | 24,000 | 34,610 | -10,610 | 144% |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d /c %) |
|--|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 45,107 | | |
| 1.3.3 Telephone, Telex, Facsimile and Mobile Phone Service | 39,198 | 0 | 0 | 39,198 | 35,999 | 3,199 | 92% |
| 1.3.4 Internet Connections | 71,040 | 0 | 0 | 71,040 | 71,040 | 0 | 100% |
| 1.3.5 Courier and Postal Services | 24,000 | 0 | 0 | 24,000 | 24,000 | 0 | 100% |
| 1.3.6 Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.) | 100,000 | 0 | 0 | 100,000 | 100,000 | 0 | 100% |
| 1.3.7 Accommodation - Domestic Travel | 240,000 | 0 | 0 | 240,000 | 240,000 | 0 | 100% |
| 1.3.8 Daily Subsistence Allowance | 75,000 | 0 | 0 | 75,000 | 75,000 | 0 | 100% |
| 1.3.10 Publishing and Printing Services | 30,000 | 0 | 0 | 30,000 | 30,000 | 0 | 100% |
| 1.3.11 Subscriptions to Newspapers, Magazines and Periodicals | 28,800 | 0 | 0 | 28,800 | 28,800 | 0 | 100% |
| 1.3.12 Advertising, Awareness and Publicity Campaigns | 50,000 | 0 | 0 | 50,000 | 50,000 | 0 | 100% |
| 1.3.13 Motor Vehicle and motorcycle Insurance | 168,000 | 0 | 0 | 168,000 | 168,000 | 0 | 100% |
| 1.3.14 General Office Supplies (Papers, Pencils, Forms, Small Office Equipment etc.) | 240,000 | 0 | 0 | 240,000 | 375,520 | 135,520 | 156% |
| 1.3.15 Refined Fuels and Lubricants for Transport | 840,000 | 0 | 0 | 840,000 | 1,500,780 | 660,780 | 179% |
| 1.3.16 Bank Service Commission and Charges | 60,000 | 0 | 0 | 60,000 | 60,000 | 0 | 100% |
| 1.3.17 Maintenance Expenses - Motor Vehicles | 556,000 | 0 | 0 | 556,000 | 1,047,148 | 491,148 | 188% |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d /c %) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 45,107 | | |
| 1.3.18 Maintenance of Office Furniture and Equipment | 72,000 | 0 | 0 | 72,000 | 72,000 | 0 | 100% |
| 1.3.19 Maintenance of Buildings and Stations - Non-Residential | 170,002 | 0 | 0 | 170,002 | 170,000 | 2 | 100% |
| 1.3.20 Committee allowances | 600,000 | 0 | 0 | 600,000 | 600,000 | 0 | 100% |
| 1.3.21 Accommodation - Domestic Travel | 120,000 | 0 | 0 | 120,000 | 120,000 | 0 | 100% |
| 1.3.22 Daily Subsistence Allowance | 120,000 | 0 | 0 | 120,000 | 120,000 | 0 | 100% |
| 1.3.23 Refined Fuels and Lubricants for Transport | 502,150 | 0 | 0 | 502,150 | 502,150 | 0 | 100% |
| Total | 4,147,332 | 0 | 0 | 4,147,332 | 5,442,189 | -1,294,857 | 131% |
| 2.0 Monitoring and evaluation | | | | | | - | |
| 2.1 Capacity building | | | | | | | |
| 2.1.1 Daily Subsistence Allowance | 20,000 | 0 | 0 | 20,000 | 20,000 | 0 | 100% |
| 2.1.2 Travel Allowance | 220,000 | 0 | 0 | 220,000 | 220,000 | 0 | 100% |
| 2.1.3 Remuneration of Instructors and Contract Based Training Services- Drug and HIV trainings. | 150,000 | 0 | 0 | 150,000 | 150,000 | 0 | 100% |
| 2.1.4 Production and Printing of Training Materials | 300,000 | 0 | 0 | 300,000 | 300,000 | 0 | 100% |
| 2.1.5 Hire of Training Facilities and Equipment | 300,000 | 0 | 0 | 300,000 | 300,000 | 0 | 100% |
| Accommodation Allowance | 300,000 | 0 | 0 | 300,000 | 300,000 | 0 | 100% |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(c = c-d) | % of Utilisation(f=d /c %) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 45,107 | | |
| 2.1.6 Catering Services (Receptions), Accommodation, Gifts, Food and Drinks | 400,000 | 0 | 0 | 400,000 | 400,000 | 0 | 100% |
| Total | 1,690,000 | 0 | 0 | 1,690,000 | 1,690,000 | 0 | 100% |
| 2.2 Committee allowances | | | | | | | |
| 2.2.1 Other Committee Expenses | 416,000 | 0 | 0 | 416,000 | 416,000 | 0 | 100% |
| 2.2.2 NGCDFC Allowance | 1,248,000 | 0 | 0 | 1,248,000 | 1,200,000 | 48,000 | 96% |
| Total | 1,664,000 | 0 | 0 | 1,664,000 | 1,616,000 | 48,000 | 97% |
| 2.3 Use of goods and services | | | | | | | |
| 2.3.1 Telephone, Telex, Facsimile and Mobile Phone Service | 20,000 | 0 | 0 | 20,000 | 20,000 | 0 | 100% |
| 2.3.2 Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.) | 100,000 | 0 | 0 | 100,000 | 100,000 | 0 | 100% |
| 2.3.3 Accommodation - Domestic Travel | 100,000 | 0 | 0 | 100,000 | 100,000 | 0 | 100% |
| 2.3.4 Publishing and Printing Services | 66,628 | 0 | 0 | 66,628 | 66,628 | 0 | 100% |
| 2.3.5 Advertising, Awareness and Publicity Campaigns | 50,000 | 0 | 0 | 50,000 | 50,000 | 0 | 100% |
| 2.3.6 General Office Supplies (Papers, Pencils, Forms, Small Office Equipment etc.) | 100,000 | 0 | 0 | 100,000 | 100,000 | 0 | 100% |
| 2.3.7 Supplies and Accessories for Computers and Printers | 50,000 | 0 | 0 | 50,000 | 50,000 | 0 | 100% |
| 2.3.8 Refined Fuels and Lubricants for Transport | 305,822 | 0 | 0 | 305,822 | 305,000 | 822 | 100% |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d /c %) |
|---------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 45,107 | | |
| Total | 792,450 | 0 | 0 | 792,450 | 791,628 | 822 | 100% |
| 3.0 Emergency | 7,636,190 | 0 | 0 | 7,636,190 | 0 | 0 | |
| 3.1 Primary Schools | | | | - | | - | |
| 3.1.1 Bar Odar Pri. Sch. | 0 | 0 | 0 | 0 | 700,000 | 0 | 0 |
| 3.1.2 Lwero Pri. Sch. | 0 | 0 | 0 | 0 | 700,000 | 0 | 0 |
| 3.2 Secondary schools | | | | - | | | |
| 3.2.1 Inungo Sec. Sch. | 0 | 0 | 0 | 0 | 700,000 | 0 | 0 |
| 3.3 Tertiary institutions | | | | - | | | |
| 3.31 Ugenya Forestry College | 0 | 0 | 0 | 0 | 2,500,000 | 0 | 0 |
| 3.4 Security projects | | | | | | | |
| 3.41 Deputy County Commissioner | 0 | 0 | 0 | 0 | 700,000 | 0 | 0 |
| 3.5 Others | | | | - | | | |
| 3.51 Ugenya NG-CDF Office | | 0 | | - | 1,853,786 | 0 | 0 |
| 3.6 Unutilised | | | | | | | |
| Total | 7,636,190 | 0 | 0 | 7,636,190 | 7,153,786 | 482,404 | 94% |
| 4.0 Bursary and Social Security | | | | | | | |
| 4.1 Secondary Schools | 31,407,851 | 6,159,670 | 1,036,167 | 38,603,688 | 38,631,754 | -28,066 | 100% |
| 4.2 Tertiary Institutions | 11,250,000 | 0 | 0 | 11,250,000 | 11,865,686 | -615,686 | 105% |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d /c %) |
|------------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 45,107 | | |
| 4.3 Social Security | 1,998,000 | 0 | 0 | 1,998,000 | | 1,998,000 | 0% |
| 4.4 Special Needs | 1,000,000 | 55,000 | 0 | 1,055,000 | 1,055,000 | 0 | 100% |
| Total | 45,655,851 | 6,214,670 | 1,036,167 | 52,906,688 | 51,552,440 | 1,354,248 | 97% |
| 5.0 Sports | | | | - | | - | |
| 5.1 Constituency sports tournament | 2,414,301 | 0 | 0 | 2,414,301 | 0 | 2,414,301 | 0% |
| 5.2 Regional Sports Tournament | 350,000 | 0 | 0 | 350,000 | 0 | 350,000 | 0% |
| Total | 2,764,301 | 0 | 0 | 2,764,301 | 0 | 2,764,301 | 0% |
| 6.0 Environment | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7.0 Primary Schools Projects | | | | | | | |
| 7.1 Ukwala Girls Pri. Sch. | 500,000 | 0 | 0 | 500,000 | 0 | 500,000 | 0% |
| 7.2 Sigweng Karuoth Pri. Sch. | 2,000,000 | 0 | 0 | 2,000,000 | 0 | 2,000,000 | 0% |
| 7.3 Lunga Pri. Sch. | 500,000 | 0 | 0 | 500,000 | 500,000 | 0 | 100% |
| 7.4 Nyaharwa Pri. Sch. | 500,000 | 0 | 0 | 500,000 | 500,000 | 0 | 100% |
| 7.5 Kanyaudo Pri. Sch. | 2,000,000 | 0 | 0 | 2,000,000 | | 2,000,000 | 0% |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d /c %) |
|---------------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 45,107 | | |
| 7.6 Bar Ndege Pri. Sch. | 500,000 | 0 | 0 | 500,000 | 0 | 500,000 | 0% |
| 7.7 Kodongo Pri. Sch. | 500,000 | 0 | 0 | 500,000 | 0 | 500,000 | 0% |
| 7.8 Sihayi Pri. Sch. | 2,000,000 | 0 | 0 | 2,000,000 | 0 | 2,000,000 | 0% |
| 7.9 Mahwi Pri. Sch. | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 | 0% |
| 7.10 Nyangungu Pri. Sch. | 200,000 | 0 | 0 | 200,000 | 200,000 | 0 | 100% |
| 7.11 Sega Township Pri. Sch. | 200,000 | 0 | 0 | 200,000 | 200,000 | 0 | 100% |
| 7.12 Sega Township Pri. Sch. | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 | 0% |
| 7.13 Ligala Pri. Sch. | 500,000 | 0 | 0 | 500,000 | 0 | 500,000 | 0% |
| 7.14 Lela Pri. Sch. | 500,000 | 0 | 0 | 500,000 | 0 | 500,000 | 0% |
| 7.15 St. Joseph Ochiel Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.16 Ogeya Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.17 Murumba Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.18 Usinda Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.19 Nyamsenda Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.10 Doho Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.11 Got Omalo Primary School. | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation (f=d /c %) |
|---------------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|-----------------------------|
| | 2022-2023 | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2022-2023 | 45,107 | | |
| 7.12 Kamrembo Siwanthe Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.13 Lwero Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.14 Ukwala Boys Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.15 Yenga Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.16 Buranga Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.17 Kodongo Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.18 Konya Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.19 Luanda Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.20 Muhwayo Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.21 Ramunde Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.22 Sirisia Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.23 Komoro Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.24 Ukela Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.25 Urenga Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.26 Uring Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.27 Bar Oninge Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d /c %) |
|--------------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 45,107 | | |
| 7.28 Got Odima Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.29 Harungu Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.30 Lunga Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.31 Milambo Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.32 Ndenga Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.33 Uriya Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.34 Uyundo Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.35 Humwend Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.36 Kanyaudo Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.37 Ralak Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.38 Bar Odar Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.39 Bar Odar Special Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.40 Jera Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.41 Lela Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.42 Got Nanga Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |
| 7.43 Kagonya Primary School | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100% |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d /c %) |
|---------------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 45,107 | | |
| 7.44 Magombe Primary School | 0 | 299,471 | 0 | 299,471 | | 299,471 | 0 |
| Total | 11,900,000 | 4,199,471 | 0 | 16,099,471 | 5,300,000 | 10,799,471 | 33% |
| 8.0 Secondary Schools Projects | | | | | | | |
| 8.1 Ugenya High School | 3,000,000.00 | 0 | 0 | 3,000,000 | 3,000,000 | 0 | 100% |
| 8.2 Yenga Sec. Sch | 200,000.00 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 8.3 Sigweng Karuoth Sec. Sch. | 200,000.00 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 8.4 Siranga Sec. Sch. | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 8.5 Siwar Sec. Sch. | 500,000 | 0 | 0 | 500,000 | 0 | 500,000 | 0% |
| 8.6 Humwend Sec. Sch. | 450,000 | 0 | 0 | 450,000 | 0 | 450,000 | 0% |
| 8.7 Uriya Sec. Sch. | 2,100,000 | 0 | 0 | 2,100,000 | 0 | 2,100,000 | 0% |
| 8.8 Ndenga Sec. Sch. | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 8.9 Hafumbre Sec. Sch. | 3,200,000 | 0 | 0 | 3,200,000 | 0 | 3,200,000 | 0% |
| 8.10 Buranga Sec. Sch. | 2,100,000 | 0 | 0 | 2,100,000 | 0 | 2,100,000 | 0% |
| 8.11 Usinda Sec. Sch. | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 8.12 Inungo Sec. Sch. | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 8.13 Nyalenya Sec. Sch. | 2,100,000 | | | 2,100,000 | | 2,100,000 | 0% |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d /c %) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 45,107 | | |
| 8.14 Bar Odar Sec. Sch. | 2,100,000 | 0 | 0 | 2,100,000 | 0 | 2,100,000 | 0% |
| 8.15 Ugambe Sec. Sch. | 2,100,000 | 0 | 0 | 2,100,000 | 0 | 2,100,000 | 0% |
| 8.16 Udira Sec. Sch. | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 8.17 Got Nanga Sec. Sch. | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 8.18 Sega Township Sec. Sch. | 3,500,000 | 0 | 0 | 3,500,000 | 0 | 3,500,000 | 0% |
| 8.19 Lifunga Secondary School | 0 | 152,000 | 0 | 152,000 | 152,000 | 0 | 100% |
| 8.20 St. Anne's Sega Girls Secondary School | 0 | 2,152,000 | 0 | 2,152,000 | 152,000 | 2,000,000 | 7% |
| 8.21 Yenga Secondary School | 0 | 152,000 | 0 | 152,000 | 152,000 | 0 | 100% |
| 8.22 Ramunde Secondary School | 0 | 152,000 | 0 | 152,000 | 152,000 | 0 | 100% |
| 8.23 Anyiko Secondary School | 0 | 152,000 | 0 | 152,000 | 152,000 | 0 | 100% |
| 8.24 Got Nanga Secondary School | 0 | 152,000 | 0 | 152,000 | 152,000 | 0 | 100% |
| 8.25 Hafumbre Sec. Sch. | 0 | 2,000,000 | 0 | 2,000,000 | 0 | 2,000,000 | 0% |
| Total | 22,750,000 | 4,912,000 | 0 | 27,662,000 | 3,912,000 | 23,750,000 | 14% |
| 9.0 Tertiary institutions Projects | | | | | | | |
| 9.1 Ugenya Forestry College | 12,000,000 | 3,900,000 | 0 | 15,900,000 | 9,900,000 | 6,000,000 | 62% |
| Total | 12,000,000 | 3,900,000 | 0 | 15,900,000 | 9,900,000 | 6,000,000 | 62% |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d /c %) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 45,107 | | |
| 10.0 Security Projects | | | | | | | |
| 10.1 Assistant Chief Siranga Sub-Location | 1,000,000.00 | 0 | 0 | 1,000,000 | 0 | 1,000,000 | 0% |
| 10.2 Chief Ukwala Location | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 10.3 Assistant Chief Karadolo Sub-location | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 | 0% |
| 10.4 Chief North West Ugenya Location | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 10.5 Asst. Chief Kathieno C Sub-location | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 | 0% |
| 10.6 Chief East Ugenya Location | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 10.7 Asst. Chief Kathieno A Sub-location | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 10.8 Asst. Chief Nyamsenda Sub-location | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 | 0% |
| 10.9 Chief's North Ugenya Location | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| Total | 5,000,000 | 0 | 0 | 5,000,000 | 0 | 5,000,000 | 0% |
| 11.0 Acquisition of assets | | | | - | | - | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12.0 Oversight committee expenses (itemize) | | | | | | | |
| COC allowances | 600,000 | 0 | 0 | 600,000 | 0 | 600,000 | |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d /c %) |
|--|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 45,107 | | |
| Accomodation and Domestic Travel | 120,000 | 0 | 0 | 120,000 | 0 | 120,000 | |
| Domestic Subsistence Allowances | 120,000 | 0 | 0 | 120,000 | 0 | 120,000 | |
| Refined Fuels & Lubricants | 502,150 | 0 | 0 | 502,150 | 0 | 502,150 | |
| Total | 1,342,150 | 0 | 0 | 1,342,150 | 0 | 1,342,150 | |
| 12.0 Other payments | | | | - | | - | |
| 12.1 Ugenya NG-CDF Strategic Plan | 2,000,000 | 0 | 0 | 2,000,000 | 0 | 2,000,000 | 0% |
| 12.2 Teachers Service Commission Ugenya | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 | 0% |
| 12.3 Ugenya Constituency Industrial Development Center | 8,000,000 | 6,150,000 | | 14,150,000 | 6,150,000 | 8,000,000 | 43% |
| Total | 10,200,000 | 6,150,000 | - | 16,350,000 | 6,150,000 | 10,200,000 | 38% |
| 13.0 unallocated fund | | | | | | | |
| 13.1 Unapproved projects | | | | | | | |
| 13.1.1 Ugenya Forestry College | 742,538 | 0 | 0 | 742,538 | 0 | 742,538 | 0% |
| 13.1.2 Ugenya Forestry College | 5,784,651 | 0 | 0 | 5,784,651 | 0 | 5,784,651 | 0% |
| Total | 6,527,189 | 0 | 0 | 6,527,189 | 0 | 6,527,189 | 0% |
| 13.2 AIA | 0 | 0 | 0 | 0 | 0 | 0 | |

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d /c %) |
|-------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 45,107 | | |
| 13.3 PMC savings | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | 0 | 0 | 0 | 13,054,379 | - | 13,054,379 | 0% |
| GRAND TOTAL | 138,215,088 | 34,216,208 | 1,036,167 | 173,467,401 | 104,274,517 | 69,192,890 | 60% |

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

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-UGENYA 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 Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 08 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

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

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

15. Related Party Transactions

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

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

XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

| Description | 2022-2023 | 2021-2022 |
|----------------------------|----------------------|--------------------|
| NG-CDF Board (AIE Numbers) | Kshs | Kshs |
| B 185283 | 7,000,000 | 0 |
| B 206234 | 21,000,000 | 0 |
| B 206277 | 5,000,000 | 0 |
| B 205627 | 12,000,000.00 | 0 |
| B 205667 | 1,036,167 | 0 |
| B 205922 | 12,000,000 | 0 |
| B 207703 | 18,000,000 | 0 |
| B 207940 | 16,000,000 | 0 |
| B105316 | 0 | 33,000,000 |
| B105578 | 0 | 44,000,000 |
| B105952 | 0 | 22,000,000 |
| B128727 | 0 | 10,000,000 |
| B163889 | 0 | 20,000,000 |
| B154233 | 0 | 20,000,000 |
| A895081 | 0 | 9,000,000 |
| B125671 | 0 | 1,150,000 |
| A888511 | 0 | 12,088,879 |
| B167611 | 0 | 21,088,879 |
| TOTAL | 92,036,167.15 | 192,327,758 |

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

2. Other Receipts

| | <i>2022/2023</i> | <i>2021/2022</i> |
|---|------------------|------------------|
| | Kshs | Kshs |
| Interest Received | 0 | 0 |
| Rents | 0 | 0 |
| Receipts from sale of tender documents | 0 | 0 |
| Hire of plant/equipment/facilities | 0 | 0 |
| Other Receipts Not Classified Elsewhere | 0 | 7,000 |
| Total | 0 | 7,000 |

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

Notes To the Financial Statements (Continued)

3. Compensation of Employees

| | <i>2022 / 2023</i> | <i>2021 / 2022</i> |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| NG-CDFC Basic staff salaries | 3,765,797.00 | 2,621,760 |
| Personal allowances paid as part of salary | | |
| House Allowance | 624,000.00 | 624,000 |
| Transport Allowance | 312,000.00 | 312,000 |
| Leave allowance | 0 | 0 |
| Gratuity to contractual employees | 441,154.00 | 300,000 |
| Employer Contributions Compulsory national social security schemes | 123,080 | 181,440 |
| Total | 5,266,031 | 4,039,200 |

4. Committee Expenses

| | <i>2022 / 2023</i> | <i>2021 / 2022</i> |
|--------------------------|--------------------|--------------------|
| | Kshs | Kshs |
| Sitting allowance | 9,565,610 | 464,000 |
| Other committee expenses | 622,643 | 2,541,106 |
| Total | 10,188,253 | 3,005,106 |

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

5. Use of Goods and services

| | <i>2022 / 2023</i> | <i>2021 / 2022</i> |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 75,752 | 26,405 |
| Communication, supplies and services | 35,999 | 125,927 |
| Domestic travel and subsistence | 15,000 | 886,800 |
| Printing, advertising and information supplies & services | 0 | 546,910 |
| Rentals of produced assets | 0 | 0 |
| Training expenses | 388,100 | 1,517,800 |
| Hospitality supplies and services | 0 | 0 |
| Insurance costs | 0 | 0 |
| Specialized materials and services | 0 | 395,000 |
| Office and general supplies and services | 421,220 | 540,000 |
| Fuel, oil & lubricants | 1,500,780 | 2,688,800 |
| Other operating expenses | 175,861 | 1,172,663 |
| Routine maintenance – vehicles and other transport equipment | 1,047,148 | 96,250 |
| Routine maintenance – other assets | 0 | 51,040 |
| Total | 3,659,860 | 8,047,595 |

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

Notes to The Financial Statements (Continued)

6. Transfer To Other Government Units

| Description | 2022 / 2023 | 2021 / 2022 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Transfers To Primary Schools (See Attached List) | 6,212,000 | 17,850,000 |
| Transfers To Secondary Schools (See Attached List) | 3,000,000 | 24,981,539 |
| Transfers To Tertiary Institutions (See Attached List) | 9,900,000 | 40,864,000 |
| Total | 19,112,000 | 83,695,539 |

7. Other Grants and Other transfers

| | 2022 / 2023 | 2021 / 2022 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary – secondary schools (see attached list) | 39,823,901 | 45,316,000 |
| Bursary – tertiary institutions (see attached list) | 11,865,686 | 16,313,190 |
| Bursary – special schools (see attached list) | 1,055,000 | 0 |
| Mock & CAT (see attached list) | 0 | 0 |
| Social Security programmes (NHIF) | 0 | 0 |
| Security projects (see attached list) | 0 | 2,600,000 |
| Sports projects (see attached list) | 0 | 3,413,576 |
| Environment projects (see attached list) | 0 | 341,117 |
| Emergency projects (see attached list) | 7,153,786 | 9,949,500 |
| Roads projects (see attached list) | 0 | 0 |
| Total | 59,898,373 | 77,933,383 |

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

Notes to the Financial Statements (Continued)

8. Acquisition of Assets

| | <i>2022 / 2023</i> | <i>2021 / 2022</i> |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Purchase of Buildings | 0 | 0 |
| Construction of Buildings | 0 | 0 |
| Refurbishment of Buildings | 0 | 0 |
| Purchase of Vehicles and Other Transport Equipment | 0 | 0 |
| Purchase of Household Furniture and Institutional Equipment | 0 | 0 |
| Purchase of Office Furniture and General Equipment | 0 | 0 |
| Purchase of ICT Equipment, Software and Other ICT Assets | 0 | 0 |
| Purchase of Specialized Plant, Equipment and Machinery | 0 | 0 |
| Rehabilitation and renovation of plant, machinery and equipment | 0 | 0 |
| Acquisition of Land | 0 | 0 |
| Acquisition Intangible Assets | 0 | 0 |
| Total | 0 | 0 |

9. Other Payments

| | <i>2022 / 2023</i> | <i>2021 / 2022</i> |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Strategic plan | 0 | 0 |
| ICT Hub | 0 | 0 |
| Ugenya Constituency Industrial Development Centres | 6,150,000 | 9,000,000 |
| TOTAL | 6,150,000 | 9,000,000 |

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

10. Cash Book Bank Balance

| Name Of Bank, Account No. & Currency | 2022 / 2023 | 2021 / 2022 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| 11A: Bank Accounts (Cash Book Bank Balance) | | |
| <i>KCB Ugunja, Account No. 1108398081 (Main account)</i> | 21,977,858 | 34,216,208 |
| Total | 21,977,858 | 34,216,208 |
| | | |
| 11 B: Cash on Hand | | |
| Location 1 | 0 | 0 |
| Location 2 | 0 | 0 |
| Location 3 | 0 | 0 |
| Other Locations (<i>Specify</i>) | 0 | 0 |
| Total | 0 | 0 |
| <i>[Provide Cash Count Certificates for Each]</i> | | |

11. Outstanding Imprests

| Name of Officer or Institution | Date Imprest Taken | Amount Taken | Amount Surrendered | Balance |
|--------------------------------|--------------------|--------------|--------------------|----------|
| | | Kshs | Kshs | Kshs |
| <i>Name of Officer</i> | dd/mm/yy | 0 | 0 | 0 |
| <i>Name of Officer</i> | dd/mm/yy | 0 | 0 | 0 |
| <i>Name of Officer</i> | dd/mm/yy | 0 | 0 | 0 |
| <i>Name of Officer</i> | dd/mm/yy | 0 | 0 | 0 |
| <i>Name of Officer</i> | dd/mm/yy | 0 | 0 | 0 |
| <i>Name of Officer</i> | dd/mm/yy | 0 | 0 | 0 |
| Total | | 0 | 0 | 0 |

Notes to the Financial Statement Continued

12. Retention

| | 2022 / 2023 | 2021 / 2022 |
|--|-------------|-------------|
| | Kshs | Kshs |
| Retention as at 1 st July (A) | 0 | 0 |
| Retention held during the year (B) | 0 | 0 |
| Retention paid during the Year (C) | 0 | 0 |
| Closing Retention as at 30 th June D= A+B-C | 0 | 0 |

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

13. Gratuity

| | <i>2022 / 2023</i> | <i>2021 / 2022</i> |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Gratuity as at 1 st July (A) | 0 | 0 |
| Gratuity held during the year (B) | 441,154 | 300,000 |
| Gratuity paid during the Year (C) | 441,154 | 300,000 |
| Closing Gratuity as at 30 th June D= A+B-C | 0 | 0 |

14. Fund Balance B/F

| | <i>(1st July 2022)</i> | <i>(1st July 2021)</i> |
|------------------------------|-----------------------------------|-----------------------------------|
| | Kshs | Kshs |
| Bank accounts | 34,216,208 | 27,602,273 |
| Cash in hand | 0 | 0 |
| Imprest | 0 | 0 |
| Total | 34,216,208 | 27,602,273 |
| Less | 0 | 0 |
| Payables: - Retention | 0 | 0 |
| Payables – Gratuity | 0 | 0 |
| Fund Balance Brought Forward | 34,216,208 | 27,602,273 |

[Provide short appropriate explanations as necessary]

15. Prior Year Adjustments

| | Balance b/f as per Audited Financial statements | Adjustments | Adjusted Balance** BF |
|---------------------------|--|-------------|--------------------------|
| Description of the error | Kshs | Kshs | Kshs |
| Bank account Balances | 0 | 0 | 0 |
| Cash in hand | 0 | 0 | 0 |
| Accounts Payables | 0 | 0 | 0 |
| Receivables | 0 | 0 | 0 |
| Others (<i>specify</i>) | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

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

16. Changes In Accounts Receivable – Outstanding Imprests

| | 2022 / 2023 | 2021 / 2022 |
|--|-------------|-------------|
| | KShs | KShs |
| Outstanding Imprest as at 1 st July (A) | 0 | 0 |
| Imprest issued during the year (B) | 6,928,700 | 6,490,456 |
| Imprest surrendered during the Year (C) | 6,928,700 | 6,490,456 |
| closing accounts in account receivables D= A+B-C | 0 | 0 |
| Net changes in accounts Receivables D – A | 0 | 0 |

17. Changes In Accounts Payable – Deposits and Retentions

| | 2022 / 2023 | 2021/2022 |
|---|-------------|-----------|
| | KShs | KShs |
| Deposit and Retentions as at 1 st July (A) | 0 | 0 |
| Deposit and Retentions held during the year (B) | 0 | 0 |
| Deposit and Retentions paid during the Year (C) | 0 | 0 |
| closing account payables D= A+B-C | 0 | 0 |
| Net changes in accounts payables D-A | 0 | 0 |

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

Notes To the Financial Statements (Continued)

18. Other Important Disclosures

18.1: Pending Accounts Payable (See Annex 1)

| | 2022 / 2023 | 2021 / 2022 |
|-----------------------------|-------------|-------------|
| | Kshs | Kshs |
| Construction of buildings | 0 | 0 |
| Construction of civil works | 0 | 0 |
| Supply of goods | 0 | 0 |
| Supply of services | 0 | 0 |
| Total | 0 | 0 |

18.2: Pending Staff Payables (See Annex 2)

| | 2022 / 2023 | 2021 / 2022 |
|---------------------------|-------------|-------------|
| | Kshs | Kshs |
| NGCDFC Staff | 0 | 0 |
| Others (<i>specify</i>) | 0 | 0 |
| Total | 0 | 0 |

18.3: Unutilized Fund (See Annex 3)

| | 2022 / 2023 | 2021 / 2022 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Compensation of employees | 623,689 | 1,800,000 |
| Committee expense | 62,624 | 2,572,067 |
| Use of goods and services | 2,821,112 | 4,468,000 |
| Amounts due to other Government entities (see attached list) | 40,549,471 | 13,011,471 |
| Amounts due to other grants and other transfers (see attached list) | 8,408,806 | 7,250,837 |
| Acquisition of assets | 0 | 0 |
| Oversight Committee Expenses | 0 | 0 |
| Other Payments (Ugenya CIDC) | 10,200,000 | 6,150,000 |
| Funds pending approval | 6,527,189 | 0 |
| Total | 69,192,890 | 35,252,375 |

18.4: PMC account balances (See Annex 5)

| | <i>Insert current FY</i> | <i>Insert previous FY</i> |
|--|--------------------------|---------------------------|
| | Kshs | Kshs |
| PMC account balances (see attached list) | 536,144 | 496,549 |
| Total | 536,144 | 496,549 |

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

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance | Comments |
|-------------------------------|-----------------|-----------------|---------------------|---------------------|----------|
| | a | b | c | d=a-c | |
| Construction of buildings | | | | | |
| 1. | 0 | 0 | 0 | 0 | |
| 2. | 0 | 0 | 0 | 0 | |
| 3. | 0 | 0 | 0 | 0 | |
| Sub-Total | 0 | 0 | 0 | 0 | |
| Construction of civil works | | | | | |
| 4. | 0 | 0 | 0 | 0 | |
| 5. | 0 | 0 | 0 | 0 | |
| 6. | 0 | 0 | 0 | 0 | |
| Sub-Total | 0 | 0 | 0 | 0 | |
| Supply of goods | | | | | |
| 7. | 0 | 0 | 0 | 0 | |
| 8. | 0 | 0 | 0 | 0 | |
| 9. | 0 | 0 | 0 | 0 | |
| Sub-Total | 0 | 0 | 0 | 0 | |
| Supply of services | | | | | |
| 10. | 0 | 0 | 0 | 0 | |
| Sub-Total | 0 | 0 | 0 | 0 | |
| Grand Total | 0 | 0 | 0 | 0 | |

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

Annex 2 - Analysis of Pending Staff Payables

| Name of Staff | Designation | Date employed | Outstanding Balance 30 th June 20xx | Comments |
|---------------|-------------|---------------|---|----------|
| NG-CDFC Staff | | | | |
| 1. | 0 | 0 | 0 | |
| 2. | 0 | 0 | 0 | |
| 3. | 0 | 0 | 0 | |
| Sub-Total | 0 | 0 | 0 | |
| Grand Total | 0 | 0 | 0 | |

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

Annex 3 – Unutilized Fund

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|---|-------------------------------|-----------------------------------|------------------------------------|----------|
| Compensation of employees | | 375,622 | 0 | |
| Use of goods & services | | 1,691,589 | 0 | |
| Amounts due to other Government entities | | | | |
| 7.1 Ukwala Girls Pri. Sch. | Construction of toilets | 500,000 | 0 | |
| 7.2 Sigweng Karuoth Pri. Sch. | Construction of Laboratory | 2,000,000 | 0 | |
| 7.5 Kanyaudo Pri. Sch. | Construction of Laboratory | 2,000,000 | 0 | |
| 7.6 Bar Ndege Pri. Sch. | Construction of toilets | 500,000 | 0 | |
| 7.7 Kodongo Pri. Sch. | Construction of toilets | 500,000 | 0 | |
| 7.8 Sihayi Pri. Sch. | Construction of Laboratory | 2,000,000 | 0 | |
| 7.9 Mahwi Pri. Sch. | Renovation of Classrooms | 1,000,000 | 0 | |
| 7.12 Segwa Township Pri. Sch. | Renovation of Classrooms | 1,000,000 | 0 | |
| 7.13 Ligala Pri. Sch. | Construction of toilets | 500,000 | 0 | |
| 7.14 Lela Pri. Sch. | Construction of toilets | 500,000 | 0 | |
| 8.2 Yenga Sec. Sch | Construction of Stove | 200,000 | 0 | |
| 8.3 Sigweng Karuoth Sec. Sch. | Construction of Stove | 200,000 | 0 | |
| 8.4 Siranga Sec. Sch. | Construction of Stove | 200,000 | 0 | |
| 8.5 Siwar Sec. Sch. | Construction of toilets | 500,000 | 0 | |
| 8.6 Humwend Sec. Sch. | Purchase of Land | 450,000 | 0 | |
| 8.7 Uriya Sec. Sch. | Construction of 2 Classrooms | 2,100,000 | 0 | |
| 8.8 Ndenga Sec. Sch. | Construction of Stove | 200,000 | 0 | |
| 8.9 Hafumbre Sec. Sch. | Construction of Laboratory | 3,200,000 | 0 | |
| 8.10 Buranga Sec. Sch. | Construction of 2 Classrooms | 2,100,000 | 0 | |
| 8.11 Usinda Sec. Sch. | Construction of Stove | 200,000 | 0 | |
| 8.12 Inungo Sec. Sch. | Construction of Stove | 200,000 | 0 | |
| 8.13 Nyalenya Sec. Sch. | Construction of 2 Classrooms | 2,100,000 | 0 | |
| 8.14 Bar Odar Sec. Sch. | Construction of 2 Classrooms | 2,100,000 | 0 | |
| 8.15 Ugambe Sec. Sch. | Construction of 2 Classrooms | 2,100,000 | 0 | |
| 8.16 Udira Sec. Sch. | Construction of Stove | 200,000 | 0 | |
| 8.17 Got Nanga Sec. Sch. | Construction of Stove | 200,000 | 0 | |

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

| | | | | |
|--|----------------------------|-------------------|------------------|--|
| 8.18 Sega Township Sec. Sch. | Construction of Laboratory | 3,500,000 | 0 | |
| 9.1 Ugenya Forestry College | Completion of Admin Block | 6,000,000 | 3,900,000 | |
| Sub-Total | | 36,250,000 | 3,900,000 | |
| Amounts due to other grants and other transfers | | | | |
| Emergency | Emergency Reserve | 5,536,190 | 0 | |
| Bursary & Social Security | Social Security | 1,998,000 | 0 | |
| Sports | Sports Tournament | 2,764,301 | 0 | |
| 10.1 Assistant Chief Siranga Sub-Location | Construction of Office | 1,000,000 | 0 | |
| 10.2 Chief Ukwala Location | Purchase of Furniture | 200,000 | 0 | |
| 10.3 Assistant Chief Karadolo Sub-location | Construction of Office | 1,000,000 | 0 | |
| 10.4 Chief North West Ugenya Location | Purchase of Furniture | 200,000 | 0 | |
| 10.5 Asst. Chief Kathieno C Sub-location | Construction of Office | 1,000,000 | 0 | |
| 10.6 Chief East Ugenya Location | Purchase of Furniture | 200,000 | 0 | |
| 10.7 Asst. Chief Kathieno A Sub-location | Purchase of Furniture | 200,000 | 0 | |
| 10.8 Asst. Chief Nyamsenda Sub-location | Construction of Office | 1,000,000 | 0 | |
| 10.9 Chief's North Ugenya Location | Purchase of Furniture | 200,000 | 0 | |
| Sub-Total | | 20,068,380 | 0 | |
| Acquisition of assets | | 0 | | |
| Others (specify) | | | | |
| 12.1 Ugenya NG-CDF Strategic Plan | Development of Plan | 2,000,000 | 0 | |
| 12.2 Teachers Service Commission Ugenya | Purchase of Furniture | 200,000 | 0 | |
| 12.3 Ugenya Constituency Industrial Development Center | Completion of Workshops | 6,850,000 | 5,000,000 | |
| Sub-Total | | 9,050,000 | 5,000,000 | |
| Funds pending approval | | | | |
| 13.1.1 Ugenya Forestry College | Planting of trees | 742,538 | 0 | |
| 13.1.2 Ugenya Forestry College | Completion of Admin Block | 5,784,651 | 0 | |
| Bursary & Social Security | | - | 1,036,167 | |
| Sub-Total | | 6,527,189 | 1,036,167 | |
| Grand Total | | 69,192,891 | 9,936,167 | |

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

Annex 4 – Summary of Fixed Asset Register

| Asset class | Historical Cost b/f (Kshs) 2020/21 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) 2021/22 |
|--|---|--|--|---|
| Land | 900,000 | 0 | 0 | 900,000 |
| Buildings and structures | 17,476,750 | 0 | 0 | 17,476,750 |
| Transport equipment | 5,514,500 | 0 | 0 | 5,514,500 |
| Office equipment, furniture and fittings | 192,986 | 0 | 0 | 192,986 |
| ICT Equipment, Software and Other ICT Assets | 330,000 | 0 | 0 | 330,000 |
| Other Machinery and Equipment | 26,795 | 0 | 0 | 26,795 |
| Heritage and cultural assets | 0 | 0 | 0 | 0 |
| Intangible assets | 0 | 0 | 0 | 0 |
| Total | 24,441,031 | 0 | 0 | 24,441,031 |

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

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

| PMC | Bank | Account number | Bank Balance 1st July, 2022 | Bank Balance 30th June, 2023 |
|----------------------------------|---------------|----------------|-----------------------------------|------------------------------------|
| Bar Odar Pri. Sch. | KCB UGUNJA | 1138592641 | 3,605 | 8,987 |
| Lwero Pri. Sch. | KCB UGUNJA | 1110954360 | 109 | 599 |
| Inungo Sec. Sch. | KCB UGUNJA | 1182403913 | 0 | 83,812 |
| Ugenya Forestry College | KCB UGUNJA | 1265379475 | 57,770 | 28,268 |
| Deputy County Commisioner | KCB UGUNJA | 1265783233 | 0 | 645 |
| Ugenya NG-CDF Office | KCB UGUNJA | 1143563158 | 73,487 | 2,676 |
| Lunga Pri. Sch. | KCB UGUNJA | 1137358475 | 1,158 | 2,032 |
| Nyaharwa Pri. Sch. | KCB UGUNJA | 1211095347 | 0 | 22,673 |
| Nyangungu Pri. Sch. | KCB UGUNJA | 1222602796 | 0 | 7,605 |
| Sega Township Pri. Sch. | KCB UGUNJA | 1152866699 | 70,320 | 70,194 |
| St. Joseph Ochiel Primary School | KCB UGUNJA | 1117240398 | 0 | 2,012 |
| Ogeya Primary School | KCB UGUNJA | 1268329657 | 31,030 | 3,686 |
| Murumba Primary School | KCB UGUNJA | 1133593496 | 4,434 | 7,234 |
| Usinda Primary School | KCB UGUNJA | 1210594366 | 0 | 3,019 |
| Nyamsenda Primary School | KCB UGUNJA | 1211741028 | 5,936 | 1,936 |

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

| | | | | |
|----------------------------------|---------------|------------|--------|--------|
| Doho Primary School | KCB UGUNJA | 1125631295 | 258 | 1,258 |
| Got Omalo Primary School. | KCB UGUNJA | 1268417858 | 909 | 909 |
| Kamrembo Siwanthe Primary School | KCB UGUNJA | 1151604860 | 713 | 1,213 |
| Ukwala Boys Primary School | KCB UGUNJA | 1149968923 | 2,129 | 1,129 |
| Yenga Primary School | KCB UGUNJA | 1268329126 | 13,049 | 1,049 |
| Buranga Primary School | KCB UGUNJA | 1210594609 | 13,984 | 14,784 |
| Kodongo Primary School | KCB UGUNJA | 1134576048 | 4,391 | 8,191 |
| Konya Primary School | KCB UGUNJA | 1125629339 | 3,175 | 2,631 |
| Luanda Primary School | KCB UGUNJA | 1239998821 | 13,177 | 13,977 |
| Muhwayo Primary School | KCB UGUNJA | 1110970579 | 1,795 | 795 |
| Ramunde Primary School | KCB UGUNJA | 1268805386 | 784 | 1,584 |
| Sirisia Primary School | KCB UGUNJA | 1211879399 | 860 | 1,660 |
| Komoro Primary School | KCB UGUNJA | 1116903067 | 23,710 | 9,710 |
| Ukela Primary School | KCB UGUNJA | 1110938942 | 5,556 | 6,556 |
| Urenga Primary School | KCB UGUNJA | 1134104758 | 3,365 | 5,521 |
| Uring Primary School | KCB UGUNJA | 1268805645 | 402 | 1,202 |
| Bar Oninge Primary School | KCB UGUNJA | 1110619170 | 351 | 1,351 |
| Got Odima Primary School | KCB UGUNJA | 1275758843 | 146 | 946 |
| Harungu Primary School | KCB | 1183600682 | 18,415 | 19,851 |

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

| | | | | |
|--------------------------------------|---------------|------------|--------|--------|
| | UGUNJA | | | |
| Lunga Primary School | KCB UGUNJA | 1137358475 | 1,157 | 2,031 |
| Milambo Primary School | KCB UGUNJA | 1275497438 | 1,140 | 475 |
| Ndenga Primary School | KCB UGUNJA | 1183685130 | 3,977 | 4,977 |
| Uriya Primary School | KCB UGUNJA | 1116896761 | 4,732 | 5,732 |
| Uyundo Primary School | KCB UGUNJA | 1110918445 | 23,827 | 24,827 |
| Humwend Primary School | KCB UGUNJA | 1125338148 | 3,130 | 3,630 |
| Kanyaudo Primary School | KCB UGUNJA | 1110578121 | 3,068 | 3,048 |
| Ralak Primary School | KCB UGUNJA | 1210905779 | 9,835 | 10,595 |
| Bar Odar Primary School | KCB UGUNJA | 1138592641 | 3,605 | 8,987 |
| Bar Odar Special Primary School | KCB UGUNJA | 1235092992 | 812 | 792 |
| Jera Primary School | KCB UGUNJA | 1209363720 | 875 | 4,865 |
| Lela Primary School | KCB UGUNJA | 1279778164 | 11,494 | 1,494 |
| Got Nanga Primary School | KCB UGUNJA | 1269800639 | 17,771 | 21,771 |
| Kagonya Primary School | KCB UGUNJA | 1134953992 | 14,134 | 14,634 |
| Ugenya Sports Project Mgmt Committee | KCB UGUNJA | 1148014187 | 12,368 | 11,612 |
| Lifunga Secondary School | KCB UGUNJA | 1136082166 | 6,009 | 3,009 |
| Yenga Secondary School | KCB UGUNJA | 1246348632 | 3,789 | 1,378 |
| Anyiko Secondary School | KCB UGUNJA | 1287428452 | 9,223 | 1,307 |

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

| | | | | |
|---|---------------|------------|---------|---------|
| Got Nanga Secondary School | KCB UGUNJA | 1134806280 | 2,701 | 6,427 |
| Ugenya Constituency Industrial Development Center | KCB UGUNJA | 1297597850 | 47,480 | 25,263 |
| Total | | | 536,144 | 496,549 |

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

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 | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|--|-----------------------------------|--|
| Ref: KSM-HUB/Ugenya/NG-CDF/2018/2019 | 1. Unsupported Expenditure. Kshs. 870,000 were not supported by relevant documentations such as committee minutes | Minutes have been submitted | Jackson Omari, FAM – Ugenya | Resolved | |
| Ref: KSM-HUB/Ugenya/NG-CDF/2018/2019 | Payments of Kshs. 900,000 with respect to Ugenya Medical Training College not supported with PV's and file for returns not availed | PMC has submitted returns | Jackson Omari, FAM – Ugenya | Resolved | |
| Ref: KSM-HUB/Ugenya/NG-CDF/2020/2021 | 2. Variances in Ledger & Supporting Documents Unexplained variance of Kshs. 1,710,423 reflected under Use of Goods & Services as at 30 th June, 2021 could not be confirmed. | Explanation was given while answering the second management letter response | Jackson Omari, FAM – Ugenya | Resolved | |
| Ref: KSM-HUB/Ugenya/NG-CDF/2020/2021 | 3. Summary of Statement of Appropriation. An Adjustment of Kshs. 19,789,321 in the appropriation statement could not be supported by any documentary evidence. | 1. An explanation was given when answering the second management letter response that <i>Kshs. 19,789,321 in the adjustments column is composed of Kshs. 8,410,011 as Balances brought forward from the</i> | Jackson Omari, FAM – Ugenya | Un-resolved | September, 2022 |

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---|--|-----------------------------------|--|
| | | <p><i>previous financial year and Kshs. 11,379,310 which was additional funds allocated to all constituencies over and above the Kshs. 86,810,345 during the financial year 2020/21 due to a supplementary budget passed by parliament.</i></p> | | | |



.....
Name
Fund Account Manager.



Handwritten text in red ink, possibly a signature or date, located in the center of the page. The text is partially obscured by a faint blue line.

Handwritten text in blue ink, possibly a signature or date, located below the red text. The text is partially obscured by a faint blue line.