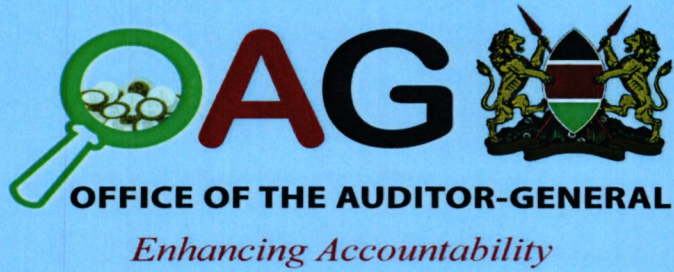


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY	
DATE: 24 NOV 2022	
DAY: Thursday	
TABLED BY:	LOM
CLERK-AT THE TABLE:	F Nginyo

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



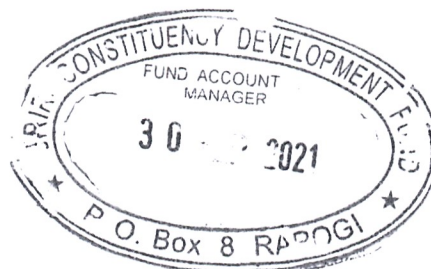
URIRI CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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



Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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**Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

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;
- 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

*Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Mr. Moses Oduor Agolla
2.	Sub-County Accountant	CPA. Nicholas O. Onyango
3.	Chairman NGCDFC	Mr. Charles O. Okwach
4.	Member NGCDFC	Mrs. Joyce. M. Ngusare

(d) Fiduciary Oversight Arrangements

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

(e) Uriri Constituency NGCDF Headquarters

Uriri NGCDF Building,
Off Rapogi - Awendo Road
P.O. Box 8 – 40403
RAPOGI, KENYA

Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

(f) Uriri Constituency NGCDF Contacts

Uriri Constituency NGCDF Contacts
Telephone: (254) 724 514 475
E-mail: cdfUriri@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Uriri Constituency NGCDF Bankers

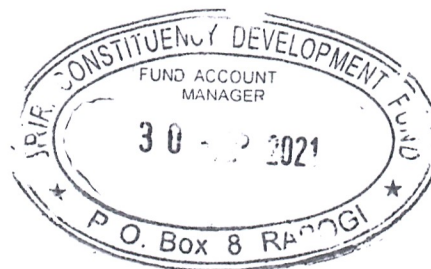
Kenya Commercial Bank
A/C No. 1106553454
Migori Branch.

(h) Independent Auditors

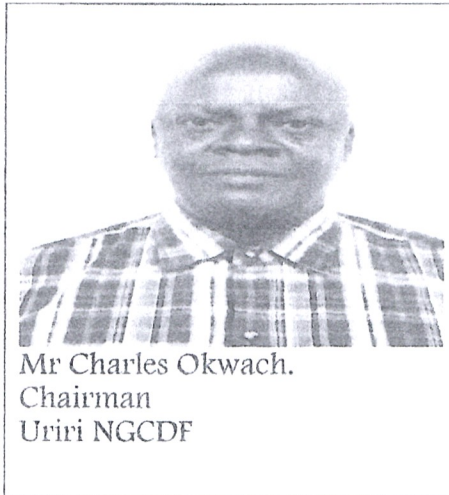
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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



I.NG-CDFC CHAIRMAN’S REPORT

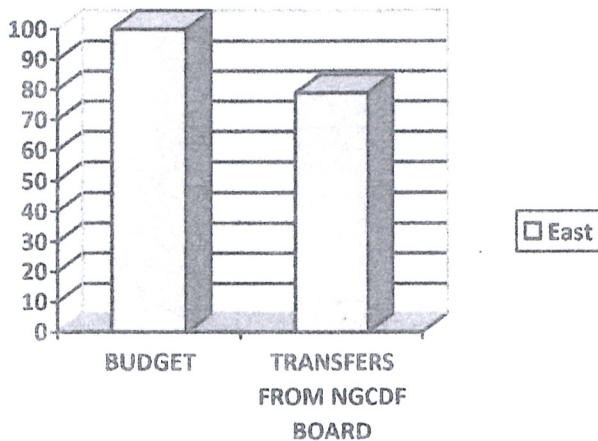


The financial year 2020/2021 ended successfully. The chairman of Uriri Constituency Committee has the pleasure of presenting Financial Statements and Reports for the constituency based on the funding received and activities undertaken in the said period.

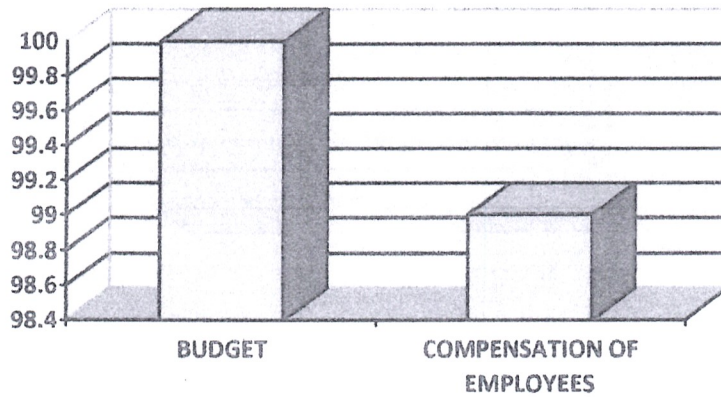
BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS

The Uriri NGCDFCs budget performance against actual amounts for the year 2020/21 was as follows; funds received was 79% of budgeted funds to be received from NGCDF board, the payments made in compensation of employees was 99% utilisation of budgeted amount, on uses of goods and services percentage of utilisation was 97%, transfers to other government units had 74% utilisation of budgeted funds, other grants and transfers had percentage of utilisation of budget amount of 66% and acquisition of assets had a percentage utilisation of budgeted amount of 0%. And other payment units had a utilisation percentage of 68%. This has been explicitly shown by charts below.

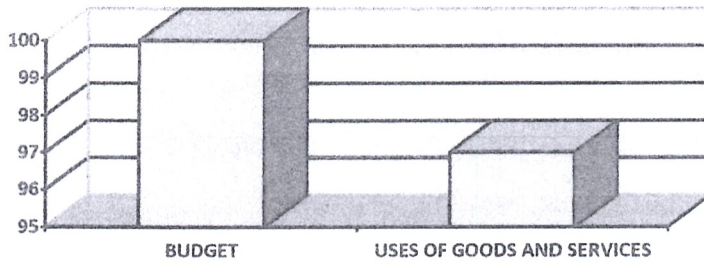
TRANSFERS FROM NG-CDF BOARD AGAINST BUDGETED AMOUNT



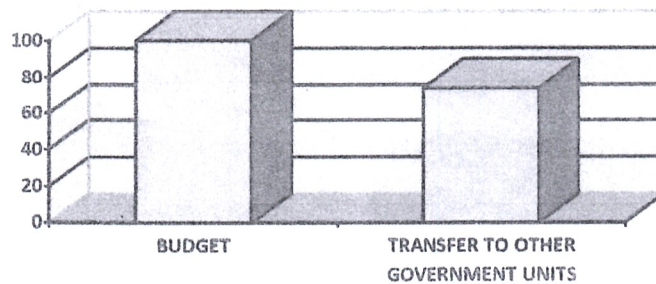
COMPENSATION OF EMPLOYEES PERFORMANCE.



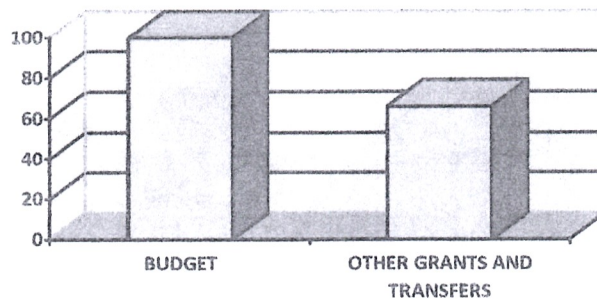
USES OF GOODS AND SERVICES



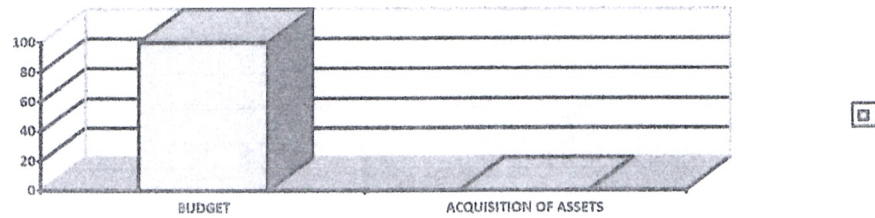
TRANSFER TO OTHER GOVERNMENT PERFORMANCE



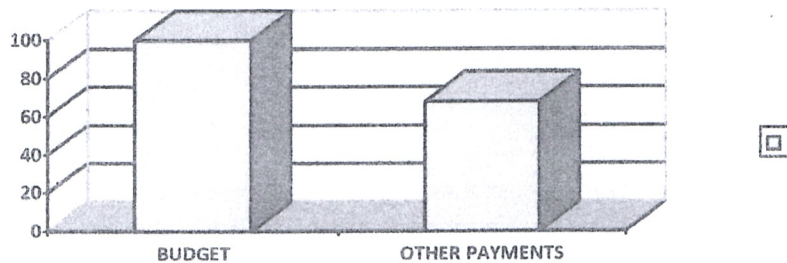
OTHER GRANTS AND TRANSFERS PERFORMANCE



ACQUISITION OF ASSETS PERFORMANCE



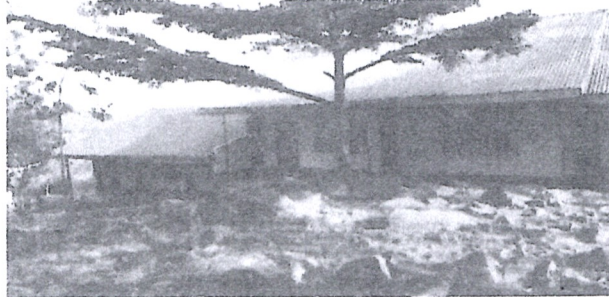
OTHER PAYMENT PERFORMANCE



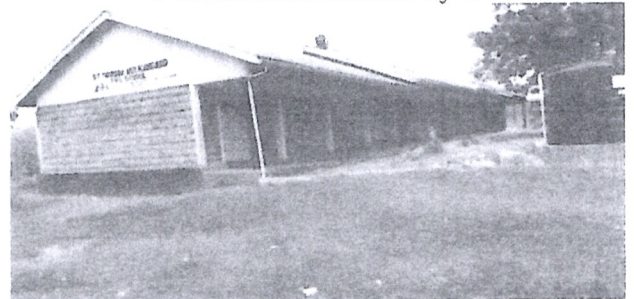
FINANCIAL YEAR 2020/21 ACHIEVEMENTS FOR URIRI NGCDF

The Uriri NGCDF has improved the Education and Security infrastructures of Uriri Constituency Since the commence of this term of parliament, whereby despite delayed disbursement of funds by exchequer to the Constituency in the financial year 2020/21 the constituency was able to complete a couple of the projects well as shown below.

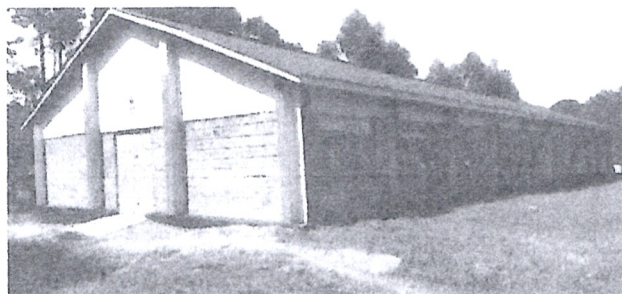
Nyaroya konditi primary school two classrooms funded by Uriri NGCDF



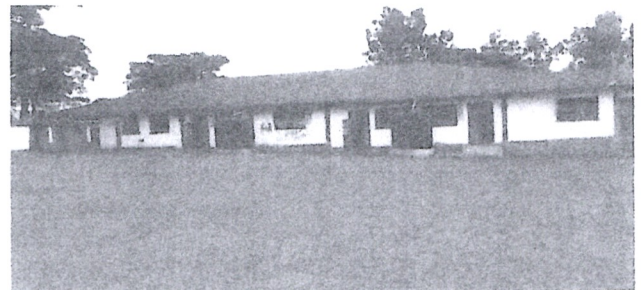
ST. thomas wikongaro primary school 4 classrooms funded by Uriru NGCDF



Kamsaki girls Sec School. Dormitory constructed By Uriri NGCDF.

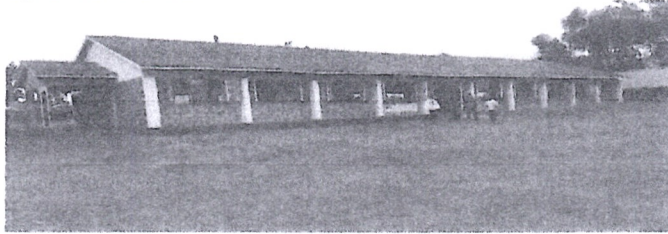


Oruba girls Sec School Dinning hall Constructed by Uriri NGCDF

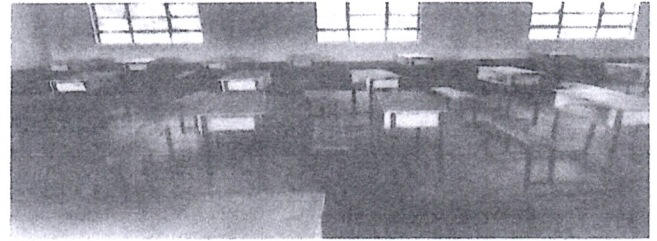


*Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

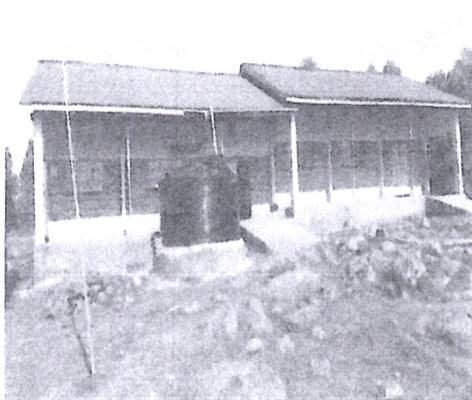
Lwala Secondary School dormitory constructed by Uriri NGCDF



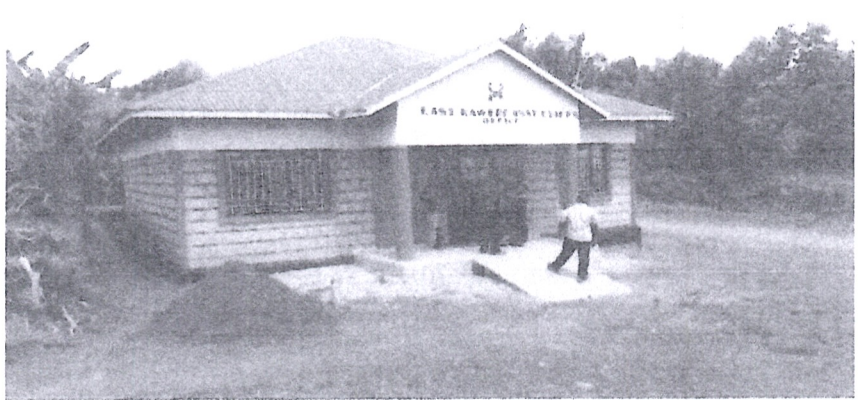
Kisangura primary desk made by Uriri NGCDF funds



Mark nyamitta primary school tank installed by Uriri NGCDF



East Kawere Assistant Chief's Office constructed by Uriri NGCDF



EMERGING ISSUES RELATED TO URIRI NGCDF.

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

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

IMPLEMENTATION CHALLENGES AND RECOMMENDED WAY FORWARD

The Uriri NGCDF committee just like every other entities in kenya was faced with a challenge of upholding the government Covid 19 protocols and at the same time ensuring the NGCDF act is followed strictly while implementing their mandate. Whereby it was a challenge to hold NGCDF committee meeting regularly to deliberate on NGCDF issues, capacity building of PMC, staff and NGCDF Committee become more expensive due to the NGCDF committee observing government Covid19 protocols resulting to administration allocation being exhausted early before the year ended. Therefore, its Uriri NGCDF prayer that the current pandemic ends so that the challenges caused by covid 19 experienced by the NGCDF committee in the last financial year may not be experienced in this financial year.

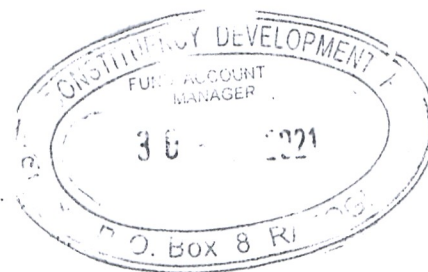
The other pressing challenge which the committee seeks the indulgence and advice from the NGCDF Board is the government policy on security officer's staff housing. The committee had earlier proposed to construct decent houses for police officers in various posts to help house them for provision of security to the constituents. However, the government came up with policy Changes affecting such projects by introducing house allowance to police officers. Funding such project has become a challenge. The committee will consult the NGCDF Board on way forward on the issue.

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

I wish to take this chance to express my appreciation for the Uriri NGCDF fraternity for their endeavour to ensure the year ended successfully with the most of the project being completed well.



Signature
CHAIRMAN NGCDF COMMITTEE
Mr. Charles Okwach.



II. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of Uriri Constituency 2018-2022 plan are to:

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Increase student enrolment in primary school, improve learning infrastructure, improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for children. Increased enrolment in primary schools and improved transition to secondary	Size and number of school infrastructure. Student population at primary, secondary and tertiary institutions. student dropout rate from the institutions.	Number of classrooms increased from 400 to 450. Number of laboratories increased from 17 to 20. Number of dormitories increased from 18 to 21. Number of administration blocks increased from 22 to 26. Bursaries issued totalled Ksh. 47,111,891
Security	Construct chiefs' camp where needed. Construct police stations	Develop and enhance provincial administration	Number of chief camps, police post, security staff houses	Number of police post increased from 3 to 8. Number of police

Uriri Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

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

III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The Uriri NGCDF committee has always allocated funds every financial year to ensure Uriri environment is conserved by planting trees purchase and Purchase and installation of water tanks mainly in education and security sector. In the last financial year 2021, trees seedling planting was effected in 13 schools and new tans was installed in 10 schools. This has greatly improved environment conservation in the constituency.

The Uriri NGCDF committee apart from sensitising the constituents on impact of drugs abuse capacity building of the constituents, has also ensured so many police post is

Uriri Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

constructed in the constituency whereby police officers has ensured law and order is maintained in the constituency this has ensured youths don't engage in activities that results to drug abuse.

The Uriri NGCDF committee normally allocates funds for sports every financial year to enable carrying out of annual sports tournament to promote youth talent in the constituency and sensitisation of the constituent on various matters like impact of drug abuse among others. This has led to reduced cases of youth indulgence in drug abuse in the constituency

The Uriri NGCDF staff are yet to sensitise the constituent on better farming method to prevent soil erosion and conserve soil due late disbursement of funds to the constituency by the exchequer. Hence that has been planned to take place in the financial year 2021/2022.

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

**Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

IV. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Uriri Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Uriri Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Uriri Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

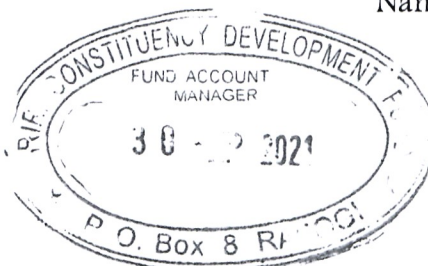
The NGCDF- Uriri Constituency financial statements were approved and signed by the Accounting Officer on 30th SEPTEMBER 2021.



Chairman NGCDF Committee
Name:



Fund Account Manager
Name: Moses O. Agolla



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - URIRI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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 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 - Uiri Constituency set out on pages 17 to 62, which

Report of the Auditor-General on National Government Constituencies Development Fund - Uiri Constituency for the year ended 30 June, 2021

comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Uriri Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Unsupported Bursary Disbursements

The statement of receipts and payment reflects an amount of Kshs.69,309,761 in respect of other grants and transfers which, as disclosed in Note 7 to the financial statements includes an amount of Kshs.27,271,850 in respect of bursaries to secondary schools. However, the bursaries include an amount of Kshs.2,187,535 which was not supported with admission numbers of the beneficiary students.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.2,187,535 could not be confirmed.

2. Irregular Purchase of Furniture for Schools

The statement of receipts and payments reflects an amount of Kshs.4,938,514 in respect of other payments which, as disclosed in Note 9 to the financial statements, includes an amount of Kshs.2,600,000 utilized on furniture for schools. However, procurement documents were not provided for audit and the procurement was done by the Constituency's Project Management Committee (PMC) instead of the respective school's PMC. This was contrary to Section 36(1) of the National Government Constituencies Development Fund Act, 2015, which requires all projects under the Act to be implemented by the respective PMC.

In the circumstances, the accuracy of the expenditure of Kshs.2,600,000 could not be confirmed and the Management was in breach of the law.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Uriri Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual amounts on comparable basis of Kshs.211,418,160 and Kshs.166,329,281 respectively, resulting to underfunding of Kshs.45,088,879 or 21% of the budget. Similarly, the Fund expended Kshs.151,099,332 against an approved expenditure budget of Kshs.211,418,160 resulting to under expenditure of Kshs.60,318,828 or 29% of the budget.

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

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, I confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am

required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

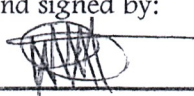
19 September, 2022

Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

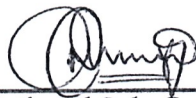
VI. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,867,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		161,867,724	123,040,876
PAYMENTS			
Compensation of employees	4	5,171,831	4,015,509
Use of goods and services	5	6,959,227	8,268,025
Transfers to Other Government Units	6	64,720,000	85,428,275
Other grants and transfers	7	69,309,761	19,209,109
Acquisition of Assets	8	-	5,377,687
Other Payments	9	4,938,514	1,510,000
TOTAL PAYMENTS		151,099,332	123,808,605
SURPLUS/DEFICIT		10,768,392	(767,729)

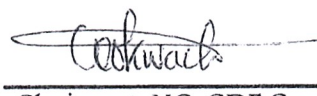
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Uriri Constituency financial statements were approved on 30TH SEPTEMBER 2021 and signed by:



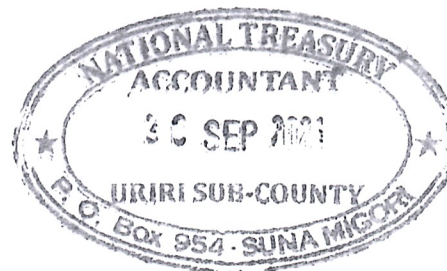
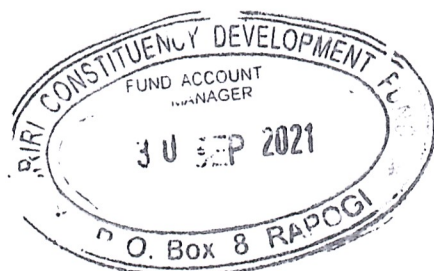
Fund Account Manager
 Name: Moses O. Agolla



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



Chairman NG-CDF Committee
 Name: Mr. Charles Okwach.

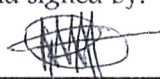


Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VII. STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 30TH JUNE 2021


	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	15,229,949	4,461,557
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		15,229,949	4,461,557
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		15,229,949	4,461,557
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		15,229,949	4,461,557
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	4,461,557	5,229,286
Prior year adjustments	14	-	-
Surplus/Deficit for the year		10,768,392	(767,729)
NET FINANCIAL POSITION		15,229,949	4,461,557

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Uriri Constituency financial statements were approved on 30TH SEPTEMBER 2021 and signed by:



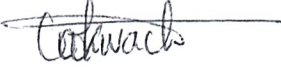
 Fund Account Manager

Name: Moses O. Agolla



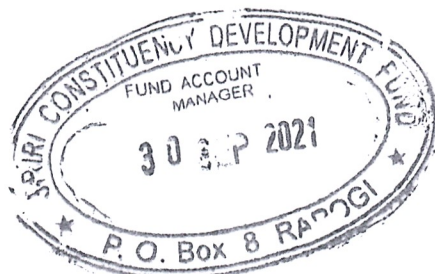
 National Sub-County
 Accountant

Name: CPA Nicholas Onyango
 ICPAK M/No: 13450



 Chairman NG-CDF
 Committee

Name: Mr. Charles Okwach.




Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VIII. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2021

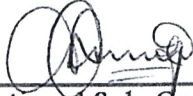
		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,867,724	123,040,876
Other Receipts	3	-	-
		161,867,724	123,040,876
Payments for operating activities			
Compensation of Employees	4	5,171,831	4,015,509
Use of goods and services	5	6,959,227	8,268,025
Transfers to Other Government Units	6	64,720,000	85,428,275
Other grants and transfers	7	69,309,761	19,209,109
Other Payments	9	4,938,514	1,510,000
		151,099,332	118,430,917
Adjusted for:			
Decrease/ (Increase) in Accounts receivable	15	-	-
Increase/ (Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		10,768,392	4,609,958
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(5,377,687)
Net cash flows from Investing Activities		-	(5,377,687)
NET INCREASE IN CASH AND CASH EQUIVALENT		10,768,392	(767,729)
Cash and cash equivalent at BEGINNING of the year	10	4,461,557	5,229,286
Cash and cash equivalent at END of the year		15,229,949	4,461,557

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Uriri Constituency financial statements were approved on 30TH SEPTEMBER 2021 and signed by:



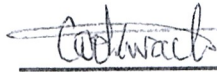
 Fund Account Manager

Name: Moses O. Agoiia



 National Sub-County
 Accountant

Name: CFA Nicholus Onyango
 ICPAK M/No: 13450



 Chairman NG-CDF
 Committee

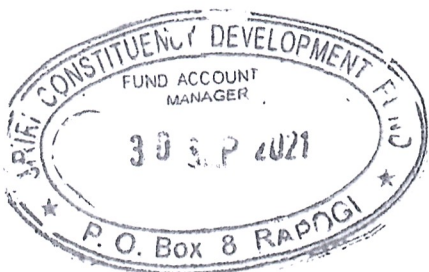
Name: Mr. Charles Okwach.



Uriti Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

IX. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/Expense Item	Original Budget	Opening Balance (C/Bk) and AIA	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	A		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	4,461,557	69,867,724	211,418,160	166,329,281	45,088,879	79%
Proceeds from Sale of Assets				-	-	-	-
Other Receipts				-	-	-	-
TOTAL RECEIPTS	137,088,879	4,461,557	69,867,724	211,418,160	166,329,281	45,088,879	79%
PAYMENTS							
Compensation of Employees	5,188,224		60,414	5,248,638	5,171,831	76,807	99%
Use of goods and services	7,149,775		22,480	7,172,255	6,959,227	213,028	97%
Transfers to Other Government Units	61,070,000		25,850,000	86,920,000	64,720,000	22,200,000	74%
Other grants and transfers	61,080,880		43,719,360	104,800,240	69,309,761	35,490,480	66%
Acquisition of Assets	-		-	-	-	-	0%
Other Payments	2,600,000	4,461,557	215,470	7,277,027	4,938,514	2,338,513	68%
TOTAL	137,088,879	4,461,557	69,867,724	211,418,160	151,099,332	60,318,828	71%




**Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**


- i. Transfer to other government units. This one has a utilisation of 74% due to delayed disbursement of funds by exchequer to to Uriri NGCDF
- i. Other grants and transfers has a utilisation below 66% as a result of late receipt of funds from exchequer
- ii. Acquisition of assets has 0% utilisation as a result of Uriri NGCDF having not allocated funds for acquisition of asset
- iii. Other payment has a utilisation of 68% as a result of the Uriri NGCDF committee being not able to spent all ict hub funds since conducive site for two ict hubs had not identified.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	60,318,828
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
	15,229,949
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 202021	15,229,949

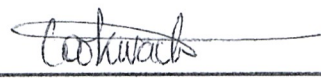
The NGCDF-Uriri Constituency financial statements were approved on 30th/SEPT/ 2021 and signed by:



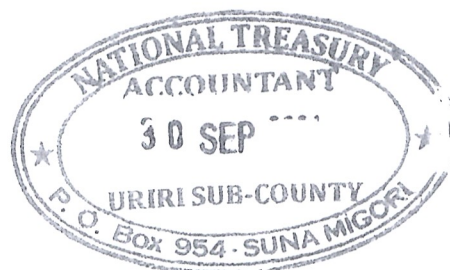
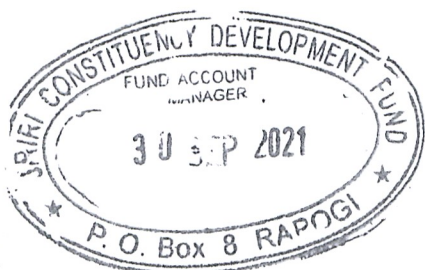
Fund Account Manager
Name: Moses O. Agolla



National Sub-County Accountant
Name: CPA Nicholus Onyango
ICPAK M/No: 13450



Chairman NG-CDF Committee
Name: Mr. Charles Okwach



Uriri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

X. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30TH JUNE 2021

Programme/Sub-programme	Original Budget(a)		Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c - d)	% of Utilisation (f=d/ c %)
	2020/2021	Kshs	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
1.0 Administration and Recurrent		Kshs		Kshs	2020/2021	30/06/2021	Kshs	
1.1 Compensation of employees	5,188,224		-	60,414	5,248,638	5,171,881	76,807	99%
1.2 Committee allowances	1,190,930		-	22,480	1,213,410	1,099,000	114,410	91%
1.3 Use of goods and services	1,846,179		-	-	1,846,179	1,803,059	43,120	98%
Total	8,225,333		-	82,894	8,308,227	8,073,890	234,337	
2.0 Monitoring and evaluation								
2.1 Capacity building	1,500,000		-	-	1,500,000	1,485,000	15,000	99%
2.2 Committee allowances	2,000,000		-	-	2,000,000	1,967,168	32,832	98%
2.3 Use of goods and services	612,666		-	-	612,666	605,000	7,666	99%
Total	4,112,666		-	-	4,112,666	4,057,168	55,498	99%
3.0 Emergency								0%
URIRI SUBCOUNTY TREASURY	2,600,000		-	-	2,600,000	2,600,000	-	100%
MONDONGO BUILDING AND CONSTRUCTION	638,793		-	-	638,793	638,793	-	100%
COMMISSIONER OF VAT	11,207		-	-	11,207	11,207	-	100%
MORTER COMPANY	2,309,483		-	-	2,309,483	2,309,483	-	100%
COMMISSIONER OF VAT	40,517		-	-	40,517	40,517	-	100%
3.1 Primary Schools								
LWALA PRIMARY	500,000		-	-	500,000	500,000	-	100%
WAFONGO PRIMARY SCHOOL	200,000		-	-	200,000	200,000	-	100%
3.2 Secondary schools								0%
OBER MIXED SECONDARY SCHOOL	325,000		-	-	325,000	325,000	-	100%
3.3 Tertiary institutions								0%
3.4 Security projects								0%

Uwankondo Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference = c - d	% of Utilisation(=d/ c %)
URIRI AP LINE PMC	500,000		500,000	500,000	-	100%
3.5 Unutilised	67,207		67,207		67,207	-
Total	7,192,207	-	7,192,207	7,125,000	67,207	
4.0 Bursary and Social Security						
4.1 Secondary Schools	23,000,000		43,842,005	27,271,850	18,570,155	59%
4.2 Tertiary Institutions	13,605,118		27,235,118	20,382,002	6,853,116	73%
4.3 Social Security	1,500,000		5,500,000		5,500,000	-
4.4 Special Needs	4,500,000		4,500,000		4,500,000	-
Total	42,605,118	40,472,005	83,077,123	47,653,852	35,423,271	57%
5.0 Sports						
5.1	2,741,778		2,741,778	2,741,777	1	100%
Total	2,741,778	-	2,741,778	2,741,777	1	100%
6.0 Environment						
		2,747,355	2,747,355	2,747,354	1	
AKONJO PRIMARY	100,000		100,000	100,000	-	100%
MASOGE PRIMARY	100,000		100,000	100,000	-	100%
KAMUGA PRIMARY	100,000		100,000	100,000	-	100%
NYABERA PRIMARY	100,000		100,000	100,000	-	100%
EAST KAWERE	100,000		100,000	100,000	-	100%
RATENG ASSISTANT CHIEFS OFFICE	100,000		100,000	100,000	-	100%
NYASAORO PRIMARY	100,000		100,000	100,000	-	100%
NYAMAGE PRIMARY	100,000		100,000	100,000	-	100%
MINISTRY OF EDUCATION OFFICE	100,000		100,000	100,000	-	100%
PITH NYANDUDO PRIMARY	100,000		100,000	100,000	-	100%

*National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c - d)	% of Utilisation(f=d/ c %)
KODUOGO MIXED SECONDARY	100,000		100,000	100,000	-	100%
ONGORO PRIMARY	100,000		100,000	100,000	-	100%
MORI PRIMARY	100,000		100,000	100,000	-	100%
OMBO primary	100,000		100,000	100,000	-	100%
MARK NYAMITA PRIMARY	95,950		95,950	95,950	0	100%
OJWANG OMOLLO PRIMARY	95,950		95,950	95,950	0	100%
KOLWAL PRIMARY	95,950		95,950	95,950	0	100%
NYASAORO SECONDARY	95,950		95,950	95,950	0	100%
RAE KONDIALA PRIMARY	95,950		95,950	95,950	-	100%
MIRUYA PRIMARY	95,950		95,950	95,950	-	100%
CHIEF KAWISA PRIMARY	95,950		95,950	95,950	-	100%
THIMJOFE PRIMARY	95,950		95,950	95,950	-	100%
WIKODONGO PRIMARY	95,950		95,950	95,950	-	100%
NYAOBE PRIMARY	95,950		95,950	95,950	-	100%
OBEB PRIMARY	95,950		95,950	95,950	-	100%
RAPOGI MIXED	95,950		95,950	95,950	-	100%
NYAMILU PRIMARY	90,374		90,374	90,374	-	100%
6.1						
Total	2,741,778	-	2,747,355	5,489,132	-	100%
7.0 Primary Schools Projects						
III. Finy owacho primary school		400,000	400,000	400,000	-	100%
VII. St. mary's oyola primary school		500,000	500,000	500,000	-	100%
VIII. St. thomas wikongaro primary school		500,000	500,000	500,000	-	100%
Arambe primary school		500,000	500,000	500,000	-	100%
OSOGO PRIMARY		1,000,000	1,000,000	1,000,000	-	100%
OSOGO PRIMARY		500,000	500,000	500,000	-	100%
midida primary school		900,000	900,000	900,000	-	100%
NYABINGA PRIMARY		550,000	550,000	550,000	-	100%

Uriri Constituency

**National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c- d)	% of Utilisation(f=d/ c %)
DAGO PRIMARY		300,000	300,000	300,000	-	100%
KONYODERA PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
ACHUTH PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
AKONJO PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
CHIEF KAWISA PRIMARY	300,000		300,000	300,000	-	100%
EDEMA PRI SCHOOL	1,000,000		1,000,000	1,000,000	1,000,000	0%
GOD JAOKO PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	1,000,000	0%
GOGO PRIMARY SCHOOL	300,000		300,000	300,000	-	100%
GOT KAWINO PRIMARY SCHOOL	500,000		500,000	500,000	500,000	0%
KAMABAGA PRIMARY SCHOOL	500,000		500,000	500,000	-	100%
KAMBOGO PRIMARY SCHOOL	800,000		800,000	800,000	-	100%
KISANGURA PRIMARY SCHOOL	200,000		200,000	200,000	-	100%
KISUGUNUA PRI	350,000	550,000	900,000	900,000	-	100%
KOKELO PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
KOLOGH PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
KOLWAL PRI SCHOOL	1,000,000		1,000,000	1,000,000	1,000,000	0%
KONDURU PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	1,000,000	0%
KORONDO PRIMARY SCHOOL	800,000	550,000	1,350,000	1,350,000	1,350,000	0%
LWALA PRIMARY SCHOOL	900,000		900,000	400,000	500,000	44%
MALICH PRIMARY SCHOOL	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000	50%
MANYONGE PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	1,000,000	0%
MARK NYAMITA PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
MILIMANI PRIMARY SCHOOL	3,000,000	900,000	3,900,000	3,000,000	900,000	77%
MINYERE PRIMARY	1,000,000	550,000	1,550,000	1,000,000	550,000	65%
MORI PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
MUKUYU PRIMARY SCHOOL	800,000	550,000	1,350,000	550,000	800,000	41%
NDURU PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	1,000,000	0%
NGONGA SDA PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	1,000,000	0%
NYABERA PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
NYAKURKUMA PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
NYAMAGE PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	1,000,000	0%
NYAOBE PRIMARY SCHOOL	300,000		300,000	1,000,000	300,000	0%
NYASAORO PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
OBAMA PRIMARY SCHOOL	400,000		400,000	400,000	-	100%
OBER PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	1,000,000	0%
OBUONGO TWAGI PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
ONDATI PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	1,000,000	0%

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c - d)	% of Utilisation(=d/ c %)
ONDOME PRI SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
ONDOME PRI SCHOOL	100,000		100,000	100,000	-	100%
ONGENGA PRIMARY SCHOOL	400,000		400,000	400,000	-	100%
ORIA PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
PINY OWACHO PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
PITH NYADUNDO PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
PITH NYADUNDO PRIMARY SCHOOL	400,000		400,000	400,000	-	100%
FUCHE PRIMARY SCHOOL	100,000		100,000	100,000	-	100%
RAPOGI MIXED PRI SCHOOL	2,000,000		2,000,000	2,000,000	-	100%
ROMBE PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
SIALA PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	1,000,000	0%
SIBUOCHE PRIMARY SCHOOL	100,000		100,000	100,000	-	100%
SIGIRA PRI SCHOOL	100,000		100,000	100,000	-	100%
ST. THERESAS RAPOGI GIRLS PRI	500,000		500,000	500,000	-	100%
ST. THOMAS WIKONGARO primary	800,000		800,000	800,000	-	100%
THIMJOFE PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	1,000,000	0%
WIKODONGO PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
Total	44,650,000	-	53,900,000	35,200,000	18,700,000	
8.0 Secondary Schools Projects						
IV. Oruba girls secondary school			1,500,000	1,500,000	-	100%
VI. Gogo secondary school		600,000	600,000	600,000	-	100%
VII. Konduru secondary school		1,300,000	1,300,000	1,300,000	-	100%
VIII. Kanyodera secondary school		900,000	900,000	900,000	-	100%
XII. Kamsaki secondary school	1,000,000		2,000,000	2,000,000	-	100%
XIII. Lwala secondary school		1,500,000	1,500,000	1,500,000	-	100%
XV. Bware secondary school		7,200,000	7,200,000	7,200,000	-	100%
ACHUTH SEC SCHOOL	500,000		500,000	500,000	-	100%
CHUNGE SECONDARY SCHOOL	500,000		500,000	500,000	500,000	0%
KANYODERA SECONDARY	100,000		100,000	100,000	-	100%
KORWA SEC SCHOOL	2,500,000		2,500,000	2,500,000	-	100%
MANYONGE SEC SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
NYAMASARE SECONDARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
NYAMILU SECONDARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
NYASARO SECONDARY SCHOOL	2,200,000		2,200,000	2,200,000	-	100%

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c- d)	% of Utilisation(f=d/ c %)
OKUMBO MIXED SECONDARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
OYANI SECONDARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
RAFOGI GIRLS SECONDARY	7,220,000		7,220,000	4,220,000	3,000,000	58%
Total	19,020,000	14,000,000	33,020,000	29,520,000	3,500,000	89%
9.0 Tertiary institutions Projects						
Total						
10.0 Security Projects						
ASSISTANT CHIEFS OFFICE WAPONGO	1,000,000		1,000,000	1,000,000	-	100%
CENTRAL KANYAMKAGO CHIEFS OFFICE	300,000		300,000	300,000	-	100%
KAJULU II ASSISTANT CHIEF OFFICE		500,000	500,000	500,000	-	100%
ASSISTANT CHIEFS OFFICE WEST KAWERE RATENG	1,000,000		1,000,000	1,000,000	-	100%
EAST KAWERE RATENG ASST CHIEF	500,000		500,000	500,000	-	100%
SOUTH EAST KANYAMKAGO CHIEF OFFICE	1,000,000		1,000,000	1,000,000	-	100%
KAMBOGO CHIEFS OFFICE	1,000,000		1,000,000	1,000,000	-	100%
ASSISTANT CHIEFS OFFICE KAJULU 1B	1,000,000		1,000,000	1,000,000	-	100%
Total	5,800,000	500,000	6,300,000	6,300,000	-	100%
11.0 Acquisition of assets						
11.1 Motor Vehicles						0%
11.2 Construction of CDF office						0%
11.3 Purchase of furniture and equipment						0%
11.4 Purchase of computers						0%
Total						0%
12.0 Other payments						0%
DESKS FOR SCHOOLS		2,600,000	2,600,000	2,600,000	-	100%
II. Innovation Hub		4,461,557	4,677,027	2,338,514	2,338,513	50%
Total		4,461,557	7,277,027	4,938,514	2,338,513	68%
13.0 unallocated fund						
AIA						
Total	137,088,879	4,461,557	211,418,160	151,099,332	60,318,828	71%

(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

Uriri Constituency

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XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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, hpire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

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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.

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.

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest

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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.

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2020 for the period 1st July 2020 to 30th June 2021 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 2021.

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

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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 OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
	B104512	15,000,000	-
Normal Allocation	B104687	19,000,000	-
	B823740	35,367,724	-
	B014911	500,000	-
	B124686	9,000,000	
	B119675	8,500,000	
	B128307	6,900,000	
	B119714	12,000,000	
	B132068	7,000,000	
	B132361	6,000,000	
	B126322	7,000,000	
	B126030	12,000,000	
	B1057117	11,600,000	
	B140761	12,000,000	
	B047194		54,540,876
	B041237		4,000,000
	B047669		20,000,000
	B049199		7,000,000
	B104176		14,000,000
	B104225		500,000
	B096512		23,000,000
TOTAL		161,867,724	123,040,876

2. PROCEEDS FROM SALE OF ASSETS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of Office and General Equipment		-
TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 OTHER RECEIPTS		
Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents		-
Hire of plant/equipment/facilities	-	-
Unutilized funds from FMCs		-
Other Receipts Not Classified Elsewhere (REVERSED CHEQUES)		-
TOTAL	-	-

4 COMPENSATION OF EMPLOYEES		
Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,932,420	3,812,953
Personal allowances paid as part of salary		
House allowance		-
Transport allowance		-
Leave allowance		-
Gratuity-contractual employees		-
Employer Contributions Compulsory national social security schemes	239,411	202,556
TOTAL	5,171,831	4,015,509

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5 USE OF GOODS AND SERVICES		
Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	2,408,059	1,876,025
Electricity		-
Water & sewerage charges		-
Office rent		-
Communication, supplies and services		-
Domestic travel and subsistence		-
Printing, advertising and information supplies & services		-
Rentals of produced assets		-
Training expenses	1,485,000	3,020,000
Hospitality supplies and services		-
Other committee expenses		300,000
Committee allowance	3,066,168	3,072,000
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services		-
Fuel, oil & lubricants		-
Other operating expenses		-
Bank service commission and charges		-
Other Operating Expenses		-
Security operations		-
Routine maintenance - vehicles and other transport equipment		-
Routine maintenance- other assets		-
TOTAL	6,959,227	8,268,025

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES		
Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	35,200,000	55,128,275
Transfers to Secondary Schools	29,520,000	20,300,000
Transfers to Tertiary Institutions		10,000,000
TOTAL	64,720,000	85,428,275

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 OTHER GRANTS AND OTHER PAYMENTS		
Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	27,271,850	2,352,920.00
Bursary -Tertiary (see attached list)	20,382,002	240,000.00
Bursary- Special Schools		
Mocks & CAT (see attached list)		-
Social Security programmes (NHIF)		
Security Projects (see attached list)	6,300,000	2,900,000.00
Sports Projects (see attached list)	2,741,777	3,328,171.95
Environment Projects (see attached list)	5,489,132	2,180,817.00
Emergency Projects (see attached list)	7,125,000	9,557,200.00
TOTAL	69,309,761	20,559,108.95

8 ACQUISITION OF ASSETS		
Non-Financial Assets	2020 - 2021	2019 - 2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings		200,000
Purchase of Vehicles and Other Transport Equipment		5,177,687
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and General Equipment	-	-
Purchase of computers, printers and other IT equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	-	5,377,687

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9 Other Payments		
Strategic Plan		-
ICT Hubs	2,338,514	1,510,000
Furniture for schools	2,600,000	-
TOTAL	4,938,514	1,510,000

10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2020 – 2021	2019 - 2020
		Kshs (30/6/2020)	Kshs (30/6/2019)
Kenya Commercial Bank, Migori Branch. Uriri NG-CDF	A/C no.1106553454	15,229,949	4,461,557
Equity Bank		-	-
		-	-
TOTAL		15,229,949	4,461,557

10B: CASH IN HAND)		
	2020 – 2021	2019 - 2020
	Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

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11: OUTSTANDING IMPRESTS				
Name of Officer		Amount Taken	Amount Surrendered	balance
	Date imprest taken	Kshs	Kshs	
		-	-	
		-	-	
TOTAL		-	-	

12A Retention		
	2020-2021	2019-2020
	KShs	KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

12 B Gratuity		
	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	-	-

13 BALANCES BROUGHT FORWARD		
	2020- 2021	2019- 2020
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	4,461,557	5,229,286
Cash in hand		
Imprest		

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TOTAL	4,461,557	5,229,286
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14. PRIOR YEAR ADJUSTMENTS		
	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments
Description of the error	Kshs	Kshs
Bank accounts balances	4,461,557	-
Cash in hand	-	-
Accounts Payable	-	-
Receivables	-	-
Others (specify)	-	-
Total	4,461,557	-

15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST		
	2020- 2021	2019- 2020
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in accounts receivables (D=A+B-C)	-	-

16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION		
	2020- 2021	2019- 2020
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-

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17. OTHER IMPORTANT DISCLOSURES		
17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)		
	2020- 2021	2019- 2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)		
	2020- 2021	2019- 2020
	Kshs	Kshs
NGCDF Staff	-	-
Others (specify)	-	-
	-	-

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17.3: UNUTILISED FUNDS (See Annex 3)		
	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation of employees	76,808	60,414
Use of goods and services	213,028	22,480
Amounts due to other Government entities (see attached list)	22,200,000	25,850,000
Amounts due to other grants and other transfers (see attached list)	35,490,479	43,719,360
Acquisition of assets		-
Others (<i>specify</i>)	2,338,513	4,677,027
Funds pending approval		
	60,318,828	74,329,281

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17.4: PMC ACCOUNT BALANCES (See Annex 4)		
	2020-2021	2019- 2020
	Kshs	Kshs
PMC account balances (see attached list)	5,965,177	12,149,116
	5,965,177	12,149,116

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 3 - UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees	payment of staff salaries	76,808		Unspent due to late receipt of funds
1.2 Committee allowances	payment of committee sitting allowances transport and conferences	114,410	60,414	Unspent due to late receipt of funds
Use of goods & services	cater for following expenses; fuel, vehicle repairs and maintenance, printing, stationery airtime, travel and subsistences	43,120	22,480	Unspent due to late receipt of funds
2.0 Monitoring and evaluation		234,338	82,894	
2.1 Capacity building	undertake training of the pmc/NGCDFs on NGCDF related issues	15,000		Unspent due to late receipt of funds
2.2 Committee allowances	payment of monitoring and everluating project allowances to committee members	32,832		Unspent due to late receipt of funds
2.3 Use of goods and services	cater for following expenses; fuel, vehicle repairs and maintenance, printing, stationery airtime, travel and subsistences	7,666		Unspent due to late receipt of funds
Sub-Total		55,498	-	
Amounts due to other Government entities		289,836	82,894	
primary schools				
III. Piny owacho primary school	Facelifting of three classrooms		400,000	Unspent due to late receipt of funds
VII. St. mary's oyola primary school	Renovation of three Classrooms		500,000	Unspent due to late receipt of funds
VIII. St. thomas wikongaro primary school	Construction of 2No. Classrooms to Completion		500,000	Unspent due to late receipt of funds

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Arambe primary school	Construction of one classroom to Completion		500,000	Unspent due to late receipt of funds
OSOGO PRIMARY	Construction of one Classroom to completion		1,000,000	Unspent due to late receipt of funds
OSOGO PRIMARY	Completion of 2 NO classrooms; painting, flooring, roofing, fitting & fixtures		500,000	Unspent due to late receipt of funds
midida primary school	Construction of one Classroom to completion		900,000	Unspent due to late receipt of funds
NYABINGA PRIMARY	Renovation of two Classrooms; Plastering, flooring, Painting and fixing of Doors and windows to completion		550,000	Unspent due to late receipt of funds
DAGO PRIMARY	Completion of one Classroom Started in 16/17 (Plastering, Flooring, Fittings of Door and Windows and painting) to completion		300,000	Unspent due to late receipt of funds
KISUGUNUA PRI	Renovation of two Classrooms; Plastering, flooring, Painting and replacing of Doors and windows with new ones. to completion		550,000	Unspent due to late receipt of funds
KORONDO PRIMARY SCHOOL	Renovation of Classrooms (2020/21)		550,000	Unspent due to late receipt of funds
EDEMA PRI SCHOOL	Construction of 1 classroom to completion.	1,000,000		Unspent due to late receipt of funds
GOD JAOKO PRIMARY SCHOOL	Construction of 1 classroom to completion	1,000,000		Unspent due to late receipt of funds
GOT KAWINO PRIMARY SCHOOL	Completion of 1 Classroom (Roofing, Fitting of Windows and Doors, Plastering, Flooring, Painting)	500,000		Unspent due to late receipt of funds
KAMBOGO PRIMARY SCHOOL	Renovation of 3No. Classrooms (Re roofing to Veranda Plastering, Flooring, Fitting of Windows and Doors and painting	800,000		Unspent due to late receipt of funds
KOLWAL PRI SCHOOL	Face lifting of 4 Classrooms (Re-roofing, Fitting of doors and windows, Plastering, Flooring and Painting	1,000,000		Unspent due to late receipt of funds
KONDURU PRIMARY SCHOOL	Construction of 1 classroom to completion	1,000,000		Unspent due to late receipt of funds
KISUGUNUA PRI	Renovation of two Classrooms; Plastering, flooring, Painting and replacing of Doors and windows with new ones. to completion			Unspent due to late receipt of funds
KORONDO PRIMARY SCHOOL	Renovation of 3 Classrooms,	1,350,000		Unspent due to late receipt of funds

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LWALA PRIMARY SCHOOL	Construction of 1 classroom to completion	500,000		Unspent due to late receipt of funds
MALICH PRIMARY SCHOOL	Construction of 1 classroom to completion	1,000,000	1,000,000	Unspent due to late receipt of funds
MANYONGE PRIMARY SCHOOL	Construction of 1 classroom to completion	1,000,000		Unspent due to late receipt of funds
MILIMANI PRIMARY SCHOOL	Drilling of Bore Hole, Casing and Caping 152mm diameter, installation of Shakti Solar Pump 175m Head complete with Solar Module Kit, AL Plumbing works, Connection Works, System Installation, Inter connection and Testing, Installation of an Elevated plastic water Tank 10,000 litres	900,000	900,000	Unspent due to late receipt of funds
MINYERE PRIMARY	Construction of 1 classroom to completion	550,000	550,000	Unspent due to late receipt of funds
MUKUYU PRIMARY SCHOOL	Renovation of 3. Classrooms (Re roofing, Plastering, Flooring, Fitting of Windows and doors and painting)	800,000	550,000	Unspent due to late receipt of funds
NDURU PRIMARY SCHOOL	Construction of 1 classroom to completion	1,000,000		Unspent due to late receipt of funds
NGONGA SDA PRIMARY SCHOOL	Construction of 1 classroom to completion	1,000,000		Unspent due to late receipt of funds
NYAMAGE PRIMARY SCHOOL	Construction of 1 classroom to completion	1,000,000		Unspent due to late receipt of funds
NYAOBE PRIMARY SCHOOL	Completion of 1 Classrooms (Fitting of Windows and Doors, Plastering, Flooring, Painting)	300,000		Unspent due to late receipt of funds
OBER PRIMARY SCHOOL	Construction of 1 classroom to completion	1,000,000		Unspent due to late receipt of funds
ONDATI PRIMARY SCHOOL	Construction of 1 classroom to completion	1,000,000		Unspent due to late receipt of funds
SIALA PRIMARY SCHOOL	Construction of 1 classroom to completion	1,000,000		Unspent due to late receipt of funds
THIMJOPE PRIMARY SCHOOL	Construction of 1 classroom to completion	1,000,000		Unspent due to late receipt of funds
8.0 Secondary Schools Projects	Construction of 1 classroom to completion	18,700,000	9,250,000	
IV. Oruba girls' secondary school	Completion of Multi-Purpose/Dining Hall Measuring approximately 15mx60m; with capacity for 1000 students (Drainage works,		1,500,000	Unspent due to late receipt of funds

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	Electrical Works and General Fittings)			Unspent due to late receipt of funds
VI. Gogo secondary school	Completion of two Classrooms started with PTA; (Plastering, Fixing of Windows and Doors and painting to completion)		600,000	
VII. Konduru secondary school	Construction of one Laboratory Measuring Approximately 15mx30m; with capacity for 60 students Slabing, flooring, Walling, Roofing to completion		1,300,000	Unspent due to late receipt of funds
VIII. Kanyodera secondary school	Construction of one Classroom to completion		900,000	Unspent due to late receipt of funds
XII. Kamsaki secondary school	Completion of one Dormitory measuring 80ft by 40ft of capacity of 300 students; Plastering, FloorScreeding, Painting, Fixing of Doors and Windows and Electrical Works to completion		1,000,000	Unspent due to late receipt of funds
XIII. Lwala secondary school	Completion of one Dormitory measuring 100ft by 34ft of Capacity of 400 Students; Plastering, FloorScreeding, Painting, Fixing of Doors and Windows and Electrical Works		1,500,000	Unspent due to late receipt of funds
XV. Bware secondary school	Purchase of ISUZU FRR33LR JAPAN 54 Seater SCHOOL BUS		7,200,000	Unspent due to late receipt of funds
CHUNGE SECONDARY SCHOOL	Construction of elevated water tank stand for 10,000 litres water tank kshs.200,000, purchase of 10,000 litres water tank kshs.80,000, purchase and Installation of electric water pump of 5 horsepower kshs.100,000 and construction of 3MX3M water Kiosk within the school compound kshs.120,000	500,000		Unspent due to late receipt of funds
RAPOGI GIRLS SECONDARY	Purchase of Isuzu FRR33LR Japan 54-Seater Bus	3,000,000		Unspent due to late receipt of funds
		3,500,000	14,000,000	
Sub-Total		22,200,000	23,250,000	
Amounts due to other grants and other transfers				
security projects				

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Kajulu ii asst. chief's office	Completion of one Assistant Chief's Office measuring 50.16ft by 21.12ft, Consisting of Five Offices; Entry Lobby, Secretary's Office, Boardroom, assistant Chief's Office to completion			500,000	Unspent due to late receipt of funds
sports projects	Carry out Constituency Sports tournament and the sports teams/schools to be awarded with trophies, balls, and games kits	1			Unspent due to late receipt of funds
6.0 Environment project	urchasing and installation of 10,000 litres Water Tank @ Ksh. 100,000 Total Ksh.1,500,000 and Planting of 1,000 Trees per school @Ksh. 95,950.34 total KSH.1,247,354.48			2,747,355	Unspent due to late receipt of funds
3.0 Emergency project.	To cater for any unforeseen occurrences in the constituency during the financial year		67,207		Unspent due to late receipt of funds
4.0 Bursary and Social Security					Unspent due to late receipt of funds
4.1 Secondary Schools	Payment of bursary to needy students in Secondary Schools		18,570,155	22,842,005	Unspent due to late receipt of funds
4.2 Tertiary Institutions	Payment of bursary to needy students in Tertiary Institutions (Colleges & Universities)		6,853,116	13,630,000	Unspent due to late receipt of funds
4.3 Social Security	Towards provision of medical insurance cover for vulnerable families including orphans and vulnerable children (OVCs), poor older persons,		5,500,000	4,000,000	Unspent due to late receipt of funds

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4.4 Special Needs	Payment of Bursary to needy students Special Schools	4,500,000			Unspent due to late receipt of funds
Sub-Total	-	35,490,479	43,719,360		
Acquisition of assets					
Others (<i>specify</i>)					
DESKS FOR SCHOOLS	Supply of metallic desks and chairs to primary schools		2,600,000		Unspent due to late receipt of funds
II. Innovation Hub	installation of ICT Hub infrastructure satellite antenna	2,338,513	4,677,027		Unspent due to late receipt of funds
Sub-Total		2,338,513	7,277,027		Unspent due to late receipt of funds
Funds pending approval					
Grand Total		60,318,828	73,329,293		

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (ksh) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost Kshs 2019/2020
Land				-
Buildings and structures	1,200,000	-	-	1,200,000
Transport equipment	6,327,758	-	-	6,327,758
Office equipment, furniture and fittings	3,715,000	-	-	3,715,000
ICT Equipment, Software and Other ICT Assets		-	-	-
Other Machinery and Equipment	5,977,687	-	-	5,977,687
Heritage and cultural assets				-
Intangible assets				-
Total	17,220,445			17,220,445

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account numSber	Bank Balance 2020/21	Bank Balance 2019/20
St. mary's oyola primary school	kcb	1262465990	509,395	
NYAMBINGA PRIMARY SCHOOL	NBK	1071215333300		12,004
NYAROYA KONDITI PRIMARY SCHOOL	NBK	1071212118200		95,236
OMBOO PRIMARY SCHOOL	NBK	1071212118800		28,375
ST THOMAS WIKONGARO PRIMARY	NBK	1071212116100		2,225
URIRI SECONDARY. SCHOOL	KCB	1147239126		96,859
ACHUTH SECONDARY SCHOOL	KCB	1240036981		508,815
AKONJO PRIMARY		1286023521	506,565	
AMOSO PRIMARY SCHOOL	KCB	1240050364		5,773
ANDING'O PRIMARY. SCHOOL	KCB	1235994961		508,475
ARAMBE PRIMARY SCHOOL	KCB	1273005910		750
ASSISTANT CHIEF'S OFFICE WEST KAWERE RATENG		1286667186	-	
BWARE ASSISTANT CHIEF'S OFFICE	KCB	1254232265		29,015
CHIEF KAWISA PRI SCHOOL		1271658089	9,975	
CHIEF KAWISA PRIMARY SCHOOL	KCB	1242868259		5,510
DAGO PRIMARY	kcb	1240036981	1,008,815	508,815
DAGO PRIMARY SCHOOL		1239660839	341,176	
DAGO PRIMARY SCHOOL	KCB	1240036981		
DESKS FOR SCHOOLS	kcb	1246281368	134	
DESKS FOR SCHOOLS	KCB	1240050364		5,773
EAST KAWERE RATENG ASST CHIEF	kcb	1271702681	4,009	
EAST KAWERE RATENG ASST CHIEF		1271702681	4,009	
Edemba Pri	EQUITY	1160277737197	1,640	
God Jaoko Primary School	EQUITY	1160278543941	1,423,620	
GOD SIBUOCHE PRIMARY SCHOOL	KCB	1252862415		3,075

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GOGO SECONDARY SCHOOL	KCB	1240031904		202,557
GOGO PRIMARY SCHOOL	kcb	1265753539		-
GOGO PRIMARY SCHOOL	KCB	1240063369		495
GOT KAWINO PRIMARY SCHOOL	kcb	1240033508	24,475	24,475
GOT KAWINO PRIMARY SCHOOL	KCB	1240033508		
KAJULU II ASSISTANT CHIEF OFFICE	kcb	1286709849	-	
KAJULU II ASST. CHIEF'S OFFICE	KCB	1239987609		45,475
KALII PRIMARY SCHOOL	KCB	1240022166		1,395
KAMABAGA PRIMARY SCHOOL	kcb	1235999807	253,747	253,747
KAMBAGA PRIMARY SCHOOL	KCB	1235999807		
KAMBOGO A.P STATION	KCB	1257446576	18,986	163,585
Kamboigo A.P Station		1262474655		
KAMSAKI GIRLS SEC SCHOOL	KCB	1240481187		825,299
KAMSAKI PRI SCHOOL	KCB	1236003683		303,333
KAMSAKI SECONDARY	KCB	1262478596		3,795
Kamuga Pri		1240033508	24,475	
KANYAKECH PRIMARY SCHOOL	KCB	1239661029		2,005
KANYODERA PRIMARY SCHOOL		1286708230		-
KANYODERA PRIY SCH	KCB	1240474040		10,307
KANYODERA SECONDARY SCH	KCB	1236028171		755
KISANGURA PRIMARY SCHOOL	kcb	1146538294	208,418	3,399
KISANGURA PRIMARY SCHOOL	KCB	1240051166		
KISUGUNUA PRI	kcb	1252911866	34,130	21,730
KISUGUNWA PRIMARY SCHOOL	KCB	1252911866		
KODERO PRIMARY SCHOOL	KCB	1236036751		401,345
KOKELO PRIMARY SCHOOL	kcb	1287244327	-	
KOLOGI PRIMARY		1286709008	-	
KOLWAL PRIMARY	kcb	1236029437	96,096	85,096
KOLWAL PRIMARY SCHOOL	KCB	1236029437		

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KONDURU PRIMARY SCHOOL		1271707292	-	
Konduru secondary school	kcb	1259177610	649	20,895
KONDURU SECONDARY SCHOOL	KCB	1259177610		
KORONDO PRIMARY SCHOOL	kcb	1240088876	444,922	322,168
KORONDO PRIMARY SCHOOL	KCB	1240088876		
KUNA PRIMARY	KCB	1271083841		605,495
LUANDA KONYONA PRI SCH	KCB	1236515684		62,220
LUORO PRIMARY SCHOOL	KCB	1240018665		4,890
LWALA PRIMARY	kcb	1240117027	222,721	5,208
LWALA PRIMARY SCHOOL	KCB	1240620241		
LWALA SECONDARY SCHOOL	KCB	1257446576		163,585
MANYONGE PRIMARY SCHOOL		1286667216		-
MANYONGE SECONDARY SCHOOL	KCB	1240616368		5,795
MARK NYAMITA PRI SCHOOL	KCB	1269950118		2,950
MASOGE PRIMARY SCHOOL	KCB	1239654693		-
midida primary school	kcb	1239661029	2,367	
MIDIDA PRIMARY SCHOOL	KCB	1239661029		2,005
MINYERE PRIMARY		1286749042	-	
MORI PRIMARY	kcb	1271661594	10,975	998,975
MORI PRIMARY SCHOOL	KCB	1271661594		
MUKUYU PRIMARY SCHOOL	EQUITY	1160277737211	39,532	
MURRAM KOKIRI PRIMARY SC	KCB	1265922748		35,775
NDURU PRIMARY SCHOOL	kcb	1240474040	10,181	10,307
NDURU PRIMARY SCHOOL	KCB	1240474040		
NG-CDF OFFICE	KCB	1233775170		2,480
NGONGA SDA PRIMARY SCHOOL		1286708133	-	
NYABERA PRIMARY	kcb	1265497850	6,174	
NYABINGA PRIMARY SCHOOL	NBK	01071215333300	25,324	
NYAKURKUMA PRIMARY SCHOOL	KCB	1271695456		15,830

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NYAOBE PRIMARY SCHOOL	KCB	1254232176		1,003,875
NYASAORO PRIMARY	kcb	1271648970	5,249	3,375
NYASAORO PRIMARY SCHOOL	KCB	1271648970		
NYASAORO SECONDARY	KCB	1271648725		504,795
OBAMA PRIMARY SCHOOL	kcb	1271771063	11,128	598,975
OBAMA PRIMARY SCHOOL	KCB	1271771063		
OBUONGO PRI SCH	KCB	1265497850		
OBUONGO TWAGI PRIMARY SCHOOL	kcb	1265497850	6,174	47,402
OKUMBO PRIMARY SCH	KCB	1240051166		
OKUMBO SEC SCHOOL	KCB	1271718472		7,395
Ombo Pri sch	NBK	0107121218800	28,375	3,399
OMBO SECONDARY SCHOOL	KCB	1242868259		5,510
ONDOME PRI SCHOOL	kcb	1106301080	1,023	
ONDOME PRIMARY SCHOOL		1236004671	8,075	
ONG'ENG'A PRIMARY SCHOOL	KCB	1239988680		13,929
ONGITO ASSISTANT CHIEF'S OFFICE	KCB	1262476763		3,468
ONGORA KAKURU PRIMARY SCHOOL	KCB	1252911866		21,730
ONGORO PRIMARY SCHOOL	KCB	1236036751		401,345
ORUBA GIRLS SECONDARY	KCB	1255234687		280,195
OSOGO PRIMARY SCHOOL	KCB	1240918720		27,417
OTHORO PRIMARY SCHOOL	KCB	1137369930		9,803
PINY OWACHO PRI SCHOOL	KCB	1240016549		
PINY OWACHO PRIMARY	kcb	1240016549	34,275	23,401
PINYOWACHO CHIEF'S OFFICE	KCB	1240616368		5,795
PITH NYADUNDO PRIMARY SCHOOL	kcb	1236029437	96,096	85,096
PITH NYADUNDO PRIMARY SCHOOL	KCB	1236029437		
PUCHE PRIMARY SCHOOL	kcb	1259177610	649	20,895
PUCHE PRIMARY SCHOOL	KCB	1259177610		
RAMUOMA PRIMARY SCHOOL	KCB	1240035896		791,532
RAPOGI GIRLS SECONDARY	KCB	1240088876		322,168

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ROMBE PRIMARY SCHOOL	kcb	1286667232	-	
SIALA PRIMARY SCHOOL	kcb	1269446819	7,008	
SIBUOCHE PRI SCH	KCB	1265497850		
SIBUOCHE PRIMARY SCHOOL	kcb	1265497850	6,174	47,402
SIGIRA PRI SCH	KCB	1265916578		6,395
SIRO GIRLS SEC. SCHOOL	KCB	1262479398		6,959
SOUTH EAST KANYAMKAGO CHIEF OFFICE		1286782562	-	
ST LINUS OYIEKO SEC.SCHOOL	KCB	1262465990		999,395
ST. MARY OYOLA PRI	KCB	1253839212		50,850
ST. THERESAS RAPOGI GIRLS PRI		1273546237	2,642	
ST. THOMAS WIKONGARO primary	kcb	1152632426	26,285	
ST. THOMAS WIKONGARO PRIMARY SCHOOL	KCB	1152632426		125,700
THIM JOPE PRIMARY	KCB	1265769079		288,599
THIMJOPE SECONDARY SCHOOL	KCB	1253817790		16,290
Uriri A.P Line		1286758319	499,515	
URIRI TTI	KCB	1272333507		4,880
WAPONGO PRIMARY	KCB	1253951322		3,075
	TOTAL		5,965,177	12,149,116

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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)
1.	Basis for Qualified Opinion 2017/18 Cash and Cash Equivalents. The statement of assets reflects cash and cash equivalents balance of Kshs.9, 355,428 as at 30 June 2018. The balance includes un-presented cheques totalling Kshs.2, 636,201 out of which cheques amounting to Kshs.187, 836 had become stale but had not been reversed in the cash book as at that date .Further, bank charges /ledger fees amounting to Kshs.104, 710 had not been posted in the cash book as of that date. Consequently, the accuracy, completeness and validity of the cash and cash equivalents balance of Kshs.9, 355,427 as at 30 June 2018 could not be confirmed.	Response sent to the auditor later for review	National sub-county accountant	resolved	resolved
2	Net Financial Position.	Response sent to the auditor	Funds account	resolved	resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The statement of assets as at 30 June 2018 reflects total financial assets balance of Kshs. 9,355,428 and nil liabilities. However, contrary to the guidelines issued by the Public Sector Accounting Standards Board, the statement of assets shows net liabilities instead of the net financial position of Kshs.9,355,427.</p>	<p>later for review</p>	<p>manager</p>		
3	<p>Summary Statement of Appropriation. The summary statement of appropriation – recurrent and development as at 30 June 2018 reflects an original expenditure budget of Kshs.98, 189,655 and an adjustment of Kshs. 3,522,555 bringing the total approved expenditure budget to Kshs.101,712,210.However,the adjustment to the budget was not supported with approved code list indicating the individuals components to be funded in 2017/2018 financial year.</p>	<p>Response sent to the auditor later for review</p>	<p>Funds account manager</p>	<p>resolved</p>	<p>resolved</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Consequently, the accuracy and completeness of the summary statement of appropriation - recurrent and development could not be confirmed.				
	Project Management Committees Bank Balances. Disclosed in the financial statements under Note 15.4 are Project Management Committees {PMC} bank balances totalling Kshs.4,736,207 as at 30 June 2018. However, relevant documents such as bank reconciliation statements, bank balances, confirmation certificates, cash books and payment vouchers were not provided for audit review. Consequently, the accuracy and completeness of the PMC bank balances of Kshs.4,736,207 as at 30 June 2018 could not be confirmed.	Response sent to the auditor later for review	Funds account manager	resolved	resolved
5	Unexplained Difference in Total Payments.	Response sent to the auditor later for review	Funds account manager	resolved	resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	The summary statement of appropriation reflects total payments of Kshs.36,882,299 which differs with the total payments of Kshs.37,572,300 reflected in the statement of receipts and payment leading to unexplained difference of Kshs.690,001.				
	Basis for conclusion Use of Goods and Services. Included in the use of goods and services expenditure of Kshs.9, 511,746 is an amount of kshs. 3,976,427 which was paid on cash basis. In the circumstances, the regularity and validity of the cash payments of Kshs.3, 976,427 could not be ascertained.	Response sent to the auditor later for review	Funds account manager	resolved	resolved
2	Construction of Classroom at Puche Primary School. The statement of receipts and payments reflects transfers to other government units of Kshs. 500,000 relating to a payment made for construction of a classroom at Puche Primary	Response sent to the auditor later for review	Funds account manager	resolved	resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>School .A review of the PMCs project files revealed that the expenditure was not adequately supported with the expenditure returns, cash book entries, payment schedules, stores records, minutes of tender proceedings and report of inspection and acceptance committee. Consequently, the regularity, validity and the value for money of the expenditure of Kshs.500,000 could not be confirmed.</p>				
	<p>Renovation of Uriri NG-CDF Office The statement of receipts and payments reflects an expenditure of Kshs.2,500,000 under acquisition of asset which was paid for renovation of Uriri NG-CDF office work consisting of the floor tiling, fitting and fixtures, painting and fencing of the compound .A review of the PMCs project files revealed that the expenditure incurred was not adequately supported with the expenditure returns, cash book</p>	<p>Response sent to the auditor later for review</p>	<p>Funds account manager</p>	<p>resolved</p>	<p>resolved</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4	<p>entries, payment schedules, stores records, minutes of the tender proceedings and report of inspection and acceptance committee. Consequently, the validity and regularity of the expenditure of Kshs.2,500,000 could not be confirmed.</p> <p>Compensation of Employees Included in the compensation of employees expenditure of Kshs.1,621,761 is an amount of Kshs.1,337,602 relating to payment of salary arrears. The Paye as You Earn {PAYE} amount dedicated on the salary arrears was Kshs.28,587 instead of the actual PAYE which ought to have been deducted of Kshs.232,843. The resultant under deduction of Kshs.204,256 may attract penalties and interest if this fact becomes known to the Kenya Revenue Authority.</p> <p>Budgetary Performance. A review of the budgetary performance revealed that, the NG-CDF Uriri Constituency had an</p>	<p>Response sent to the auditor later for review</p>	<p>Funds account manager</p>	<p>resolved</p>	<p>resolved</p>
5	<p>Budgetary Performance. A review of the budgetary performance revealed that, the NG-CDF Uriri Constituency had an</p>	<p>Response sent to the auditor later for review</p>	<p>Funds account manager</p>	<p>resolved</p>	<p>resolved</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>original expenditure budget of Kshs.98,189,655 and an adjustment of Kshs.3,522,555 leading to the final approved expenditure budget of Kshs.101,712,210.However,the actual transfers received from the NG-CDF Board was Kshs.43,405,172 and the actual expenditure was Kshs. 37,572,300 leading to a surplus of Kshs.5,832,872 at the end of the financial year. Consequently, the under-utilisation of the allocated funds negatively affected the Achievements of some of the core objectives of the Fund, and denied the constituents efficient and effective service ipdelivery.</p>				