

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

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THE NATIONAL ASSEMBLY	
DATE: 21 JUL 2023	DAY: Thursday
TABLED	By: Hon. Naomi Wago, MP
OF:	Deputy Majority Whip
CLERK AT THE TABLE:	Forlays Musubi

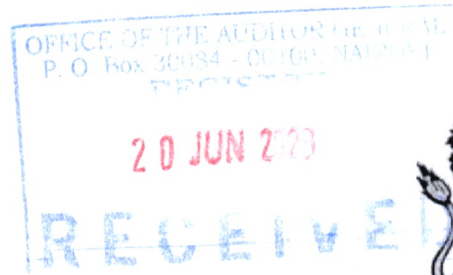
THE AUDITOR-GENERAL

ON

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

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





UGENYA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

Leave it blank

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

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I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

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During the year we were able to launch the construction of Three long awaited projects, namely the construction of a single storey Administration Block and lecture halls complex at the Ugenya Forestry College in Ukwala Ward, Started works on the Ugenya High Schools playground in the same Ukwala Ward which will be a boon for the Ugenya community as there are no dedicated sports fields in the constituency, and were able to start the construction of the Ugenya Constituency Industrial Development Centre in West Ward. These projects once complete will join the Ugenya Teachers College, Kenya Medical Training College – Ugenya Campus and the Ugenya Technical and Vocational College is giving the youth of the constituency various options to utilize and exercise their skills and talents.

The Ugenya NG-CDF was also able to purchase three 42 seater buses for institutions in the constituency, namely the Kenya Medical Training College – Ugenya Campus, the Ugenya Technical & Vocational College and the Sega Township Secondary School. This will enable the KMTC Ugenya finally offer Clinical medicine and nursing courses as well as enable their students participate in extra curricular activities.



The Ugenya NG-CDF intends to continue strictly adhering to the various government directives regarding public financial management and will continue to do our part in implementing the Public Procurement Regulatory Authority Guidelines on Procurement and ensuring we continue to meet the expectations of our clients, the public in ensuring that our projects are rolled out as efficiently and transparently as possible.

Signed

Mr. Micheal Ogweno,
Chairman,
UGENYA NG-CDF COMMITTEE

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

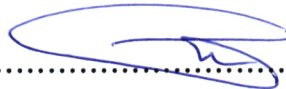
The Accounting Officer in charge of the NGCDF Ugenya Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The NGCDF- Ugenya Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.



.....
Name: Micheal Ogwen
Chairman – NGCDF Committee



.....
Name: Jackson Omari
Fund Account Manager

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VI. Report Of the Independent Auditors On The NGCDF- Ugenya Constituency

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- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Jackson Omari
2.	Sub-County Accountant	Lazaro Adhu
3.	Chairman NGCDFC	Micheal Ogweno
4.	Member NGCDFC	Joseph Odhiambo Okoth

(d) Fiduciary Oversight Arrangements

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

(e) Ugenya Constituency NGCDF Headquarters

F.O. Box 132 -40614
NG-CDF House
Along Kisumu – Busia Highway
Sega, KENYA

(f) Ugenya Constituency NGCDF Contacts

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

(g) Ugenya Constituency NGCDF Bankers

KCB Bank,
Ugunja Branch
P.O. Box 52 – 40600,
UGUNJA.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman’s Report

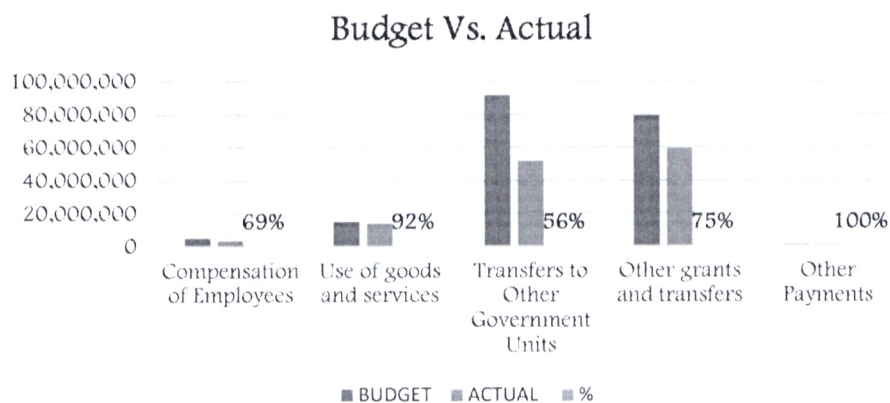


**Mr. Micheal Ogweno,
Chairman, Ugenya NG-CDF**

The 2021/ 2022 Financial year was the third full year current Ugenya NG-CDF Committee since the by-election of 5th April, 2019 caused a change of representation in Parliament. This Committee’s term came to an end on 18th August, 2021 and thereafter a new committee was constituted finally being gazetted on 1st April, 2022. The current committee has had a very steep learning curve as the expectations of wananchi have been very high especially as many people’s livelihoods have been impacted negatively by the COVID 19 Pandemic.

The entire allocation of Kshs. 137,088,879 for 2021/ 2022 was received before the end of the Financial year, as well as pervious years disbursements of Kshs. 56,275,046. This has enabled us fulfil various promises made to the communities. As is tradition for the Ugenya NG-CDF, a bulk of the allocation, 77% went to the education sector represented Primary, Secondary, Tertiary institutions and bursaries. This indicates that level of importance the Committee places on improving infrastructure in our educational institutions as well as improving access to educational opportunities. On utilization of funds despite the challenges of disbursed funds coming on the last month of the financial year, we were still able to utilize a commendable 74.7% of our allocation.

Below is a graphical representation of Budgeted allocation Vs. Actual Utilized funds.



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III. Statement Of Performance Against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of *Ugenya Constituency 2018-2022* plan are;

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Public Participation	Ensure public are involved in all our activities.	Better linkages with public in project identification and implementation	<p>Hosting of Ward meetings in each ward for purposes of project identification.</p> <p>Distribution of Bursary Cheques in each ward.</p> <p>Hosting Project Management Committee trainings at least once every quarter as funds</p>	<p>In the 2021 / 2022 FY we;</p> <p>Hosted a round of ward meetings in each ward</p> <p>Organized four (4) PMC Trainings</p> <p>Distributed Bursary cheques in January and February, 2022</p>

Ugenya Constituency

National Government Constituencies Development Fund (NGCDF)

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			are received from the board.	
Education	100% Transition to Secondary and Tertiary institutions.	Improved transition to secondary schools and tertiary institutions	Increase in number of usable physical infrastructure build in secondary schools. Development of tertiary institutions Number of bursary beneficiaries at all levels	In FY 21/22 we; Built Twenty Five (25) new Classrooms and refurbished (20) Classrooms and Five (5) new administration blocks in the schools listed in the Schedules for Transfers to Primary Schools, Secondary Schools and Tertiary Institutions. Gave Bursaries to Two Thousand Seven Hundred and Fifty (2,750) beneficiaries in Secondary Schools and One Thousand Two Hundred & Seventy Seven (1,277) Student in Tertiary institutions.
Security	Development of Police Posts in line with the new National Police Service structure in the Sub-County.	Improved access to security Services	New Police Buildings. Rehabilitation of buildings.	In FY 21/22 We; Constructed Three (3) new offices for Our Assistant Chief's, and one chief's office. We also erected toilets at the Ukwala Police Station and Critical Infrastructure Police Unit (CIPU).
Environment	Upgrading of sanitation in our	Improved access to sanitation facilities	Installation of rain catchment tanks	In FY 21 / 22 we were able to implement one

▪ **Ugenya Constituency**

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	Primary and Secondary Schools			environment project a toilet at Sihayi Assistant Chief's Office.
Sports	Engaging the youth through sports.	Develop and nurture sporting talent in the constituency.	Organizing a constituency wide sports tournament.	In FY 21/22 We were able to host one constituency wide tournament in December, 2021.
Disaster Management	Emergency Interventions at various levels	Mitigate Emergencies	Mitigate emergencies	In the FY 21/22 we undertook the following emergency interventions; <ol style="list-style-type: none"> 1. Build one classroom. 2. Rehabilitate a septic tank. 3. Renovate a classroom and latrine destroyed by storms.

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

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

2. Environmental performance

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

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Ugenya constituency invests in capacity building programs for

employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

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

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

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

Ugenya NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

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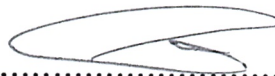
The Accounting Officer in charge of the NGCDF Ugenya Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The NGCDF- Ugenya Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.



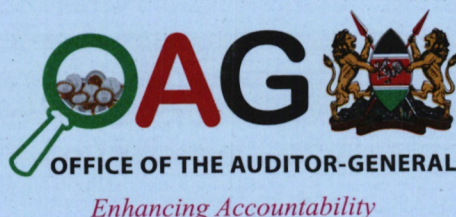
.....
Name: Micheal Ogweno
Chairman – NGCDF Committee



.....
Name: Jackson Omari
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ugenya Constituency set out on pages 1 to 45, which comprise of the statement of assets and liabilities as at 30 June, 2022, statement

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

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

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of receipts and payment and statement of cash flows reflect transfer to other government units expenditure of Kshs.82,695,000. However, the amount is at variance with Ksh.83,695,539 reflected in Note 6 to the financial statements, resulting to an unexplained variance of Kshs.1,000,539.

In addition, the statement of receipts and payment and the statement of cash flows reflects total payments amount of Kshs.185,750,832. However, re-computation of the amounts resulted in a total amount of Kshs.184,720,284 resulting in an unexplained variance of Kshs.1,030,548.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balance of Kshs.34,216,208. Review of the bank reconciliation statements for the month of June, 2022 revealed stale cheque amounting to Kshs.1,061,244 which continued to be carried in the cashbook as payments. Further, a reconciling amount of Kshs.1,775,763 reflected as payments in cashbook not recorded in the bank statement included payments totalling Kshs.198,519 which had not cleared as at the time of audit in February, 2023 but were yet to be reversed in the cashbook.

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.34,216,208 as at 30 June, 2022 could not be confirmed.

3. Expenditure Charged to Wrong Account

The statement of receipts and payments reflect Kshs.77,933,383 in respect of other grant and transfers as disclosed in Note 7 to the financial statements. The amount includes bursaries to secondary schools and tertiary institutions amounting to Kshs.45,316,000

- and Kshs.16,313,190 respectively. Review of the bursaries disbursements records provided for audit revealed payments totalling of Kshs.1,329,000 towards purchase of facemasks, hand sanitizers, communication expenses, transport costs and lunch payments which were incorrectly charged to the bursaries account.

In the circumstance, the accuracy of other grants and transfers expenditure of Kshs.1,329,000 could not be confirmed.

4. Under Provision of Employees Gratuity

The Fund recruited fourteen (14) employees during the financial year under review on contract for twelve (12) months. Review of the employees' contracts revealed that the terms of service included payments of 10% gratuity upon expiry of contract period. However, the gratuity provided for in the contracts was contrary to statutory requirement of 31% for state officers engaged for short periods of service. Further, review of employee costs revealed that nine (9) employees were paid Kshs.300,000 as gratuity after the end of contract period instead of Kshs.930,000.

In addition, the Management did not make a provision for the gratuity not paid although the employees had been engaged since 2018. Further, the same was not disclosed in the statement of assets and liabilities as provided for by the financial reporting guidelines and templates issues by the Public Sector Accounting Standards Board.

In the circumstance, the accuracy and completeness of the financial statement could not be ascertained.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The Fund expended Kshs.185,720,823 against an approved budget of Kshs.220,973,198 resulting to an under-expenditure of Kshs.35,252,375 or 16% of the budget.

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

2. Delay in Implementation of Projects

The projects implementation status report for Ugenya Constituency revealed that the Management had planned to implement one hundred and three (103) projects with a funding allocation of Kshs.137,088,879 in the year under review. The report further indicates that sixty-eight (68) projects with an allocation of Kshs.35,701,454 or 26% of the planned projects had been completed, while thirty-five (35) projects with a funding allocation of Kshs.101,378,452 or 74% had not started or still ongoing as at the time of audit in March, 2022.

In the circumstance the constituents of Ugenya constituency did not realize fully the benefits as intended during 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. Failure to Follow Procurement Process

During the year under review, the Management procured several works, goods and services. Review of sampled project files in the procurement processes of contractors and suppliers of goods revealed the following:

- i. Management did not make a thirty percent (30%) reservation of the procurement budget for youth, women and persons with disabilities as provided for in Regulation 149 of Public Procurement and Asset Disposal Regulations, 2020.
- ii. The Project Management Committees and the Constituency Committee did not issue the standard tender documents to bidders as required in Section 70 of the Public Procurement and Asset Disposal Act, 2015.
- iii. There were no appointments of evaluation and opening committees by the Accounting Officer as provided in Section 46 of the Public Procurement and Asset Disposal, 2015. In some instances, the committees had more than the required number of members some having more than ten (10) members. Further, the Fund Manager and the Chairman of the Constituency Fund sat in the tender opening and evaluation committees for some tenders.
- iv. No professional opinions were issued after evaluation of tenders as required in Section 84 of the Public Procurement and Assets Disposal Act, 2015. Instead, the winning bidder was issued with an award letter which was either signed by the Fund Manager or the Chairman of the PMC contrary to the Act.

- v. A local company was awarded a contract for construction of a single storey administration block and lecture hall complex at Ugenya forestry college for Kshs.22,848,652. Review of a scoresheet compiled by the evaluation committee revealed the awarded company was non-responsive at technical evaluation since it had scored 53 points out of 72 or 74%. The evaluation criteria provided that that for a bidder to be considered for further evaluation, they needed to score at least 54 point (75%) and above.
- vi. Several works undertaken were not advertised in the manner prescribed in Section 96 (2) of the Public Procurement and Asset Disposal Act, 2015 which require the procuring entity to advertise tenders in dedicated Government tenders' portals or in its own website or a notice in at least two daily newspaper of nationwide circulation or a notice in at least two free to air television station and two radio stations of national reach.
- vii. The Management awarded a tender for construction of building block at Ugenya Industrial Development Centre to a construction company at a contract price of Kshs.3,837,327. Review of evaluation scoresheet revealed that the awarded company was not responsive at preliminary stage since it did not attach a valid tax compliance certificate which was a mandatory requirement. Further, a bidder who was responsive at the preliminary stage was not subjected to the technical and financial evaluation under unclear circumstances.

In the circumstance, Management was in breach of law.

2. Lack of Bank Reconciliation Statements for PMC Bank Balances

Other important disclosures in Note 17 to the financial statements reflects Project Management Committees (PMC) accounts balances amounting to Kshs.16,861,809 as disclosed in Note 17.4 and detailed in Annex 5 to the financial statements. However, bank reconciliation statements and other supporting documents such as cashbooks, bank statements and certificates of confirmation of bank balances were not provided for audit review contrary to Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 which require that Accounting Officers to ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month and, and submitted the National Treasury not later than the 10 day of the subsequent month and a copy submitted to the Auditor-General.

Further, returns from the PMCs to the constituency committee were not provided for audit review hence, it was not confirmed whether the PMCs accounted for funds transferred to the respective accounts. This is contrary to Section 10 of the National Government Constituencies Development Fund Act, 2015 which requires project management committees to keep proper books of accounts and make returns to the Constituency committee on how the sum has been used.

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

3. Stalled Projects

During the year under review, Management implemented several projects which as at 30 June, 2022, were at different stages of completion as reflected in the projects implementation status report. Physical verification at sampled project sites revealed two projects which had stalled as detailed below:

- i. The Constituency committee allocated a total budget of Kshs.22,000,000 in 2017/2018, 2019/2020 and 2021/2022 financial years to Ugenya Forestry College for construction of a single storey administration block and lecture halls complex, the Principal, Deputy Principal, Deans office, a waiting lounge and visitor's toilets, staffroom, and two lecture halls on the ground floor, and four (4) lecture halls on the 1st floor. Physical verification of the works in March, 2022 revealed that the works were incomplete, no ongoing works and the contractor had abandoned the site. In addition, the doors and windows in the building constructed had started rusting. Further, the Management had transferred all the allocated funds to the PMC bank account despite the works having stalled.
- ii. Management contracted a local company to undertake construction of four (4) workshop and administration office, construction of six (6) door latrine for staff with one chamber catering for person with disability, fencing five acres of land using concrete posts and chain link, construction of gate and sentry box and connection to water and electricity at Ugenya Industrial Development Centre. However, physical verification at the site revealed that the contractor had abandoned the site and the only works that had been completed were fencing of the land, the gate and extraction of a trench to demarcate between building blocks. Further, Management transferred total allocated funds for the projects amounting to Kshs.14,000,000 to the PMC bank account despite the works having stalled and the contractor abandoning the site.

In the circumstances, realization of value for money incurred on the projects could not be confirmed.

4. Unbudgeted Expenditure

During the year under review, Ugenya Forestry college was allocated Kshs.1,000,000 and Kshs.300,000 for fencing of 5 acres of land with concrete posts and chainlink, and purchase and installation of a gate respectively. However, review of the project file revealed that a contractor was awarded Kshs.3,119,685 for the works therefore, exceeding the approved budget by Kshs.1,819,685. Approval for the extra fund was not provided for audit review. This is contrary to the Regulation 25(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that a Constituency Committee shall not incur expenditure unless such expenditure is supported by an approved work plan, a procurement plan and a budget.

In the circumstance, Management was in breach of law.

5. Expenditure Above Limits-Office and General Supplies Expenditure

The statement of receipts and payments reflects expenditure on use of goods and services amounting to Kshs.11,052,701. Review of the payment vouchers and supporting

documents revealed expenditure on office and general supplies, printing services and supplies, specialized materials and services and consultancy services amounting to Kshs.1,569,764 through standing imprests. This expenditures exceeded the approved limit of Kshs.50,000 contrary to Regulation 92 of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity may use low value procurement method under section 107(b) of the Act, where low value procurement method. (a) the estimated cost of the goods, works or services being procured per item per financial year is as per the threshold matrix in the Second Schedule of a maximum Kshs.50,000 per item per financial year.

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

6. Over Expenditure on Bursaries

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.77,933,383. As disclosed in Note 7 to the financial statements, the amount includes Kshs.45,316,000 and Kshs16,313,190 in respect of bursaries to secondary and tertiary institutions respectively all totaling to Kshs.61,629,190. However, the amount exceeded 35% of the Constituency allocation ceiling to be allocated for education bursaries from the Constituency Fund, as provided for under Section 48 of the National Government Constituencies Development Fund Act, 2015.

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

7. Expenditure of Emergency Funds on Other Projects

The statement of receipts and payments reflect Kshs.77,933,383 in respect of other grants and other transfers. As disclosed in Note 7 to the financial statements, the amount includes Kshs.9,949,500 incurred on emergency projects. However, review of the records of funded projects revealed that Kshs.3,622,000 was incurred on a project that did not meet the criteria set in in Section 8(3) of the National Constituency Development Fund Act, 2015. Further the utilization of the emergency fund was not reported to the Board within thirty (30) days of the occurrence of the emergency in the format prescribed by the board

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

8. Employees with Expired Contracts

Review of personal files for the employees of National Government Constituencies Development Fund - Ugenya Constituency revealed that eight (8) employees were working and drawing salaries from the Fund without valid contracts as their contract period had expired 1 February 2022. No explanation was provided for the anomaly. In addition, according to the approved budget of the Fund, Kshs.3,692,400 was allocated for the employee cost in the financial year 2021/2022. However, the actual expenditure on employee costs amounted to Kshs.4,039,200 resulting in unauthorized over expenditure of Kshs.346,800.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Uninsured Fixed and Movable Assets

The summary of fixed asset register in Annex 4 to the financial statements reflects assets valued at Kshs.24,441,031. Review of the detailed fixed asset register provided for audit revealed the following inaccuracies and anomalies:

- i) Ownership documents for a Land Rover Defender 110, Yamaha Motorcycle, and land located in Ugenya were not provided for audit review.
- ii) A motorcycle that has since been grounded was not included in the asset register.
- iii) While the Constituency Fund vehicle and motorcycles were said to have been insured, their respective insurance policies were not provided for audit review.

In the circumstances, the existence of adequate controls on management of fixed assets could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 noncompliance. 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 constituency policies and procedures may deteriorate.

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 July, 2023

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

VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	192,327,758	152,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	7,000	3,500
Total Receipts		192,334,758	152,371,224
Payments			
Compensation Of Employees	4	4,039,200	3,556,980
Use Of Goods and Services	5	11,052,701	13,959,600
Transfers To Other Government Units	6	82,695,000	51,652,985
Other Grants and Transfers	7	77,933,383	59,924,937
Acquisition Of Assets	8	-	-
Other Payments	9	9,000,000	700,000
Total Payments		185,720,823	129,794,502
Surplus/(Deficit)		<u>6,613,935</u>	<u>22,576,722</u>

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

The Constituency financial statements were approved on _____ 2022 and signed by:



Fund Account Manager

Name: Jackson Omari



National Sub-County
Accountant

Name: Lazaro Adhu
ICPAK M/No: 21306



Chairman NG-CDF
Committee

Name: Micheal Ogweno

VIII. Statement of Assets and Liabilities As At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	34,216,208	27,602,273
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		34,216,208	27,602,273
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		34,216,208	27,602,273
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		<u>34,216,208</u>	<u>27,602,273</u>
Represented By			
Fund Balance B/Fwd	13	27,602,273	5,025,551
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		6,613,935	22,576,722
Net Financial Position		<u>34,216,208</u>	<u>27,602,273</u>

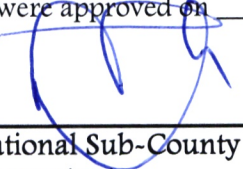
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on _____ 2022 and signed by:



 Fund Account Manager

Name: Jackson Omari



 National Sub-County
 Accountant

Name: Lazaru Adhu
 ICPAK M/No: 21306



 Chairman NG-CDF
 Committee

Name: Micheal Ogweno

IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	192,327,758	152,367,724
Other Receipts	3	7,000	3,500
Total Receipts		192,334,758	152,371,224
Payments			
Compensation Of Employees	4	4,039,200	3,556,980
Use Of Goods and Services	5	11,052,701	13,959,600
Transfers To Other Government Units	6	82,695,000	51,652,985
Other Grants and Transfers	7	77,933,383	59,924,937
Other Payments	9	9,000,000	700,000
Total Payments		185,720,823	129,794,502
Total Receipts Less Total Payments			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		6,613,935	22,576,722
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		6,613,935	22,576,722
Cash & Cash Equivalent At Start Of The Year	10	27,602,273	5,025,551
Cash & Cash Equivalent At End Of The Year	10	<u>34,216,208</u>	<u>27,602,273</u>

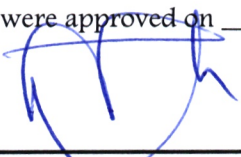
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on _____ 2022 and signed by:




Fund Account Manager

Name: Jackson Omari



National Sub-County
Accountant
Name: Lazaru Adhu
ICPAK M/No: 21306



Chairman NG-CDF
Committee
Name: Micheal Ogweno

KCA

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

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	B		c=a+b	D	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	137,088,879	27,602,273	56,275,046	220,966,198	219,930,031	1,036,167	100%
Proceeds From Sale of Assets	0	0	0	0	0	0	0%
Other Receipts	0	7,000	0	7,000	7,000	0	100%
Totals	137,088,879	27,609,273	56,275,046	220,973,198	219,937,031	1,036,167	100%
Payments							
Compensation Of Employees	3,692,400	0	346,800	4,039,200	4,039,200	0	100%
Use Of Goods and Services	8,645,599	1,530,130	917,039	11,092,768	11,052,701	40,067	100%
Transfers To Other Government Units	53,812,000	5,175,917	46,519,093	105,507,010	83,695,539	21,811,471	79%
Other Grants and Transfers	55,788,880	20,896,226	8,492,114	85,184,220	77,933,383	7,250,837	91%
Acquisition Of Assets	0	0	0	0	0	0	0%
Other Payments	15,150,000	0	0	15,150,000	9,000,000	6,150,000	59%
Funds Pending Approval**		7,000					
Totals	137,088,879	27,609,273	56,275,046	220,973,198	185,720,823	35,252,375	84%

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

Explanatory Notes .

- (a) Transfer to other Government units was utilized at 79% as some funding from the Board was received towards the end of June, 2022 and there was no time to expend it.
- (b) Other Payments were utilized at only 59% as one project totalling Kshs. 11,150,000 initially allocated to a seed depot required resubmission which came towards the end of the financial year.
- (c) The difference between the original budget and final budget was due to funding that had not been approved in the financial years 2017 / 2018, 2019 / 2020 and 2020/ 2021. These issues have since been cleared.

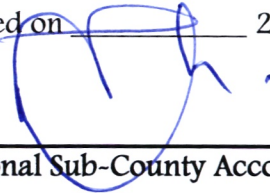
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	35,252,375
Less undisbursed funds receivable from the Board as at 30 th June 2022	1,036,167
	34,216,208
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	34,216,208

The Constituency financial statements were approved on _____ 2022 and signed by:



Fund Account Manager

Name: Jackson Omari



National Sub-County Accountant

Name: Lazaru Adhu
ICPAK M/No: 21306



Chairman NG-CDF Committee

Name: Micheal Ogwen

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,692,400	0	346,800	4,039,200	4,039,200	0
1.2 Committee allowances	2,978,132	700,000	0	3,678,132	2,985,222	692,910
1.3 Use of goods and services	1,554,801	630,130	787,525	2,972,456	4,403,999	(1,431,543)
Sub Total	8,225,333	1,330,130	1,134,325	10,689,788	11,428,421	(738,633)
2.0 Monitoring and evaluation						
2.1 Capacity building	1,200,060	200,000	97,000	1,497,060	1,517,800	(20,740)
2.2 Committee allowances	2,110,266	0	0	2,110,266	541,000	1,569,266
2.3 Use of goods and services	802,340	0	32,514	834,854	1,604,680	(769,826)
Sub Total	4,112,666	200,000	129,514	4,442,180	3,663,480	799,440
3.0 Emergency	2,985,206	4,207,000	7,192,206			
3.1 Primary Schools						
3.11 Uriya Pri. Sch.	152,000	0	152,000	152,000	0	152,000
3.12 Anyiko Pri. Sch.	600,000	0	600,000	600,000	0	600,000
3.13 Magombe Pri. Sch.	1,000,000	0	1,000,000	1,000,000	0	1,000,000
3.2 Secondary schools						

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.21 St. Mary's Ukwala High Sch.	500,000	0	500,000	500,000	0	500,000
3.3 Tertiary institutions						
3.31 Ugenya Forestry College	1,955,000	0	1,955,000	1,955,000	0	1,955,000
3.5 Other Projects						
3.51 CDF Office Construction	0	1,992,500	0	1,992,500	1,992,500	0
3.52 Masks & Handwash stations	0	2,300,000	0	2,300,000	2,300,000	0
3.53 Ugenya National Treasury	0	1,110,000	0	1,110,000	1,110,000	0
3.54 Ukwala Housing Project	0	340,000	0	340,000	340,000	0
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	23,661,769	5,604,949	1,856,397	31,123,115	45,316,000	(14,192,885)
4.3 Tertiary Institutions	13,175,314	0	3,137,876	16,313,190	16,313,190	0
4.4 Universities	0	0	0	0	0	0
4.5 Social Security	2,000,000	0	0	2,000,000	0	2,000,000
4.6 Special Needs	1,250,918	0	0	1,250,918	0	1,250,918
5.0 Sports						
5.1 Tournamanent	2,741,778	2,741,777.00	(588,822)	4,894,733	3,413,576	1,481,157
6.0 Environment						
6.1 Bar Odar Sec. School	342,722	0	0	342,722	0	342,722

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.2 Nyamsenda Primary School	342,722	0	0	342,722	0	342,722
6.3 Ukela Primary School	350,000	0	0	350,000	0	350,000
6.4 Nyalenda Primary School	335,444	0	0	335,444	0	335,444
6.5 Got Omalo Primary School	342,722	0	0	342,722	0	342,722
6.6 Undhine Primary School	342,772	0	0	342,772	0	342,772
6.7 Hafumbre Pri. Sch.	360,513	0	0	360,513	0	360,513
6.8 Asst. Chief's Office Sihayi	0	0	341,117	341,117	341,117	0
6.9 Tree Planting	0	0	1,150,000	1,150,000	0	1,150,000
6.10 Tree Planting	0	0	1,036,167	1,036,167	0	1,036,167
6.11 Nyalenda Pri. Sch.	0	0	300,000	300,000	0	300,000
6.12 Umer Pri. Sch.	0	0	300,000	300,000	0	300,000
6.13 St. Joseph's Ochiel Pri.	0	0	150,000	150,000	0	150,000
6.14 Magombe Pri. Sch.	0	0	300,000	300,000	0	300,000
6.15 Nyaharwa Chief's Office	0	0	150,000	150,000	0	150,000
6.16 Mauna Pri. Sch.	0	0	300,000	300,000	0	300,000
6.17 Ugambe Sec. Sch.	0	0	300,000	300,000	0	300,000
6.18 Nzoia Pri. Sch.	0	0	600,000	600,000	0	600,000

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.19 Jera Pri. Sch.	0	0	500,000	500,000	0	500,000
6.20 Kamrembo Siwanthe Pri. Sch,	0	-	499,061	499,061		499,061
7.0 Primary Schools Projects (List all the Projects)						
7.1 Siwar Primary School	1,200,000	0	0	1,200,000	0	1,200,000
7.2 Sigweng Karuoth Primary School	1,200,000	0	0	1,200,000	0	1,200,000
7.3 Mathiwa Primary School	800,000	0	0	800,000	0	800,000
7.4 Nyaharwa Primary School	800,000	0	0	800,000	0	800,000
7.5 St. Joseph Ochiel Primary School	600,000	0	0	600,000	0	600,000
7.6 Ogeya Primary School	600,000	0	0	600,000	0	600,000
7.7 Murumba Primary School	1,100,000	0	0	1,100,000	0	1,100,000
7.8 Usinda Primary School	500,000	0	0	500,000	0	500,000
7.9 Bar Ndege Primary School	1,000,000	0	0	1,000,000	0	1,000,000
7.10 Mauna Primary School	1,000,000	0	0	1,000,000	0	1,000,000
7.11 Nyamsenda Primary School	1,000,000	0	0	1,000,000	0	1,000,000
7.12 Ugambe Primary School	800,000	0	0	800,000	0	800,000
7.13 Doho Primary School	100,000	0	0	100,000	0	100,000

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.14 Got Omallo Primary School	100,000		1,000,000	1,100,000	1,000,000	100,000
7.15 Kamrembo Siwanthe Primary School	100,000	900,000.00	0	1,000,000	900,000	100,000
7.16 Lwero Primary School	100,000		0	100,000	0	100,000
7.17 Ukwala Boys Primary School	100,000	0	0	100,000	0	100,000
7.18 Yenga Primary School	100,000	0	0	100,000	0	100,000
7.19 Buranga Primary School	100,000	0	0	100,000	0	100,000
7.20 Kodongo Primary School	100,000	0	0	100,000	0	100,000
7.21 Konya Primary School	100,000	0	0	100,000	0	100,000
7.22 Luanda Primary School	100,000	0	0	100,000	0	100,000
7.23 Muhwayo Primary School	100,000	0	0	100,000	0	100,000
7.24 Ramunde Primary School	100,000	0	0	100,000	0	100,000
7.25 Sirisia Primary School	100,000	0	0	100,000	0	100,000
7.26 Komoro Primary School	100,000	0	1,000,000	1,100,000	1,000,000	100,000
7.27 Ukela Primary School	100,000	0	0	100,000	0	100,000
7.28 Urenga Primary School	100,000	0	0	100,000	0	100,000
7.29 Uring Primary School	100,000	0	0	100,000	0	100,000
7.30 Bar Oninge Primary School	100,000	0	0	100,000	0	100,000

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.31 Got Odima Primary School	100,000	0	0	100,000	0	100,000
7.32 Harungu Primary School	100,000	0	0	100,000	0	100,000
7.33 Lunga Primary School	100,000	0	0	100,000	0	100,000
7.34 Milambo Primary School	100,000	0	0	100,000	0	100,000
7.35 Ndenga Primary School	100,000	0		100,000		100,000
7.36 Uriya Primary School	100,000	0		100,000		100,000
7.37 Uyundo Primary School	100,000	0	1,000,000	1,100,000	1,000,000	100,000
7.38 Humwend Primary School	100,000	0		100,000		100,000
7.39 Kanyaudo Primary School	100,000	0		100,000		100,000
7.40 Ralak Primary School	100,000	0		100,000		100,000
7.41 Bar Odar Primary School	100,000	0		100,000		100,000
7.42 Bar Odar Special Primary School	100,000	0		100,000		100,000
7.43 Jera Primary School	100,000	0	2,000,000	2,100,000	2,000,000	100,000
7.44 Lela Primary School	100,000	0		100,000		100,000
7.45 Got Nanga Primary School	100,000	0	1,000,000	1,100,000	1,000,000	100,000
7.46 Kagonya Primary School	100,000	0	0	100,000	0	100,000
7.47 Kogere Primary School	100,000	0	0	100,000	0	100,000

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.48 Sega Girls Boarding Primary School	100,000	0	0	100,000	0	100,000
7.49 Sihayi Pri. Sch.	0	0	1,000,000	1,000,000	1,000,000	0
7.50 Nyalenya Pri. Sch.	0	0	2,000,000	2,000,000	2,000,000	0
7.51 Sega Township Pri. Sch.	0	0	1,400,000	1,400,000	1,400,000	0
7.52 Nyangungu Pri. Sch.	0	0	1,000,000	1,000,000	1,000,000	0
7.53 Inungo Pri.	0	0	1,800,000	1,800,000	1,800,000	0
7.54 Luthehe Pri. Sch.	0	0	1,000,000	1,000,000	1,000,000	0
7.55 Siranga Pri. Sch.	0	0	1,000,000	1,000,000	1,000,000	0
7.56 Magombe Pri. Sch.	0	0	300,000	300,000	300,000	0
7.57 Nyalenda Pri. Sch.	0	0	800,000	800,000	800,000	0
7.58 Bar Anyanga Pri.	0	0	200,000	200,000	200,000	0
7.59 St. Joseph Ochiel Pri.	0	0	450,000	450,000	450,000	0
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Ugenya High School	10,000,000	0	0	10,000,000	10,000,539	(539)
8.2 Lifunga Secondary School	452,000	0	0	452,000	0	452,000
8.3 Ndenga Secondary School	1,500,000	0	0	1,500,000	0	1,500,000
8.4 Hafumbre Secondary School	1,900,000	0	0	1,900,000	0	1,900,000

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.5 Inungo Secondary School	1,000,000	0	0	1,000,000	0	1,000,000
8.6 St. Anne's Sega Girls Secondary School	2,152,000	0	0	2,152,000	0	2,152,000
8.7 Yenga Secondary School	152,000	0	0	152,000	0	152,000
8.8 Ramunde Secondary School	152,000	0	0	152,000	0	152,000
8.9 Anyiko Secondary School	152,000	0	0	152,000	0	152,000
8.10 Got Nanga Secondary School	152,000	0	0	152,000	0	152,000
8.11 Anyiko Sec. Sch.	0	1,000,000	0	1,000,000	1,000,000	0
8.12 Sega Township Sec. sch.	0	3,275,917	0	3,275,917	3,275,917	0
8.13 Sega Township Sec. Sch.	0	0	4,455,093	4,455,093	4,455,093	0
8.14 Luanda Sec. Sch.	0	0	900,000	900,000	900,000	0
8.15 Ugambe Sec. Sch.	0	0	350,000	350,000	350,000	0
8.16 Udira Sec. Sch.	0	0	2,000,000	2,000,000	2,000,000	0
8.17 Jera Sec. Sch.	0	0	1,000,000	1,000,000	1,000,000	0
8.18 St. Mary's Ukwala High Sch.	0	0	2,000,000	2,000,000	2,000,000	0
9.0 Tertiary institutions Projects (List all the Projects)						
9.1 Ugenya Forestry College	22,000,000	0	252,000	22,252,000	22,252,000	0
9.3 KMTC Ugenya Bus	0	0	7,500,000	7,500,000	7,500,000	0

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
9.4 Ugenya Teachers College	0	0	1,500,000	1,500,000	1,500,000	0
9.5 Ugenya Technical & vocational	0	0	3,565,318	3,565,318	3,565,318	10
10.0 Security Projects						
10. 1 Ukwala Police Post.	125,000	0	0	125,000	0	125,000
10.2 Siranga Police Post	125,000	0	0	125,000	0	125,000
10.3 Ratado Police Post	125,000	0	0	125,000	0	125,000
10.4 Aboke Police Post	125,000	0	0	125,000	0	125,000
10.5 Ligega Police Post	500,000	0	0	500,000	0	500,000
10.6 Sihayi Police Post	125,000	0	0	125,000	0	125,000
10.7 Bar Ober Police Post	125,000	0	0	125,000	0	125,000
10.8 Asst. Chief's Office – Kathieno C	1,000,000	0	0	1,000,000	0	1,000,000
10.9 Sega Police Post	125,000	0	0	125,000	0	125,000
10.10 Kogere Police Post	125,000	0	0	125,000	0	125,000
10.11 Asst. Chief's Office – Nyalenya	850,000	0	0	850,000	0	850,000
10.12 Kathieno A. Asst. 565Chief's Office	0	850,000	0	850,000	850,000	0
10.13 Masat West Asst. Chief's Office	0	800,000	0	800,000	800,000	0
10.14 Sifuyo Asst. Chief's Office	0	950,000	0	950,000	950,000	0
11.0 Acquisition of assets						

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.1 Motor Vehicles (including motorbikes)	0	0	0	0	0	0
11.2 Construction of CDF office	0	0	0	0	0	0
11.3 Purchase of furniture and equipment	0	0	0	0	0	0
11.4 Purchase of computers	0	0	0	0	0	0
11.5 Purchase of land	0	0	0	0	0	0
12.0 Others						
12.1 Strategic Plan	0	0	0	0	0	0
12.2 Innovation Hub	0	0	0	0	0	0
12.1 Ugenya Constituency Industrial Development Centre	10,000,000	0	0	10,000,000	9,000,000	1,000,000
12.2 Ugenya Cereals Store	5,150,000	0	0	5,150,000	0	5,150,000
Funds pending approval**	0	7,000	0	7,000	0	7,000
Total	137,088,879	27,609,273	56,275,046	220,973,198	185,720,823	35,252,375

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

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 xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
B105316	33,000,000	0
B105578	44,000,000	0
B105952	22,000,000	0
B128727	10,000,000	0
B163889	20,000,000	0
B154233	20,000,000	0
A895081	9,000,000	0
B125671	1,150,000	0
A888511	12,088,879	0
B167611	21,088,879	0
B104756	0	20,000,000
A 823738	0	35,000,000
B124684	0	9,000,000
B105115	0	10,000,000
B115676	0	3,000,000
B119721	0	13,000,000
B128305	0	6,900,000
B132066	0	6,000,000
B132374	0	6,000,000
B124561	0	12,000,000
B119673	0	10,000,000
B126320	0	7,100,000
B140759	0	12,000,000
B143567	0	2,367,724
TOTAL	192,327,758	152,367,724

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)		
Total	0	0

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	0	0
Other Receipts Not Classified Elsewhere (Wrongful Banking)	7,000	3,500
Total	7,000	3,500

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,621,760	2,279,440
Personal allowances paid as part of salary		
House Allowance	624,000	552,000
Transport Allowance	312,000	276,000
Leave allowance	0	0
Gratuity to contractual employees	300,000	289,700
Employer Contributions Compulsory national social security schemes	181,440	159,840
Total	4,039,200	3,556,980

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

Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	0	0
Utilities, supplies and services	26,405	76,200
Communication, supplies and services	125,927	16,498
Domestic travel and subsistence	886,800	0
Printing, advertising and information supplies & services	546,910	130,500
Rentals of produced assets	0	0
Training expenses	1,517,800	1,603,000
Hospitality supplies and services	0	355,000
Other committee expenses	464,000	1,776,115
Committee allowance	2,541,106	5,684,049
Insurance costs	0	0
Specialized materials and services	395,000	0
Office and general supplies and services	540,000	0
Other operating expenses	1,115,292	515,120
Routine maintenance – vehicles and other transport equipment	96,250	199,500
Routine maintenance – other assets	51,040	46,598
Fuel, oil & lubricants	2,688,800	3,557,020
Bank Charges & commissions	57,371	0
Total	11,052,701	13,959,600

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	17,850,000	30,114,000
Transfers To Secondary Schools (See Attached List)	24,981,539	17,588,985
Transfers To Tertiary Institutions (See Attached List)	40,864,000	3,950,000
Total	83,695,539	51,652,985

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

Notes To The Financial Statements (Continued)

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	45,316,000	21,448,500
Bursary – tertiary institutions (see attached list)	16,313,190	20,515,150
Bursary – special schools (see attached list)	0	704,170
Mock & CAT (see attached list)	0	0
Social Security programmes (NHIF)	0	0
Security projects (see attached list)	2,600,000	3,450,000
Sports projects (see attached list)	3,413,576	3,497,000
Environment projects (see attached list)	341,117	0
Emergency projects (see attached list)	9,949,500	10,310,117
Total	77,933,383	59,924,937

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Acquisition of Land	0	0
Total	0	0

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
Ugenya Constituency Industrial Development Centre	9,000,000	0
Ugenya Sub-County Treasury	0	700,000
	9,000,000	700,000

Notes To the Financial Statements (Continued)

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>KCB Bank, Ugunja Branch , Account No. 1108398081</i>	34,216,208	27,602,273
Total	34,216,208	27,602,273
10 B: Cash on Hand		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>Specify</i>)	0	0
Total	0	0

11: Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
JACKSON OMARI	26/07/021	146,400	146,400	0
JACKSON OMARI	02/08/021	460,400	460,400	0
JACKSON OMARI	09/08/021	212,800	212,800	0
JACKSON OMARI	26/08/021	67,200	67,200	0
JACKSON OMARI	02/09/021	205,500	205,500	0
JACKSON OMARI	10/09/021	757,000	757,000	0
JACKSON OMARI	20/09/021	67,000	67,000	0
JACKSON OMARI	28/09/021	537,800	537,800	0
JACKSON OMARI	10/10/021	464,000	464,000	0
JACKSON OMARI	20/10/021	365,000	365,000	0
JACKSON OMARI	11/10/021	141,656	141,656	0
JACKSON OMARI	21/11/021	261,000	261,000	0

JACKSON OMARI	25/11/021	250,000	250,000	0
JACKSON OMARI	10/12/021	130,000	130,000	0
JACKSON OMARI	18/12/021	85,000	85,000	0
JACKSON OMARI	21/12/021	150,000	150,000	0
JACKSON OMARI	28/12/021	149,650	149,650	0
JACKSON OMARI	14/01/022	308,800	308,800	0
JACKSON OMARI	21/01/022	246,000	246,000	0
JACKSON OMARI	27/01/022	454,000	454,000	0
JACKSON OMARI	02/02/022	395,000	395,000	0
JACKSON OMARI	12/02/022	20,000	20,000	0
JACKSON OMARI	22/02/022	280,000	280,000	0
JACKSON OMARI	28/02/022	20,000	20,000	0
JACKSON OMARI	12/03/022	20,000	20,000	0
JACKSON OMARI	23/03/022	20,000	20,000	0
JACKSON OMARI	28/03/022	20,000	20,000	0
JACKSON OMARI	12/04/022	20,000	20,000	0
JACKSON OMARI	22/04/022	20,000	20,000	0
JACKSON OMARI	27/04/022	20,000	20,000	0
JACKSON OMARI	02/05/022	20,000	20,000	0
JACKSON OMARI	08/05/022	20,000	20,000	0
JACKSON OMARI	20/05/022	20,000	20,000	0
JACKSON OMARI	11/06/022	20,000	20,000	0
JACKSON OMARI	20/06/022	20,000	20,000	0
JACKSON OMARI	22/06/022	96,250	96,250	0
Total		6,490,456	6,490,456	0

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	0	0
Gratuity held during the year (B)	300,000	289,700
Gratuity paid during the Year (C)	300,000	289,700
Closing Gratuity as at 30 th June D= A+B-C	0	0

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	27,602,273	5,025,551
Cash in hand	0	0
Imprest	0	0
Total	27,602,273	5,025,551

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Notes To the Financial Statements (Continued)

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
Total	0	0	0

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	6,490,456	7,815,164
Imprest surrendered during the Year (C)	6,490,456	7,815,164
closing accounts in account receivables D= A+B-C	0	0
Changes in Account Receivables E= D-A	0	0

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0
Changes in Accounts Payable E= D-E	0	0

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
Total	0	0

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	0	1,635,420
Use of goods and services	40,067	1,207,205
Amounts due to other Government entities (see attached list)	21,811,471	53,281,158
Amounts due to other grants and other transfers (see attached list)	7,250,837	22,653,536
Acquisition of assets	0	0
Other payments	6,150,000	5,100,000
Funds pending approval	0	0
Total	35,252,375	83,877,319

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	16,861,809	10,716,301
Total	16,861,809	10,716,301

*Ugenya Constituency
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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	A	b	c	d=a-c	
Construction of buildings					
1.	0		0	0	
2.	0		0	0	
3.	0		0	0	
Sub-Total	0		0	0	
Construction of civil works					
4.	0		0	0	
5.	0		0	0	
6.	0		0	0	
Sub-Total	0		0	0	
Supply of goods					
7.	0		0	0	
8.	0		0	0	
9.	0		0	0	
Sub-Total	0		0	0	
Supply of services					
10.	0		0	0	
Sub-Total					
Grand Total	0		0	0	

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.			0	
2.			0	
3.			0	
Sub-Total			0	
Grand Total			0	

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
Compensation of employees		0	1,635,420	
Use of goods & services		40,067	1,207,205	
Amounts due to other Government entities				
7.1 Siwar Primary School	Renovation	1,200,000	0	
7.2 Sigweng Karuoth Primary School	Renovation	1,200,000	0	
7.3 Mathiwa Primary School	Renovation	800,000	0	
7.4 Nyaharwa Primary School	Renovation	800,000	0	
7.5 St. Joseph Ochiel Primary School	Renovation	600,000	0	
7.6 Ogeya Primary School	Renovation	600,000	0	
7.7 Murumba Primary School	Construction of classroom	1,100,000	0	
7.8 Usinda Primary School	Renovation	500,000	0	
7.9 Bar Ndege Primary School	Renovation	1,000,000	0	
7.10 Mauna Primary School	Renovation	1,000,000	0	
7.11 Nyamsenda Primary School	Renovation	1,000,000	0	
7.12 Ugambe Primary School	Renovation	800,000	0	
7.13 Doho Primary School	Purchase of Desks	100,000	0	
7.14 Got Omallo Primary School	Purchase of Desks	100,000	0	
7.15 Kamrembo Siwanthe Primary School	Purchase of Desks	100,000	0	
7.16 Lwero Primary School	Purchase of Desks	100,000	0	
7.17 Ukwala Boys Primary School	Purchase of Desks	100,000	0	
7.18 Yenga Primary School	Purchase of Desks	100,000	0	
7.19 Buranga Primary School	Purchase of Desks	100,000	0	
7.20 Kodongo Primary School	Purchase of Desks	100,000	0	
7.21 Konya Primary School	Purchase of Desks	100,000	0	

7.22 Luanda Primary School	Purchase of Desks	100,000	0
7.23 Muhwayo Primary School	Purchase of Desks	100,000	0
7.24 Ramunde Primary School	Purchase of Desks	100,000	0
7.25 Sirisia Primary School	Purchase of Desks	100,000	0
7.26 Komoro Primary School	Purchase of Desks	100,000	0
7.27 Ukela Primary School	Purchase of Desks	100,000	0
7.28 Urenga Primary School	Purchase of Desks	100,000	0
7.29 Uring Primary School	Purchase of Desks	100,000	0
7.30 Bar Oninge Primary School	Purchase of Desks	100,000	0
7.31 Got Odima Primary School	Purchase of Desks	100,000	0
7.32 Harungu Primary School	Purchase of Desks	100,000	0
7.33 Lunga Primary School	Purchase of Desks	100,000	0
7.34 Milambo Primary School	Purchase of Desks	100,000	0
7.35 Ndenga Primary School	Purchase of Desks	100,000	0
7.36 Uriya Primary School	Purchase of Desks	100,000	0
7.37 Uyundo Primary School	Purchase of Desks	100,000	0
7.38 Humwend Primary School	Purchase of Desks	100,000	0
7.39 Kanyaudo Primary School	Purchase of Desks	100,000	0
7.40 Ralak Primary School	Purchase of Desks	100,000	0
7.41 Bar Odar Primary School	Purchase of Desks	100,000	0
7.42 Bar Odar Special Primary School	Purchase of Desks	100,000	0
7.43 Jera Primary School	Purchase of Desks	100,000	0
7.44 Lela Primary School	Purchase of Desks	100,000	0
7.45 Got Nanga Primary School	Purchase of Desks	100,000	0
7.46 Kagonya Primary School	Purchase of Desks	100,000	0
7.47 Kogere Primary School	Purchase of Desks	100,000	0
7.48 Sega Girls Boarding Primary School	Purchase of Desks	100,000	0
8.1 Ugenya High School	Completion of fields	(539)	0
8.2 Lifunga Secondary School	Renovation	452,000	0

8.3 Ndenga Secondary School	Latrine construction	1,500,000	0
8.4 Hafumbre Secondary School	Classroom construction	1,900,000	0
8.5 Inungo Secondary School	Classroom construction	1,000,000	0
8.6 St. Anne's Sega Girls Secondary School	Admin Block construction	2,152,000	0
8.7 Yenga Secondary School	Purchase of Desks	152,000	0
8.8 Ramunde Secondary School	Purchase of Desks	152,000	0
8.9 Anyiko Secondary School	Purchase of Desks	152,000	0
8.10 Got Nanga Secondary School	Purchase of Desks	152,000	0
9.5 Ugenya Technical & vocational	Purchase of Bus	10	0
Anyiko Special School	Construction a Single Dormitory	0	1,000,000
Sihayi Primary School	Renovation of Three (3) Classrooms	0	1,000,000
Nyangungu Primary School	Renovation of Three (3) Classrooms	0	1,000,000
Umer Primary School	Fencing of the School	0	400,000
Inungo Primary School	Renovation of Six (6) Classrooms	0	1,800,000
Mahwi Primary School	Renovation of Three (3) Classrooms	0	1,000,000
Luthehe Primary School	Renovation of Three (3) Classrooms	0	1,000,000
Luanda Primary School	Renovation of Six (6) Classrooms	0	2,000,000
Buranga Primary School	Renovation of Four (4) Classrooms	0	1,200,000
Uring Primary School	Renovation of Three (3) Classrooms	0	900,000
Nyalenda Primary School	Renovation of Two (2) Classrooms	0	800,000
Ndenga Primary School	Renovation of Two (2) Classroom	0	500,000
Nganga Primary School	Completion of Two (2) Classrooms	0	1,000,000
Got Rembo Primary School	Renovation of Two (2) Classrooms	0	400,000
Nyalenda Primary School	Construction of Admin. Block	0	2,000,000

Uyundo Primary School	Renovation of Three (3) Classrooms	0	1,000,000
Kanyaudo Primary School	Fencing of the School	0	650,000
Lunga Primary School	Renovation of Two (2) Classrooms	0	800,000
Humwend Primary School	Renovation of Two (2) Classrooms	0	800,000
Bar Anyanga Primary School	Renovation of One (1) Classroom	0	200,000
Milambo Primary School	Renovation of Three (3) Classrooms	0	600,000
Miyare Primary School	Renovation of Four (4) Classrooms	0	1,250,000
Sega Township Primary School	Renovation of 4 Classrooms to completion	0	1,400,000
Jera Primary School	Construction of Two (2) Classrooms	0	2,000,000
Got Nanga Primary School	Renovation of Three (3) Classrooms	0	1,000,000
Ralak Primary School	Renovation of Two (2) Classrooms	0	700,000
Ukwala Girls Primary School	Renovation of Six (6) Classrooms	0	1,800,000
Undhine Primary School	Completion of Two (2) Classrooms	0	600,000
Got Omalo Primary School	Renovation of Three (3) Classrooms	0	1,000,000
Lifunga Primary School	Renovation of Two (2) Classrooms	0	600,000
Simur Primary School	Renovation of Two (2) Classrooms	0	800,000
Siranga Primary School	Renovation of Three (3) Classrooms	0	1,000,000
Yenga Primary School	Renovation of Two (2) Classrooms	0	700,000
Jera Secondary School	Construction Dormitory s	0	1,000,000
St. Mary's Ukwala High School	Fencing of the School and Purchase and installation of Generator	0	2,000,000
Lifunga Secondary Sch	Completion of Two (2) Classrooms	0	700,000
Ugenya Teachers College	Renovation of Six (6) Classrooms	0	1,500,000

KMTC UGENYA	Purchase of a Bus	0	1,669,158
Sub-Total		21,811,471	53,281,158
Amounts due to other grants and other transfers			0
4.1 Secondary Schools	Bursaries	(14,192,885)	0
4.2 Tertiary Institutions	Bursaries	0	0
4.3 Social Security	Bursaries	2,000,000	0
4.4 Special Needs	Bursaries	1,250,918	0
10. 1 Ukwala Police Post.	Motorbike purchase	125,000	0
10.2 Siranga Police Post	Motorbike purchase	125,000	0
10.3 Ratado Police Post	Motorbike purchase	125,000	0
10.4 Aboke Police Post	Motorbike purchase	125,000	0
10.5 Ligege Police Post	Motorbike purchase	500,000	0
10.6 Sihayi Police Post	Motorbike purchase	125,000	0
10.7 Bar Ober Police Post	Motorbike purchase	125,000	0
10.8 Asst. Chief's Office – Kathieno C	office construction	1,000,000	0
10.9 Sega Police Post	Motorbike purchase	125,000	0
10.10 Kogere Police Post	Motorbike purchase	125,000	0
Sports	Tournament	1,481,157	0
6.1 Bar Odar Sec. School	Latrine construction	342,722	0
6.2 Nyamsenda Primary School	Latrine construction	342,722	0
6.3 Ukela Primary School	Latrine construction	350,000	0
6.4 Nyalenda Primary School	Latrine construction	335,444	0
6.5 Got Omalo Primary School	Latrine construction	342,722	0
6.6 Undhine Primary School	Latrine construction	342,772	0

6.7 Hafumbre Pri. Sch.	Latrine construction	360,513	0
6.9 Tree Planting	Latrine construction	1,150,000	0
6.10 Tree Planting	Latrine construction	1,036,167	0
6.11 Nyalenda Pri. Sch.	Latrine construction	300,000	0
6.12 Umer Pri. Sch.	Latrine construction	300,000	0
6.13 St. Joseph's Ochiel Pri.	Latrine construction	150,000	0
6.14 Magombe Pri. Sch.	Latrine construction	300,000	0
6.15 Nyaharwa Chief's Office	Latrine construction	150,000	0
6.16 Mauna Pri. Sch.	Latrine construction	300,000	0
6.17 Ugambe Sec. Sch.	Latrine construction	300,000	0
6.18 Nzoia Pri. Sch.	Latrine construction	600,000	0
6.19 Jera Pri. Sch.	Latrine construction	500,000	0
6.20 Kamrembo Siwanthe Pri. Sch,	Latrine construction	519,058	0
Emergency	Emergency	5,332,525	0
Nyalenda Primary School	Construction of a Four (4) Door Pit Latrines	0	300,000
Umer Primary School	Construction of a Four (4) Door Pit Latrines	0	300,000
St. Joseph's Ochiel Primary School	Construction of a Two (2) Door Pit Latrine.	0	150,000
Magombe Primary School	Construction of a Four (4) Door Pit Latrine	0	300,000
Nyaharwa Chief's Office	Construction of a Two (2) Door Pit Latrine .	0	150,000
Mauna Primary School	Construction of a Four (4) Door Pit Latrine	0	300,000
Assistant County Commissioner – Sihayi Division	Construction of a Two (2) Door Pit Latrine and bathroom for Staff & the public	0	340,178

Ugambe Secondary School	Construction of a Four (4) Door Pit Latrine	0	300,000	
Nzoia Primary School	Construction of a Four (4) Door Pit Latrine	0	600,000	
Nyandarwa Police Post	Completion of Report Office	0	2,000,000	
Asst. Chief's Office – Sifuyo West.	Construction of Office Block	0	950,000	
Asst. Chief's Office – Masat West.	Construction of Office Block	0	800,000	
Chief's Office – Nyandarwa	Completion of Renovation	0	300,000	
Asst. Chief's Office – Yenga	Construction of Office Block	0	700,000	
Bursaries		0	11,589,191	
	Sub-Total		7,243,837	22,653,536
Acquisition of assets		0 -	0	
Others (specify)				
Ugenya Constituency Industrial Development Centre		1,000,000	0	
Ugenya Cereals Store		5,150,000	5,100,000	
	Sub-Total	6,150,000	5,100,000	
Funds pending approval		7,000	0	
	Grand Total	35,252,375	83,877,319	

Annex 4 – Summary of Fixed Asset Register

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

Annex 5 –PMC Bank Balances As At 30th June 2022

PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance 2021 / 2022	Bank Balance 2020 / 2021
KAMREMBO SIWANTHE PRI	1151604860	KCB UGUNJA	28/07/021	14,112	0
SIHAYI PRI SCHOOL	1206406607	KCB UGUNJA	09/12/021	4,901	0
NYALENYA PRI SCHOOL	1110918445	KCB UGUNJA	09/12/021	73,421	0
UYUNDO PRI SCHOOL	1240589352	KCB UGUNJA	09/12/021	86,117	0
SEGA TOWNSHIP PRI SCH	1152866699	KCB UGUNJA	09/12/021	40,189	0
KOMORO PRI SCHOOL	1116903067	KCB UGUNJA	09/12/021	20,678	0
GOT NANGA PRI SCHOOL	1269800639	KCB UGUNJA	09/12/021	103,400	0
NYANGUNGU PRI SCHOOL	1211602796	KCB UGUNJA	09/12/021	72,567	0
INUNGO PRIMARY SCHOOL	1175279951	KCB UGUNJA	09/12/021	152,314	0
LUTHEHE PRI SCHOOL	1110800444	KCB UGUNJA	09/12/021	4,561	0
GOT OMALLO PRI SCHOOL	1268417858	KCB UGUNJA	09/12/021	14,671	0
SIRANGA PRI SCHOOL	1250132517	KCB UGUNJA	09/12/021	61,890	0
JERA PRIMARY SCHOOL	1110578121	KCB UGUNJA	20/12/021	140,810	0
ANYIKO SEC SCHOOL	1173911316	KCB UGUNJA	28/07/021	34,801	0
LUANDA SEC	1267359730	KCB UGUNJA	22/09/021	9,873	0
UDIRA SEC SCHOOL	1240554281	KCB UGUNJA	09/12/021	150,709	0
JERA SEC SCHOOL	1286753643	KCB UGUNJA	09/12/021	46,780	0
ST. MARYS UKWALA HIGH	1125636122	KCB UGUNJA	09/12/021	19,788	0
UGENYA SPORTS	1148014187	KCB UGUNJA	11/04/022	849,821	0
UGENYA FORESTRY COLLEGE	1265379475	KCB UGUNJA	27/06/022	2,801,256	0
UGENYA TTC	1179757424	KCB UGUNJA	29/06/022	1,500,000	0
KATHIENO.A. ASST. OFFICE	1133593496	KCB UGUNJA	15/07/021	850,000	0
MASAT WEST ASST.OFFICE	1234190915	KCB UGUNJA	13/01/022	800,000	0
SIFUYO ASST.OFFICE	1116904179	KCB UGUNJA	26/01/022	9,150	0
UGENYA INDUSTRIAL CENTRE	1297597850	KCB UGUNJA	27/06/022	9,000,000	0
DIRAHO PRI SCH	1134953992	KCB UGUNJA	8/07/020	0	10,245
HARUNGU PRI SCH	1125628642	KCB UGUNJA	16/07/020	0	1,040

KOMORO PRI SCH	1110619170	KCB UGUNJA	23/07/020	0	3,457
UKWALA GIRLS PRI	1117240398	KCB UGUNJA	23/07/020	0	543
NYAMBIRO PRI SCH	1110938942	KCB UGUNJA	23/07/020	0	4,200
YENGA SEC SCH	1237151899	KCB UGUNJA	23/07/020	0	503,000
INUNGO SEC SCH	1110815271	KCB UGUNJA	23/07/020	0	2,154
BAR ODAR SPECIAL SCH	1134806280	KCB UGUNJA	23/07/020	0	1,234
USINDA SEC SCH	1183598114	KCB UGUNJA	23/07/020	0	654
UYUNDO SEC SCHOOL	1240555288	KCB UGUNJA	23/07/020	0	890
UYUNDO PRI SCHOOL	1182403913	KCB UGUNJA	19/08/020	0	12,367
KONYA SEC SCH	1175279951	KCB UGUNJA	27/08/020	0	45,600
KAMREMBO SIWANTHE PRI	1235088634	KCB UGUNJA	27/08/020	0	200
RAMUNDE PRI SCH	1117222837	KCB UGUNJA	27/08/020	0	23,454
URING PRI SCH	1151605042	KCB UGUNJA	27/08/020	0	7,004
UKWALA BOYS PRI	1137358475	KCB UGUNJA	27/08/020	0	3,490
YENGA PRI SCH	1182087256	KCB UGUNJA	27/08/020	0	2,390
GOT OMALO PRI	1110906412	KCB UGUNJA	27/08/020	0	3,908
NGANGA PRI SCH	1210927608	KCB UGUNJA	08/09/020	0	9,087
MATHIWA PRI SCHOOL	1116904179	KCB UGUNJA	08/09/020	0	523,000
LWERO PRIMARY SCHOOL	1149968923	KCB UGUNJA	17/09/020	0	7,900
KAGONYA SEC SCHOOL	1239998821	KCB UGUNJA	17/09/020	0	2,334
SCHOOL OF AGRICULTURE	1183599714	KCB UGUNJA	17/09/020	0	2,456,800
BAR NDENGE PR SCH	1239341776	KCB UGUNJA	8/07/020	0	1,000,000
MUHWAYO PRI SCH	1116896397	KCB UGUNJA	16/07/020	0	654,000
WALIERA PRI SCH	1134953992	KCB UGUNJA	23/07/020	0	450,000
MILAMBO PRI SCH	1125628642	KCB UGUNJA	23/07/020	0	990,600
USINDA PRI SCH	1110619170	KCB UGUNJA	23/07/020	0	498,700
KAGONYA PRI SCH	1117240398	KCB UGUNJA	23/07/020	0	1,498,250
RALAK PRI SCH	1110938942	KCB UGUNJA	23/07/020	0	1,999,800
TOTAL				16,861,809	10,716,301

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ref: KSM-HUB/Ugenya/NG-CDF/2018/2019	1. Unsupported Expenditure. Kshs. 870,000 were not supported by relevant documentations such as committee minutes	Minutes have been submitted	Jackson Omari, FAM – Ugenya	Resolved	
Ref: KSM-HUB/Ugenya/NG-CDF/2018/2019	Payments of Kshs. 900,000 with respect to Ugenya Medical Training College not supported with PV's and file for returns not availed	PMC has submitted returns	Jackson Omari, FAM – Ugenya	Resolved	
Ref: KSM-HUB/Ugenya/NG-CDF/2020/2021	2. Variances in Ledger & Supporting Documents Unexplained variance of Kshs. 1,710,423 reflected under Use of Goods & Services as at 30 th June, 2021 could not be confirmed.	Explanation was given while answering the second management letter response	Jackson Omari, FAM – Ugenya	Resolved	
Ref: KSM-HUB/Ugenya/NG-CDF/2020/2021	3. Summary of Statement of Appropriation. An Adjustment of Kshs. 19,789,321 in the appropriation statement could not be supported by any documentary evidence.	<i>1. An explanation was given when answering the second management letter response that Kshs. 19,789,321 in the adjustments column is composed of Kshs.</i>	Jackson Omari, FAM – Ugenya	Un-resolved	September, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>8,410,011 as Balances brought forward from the previous financial year and Kshs. 11,379,310 which was additional funds allocated to all constituencies over and above the Kshs. 86,810,345 during the financial year 2020/21 due to a supplementary budget passed by parliament.</i></p>			



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Name: Jackson Omari
Fund Account Manager.

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