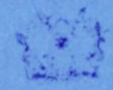


REPUBLIC OF KENYA



Enhancing Accountability



| | |
|--|---|
|  REPORT | |
| THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 14 AUG 2024 | DAY OF WEDNESDAY |
| TABLED BY: | HON. OWEN BAYA, MP DEPUTY CHIEF WHIP THE MAJORITY PARTY |
| CLERK AT THE TABLE: | ESTHER NGINYO |

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

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



URIRI 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)

Uriri Constituency

National Government Constituencies Development Fund (NGCDF)

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

2. 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;

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Fiduciary Management

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

| No | Designation | Name |
|----|-----------------------|---------------------------|
| 1. | A.I.E holder | Mr.Moses Oduor Agola |
| 2. | Sub-County Accountant | Mr. Zakary Anangwe |
| 3. | Chairman NGCDFC | Mr. Charles Oloo Nyariaro |
| 4. | Member NGCDFC | Mrs. Joyce Ngusale |

(c) Fiduciary Oversight Arrangements

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

(d) Uriri Constituency NGCDF Headquarters

P.O. Box 8 Rapogi
Uriri NGCDF Building
Off Rapogi - Awendo Road
RAPOGI, KENYA

(e) Uriri Constituency NGCDF Contacts

Telephone: (254) 0724514475
E-mail: CdfUriri@NGCDF.go.ke
Website: www.ngcdf.go.ke

(f) URIRI Constituency NGCDF Bankers

KCB Bank (A/C No. 1106553454)
Mgori Branch,
P.O.Box
Uriri

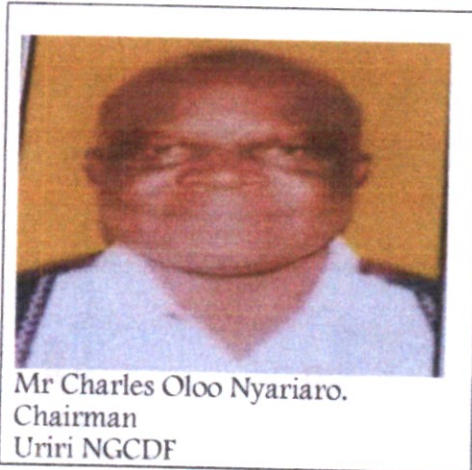
(g) Independent Auditors

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

3. NG-CDFC CHAIRMAN'S REPORT



The chairman of Uriri Constituency Committee has the pleasure of presenting Financial Year 2022/2023 Financial Statements and Reports for the constituency based on the funding received and activities undertaken in the said period.

The Committee gives assurance that the projects were aligned to the Constituency Strategic Plan which was drafted with input from the Constituents put across during public participation, hence reflects their views and aspirations and were executed during the year with this in mind.

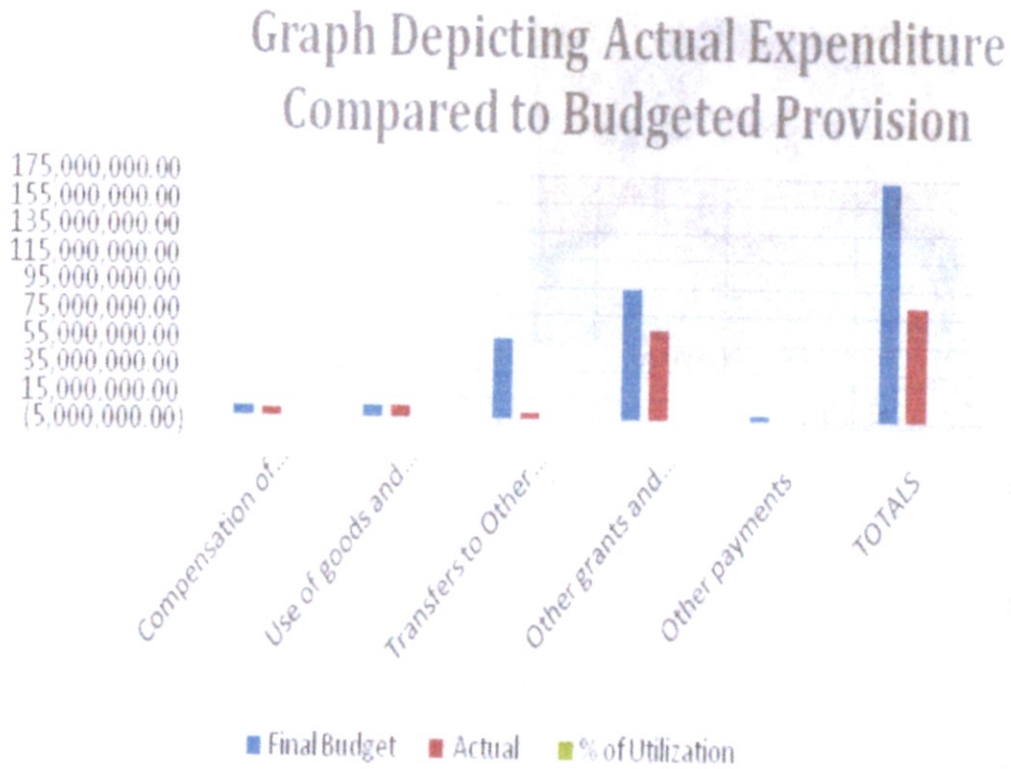
The constituency Committee prioritized cash received on various projects and activities based on the most pressing need. The funds allocated were utilized as presented in the table and graph below:

BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS

TABLE: *Budget & Actual Expenditure Comparison*

| ITEM | Final Budget | Actual | % of Utilization |
|-------------------------------------|--------------------|-------------------|------------------|
| PAYMENTS | | | |
| Compensation of Employees | 7,550,612 | 5,607,312 | 74% |
| Use of goods and services | 8,125,467 | 8,125,156 | 100% |
| Transfers to Other Government Units | 58,834,000 | 4,200,000 | 7% |
| Other grants and transfers | 94,592,095 | 65,339,292 | 69% |
| Acquisition of Assets | - | - | 0% |
| Other payments | 4,338,514 | - | 0% |
| TOTALS | 173,440,689 | 83,271,760 | 48% |

Graph Depicting Actual Expenditure Compared to Budgeted Provision:



Project Implementation

The Committee under the stewardship of the Patron (Area MP) conducted public participation in order to prioritize constituents' needs for the financial year under review. Monitoring and Evaluation exercises were actively undertaken by the Committee in order to oversee speedy implementation of prioritized projects as evidenced in the pictures that follow.



Fund Patron during Public Participation exercise accompanied by Committee Members FY 2022/2023

EMERGING ISSUES RELATED TO URIRI NGCDF.

The most emerging issue that Uriri NGCDF experienced is that of overwhelming demand for NGCDF bursary as a result of government endeavour to ensure there is 100% transition from primary to secondary schools, this has made the amount of bursary allocation for every financial year not to be sufficient to meet the demand for the bursary by the constituents.

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It was also noted during the just ended financial year that the government directive of 100% transition from primary to secondary school has made available school infrastructure not to be adequate for the increased student enrolment in schools. Hence the need for Uriri NGCDF to put up more facilities to accommodate skyrocketing student population and yet the NGCDF allocation is not adequate to put more facilities at the rate at which student population is increasing. Hence the government should consider increasing NGCDF allocation..

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

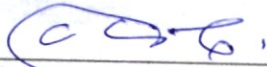
IMPLEMENTATION CHALLENGES AND RECOMMENDED WAY FORWARD

On overwhelming demand for NGCDF Bursary project as a result of government policy of 100% transition, we would like to request the relevant institutions for increasing NGCDF allocations to consider doubling NGCDF allocations to enable Uriri NGCDF to have sufficient funds to meet the skyrocketing demand for bursary every financial year. The national government should also consider subsidising further school fees

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

I thank all the people who worked tirelessly to ensure that the Committee executed its mandate during the year and urge them to continue dedicating their energies towards meeting the development expectations of the people of Uriri Constituency

Sign: _____



MR. Charles Oloo Nyariaro
Chairman NGCDF Committee – Uriri

Uriri Constituency

National Government Constituencies Development Fund (NGCDF)

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

4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2023/24

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 NGCDF- Uriri Constituency's 2018-2022 strategic Plan are to:

1. Improving access to High Quality Education
2. Improving Local Security and Administration
3. Protecting of Environment and Natural Resources
4. Promoting of Sports and Sports Education
5. Enhancing Social Protection in Uriri Constituency
6. Forging strategic partnerships

Progress on attainment of Strategic development objectives

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

| Constituency Program | Objective | Outcome | Indicator | Performance |
|----------------------|--|--|---|--|
| Education | Increase student enrolment in primary school, improve learning infrastructure, improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates | Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for children. Increased enrolment in primary schools and improved transition to secondary | Size and number of school infrastructure. Student population at primary, secondary and tertiary institutions. student dropout rate from the institutions. | Number of classrooms increased from 450 to 452. Number of laboratories increased from 10 to 17. Number of dormitories increased from 8 to 18. Number of administration blocks increased from 22 to 23. Bursaries issued totalled Ksh. 59,247,085 |
| Security | Construct chiefs' camp where needed. Construct police stations where it's needed, | Develop and enhance provincial administration and other | Number of chief camps, police post, security staff houses constructed | Number of police post remained at 5. Number of police lines increased |

Uriri Constituency

National Government Constituencies Development Fund (NGCDF)

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| | | | | |
|-------------|---|---|--|--|
| | construct security staff houses in order to improve service delivery. | security organs infrastructure to enhance service delivery | | from 2 to 5. |
| Environment | Reduced soil erosion, clean environment, increased trees planted, | Reduced soil erosions, enough trees in the constituency resulting to clean air, | Number of trees planted, number of dustbins installed, number of water storage tanks in schools to conserve water. | Project not yet implemented |
| Sports | Nature youth sports talents | Youths being physically fit, youths earning income from sporting | Reduced number of youths being sick, number of youths earning income from sport. | 7 footballers and 3 volley ball players were taken for trials by different clubs for ultimate absorption into the teams. |

Uriri Constituency

National Government Constituencies Development Fund (NGCDF)

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

5. STATEMENT OF GOVERNANCE

The Uriri NGCDF fund is managed by Uriri NGCDF Committee comprising of 11 members and Uriri NGCDF oversight Committee comprising of 5 members whose chairman is the area member of parliament. The Uriri NGCDF Committee is made up of: one person representing persons leaving with disability; two youths of either genders; two adults of either gender; two constituency office nominees of either gender; NGCDF board co-opted member ; officer of the NGCDF Board seconded to the constituency and the Deputy County Commissioner.

The Uriri NGCDF Committee members were nominated by the selection panel Constituted pursuant to NGCDF act 2015 and the constituency office. The selection panel comprised of the funds account manager, a representative of Deputy county commissioner and two constituency office nominees of either gender. The selection panel had the mandate of nominating the persons representing people leaving with disability, two youths of either gender, and two adult of either gender. The selection panel also recommended a constituent to the NGCDF Board for co-opting to Uriri NGCDF Committee. The selection panel arrived at 5 nominees after inviting applications from the public for the Uriri NGCDF Committee membership. After receiving applications, the panel interviewed the applicants and thereafter ended up with the five nominees for onward forwarding to the NGCDF Board for gazettment. The current Committee members were gazetted upon submission of particulars by selection panel to the NGCDF Board.

The oversight Committee is constituted by the area member of parliament and their main role is that of over sighting the Uriri NGCDF Committee to ensure the Uriri NGCDF Committee is managing the fund pursuant to NGCDF act 2015.

Any member of Uriri NGCDF Committee may be removed upon the NGCDF Committee confirming the following on the member: lack of integrity; gross misconduct; embezzlement of public funds; bringing the Committee to disrepute through unbecoming personal public conduct; promoting unethical practises; coursing disharmony in the Committee and physical or mental infirmity.

Uriri NGCDF Committee main role is to manage NGCDF funds disbursed to Uriri constituency as dictated by NGCDF act 2015. Specific role are as follows: sensitise the community on the operation of the fund; consider all the project proposal from the constituency wards; ensure all projects are submitted to NGCDF board for approval include detailed proposal budget , procurement plan and workplan; ensure projects receive adequate funding and are completed within three years; monitor implementation of constituency project in accordance to monitoring and evaluation framework prescribe by the NGCDF Board; ensure formation of NGCDF project management Committee, opening of their bank account, implementation of the project and closure of the project; submit financial reports to the NGCDF Board; the Committee are supposed to prepare constituency risk register and come up with risk mitigating measures to manage constituency risk and perform any other duties assigned to it by NGCDF Board.

During the just ended financial year the Uriri Committee in the process of executing their functions ended up holding 18 meetings of which members were paid a sitting allowance of ksh. 5000 for all Committee members except for the chairman of the Committee who was paid a sitting allowance of ksh. 7,000 per meeting. This is as required by the NGCDF act 2015. Before commencement of any meeting members were normally requested to disclose any interest in the matters to be deliberated on in the meeting. In case any member had any interest on matters to be deliberated on in the meeting such a member after disclosing their interest was not allowed to take part in the meeting deliberations or vote.

6. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

To ensure sustainability of Uriri NG CDF, the Committee funds the following key sectors with the following sustainable priorities.

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

Uriri Constituency

National Government Constituencies Development Fund (NGCDF)

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

In the just ended financial year 2022-2023 the Uriri NGCDF Committee was not able to support youths and student in trees planting due to environment project being conditionally approved and the conditional approval was lifted towards the end of the financial year 2022-2023. However the environment project will be implemented in the financial year 2023-2024 whereby youths and student will be provided with trees seedling to plant in 26 schools across the constituency.

The Uriri NGCDF Committee was able to organise for community sensitization exercise to sensitize the community on the impact of drugs and substance abuse. The Committee also was able to complete one of the many chiefs offices earmarked for completion during the year. Due to delayed disbursement of funds by exchequer to Uriri NGCDF, most of the chiefs office could not constructed to provide a facility that will facilitates management of drug abuse in the constituency

The Uriri NGCDF Committee was able to successfully sponsor one sport tournament to nurture youth talents during the just ended financial year. In the course of the tournament youths were sensitized on importance of environment conservation activities and different environment conservation activities.

3. Employee welfare

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

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

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

4. Market place practices-

Uriri NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



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

7. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

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

form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Uriri Constituency financial statements were approved and signed by the Accounting Officer on 15/05/2024



.....
Name: Charles Oloo Nyariaro
Chairman – NGCDF Committee



.....
Name: Moses O Agola
Fund Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - URIRI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 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 - Uriri Constituency set out on pages 1 to 49, which

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

comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipt 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Uiri Constituency as at 30 June, 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

Inaccuracies in the Summary of Fixed Assets Register

Annex 4 to the financial statements reflects summary of fixed assets register opening balance of Kshs.21,036,163, while the financial statements reflects historical cost carried forward balance of Kshs.21,156,163, resulting to an unreconciled variance of Kshs.120,000. In addition, the balance carried forward as at 30 June, 2023 of Kshs.21,156,163 includes land costing Kshs.200,000 which was purchased in the year 2010 and whose ownership documents had not been obtained as at the time of audit.

Further, scrutiny of the fixed asset register and physical verification revealed the following anomalies:

- i. A 100cc boxer motorcycle valued at Kshs.92,000 was allegedly stolen. However, no evidence was provided that the matter was reported to police. In addition, the motorcycle is included in the asset register.
- ii. The Assets were not tagged
- iii. Three 10,000 litres each water tanks owned by the Fund were not included in the assets register.

In the circumstances, the accuracy, ownership and completeness of the fixed assets balance of Kshs.21,156,163 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 - Uiri Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of

financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.173,440,688 and Kshs.125,353,085 respectively resulting to an under-funding of Kshs.48,087,603 or 28% of the budget. Similarly, the Fund spent Kshs.83,271,760 against actual receipt of Kshs.125,353,085 resulting to an under-absorption of Kshs.50,087,603 or 40% of the receipts.

The under-funding and under-performance affected planned activities and service delivery to the public.

My opinion is not modified in respect of this matters.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Employment of Excess Staff

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.5,607,312 in respect of compensation of employees. However, review of personnel records revealed that the Constituency Committee employed thirty-two (32) persons out of which thirteen (13) were on contractual basis and nineteen (19) on casual terms. This is contrary to the provisions of National Government Constituencies Development Fund Board Circular Ref. No. CDF Board/ Circular/ Vol 166 dated 24 June, 2013 which directed the Funds to employ not more than five (5) employees in the Constituency offices.

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

2.0 Transfers to Other Government Entities

2.1 Poor Construction of a Classroom at Kolwal Mixed Primary School

The statement of receipts and payments as disclosed in Note 6 to the financial statements, reflects transfers to other Government units' balance of Kshs.4,200,000 which includes an amount of Kshs.2,200,000 transferred to primary schools which further included Kshs.1,000,000 transferred to Kolwal Mixed Primary School for the construction to completion of one Classroom. However, physical verification conducted in the month of March, 2023 revealed that the project was complete and in use but there were deep cracks on the walls which was an indication of poor workmanship.

In the circumstances, value for money spent on this project could not be confirmed.

2.2 Poor Construction of Classroom at Kambogo Primary School

The statement of receipts and payments, and as disclosed in Note 6 to the financial statements, reflects transfers to other Government units' of Kshs.4,200,000 which includes Kshs.2,200,000 transferred to Primary Schools out of which Kshs.200,000 was transferred to Kambogo Primary School for the construction to completion of one Classroom. However, physical verification conducted in the month of March, 2023 revealed that the project was complete and in use, but with cracked and disintegrated floor which was an indication of poor workmanship.

In the circumstances, value for money spent on this project could not be confirmed.

3.0 Other Grants and Other Transfers

3.1 Rehabilitation and Spot Improvement of Kalii Primary School Access Road

The statement of receipts and payments as disclosed in Note 7 to the financial statements reflects other grants and other transfers balance of Kshs.65,339,292 which includes Kshs.3,592,207 in respect to emergency projects. Included in the emergency projects is transfer amounting to Kshs.1,892,207 disbursed to Kalii Primary School for the rehabilitation and spot improvement of an access road. However, physical verification conducted in the month of March, 2023 revealed that the access road was rehabilitated and improved. However, some sections of the road are rocky and was not levelled which was an indication of poor workmanship.

In the circumstances, value for money spent on this project could not be confirmed.

3.2 Re-Allocation of Special Schools Bursary Funds

The statement of receipts and payments reflects other grants and transfers amount of Kshs.65,339,292 which includes an amount of Kshs.59,247,085 transferred to Secondary Schools and Tertiary Institutions in respect of bursary disbursements. Included in this amount is Kshs.5,000,000 allocated to special Schools for bursary. However, audit review

revealed that instead of disbursing the funds to the special schools in compliance with the code list, Management Committee spent the money on other projects. There was no authority from the Constituency Development Fund Board for this change of activity contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015 which states that, "once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board."

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

4. Failure to Implement Budgeted Projects

Audit review of the approved project code list for the year ended 30 June, 2023 revealed that Uriri NG-CDF had planned to implement seventy-three (73) projects with a total budget of Kshs.129,865,603. However, the project implementation status report as at 30 June, 2023 provided for audit review indicated that only twenty-seven (27) projects with a total budget of Kshs.83,271,760 were implemented during the year, leaving forty-six (46) projects with a budget of Kshs.90,168,617 not implemented.

In the circumstances, the public did not obtain benefits which would have accrued from the implementation of these projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

24 May, 2024

*Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
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9. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023


| | Note | 2022-2023 | 2021-2022 |
|-------------------------------------|------|-------------------|--------------------|
| | | | Kshs |
| RECEIPTS | | | |
| Transfers from NGCDF Board | 1 | 97,000,000 | 182,177,758 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | 500,000 | - |
| TOTAL RECEIPTS | | 97,500,000 | 182,177,758 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 5,607,312 | 4,950,324 |
| Committee expenses | 5 | 4,697,124 | 3,722,194 |
| Use of goods and services | 6 | 1,977,156 | 2,781,182 |
| Transfers to Other Government Units | 7 | 4,200,000 | 79,604,000 |
| Other grants and transfers | 8 | 65,339,292 | 78,489,923 |
| Acquisition of Assets | 9 | - | - |
| Oversight Committee Expenses | 10 | 1,450,876 | - |
| Other Payments | 11 | - | - |
| TOTAL PAYMENTS | | 83,271,760 | 169,554,622 |
| SURPLUS/DEFICIT | | 14,228,240 | 12,623,136 |

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 15/05/2024 and signed by:


Fund Account Manager


National Accountant Sub-County


Chairman Committee NG-CDF

Name: Moses O Agola

Name: Zakaria Anangwe
ICPAK M/No 7701

Name: Charles Oloo Nyariaro

Uriri Constituency

National Government Constituencies Development Fund (NGCDF)

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

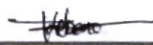
10. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2023


| | Note | 2022-2023 | 2021-2022 |
|--|------|-------------------|-------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 12A | 42,081,325 | 27,853,085 |
| Cash Balances (cash at hand) | 12B | - | - |
| Total Cash and Cash Equivalents | | 42,081,325 | 27,853,085 |
| Accounts Receivable | | | |
| Outstanding Imprests | 13 | - | - |
| TOTAL FINANCIAL ASSETS | | 42,081,325 | 27,853,085 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 14A | - | - |
| Gratuity | 14B | - | - |
| NET FINANCIAL ASSETS | | 42,081,325 | 27,853,085 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 15 | 27,853,085 | 15,229,949 |
| Prior year adjustments | 16 | - | - |
| Surplus/Deficit for the year | | 14,228,240 | 12,623,136 |
| NET FINANCIAL POSITION | | 42,081,325 | 27,853,085 |

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 15/05/2024 and signed by:


Fund Account Manager


National Accountant Sub-County


Chairman NG-CDF Committee

Name: Moses O Agola

Name: Zakaria Anangwe
ICPAK M/No 7701



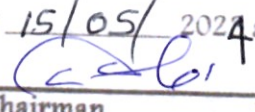
Name: Charles Oloo Nyariaro

Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
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11. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023

| | | 2022-2023 | 2021-2022 |
|---|----|-------------------|--------------------|
| | | Kshs | Kshs |
| Receipts from operating activities | | | |
| Transfers from NGCDF Board | 1 | 97,000,000 | 182,177,758 |
| Other Receipts | 3 | 500,000 | - |
| | | 97,500,000 | 182,177,758 |
| Payments for operating activities | | | |
| Compensation of Employees | 4 | 5,607,312 | 4,950,324 |
| Committee expenses | 5 | 4,697,124 | 3,722,194 |
| Use of goods and services | 6 | 1,977,156 | 2,781,182 |
| Transfers to Other Government Units | 7 | 4,200,000 | 79,604,000 |
| Other grants and transfers | 8 | 65,339,292 | 78,489,923 |
| Oversight Committee Expenses | 10 | 1,450,876 | - |
| Other Payments | 11 | - | - |
| | | 83,271,760 | 169,554,622 |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts receivable | 17 | - | - |
| Increase/(Decrease) in Accounts Payable | 18 | - | - |
| Prior year Adjustments | 16 | - | - |
| Net Adjustments | | - | - |
| Net cash flow from operating activities | | 14,228,240 | 12,623,136 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 9 | - | - |
| Net cash flows from Investing Activities | | - | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 14,228,240 | 12,623,136 |
| Cash and cash equivalent at BEGINNING of the year | 12 | 27,853,085 | 15,229,949 |
| Cash and cash equivalent at END of the year | | 42,081,325 | 27,853,085 |

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 15/05/2024 and signed by:

| | | | | |
|--|---|------------|--|--------|
|  _____ Fund Account Manager |  _____ National Accountant | Sub-County |  _____ Chairman Committee | NG-CDF |
| Name: Moses O Agola | Name: Zakaria Anangwe ICPAK M/No 7701 | | Name: Charles O. Nyariaro | |

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

12. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30TH JUNE 2023

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|--|--------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| | | Previous years Outstanding Disbursements | | | | |
| RECEIPTS | | Opening Balance (C/Bk) and AIA | | | | |
| Transfers from NG-CDF Board | 145,087,603 | 0 | 172,940,688 | 124,853,085 | 48,087,603 | 72% |
| Proceeds from Sale of Assets | | | 0 | - | - | 0% |
| Other Receipts | | | 500,000 | 500,000 | - | 100% |
| TOTAL RECEIPTS | 145,087,603 | 0 | 173,440,688 | 125,353,085 | 48,087,603 | 72% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 6,383,603 | | | | | |
| Committee expenses | 4,197,124 | | 7,550,612 | 5,607,312 | 1,943,300 | 74% |
| Use of goods and services | 2,477,157 | | 4,197,124 | 4,697,124 | (500,000) | |
| Transfers to Other Government Units | 56,834,000 | 127 | 2,477,283 | 1,977,156 | 500,127 | 80% |
| Other grants and transfers | 71,744,843 | | 58,334,000 | 4,200,000 | 54,134,000 | 7% |
| Acquisition of Assets | | | 95,092,278 | 65,339,292 | 29,752,986 | 69% |
| Oversight Committee Expenses | 1,450,876 | | 0 | - | - | 0% |
| Other Payments | 2,000,000 | | 1,450,876 | 1,450,876 | - | 100% |
| TOTAL | 145,087,603 | 0 | 173,440,688 | 83,271,760 | 90,168,928 | 48% |

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

Explanatory Notes.


- a. Compensation of Employees has a utilization of 74 % due to unpaid gratuity as a result delayed disbursement of all the fund by exchequer to the constituency
- b. Transfers to Other Government Units, this item of expenditure has a utilization % of below 90% due to Uriri NGCDF not having received all its funds by the time the year was ending.
- c. Other grants and transfers. This item of expenditure has a utilization of 70% as a result of delayed disbursement of funds by exchequer to Uriri NGCDF
- d. Acquisition of Assets. This item of expenditure has a utilization % of 0% since Uriri NGCDF didn't allocate funds for purchase of assets in the financial year 2022/2023
- e. Other Payments. This item of expenditure has 0% utilization due to delayed disbursement of funds by exchequer to Uriri NGCDF

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|--|---------------|
| Description | Amount |
| Budget utilisation difference totals | 90,168,928 |
| Less undisbursed funds receivable from the Board as at 30th June 2023 | 48,087,603 |
| | 42,081,325 |
| Add Accounts payable | - |
| Less Accounts Receivable | - |
| Add/Less Prior Year Adjustments | - |
| Cash and Cash Equivalents at the end of the FY 2022/2023 | 42,081,325 |


The Constituency financial statements were approved by NG CDFC on 15/05/2024 and signed by:


 Fund Account Manager

Name: Moses O Agola


 National Sub-County Accountant

Name: Zakaria Anangwe
 ICPAK M/No 7701


 Chairman NG-CDF Committee

Name: Charles Oloo Nyariaro

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

13. 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 %) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|---|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 30/06/2023 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 1.0 Administration and Recurrent | | | | | | | |
| 1.1 Compensation of employees | 6,383,603 | 1,167,009 | | 7,550,612 | 5,607,312 | 1,943,300 | 74% |
| 1.2 Committee allowances | 1,248,000 | 0 | | 1,248,000 | 1,248,000 | - | 100% |
| 1.3 Use of goods and services | 1,073,653 | 310 | | 1,073,963 | 1,073,652 | 311 | 100% |
| Total | 8,705,256 | 1,167,320 | - | 9,872,576 | 7,928,964 | 1,943,612 | 80% |
| 2.0 Monitoring and evaluation | | | | | | | |
| 2.1 Capacity building | 1,926,628 | | | 1,926,628 | 1,926,628 | - | 100% |
| 2.2 Committee allowances | 2,206,000 | | | 2,206,000 | 2,206,000 | 0 | 100% |
| 2.3 Use of goods and services | 1,670,876 | | | 1,670,876 | 1,670,876 | - | 100% |
| Total | 5,803,504 | | - | 5,803,504 | 5,803,504 | 0 | 100% |
| 3.0 Emergency | | | | | | | |
| 3.1 Primary Schools | | | | | | | 0% |
| God jaoko primary school | 100,000 | | | 100,000 | 100,000 | - | 100% |
| rapogi girls primary | 500,000 | | | 500,000 | 500,000 | - | 100% |

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

| | | | | | | | |
|--|-------------------|-------------------|----------|-------------------|-------------------|-------------------|------------|
| kalii primary school pmc | | 1,892,207 | | 1,892,207 | 1,892,207 | - | 100% |
| rapogi mixed primary school | | 600,000 | | 600,000 | 600,000 | - | 100% |
| obuongo twagi primary school | | 500,000 | | 500,000 | 500,000 | - | 100% |
| 3.2 Secondary schools | | | | - | | - | |
| 3.3 Tertiary institutions | | | | - | | - | |
| 3.4 Security projects | | | | - | | - | |
| 3.5 Unutilised | 7,036,190 | | | 7,036,190 | | 7,036,190 | 0% |
| Total | 7,636,190 | 2,992,207 | - | 10,628,397 | 3,592,207 | 7,036,190 | 34% |
| 4.0 Bursary and Social Security | | | | - | | | |
| 4.1 Secondary Schools | 28,500,000 | 1,587,598 | | 30,087,598 | 29,590,391 | 497,207 | 98% |
| 4.2 Tertiary Institutions | 15,005,149 | 12,630,000 | | 27,635,149 | 25,521,694 | 2,113,455 | 92% |
| 4.3 Social Security | 1,500,000 | 1,500,000 | | 3,000,000 | | 3,000,000 | 0% |
| 4.4 Special Needs | 5,000,000 | 4,137,447 | | 9,137,447 | 4,135,000 | 5,002,447 | 45% |
| Total | 50,005,149 | 19,855,045 | - | 69,860,194 | 59,247,085 | 10,613,109 | 85% |
| 5.0 Sports | 2,551,752 | | | 2,551,752 | 2,000,000 | 551,752 | 78% |
| 5.1 | 350,000 | | | 350,000 | | 350,000 | 0% |
| Total | 2,901,752 | | | 2,901,752 | 2,000,000 | 901,752 | 69% |
| 6.0 Environment | | | | | | | |
| Manyatta Primary school | 364,250 | | | 364,250 | | 364,250 | 0% |
| Nyamage Primary schools | 364,251 | | | 364,251 | | 364,251 | 0% |
| Masoge Primary schools | 364,251 | | | 364,251 | | 364,251 | 0% |
| Obama Primary School | 162,000 | | | 162,000 | | 162,000 | 0% |
| Bishop AnyoloKorwa Secondary School | 163,000 | | | 163,000 | | 163,000 | 0% |
| Ramwoma Primary School | 162,000 | | | 162,000 | | 162,000 | 0% |

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

| | | | | | | | |
|---------------------------------------|-------------------|----------------|---|-------------------|------------------|-------------------|------|
| Uriri Environment Constituency | 1,222,000 | | | 1,222,000 | | 1,222,000 | 0% |
| Total | 2,801,752 | - | - | 2,801,752 | - | 2,801,752 | 0% |
| 7.0 Primary Schools Projects | | | | | | | |
| Nyaobe primary school | 2,000,000 | | | 2,000,000 | | 2,000,000 | 0% |
| Cyprian ojwangomollo primary | 2,000,000 | | | 2,000,000 | | 2,000,000 | 0% |
| Minyere primary | 1,000,000 | | | 1,000,000 | | 1,000,000 | 0% |
| Obama primary school | 1,000,000 | | | 1,000,000 | | 1,000,000 | 0% |
| Kamuga primary school | 1,000,000 | | | 1,000,000 | | 1,000,000 | 0% |
| Nyamage primary school | 1,000,000 | | | 1,000,000 | | 1,000,000 | 0% |
| Rapogi mixed primary School | 21,000,000 | | | 21,000,000 | | 21,000,000 | 0% |
| God jaoko primary school | 1,000,000 | | | 1,000,000 | | 1,000,000 | 0% |
| Kolwal mixed primary school | 1,000,000 | | | 1,000,000 | 1,000,000 | - | 100% |
| Kambogo primary school | 200,000 | | | 200,000 | 200,000 | - | 100% |
| Pith nyadundo primary school | 1,000,000 | | | 1,000,000 | 1,000,000 | - | 100% |
| Omboo primary school | 4,000,000 | | | 4,000,000 | | 4,000,000 | 0% |
| Wikodongo primary school | 1,000,000 | | | 1,000,000 | | 1,000,000 | 0% |
| chunge primary school | | 500,000.00 | | 500,000 | | 500,000 | 0% |
| Total | 37,200,000 | 500,000 | - | 37,700,000 | 2,200,000 | 35,500,000 | 6% |
| 8.0 Secondary Schools Projects | | | | | | | |
| ST. PAULS OMBOO secondary | | 500,000 | | 500,000 | | 500,000 | 0% |
| GOD SIBUOCHE MIXED SEC | | 500,000 | | 500,000 | | 500,000 | 0% |
| LWALA SECONDARY | | 500,000 | | 500,000 | | 500,000 | 0% |
| Luoro secondary school | 6,800,000 | | | 6,800,000 | | 6,800,000 | 0% |

| | | | | | | | |
|--|-------------------|------------------|----------|-------------------|------------------|-------------------|------------|
| Nyakurkuma secondary school | 1,000,000 | | | 1,000,000 | | 1,000,000 | 0% |
| Kanyodera secondary | 1,500,000 | | | 1,500,000 | | 1,500,000 | 0% |
| Magongo secondary school | 1,000,000 | | | 1,000,000 | | 1,000,000 | 0% |
| Siro girls secondary | 2,000,000 | | | 2,000,000 | | 2,000,000 | 0% |
| Gogo secondary school | 1,000,000 | | | 1,000,000 | | 1,000,000 | 0% |
| Othoro mixed secondary school | 1,000,000 | | | 1,000,000 | 1000000 | - | 100% |
| Nyamasare mixed secondary school | 1,000,000 | | | 1,000,000 | 1000000 | - | 100% |
| Konduru secondary school | 334,000 | | | 334,000 | | 334,000 | 0% |
| Total | 15,634,000 | 1,500,000 | - | 17,134,000 | 2,000,000 | 15,134,000 | 12% |
| 9.0 Tertiary institutions Projects | | | | - | | | |
| Uriri Technical training institute | 1,500,000 | | | 1,500,000 | | 1,500,000 | 0% |
| Uriri sub county teachers service commission office | 2,500,000 | | | 2,500,000 | | 2,500,000 | 0% |
| Total | 4,000,000 | - | - | 4,000,000 | - | 4,000,000 | 0% |
| 10.0 Security Projects | | | | - | | - | |
| Uriri Sub-county Deputy county commissioner compound | 1,000,000 | | | 1,000,000 | | 1,000,000 | 0% |
| Uriri Sub-county Deputy county commissioner office | 500,000 | | | 500,000 | | 500,000 | 0% |
| Thimjope assistant chiefs office | 2,500,000 | | | 2,500,000 | | 2,500,000 | 0% |
| Kamgundho 1 assistant chief office | 2,500,000 | | | 2,500,000 | | 2,500,000 | 0% |
| South east kanyamkago chief's office | 500,000 | | | 500,000 | 500000 | - | 100% |
| Kajulu 1 assistant chief's office | 1,400,000 | | | 1,400,000 | | 1,400,000 | 0% |

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| | | | | | | | |
|-----------------------------------|--------------------|-------------------|----------|--------------------|-------------------|-------------------|------------|
| Total | 8,400,000 | - | - | 8,400,000 | 500,000 | 7,900,000 | 6% |
| 11.0 Acquisition of assets | | | | - | | - | 0% |
| Total | | | | - | | - | 0% |
| 12.0 Other payments | | | | - | | - | 0% |
| II. Innovation Hub | | 2,338,514 | | 2,338,513.60 | | 2,338,513.60 | 0% |
| URIRI NG-CDF Strategic Plan | 2,000,000 | | | 2,000,000.00 | | 2,000,000.00 | 0% |
| Total | 2,000,000 | 2,338,514 | - | 4,338,514 | - | 4,338,514 | 0% |
| 13.0 unallocated fund | | | | | | | 0% |
| Unapproved projects | | | | | | - | 0% |
| AIA | | | | | | - | 0% |
| PMC savings | | | | | | | 0% |
| Total | | | - | - | - | - | 0% |
| | 145,087,603 | 28,353,086 | - | 173,440,689 | 83,271,760 | 90,168,929 | 48% |

(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

14. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-URIRI Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

a) Recognition of Receipts

The entity recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Entity.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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15. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from NGCDF Board

| Description | 2022-2023 | 2021-2022 |
|-------------------|-------------------|---------------------|
| Normal Allocation | Kshs | Kshs |
| B105318 | | 33,000,000 |
| B105579 | | 44,000,000 |
| B105953 | | 22,000,000 |
| B128729 | | 5,000,000 |
| B163891 | | 12,000,000 |
| B154235 | | 12,000,000 |
| B154452 | | 18,000,000 |
| B155507 | - | 24,088,879 |
| A888513 | - | 12,088,879 |
| B185285 | 7,000,000 | |
| B206235 | 21,000,000 | |
| B206278 | 5,000,000 | |
| B205629 | 12,000,000 | |
| B205925 | 12,000,000 | |
| B207942 | 20,000,000 | |
| B207705 | 20,000,000 | |
| TOTAL | 97,000,000 | 182,177,758. |

2. Proceeds From Sale of Assets

| | <i>Insert current FY</i> | <i>Insert previous FY</i> |
|--|--------------------------|---------------------------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | - | - |
| Receipts from the Sale of Vehicles and Transport Equipment | - | - |
| Receipts from sale of office and general equipment | - | - |
| Receipts from the Sale Plant Machinery and Equipment | - | - |
| Others (specify) | - | - |
| Total | - | - |

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3. Other Receipts

| Description | 2022-2023 | 2021-2022 |
|--|-----------------|-----------|
| | Kshs | Kshs |
| Interest Received | | - |
| Rents | | - |
| Receipts Sale of Tender Documents | - | - |
| Hire of plant/equipment/facilities | - | - |
| Unutilized funds from PMCs | | - |
| Other Receipts Not Classified Elsewhere (reversed cheques) | 500,000. | - |
| TOTAL | 500,000. | - |

4. Compensation Of Employees

| Description | 2022-2023 | 2021-2022 |
|--|------------------|------------------|
| | Kshs | Kshs |
| NG-CDFC Basic staff salaries | 4,463,994 | 4,714,020 |
| Personal allowances paid as part of salary | | |
| House allowance | 390,600. | - |
| Transport allowance | 480,000. | - |
| Leave allowance | | - |
| Gratuity-contractual employees | - | - |
| Employer Contributions Compulsory national social security schemes | 272,718 | 236,304 |
| TOTAL | 5,607,312 | 4,950,324 |

5. Committee Expenses

| | 2022-2023 | 2021-2022 |
|--------------------------|------------------|------------------|
| Sitting allowance | 1,046,000 | 3,722,194 |
| Other committee expenses | 3,651,124 | - |
| TOTAL | 4,697,124 | 3,722,194 |

5. Use of Goods and services

| Description | 2022-2023 | 2021-2022 |
|--------------------------------------|-----------|-----------|
| | Kshs | Kshs |
| Utilities, supplies and services | 663,261 | 809,182 |
| Communication, supplies and services | - | - |
| Domestic travel and subsistence | - | - |

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| | | |
|--|------------------|------------------|
| Printing, advertising and information supplies & services | - | - |
| Rentals of produced assets | | - |
| Training expenses | 1,313,000 | 1,979,000 |
| Hospitality supplies and services | - | - |
| Insurance costs | - | - |
| Specialized materials and services | - | - |
| Office and general supplies and services | - | - |
| Fuel , oil & lubricants | - | - |
| Other operating expenses | - | - |
| Bank Charges | 895 | - |
| Security operations | - | - |
| Routine maintenance - vehicles and other transport equipment | - | - |
| Routine maintenance- other assets | - | - |
| TOTAL | 1,977,156 | 2,781,182 |

6. Transfer To Other Government Units

| Description | 2022-2023 | 2021-2022 |
|------------------------------------|------------------|-------------------|
| | Kshs | Kshs |
| Transfers to Primary Schools | 2,200,000 | 38,800,000 |
| Transfers to Secondary Schools | 2,000,000 | 40,804,000 |
| Transfers to Tertiary Institutions | - | |
| TOTAL | 4,200,000 | 79,604,000 |

7. Other Grants and Other transfers

| Description | 2022-2023 | 2021-2022 |
|---|------------|------------|
| | Kshs | Kshs |
| Bursary - Secondary (see attached list) | 43,150,793 | 46,935,816 |
| Bursary -Tertiary (see attached list) | 16,096,292 | 4,362,553 |
| Bursary- Special Schools | - | 13,508,000 |
| Mocks & CAT (see attached list) | - | - |
| Social Security programmes (NHIF) | - | |
| Security Projects (see attached list) | 500,000 | 4,000,000 |
| Sports Projects (see attached list) | 2,000,000 | 2,741,777 |
| Environment Projects (see attached list) | - | 2,741,777 |
| Emergency Projects (see attached list) | 3,592,207 | 4,200,000 |
| Roads Projects | - | - |

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| | | |
|--------------|-------------------|-------------------|
| TOTAL | 65,339,292 | 78,489,923 |
|--------------|-------------------|-------------------|

Notes To the Financial Statements (Continued)

8. Acquisition Of Assets

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

9. Other Payments

| | 2022-2023 | 2021-2022 |
|----------------|------------------|------------------|
| | Kshs | Kshs |
| Strategic plan | - | - |
| ICT Hub | - | - |
| | - | - |

10. Cash Book Bank Balance

| Name of Bank, Account No. & currency | 2022-2023 | 2021-2022 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| | (30/6/2023) | (30/6/2022) |
| <i>Kenya Commercial Bank,A/C no. , Branch . (main account)</i> | 42,081,325 | 27,853,085 |
| Kenya Commercial Bank,A/C no. Branch . (deposit account) | - | - |
| | - | - |
| TOTAL | 42,081,325 | 27,853,085 |
| 11B: CASH IN HAND) | | |

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| | 2022-2023 | 2021-2022 |
|--------------------------|---------------------|---------------------|
| | Kshs (30/6/2023) | Kshs (30/6/2022) |
| Location 1 | - | - |
| Location 2 | - | - |
| Location 3 | - | - |
| Other receipts (specify) | - | - |
| TOTAL | - | - |

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 | - | - | - |
| <i>Name of Officer</i> | dd/mm/yy | - | - | - |
| <i>Name of Officer</i> | dd/mm/yy | - | - | - |
| <i>Name of Officer</i> | dd/mm/yy | - | - | - |
| <i>Name of Officer</i> | dd/mm/yy | - | - | - |
| <i>Name of Officer</i> | dd/mm/yy | - | - | - |
| Total | | - | - | - |

[Include an annex if the list is longer than 1 page.]

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Notes to the Financial Statement Continued

12. Retention

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

13. Gratuity

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

14. Fund Balance B/F

| | 2022-2023 | 2021-2022 |
|---------------|------------------------|------------------------|
| | Kshs (1/7/2022) | Kshs (1/7/2021) |
| Bank accounts | 27,853,085 | 15,229,949 |
| Cash in hand | | |
| Imprest | | |
| TOTAL | 27,853,085 | 15,229,949 |

[Provide short appropriate explanations as necessary]

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15. Prior Year Adjustments

| | Balance b/f as per Audited Financial statements | Adjustments | Adjusted Balance** BF |
|---------------------------------|--|----------------|--------------------------|
| Description of the error | Kshs | Kshs | Kshs |
| Summary of fixed asset register | 21,036,163 | 120,000 | 21,156,163 |
| Cash in hand | - | - | - |
| Accounts Payables | - | - | - |
| Receivables | - | - | - |
| Others (<i>specify</i>) | - | - | - |
| Total | 21,036,163 | 120,000 | 21,156,163 |

** The summary of fixed asset register balances was adjusted to correct casting error

16. Changes In Accounts Receivable – Outstanding Imprests

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

17. Changes In Accounts Payable – Deposits and Retentions

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

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Notes To the Financial Statements (Continued)

18. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

| Description | 2022-2023 | 2021-2022 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Compensation of employees | 1,943,300 | 1,131,867 |
| Use of goods and services | 311 | 35,269 |
| Amounts due to other Government entities (see attached list) | 54,634,000 | 4,000,000 |
| Amounts due to other grants and other transfers (see attached list) | 29,252,803 | 20,347,436 |
| Acquisition of assets | | |
| Others (Strategic plan and innovation hub) | 4,338,514 | 2,338,513 |
| Funds pending approval | | |
| Total | 90,168,929 | 27,853,085 |

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18.4: PMC account balances (See Annex 5)

| | 2022-2023 | 2021-2022 |
|--|------------------|-------------------|
| | Kshs | Kshs |
| PMC account balances (see attached list) | 1,933,903 | 19,329,413 |
| Total | 1,933,903 | 19,329,413 |

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16. ANNEXES

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

| Name | Brief Description | Transaction | Outstanding Balance | Outstanding Balance | Comments |
|---|--|-------------|---------------------|---------------------|--------------------------------------|
| | | | 2022-2023 | 2021-2022 | |
| Compensation of employees | gratuity to staff | | 1,943,300 | 1,006,209 | Unspent due to late receipt of funds |
| NHIF | payment of staff NHIF | | | 160,800 | Unspent due to late receipt of funds |
| Use of goods & services | For Office Expenses | | 311 | | Unspent due to late receipt of funds |
| Use of goods & services | For Office Expenses | | | 121 | Unspent due to late receipt of funds |
| Monitoring and evaluation Committee expenses | Committee expense | | | 6 | Unspent due to late receipt of funds |
| Sub-Total | | | 1,943,612 | 1,167,136 | |
| Amounts due to other Government entities | | | | | |
| primary schools | | | | | |
| Nyaobe primary school | Construction completion of 2 Classrooms. | to 2 | 2,000,000 | | Unspent due to late receipt of funds |
| Cyprian ojwangomollo primary | Construction completion of 2 Classrooms | to 2 | 2,000,000 | | Unspent due to late receipt of funds |
| Minyere primary | Construction completion of 1 Classroom | to 1 | 1,000,000 | | Unspent due to late receipt of funds |
| Obama primary school | Construction completion of 1 Classroom | to 1 | 1,000,000 | | Unspent due to late receipt of funds |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|-----------------------------|---|---------------------|---------------------|--------------------------------------|
| | | 2022-2023 | 2021-2022 | |
| Kamuga primary school | Construction to completion of 1 Classroom | 1,000,000 | | Unspent due to late receipt of funds |
| Nyamage primary school | Construction to completion of 1 Classroom | 1,000,000 | | Unspent due to late receipt of funds |
| God jaoko primary school | Renovation to completion of 2 Classrooms by Re-roofing, re-Flooring, re-Plastering, Glazing, Re-Painting, Veranda extension. | 1,000,000 | | Unspent due to late receipt of funds |
| Rapogi mixed primary School | Completion of Storey building comprising of 12 Classrooms and Administration Block with 8 offices (constructing wall and roofing of 6 classrooms 4 administration offices on first floor, plastering, , painting of 12 and 8 administration offices, painting and constructing , floortiling of stair case) | 21,000,000 | | Unspent due to late receipt of funds |
| Omboo primary school | | 4,000,000 | | Unspent due to late receipt of funds |
| Wikodongo primary school | | 1,000,000 | | Unspent due to late receipt of funds |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|-------------------------------|--|---------------------|---------------------|--------------------------------------|
| | | 2022-2023 | 2021-2022 | |
| chunge primary school | Construction of elevated water tank stand for 10,000 litres water tank kshs.200,000, purchase of 10,000 litres water tank kshs.80,000, purchase and Installation of electric water pump of 5 horsepower kshs.100,000 and construction of 3MX3M water Kiosk within the school compound kshs.120,000 | 500,000 | | Unspent due to late receipt of funds |
| secondary schools | | | | |
| St Paul Ombo Secondary School | Purchase Of School Bus | | 500,000 | Unspent due to late receipt of funds |
| Lwala Secondary School | Purchase Of School Bus | | 500,000 | Unspent due to late receipt of funds |
| God Sibuoche Secondary | Purchase Of School Bus | | 500,000 | Unspent due to late receipt of funds |
| ST. Pauls Omboo secondary | Purchase Of School Bus | 500,000 | | Unspent due to late receipt of funds |
| God Sibuoche Mixed Sec | Purchase Of School Bus | 500,000 | | Unspent due to late receipt of funds |
| Lwala Secondary | Purchase Of School Bus | 500,000 | | Unspent due to late receipt of funds |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|-----------------------------|--|---------------------|---------------------|--------------------------------------|
| | | 2022-2023 | 2021-2022 | |
| Luoro secondary school | Co funding to Purchase Isuzu FRR33LR JAPAN 54 Sitter bus of which the remaining Ksh. 1,500,000 has been paid by School PTA funds. | 6,800,000 | | Unspent due to late receipt of funds |
| Nyakurkuma secondary school | Construction to completion of 1 Classroom | 1,000,000 | | Unspent due to late receipt of funds |
| Kanyodera secondary | Construction to roofing level of one bedroom Twin Staff House | 1,500,000 | | Unspent due to late receipt of funds |
| Magongo secondary school | Construction to completion 1No Classroom | 1,000,000 | | Unspent due to late receipt of funds |
| Siro girls secondary | Construction to roofing level of 45 student capacity Laboratory | 2,000,000 | | Unspent due to late receipt of funds |
| Gogo secondary school | Construction to completion 1No Classroom | 1,000,000 | | Unspent due to late receipt of funds |
| Konduru secondary school | Completion of one Laboratory Measuring Approximately 15mx30m; with capacity of 45 students by Tilling, Ceiling Board, electrical wiring and labeling | 334,000 | | Unspent due to late receipt of funds |
| Tertiary Institutions | | | | |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|--|---|---------------------|---------------------|--------------------------------------|
| | | 2022-2023 | 2021-2022 | |
| Uriri Technical training institute | Provision of office furniture's (140 lecture chairs with arms ksh.600,000, 12 office tables ksh.120,000, 12 office chairs ksh, 60,000, 1 principal office executive table ksh. 40,000, 1 principle office executive chair, ksh. 20,000, 97 technical drawing board & stands 350,000, 50 trainer's chairs ksh.175,000 and 15 staffroom tables ksh. 135,000.) | 1,500,000 | | Unspent due to late receipt of funds |
| Uriri sub county teachers service commission office | Construction to completion of 5 offices of Sub County Teacher service commission office Measuring 10m by 9m including floor tiling and fixing ceiling board | 2,500,000 | | Unspent due to late receipt of funds |
| Sub-Total | | 54,634,000 | 1,500,000 | |
| Amounts due to other grants and other transfers | | | | |
| securiry projects | | | | |
| Uriri Sub-county Deputy county commissioner compound | Fencing of DCC's Compound approximate length of 450 metres by using Angle line and Barbed Wire. | 1,000,000 | | Unspent due to late receipt of funds |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|--|---|---------------------|---------------------|--------------------------------------|
| | | 2022-2023 | 2021-2022 | |
| Uriri Sub-county Deputy county commissioner office | purchase and supply of Office Furniture's (1 executive desk (double pedestal) ksh.100,000, 2 executive conference table ksh.100,000, 1 executive chair high back ksh. 35,000 , 2 executive chair low back ksh 20,000, 10 visitors chairs (arm less) ksh.40,000 1 seven sitter sofa leather ksh.100,000, coffee table (modern) ksh. 45,000, 42' flat screen TV 60,000.) | 500,000 | | Unspent due to late receipt of funds |
| Thimjope assistant chiefs office | Construction of Chief's office to completion measuring 5mx8m of capacity Two Offices, Boardroom and Verandah | 2,500,000 | | Unspent due to late receipt of funds |
| Kamgundho 1 assistant chief office | Construction of Chief's office to completion measuring 5mx8m of capacity Two Offices, Boardroom and Verandah | 2,500,000 | | Unspent due to late receipt of funds |
| Kajulu 1 assistant chief's office | Completion of Assistant Chief's Office comprising of Two Offices, Boardroom and verandah by Re-roofing, | 1,400,000 | | Unspent due to late receipt of funds |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|-------------------------------------|---|---------------------|---------------------|--------------------------------------|
| | | 2022-2023 | 2021-2022 | |
| | re-flooring, Plastering, Installation of Windows and Doors, Painting, Glazing and Verandah Extension and labeling | | | |
| Environment | | | | |
| Manyatta Primary school | Landscaping to completion of 1 acre School compound (removal of stones and ground leveling) | 364,250 | | Unspent due to late receipt of funds |
| Nyamage Primary schools | Landscaping to completion of School 1 acre school compound (removal of stones and ground leveling) | 364,251 | | Unspent due to late receipt of funds |
| Masoge Primary schools | Landscaping to completion of 1 acre school compound (removal of stones and ground leveling) | 364,251 | | Unspent due to late receipt of funds |
| Obama Primary School | Purchase and Supply of 10,000L Water Tank Kshs. 90,000 and installation concrete base and piping Kshs. 72,000.06 | 162,000 | | Unspent due to late receipt of funds |
| Bishop AnyoloKorwa Secondary School | Purchase and Supply of 10,000L Water Tank Kshs. 90,000 and installation concrete base Kshs. 72,000 | 163,000 | | Unspent due to late receipt of funds |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|------------------------|--|---------------------|---------------------|--------------------------------------|
| | | 2022-2023 | 2021-2022 | |
| Ramwoma Primary School | Purchase and Supply of 10,000L Water Tank Kshs. 90,000 and installation concrete base Kshs. 72,000 | 162,000 | | Unspent due to late receipt of funds |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|--------------------------------|---|---------------------|---------------------|--------------------------------------|
| | | 2022-2023 | 2021-2022 | |
| Uriri Constituency Environment | Supply of 1,000 Tree Seedlings@ 47,000 each to 26 Schools across the Constituency ie. Akonjo Primary school, OngoraKakuru Primary school, Rae Kondiala Primary school, Andingo Primary school, Malich Primary school, Minyere Primary school, Kokello Primary school, Dago Primary school, Ondati Primary school, Oyani Primary school, Mark Nyamita Primary school, Osogo Primary school, Ahenyo Primary school, St. Thomas Wikongaro Primary school, Pith Nyadundo Primary school, Thimjope Primary school, Nduru Primary school, Kisangura Primary school, Manyonge Primary school, Bware Primary school, Korondo Primary school, Nyasaoro Primary school, Kanyakech Primary school, Nyaohe Primary school, Miruya Primary school, | 1,222,000 | | Unspent due to late receipt of funds |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|------|--|---------------------|---------------------|----------|
| | | 2022-2023 | 2021-2022 | |
| | PinyOwacho Chief's Camp Total Ksh. 1,222,000 | | | |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|------------------------------|--|---------------------|---------------------|--------------------------------------|
| | | 2022-2023 | 2021-2022 | |
| Sports(constituency sports) | Carry out Constituency Sports tournament Kshs.2,000,000 and the winning teams/schools to be awarded with trophies (KSHS.250,000), balls (kshs.200,000), and games kits (Kshs.101,752). | 551,752 | | Unspent due to late receipt of funds |
| regional sports | Facilitate regional sport tournament in partnership with other Constituencies within the nyanza region. | 350,000 | | Unspent due to late receipt of funds |
| Bursary and Social Security | | | | |
| Secondary Schools | Fees payments for needy students in secondary schools | 497,207 | 1,587,780 | Unspent due to late receipt of funds |
| Tertiary Institutions | Fees payments for needy students in tertiary institutions | 2,113,455 | 12,630,000 | Unspent due to late receipt of funds |
| Social Security | Fees payments for needy students in special schools | 3,000,000 | 1,500,000 | Unspent due to late receipt of funds |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|-------------------------------|--|---------------------|---------------------|--------------------------------------|
| | | 2022-2023 | 2021-2022 | |
| Special Needs | Provision of annual medical insurance cover for 250 vulnerable families including Orphans and Vulnerable Children (OVCs), poor older persons, Persons with Disabilities (PWDs) and destitute families in partnership with NHIF as shall be identified within the Constituency. | 5,002,447 | 4,137,448 | Unspent due to late receipt of funds |
| 3.0 Emergency | | | | |
| 3.5 Unutilised | | 7,036,190 | 2,992,207 | Unspent due to late receipt of funds |
| | | | | |
| Sub-Total | | 29,252,803 | 22,847,435 | |
| Acquisition of assets | | | | |
| | | | | |
| <i>Others (specify)</i> | | | | |
| II. Innovation Hub | | | | |
| Thimjope ICT Hub Centre | Installation Of ICT Hub Infrastructure Satellite Antenna | 1,169,257 | 1,169,257 | Unspent due to late receipt of funds |
| Uriri Resource Centre ICT Hub | Installation Of ICT Hub Infrastructure Satellite Antenna | 1,169,257 | 1,169,257 | Unspent due to late receipt of funds |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|-----------------------------|-------------------------------|---------------------|---------------------|--------------------------------------|
| | | 2022-2023 | 2021-2022 | |
| Uriri NG-CDF Strategic Plan | | 2,000,000 | | Unspent due to late receipt of funds |
| Sub-Total | | 4,338,514 | 2,338,514 | |
| Funds pending approval | | | | |
| Grand Total | | 90,168,929 | 27,853,085. | |

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Annex 4 – Summary of Fixed Asset Register

| Asset class | Historical Cost b/f | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost |
|--|---------------------|--|--|-------------------|
| | (Kshs) | | | (Kshs) |
| | 2021-2022 | | | 2022-2023 |
| Land | 200,000 | | | 200,000 |
| Buildings and structures | 11,220,000 | | | 11,220,000 |
| Transport equipment | 7,685,600 | | | 7,685,600 |
| Office equipment, furniture and fittings | 1,876,963.00 | | | 1,876,963.00 |
| ICT Equipment, Software and Other ICT Assets | 173,600.00 | | | 173,600.00 |
| Other Machinery and Equipment | | | | |
| Heritage and cultural assets | | | | |
| Intangible assets | | | | |
| Total | 21,036,163 | - | - | 21,156,163 |

*Uriri 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 | Date A/C Opened | Bank Balance | Bank Balance | |
|-----|----------------------------------|----------------|-----------------|--------------|--------------|-----------|
| | | | | 2022/2023 | 2021/2022 | |
| 1 | Kamsaki Pri School | KCB | 1236003683 | 17/08/2021 | | 333 |
| 2 | chunge primary school | kcb | 1273024729 | 01/06/2022 | 24,475 | |
| 3 | Kolwal Primary | KCB | 1236029437 | 15/10/2020 | 2,006 | |
| 4 | Konduru Secondary School | KCB | 1259177610 | 15/10/2020 | 9,194 | |
| 5 | Nyabera Primary | KCB | 1265497850 | 18/08/2021 | | 299,400 |
| 6 | Rombe Primary School | KCB | 1286667232 | 18/08/2021 | 998,975 | 998,975 |
| 7 | Sibuoche Primary School | NBK | 1.16028E+12 | 18/08/2021 | | 406,168 |
| 8 | Achuth Primary School | KCB | 1288734379 | 18/08/2021 | | 299,509 |
| 9 | God Jaoko Primary School | KCB | 1291072233 | 18/08/2021 | | 223,660 |
| 10 | Got Kawino Primary School | KCB | 1253875626 | 18/08/2021 | | 500,635 |
| 11 | Kambaga Primary School | KCB | 1240031904 | 18/08/2021 | | 255,273 |
| 12 | Kambogo Primary School | KCB | 1286710030 | 18/08/2021 | | 800,000 |
| 13 | Kanyodera Priy Sch | KCB | 1286708230 | 18/08/2021 | | 508,880 |
| 14 | Kanyodera Secondary Sch | KCB | 1286708230 | 18/08/2021 | 4,395 | 508,880 |
| 15 | Kolwal Primary | KCB | 1262479916 | 18/08/2021 | | 1,003,206 |
| 16 | Konduru Mixed Secodary | KCB | 1240022166 | 18/08/2021 | | 1,310,360 |
| 17 | Konduru Primary School | KCB | 1271707292 | 18/08/2021 | | 1,003,034 |
| 18 | Korondo Primary School | KCB | 1273396782 | 18/08/2021 | | 803,140 |
| 19 | Korwa Primary School | KCB | 1297350022 | 18/08/2021 | | 1,211,478 |
| 20 | Luoro Primary School | KCB | 1235999807 | 18/08/2021 | | 553,547 |
| 21 | Manyonge Primary School | KCB | 1286667216 | 18/08/2021 | | 1,000,000 |
| 22 | Milimani Primary School | KCB | 1286709113 | 18/08/2021 | | 196,225 |
| 23 | Minyere Primary | KCB | 1286749042 | 18/08/2021 | | 507,975 |
| 24 | Nduru Primary School | KCB | 1240474040 | 18/08/2021 | | 515,341 |
| 25 | Nyamasare Mixed Secondary School | KCB | 1287835651 | 18/08/2021 | 6,471 | 544,760 |

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| | | | | | | |
|----|---------------------------------------|-----|------------|------------|------------------|-------------------|
| 26 | othoro mixed secondary school | keb | 1298219485 | | 5,437 | |
| 27 | Ober Primary | KCB | 1286699878 | 18/08/2021 | | 1,000,000 |
| 28 | Odeny Odhoch Primary School | KCB | 1294711229 | 18/08/2021 | | 305,272 |
| 29 | Omo Pri Sch | keb | 1291361529 | 13/12/2020 | 2,751 | |
| 30 | Ondati Primary School | KCB | 1287541607 | 18/08/2021 | | 249,760 |
| 31 | Ongora Kakuru Primary School | KCB | 1252911866 | 18/08/2021 | | 1,034,130 |
| 32 | Piny Owacho Assistant Chiefs Office | KCB | 1240616368 | 18/08/2021 | | 505,469 |
| 33 | Rapogi Mixed Pri School | KCB | 1286749727 | 18/08/2021 | 350,775 | 51,375 |
| 34 | South East Kanyamkago Chiefs Office | KCB | 1286782562 | 18/08/2021 | 529,424 | 425,976 |
| 35 | St. Theresas Rapogi Girls Pri | KCB | 1273546237 | 13/12/2020 | | 502,642 |
| 36 | Thimjope Primary School | KCB | 1287541895 | 18/08/2021 | | 1,000,000 |
| 37 | West Kawere Rateng Asst Chiefs Office | KCB | 1286667186 | 18/08/2021 | | 504,010 |
| | | | | | 1,933,903 | 19,329,413 |

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

| Reference no. on the external audit report | Issue / observations from auditor | Management comments | Status (resolved / not resolved) | Time (put a date when you expect the issue to be resolved) |
|--|--|---|----------------------------------|--|
| | <p>Basis for Qualified Audit Opinion Summary of Fixed Asset Register Annex 4 – summary of fixed asset register – to the financial statements reflects opening balance of Kshs.21,036,163, while the audited financial statements for the previous year show historical cost carried forward balance of Kshs.17,220,445, resulting to an unreconciled variance of Kshs.3,815,718. In addition, the balance carried forward as at 30 June, 2022 of Kshs.21,036,163 includes cost of land of Kshs.200,000 purchased in the year 2010, and whose title deed had not been obtained by April, 2023.</p> <p>In the circumstances, the accuracy of the fixed asset balance of Kshs.21,036,163 and the ownership of the parcel of land of Kshs.200,000 as 30 June, 2022 could not be confirmed.</p> | Land acquisition process is ongoing | resolved | |
| | <p>Key Audit Matters Basis for Conclusion 1.0 Engagement of Key Fund's Staff</p> <p>The statement of receipts and payments reflects compensation of employees expenditure of Kshs.4,950,324. Analysis of the payroll revealed that Management engaged twenty (20) employees during the financial year under review, ten (10) of whom were field officers. However, the approved staff establishment to justify the number of staffs employed was not provided for audit review.</p> <p>In the circumstances, wage bill of the Fund may not be sustainable</p> | The Committee will reduce the number of staff in the next financial year. | resolved | |
| | <p>2.0 Avoidable Payments of Penalty Obligations</p> | The penalty was paid and we will | resolved | |

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| | | | | |
|--|--|--|-----------------|--|
| | <p>The statement of receipts and payments reflects use of goods and services balance of Kshs.6,510,376 which, as disclosed in Note 5 to the financial statements, includes utilities, supplies and services amount of Kshs.809,182. Review of records revealed that an amount of Kshs.111,949 was paid to National Social Security Fund (NSSF) as penalty obligation that accrued from 1 July, 2016 to 1 March, 2022. The penalty could have been avoided and the amount utilized on other project activities.</p> <p>In the circumstances, value for money of the expenditure of Kshs.111,949 was not realized</p> | <p>ensure the statutory deductions are remitted on time to avoid penalties.</p> | | |
| | <p>3.0 Anomalies in Project Implementations</p> <p>3.1 Construction of Classroom at Cyprian Ojwang Omolo Primary School</p> <p>Included in transfers to primary schools amount of Kshs.38,800,000 is an amount of Kshs.1,000,000, disbursed to Cyprian Ojwang Omolo Primary School for the construction of one (1) classroom to completion at the School. However, field inspection conducted on 22 March, 2023 revealed that the project was complete and in use, but the floor had worn out, an indication of poor workmanship.</p> <p>In the circumstances, value for money of the expenditure of Kshs.1,000,000 for the year ended 30 June, 2022 could not be confirmed.</p> | <p>The NGCDF Committee has taken measures to ensure enhanced monitoring and evaluating project to prevent poor workmanship</p> | <p>resolved</p> | |
| | <p>3.2 Construction of Classrooms at Milimani Primary School</p> <p>Included in transfers to primary schools amount of Kshs.38,800,000 is an amount of Kshs.2,000,000, disbursed to Milimani Primary School for the construction of 2 classrooms to completion at the School. However, field inspection conducted on 22 March, 2022 revealed that the project was in use but there were cracks on the floor and some window panes had already been vandalized.</p> <p>In the circumstances, value for money of the expenditure of Kshs.2,000,000 for the year ended 30 June, 2022 could not be confirmed.</p> | <p>The NGCDF Committee has taken measures to ensure enhanced monitoring and evaluating project to prevent poor workmanship</p> | <p>resolved</p> | |
| | <p>3.3 Construction of Classroom at God Jaoko Primary School</p> <p>Included in transfers to primary schools amount of Kshs.38,800,000 is an amount of Kshs.1,000,000, disbursed to God Jaoko Primary School for the construction of one (1) classroom to completion at the School. However, field inspection conducted on 22 March, 2023 revealed that the project was complete and in use but the floor was already worn out, an indication of poor workmanship..</p> | <p>The NGCDF Committee has taken measures to ensure enhanced monitoring and evaluating project to prevent</p> | <p>resolved</p> | |

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| | | | | |
|--|--|---|----------|--|
| | In the circumstances, value for money of the expenditure of Kshs.1,000,000 for the year ended 30 June, 2022 could not be confirmed. | poor workmanship | | |
| | <p>3.4 Completion of Classrooms at Ongenga Primary School</p> <p>Included in transfers to primary schools amount of Kshs.38,800,000 is an amount of Kshs.2,400,000, disbursed to Ongenga Primary School for the completion of seven classrooms at the School. According to the code list, the approved project entailed completion of eight classrooms by plastering, painting, flooring, fixing of windows and doors. However, field inspection conducted on 22 March, 2023 noted that the project was complete and in use, but the floor was already worn out, an indication of poor workmanship.</p> <p>In the circumstances, the propriety and value for money of the expenditure of Kshs.2,400,000 for the year ended 30 June, 2022 could not be confirmed</p> | The NGCDF Committee has taken measures to ensure enhanced monitoring and evaluating of projects to prevent poor workmanship | resolved | |
| | <p>3.5 Construction of Classroom at Nyamange Primary School</p> <p>Included in transfers to primary schools amount of Kshs.38,800,000 is an amount of Kshs.1,000,000, disbursed to Nyamange Primary School for the construction of one (1) classroom to completion at the School. However, field inspection conducted on 22 March, 2023 revealed that the project was complete and in use but the floor was already worn out, an indication of poor workmanship</p> <p>In the circumstances, value for money of the expenditure of Kshs.1,000,000 for the year ended 30 June, 2022 could not be confirmed.</p> | The NGCDF Committee has taken measures to ensure enhanced monitoring and evaluating project to prevent poor workmanship | resolved | |
| | <p>3.6 Construction of Classroom at Kambogo Primary School</p> <p>Included in transfers to primary schools amount of Kshs.38,800,000 is an amount of Kshs.800,000, disbursed to Kambogo Primary School for the construction of one (1) classroom at the School. However, field inspection conducted on 22 March, 2023 revealed that the project was complete and in use, but the floor was already worn out, an indication of poor workmanship</p> <p>In the circumstances, value for money of the expenditure of Kshs.800,000 for the year ended 30 June, 2022 could not be confirmed.</p> | The NGCDF Committee has taken measures to ensure enhanced monitoring and evaluating project to prevent poor workmanship | resolved | |
| | <p>Construction of Classrooms at Kolwal Primary School</p> <p>Included in transfers to primary schools amount of Kshs.38,800,000 is an amount</p> | The change of the project activity | resolved | |

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| | | | |
|---|--|-----------------|--|
| <p>In the circumstances, the regularity and value for money of the expenditure of Kshs.1,000,000 for the year ended 30 June, 2022 could not be confirmed.</p> | <p>was approved by NGCDF Board and the approval letter is available.</p> | | |
| <p>3.7 Construction of Classrooms at Manyonge Primary School Included in transfers to primary schools amount of Kshs.38,800,000 is an amount of Kshs.1,000,000, disbursed to Manyonge Primary School for the construction of two (2) classrooms at the School. However, field inspection conducted on 22 March, 2023 revealed that the project was complete and in use, but the floor slabs racks, an indication of poor workmanship In the circumstances, value for money of the expenditure of Kshs.1,000,000 for the year ended 30 June, 2022 could not be confirmed.</p> | <p>The NGCDF Committee has taken measures to ensure enhanced monitoring and evaluating of projects to prevent poor workmanship</p> | <p>resolved</p> | |
| <p>3.8 Construction of Classrooms at Ngonga SDA Primary School Included in transfers to primary schools amount of Kshs.38,800,000 is an amount of Kshs.1,000,000, disbursed to Ngonga SDA Primary School for the construction of two (2) classrooms at the School. However, field inspection conducted on 22 March, 2023 revealed that the project was complete and in use, but there were cracks on the floor and some window panes had been vandalized. In the circumstances, value for money of the expenditure of Kshs.1,000,000 for the year ended 30 June, 2022 could not be confirmed</p> | <p>The NGCDF Committee has taken measures to ensure enhanced monitoring and evaluating of projects to prevent poor workmanship</p> | <p>resolved</p> | |
| <p>3.9 Construction of Laboratory at Konduru Mixed Secondary School Included in the transfers to secondary schools amount of Kshs.40,804,000 is Kshs.2,094,000 disbursed to Konduru Mixed Secondary school for the construction of a laboratory at the School. However, field inspection conducted on 22 March, 2023 noted that the</p> | <p>The project is still ongoing and the contractor is awaiting to be paid work he has</p> | <p>resolved</p> | |

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| | <p>project was incomplete as paint works had not been done, window panes had not been fixed on the door, floor had not been plastered, ceiling works had not been done and the contractor was not on site.</p> <p>In the circumstances, value for money of the expenditure of Kshs.2,094,000 for the year ended 30 June, 2022 could not be confirmed. Also, the intended benefits of the project had not been realized</p> | <p>already done to proceed with completing the project</p> | | | | | | | | | | | | | | | | | |
|-----------------------------|--|--|---------------------|---------------------------|-----------------------------|---|-----------|-------------------------|--|---------|----------------------|--|---------|--|--------------|------------------|--|-----------------|--|
| | <p>3.10 Project Implementation Status</p> <p>During the year under review the approved code list for the Fund had projects with total estimated cost of Kshs.137,088,879. Review of the project implementation status report revealed that seven (7) projects with a total budget of Kshs.16,194,000 had not been completed by 30 June, 2022. Out of these, 4 projects with a budget of Kshs.11,594,000 were ongoing and 3 projects with estimated cost of Kshs.4,600,000 had not started. It was established that the funds for these 7 projects had already been transferred to the schools' Project Management Committees (PMCs) accounts. The institutions where the projects had not started are listed in the table below:</p> <table border="1" data-bbox="383 794 1563 1134"> <thead> <tr> <th>Institution</th> <th>Project Description</th> <th>Amount Transferred (Kshs)</th> </tr> </thead> <tbody> <tr> <td>PinyOwacho Secondary School</td> <td>Construction of foundation, walling and 1st floor slab for 4 classrooms</td> <td>4,000,000</td> </tr> <tr> <td>Mukuyu Secondary School</td> <td>Plastering, painting, fixing of windows and doors of one classroom</td> <td>300,000</td> </tr> <tr> <td>Bware Primary School</td> <td>Plastering, painting, fixing of windows and doors of one classroom</td> <td>300,000</td> </tr> <tr> <td></td> <td>Total</td> <td>4,600,000</td> </tr> </tbody> </table> <p>In the circumstances, the residents of Uriri Constituency may not realize the expected benefits from the delayed projects.</p> | Institution | Project Description | Amount Transferred (Kshs) | PinyOwacho Secondary School | Construction of foundation, walling and 1 st floor slab for 4 classrooms | 4,000,000 | Mukuyu Secondary School | Plastering, painting, fixing of windows and doors of one classroom | 300,000 | Bware Primary School | Plastering, painting, fixing of windows and doors of one classroom | 300,000 | | Total | 4,600,000 | <p>At the moment bware primary school and mukuyu secondary school are completed. Piny Owacho secondary school construction is commencing soon.</p> | <p>resolved</p> | |
| Institution | Project Description | Amount Transferred (Kshs) | | | | | | | | | | | | | | | | | |
| PinyOwacho Secondary School | Construction of foundation, walling and 1 st floor slab for 4 classrooms | 4,000,000 | | | | | | | | | | | | | | | | | |
| Mukuyu Secondary School | Plastering, painting, fixing of windows and doors of one classroom | 300,000 | | | | | | | | | | | | | | | | | |
| Bware Primary School | Plastering, painting, fixing of windows and doors of one classroom | 300,000 | | | | | | | | | | | | | | | | | |
| | Total | 4,600,000 | | | | | | | | | | | | | | | | | |

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| | <p>4.0 Non-Reporting on the Utilization of Emergency Reserves</p> <p>The statement of receipts and payments reflects other grants and transfers amount of Kshs.78,489,923 which, as disclosed in Note 7 to the financial statements, includes Kshs.4,200,000 spent on emergency projects. However, evidence of reporting on the utilization of the emergency reserve to the Board within thirty (30) days of the occurrence of the emergency, in the format prescribed by the Board, was not provided for audit review. This was contrary to Regulation 20(2) of the National Governments Constituencies Development Fund Regulations; 2016 which requires the utilization of the emergency reserve to be reported to the Board within thirty (30) days of the occurrence of the emergency, in the format prescribed by the Board.</p> <p>In the circumstances, Management was in breach of the law</p> | <p>The Board has not provided the format for reporting emergency reserve spent and once the format has been provided we will be able to send emergency reports to NGCDF board.</p> | <p>resolved</p> | |
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 Moses O. Agola
 Fund Account Manager.



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