

REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
OF KENYA  
LIBRARY



**REPORT**

DATE: 23 MAR 2022

TABLE OF (L.O.M.)

BY: INZOTU

WGD (Cpm)

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR  
ENDED 30 JUNE, 2020**



---

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –URIRI CONSTITUENCY

AMMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020

---

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

---

	Page
Table of Content	
I . KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETRMINED OBJECTIVES.....	9
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	11
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	19
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- URIRI CONSTITUENCY.....	20
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	21
VIII. STATEMENT OF ASSETS AND LIABILITIES.....	22
IX. STATEMENT OF CASHFLOW.....	23
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED..	24
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	25
XII SIGNIFICANT ACCOUNTING POLICIES.....	32
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	36

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**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.

**(b) Key Management**

The NGCDF Uriri Constituency 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 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

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

**(d) Fiduciary Oversight Arrangements**

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

---

**(f) NGCDF Uriri Constituency Contacts**

**Telephone:** (254) 724 514 475  
**E-mail:** cdfUriri@ngcdf.go.ke  
**Website:** www.ngcdf.go.ke

**(g) NGCDF Uriri Constituency Bankers**

1. 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

The chairman of Uriri Constituency Committee has the pleasure of presenting Financial Year 2019/2020 Financial Statements and Reports for the constituency based on the funding received and activities undertaken in the said period.

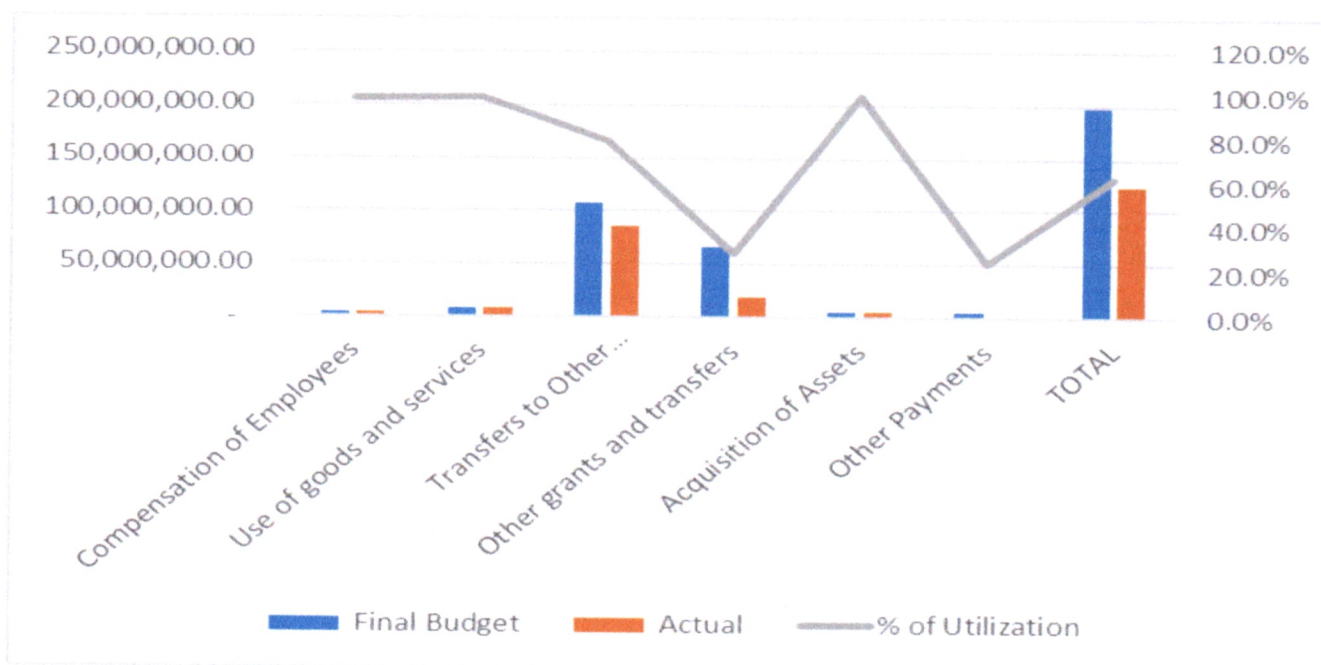
The committee gives assurance that the projects were aligned to the Constituency Strategic Plan which was drafted with input from the Constituents put across during public participation, hence reflects their views and aspirations and were executed during the year with this in mind.

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

**TABLE: Budget & Actual Expenditure Comparison**

ITEM	Final Budget	Actual	% of Utilization
<b>PAYMENTS</b>			
Compensation of Employees	4,075,924	4,015,509.00	99%
Use of goods and services	8,290,504	8,268,024.22	99%
Transfers to Other Government Units	107,328,272	85,428,275.00	80%
Other grants and transfers	66,378,470	19,209,108.95	29%
Acquisition of Assets	5,377,688	5,377,687.15	100%
Other Payments	6,187,027	1,510,000.00	24%
<b>TOTALS</b>	<b>197,637,885</b>	<b>123,808,604.32</b>	<b>63%</b>

*Graph Depicting Actual Expenditure Compared to Budgeted Provision:*



**Project Implementation**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

**URIRI CONSTITUENCY,  
SCH : AMOSO PRIMARY,  
PROJECT : RENOVATION OF 5  
CLASSROOMS**

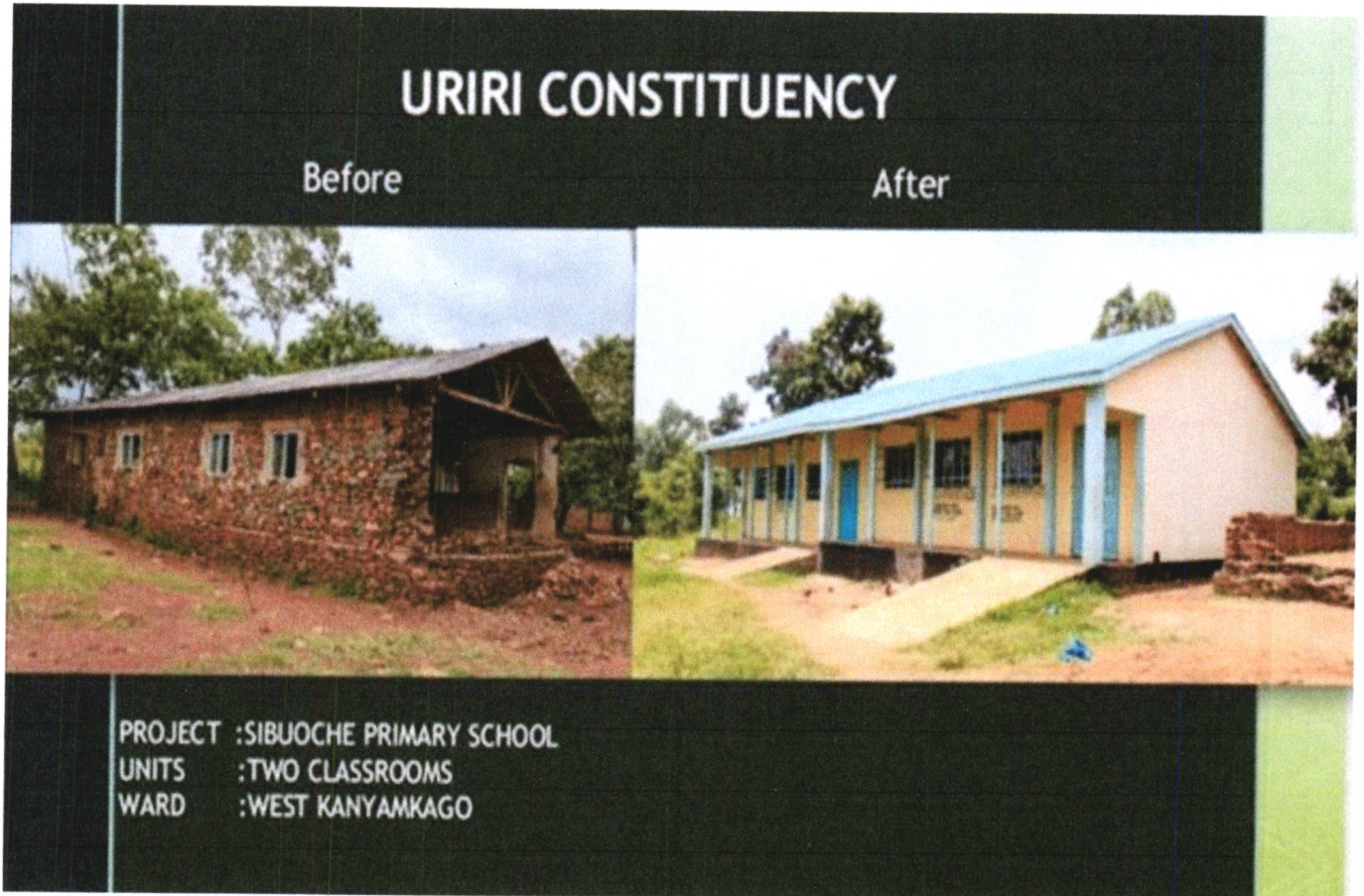


**URIRI CONSTITUENCY  
WARD : EAST KANYAMKAGO  
SCH: KISANGURA PRIMARY**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**




The greatest challenge during the financial year was the emergence of the COVID-19 Pandemic. This slowed the implementation of projects in schools especially due to closures. The committee also stopped some projects for a while in order to get guidance from the Board and the Health Ministry on projects implementation during the Pandemic period. We thank the board who through the Secretariat, issued guidelines which enabled us fast track developments.

As will be seen in the financial reports and statements, the emergence of Corona Virus Pandemic resulted to under utilization of the Bursary votes. This was due to closure of schools indefinitely and directive on social gatherings which made the committee to restrict visits to its offices for collection of cheques.

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

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

Sign:   
MR. Charles Odhiambo Okwach  
Chairman NGCDF committee - Uriri

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

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

**Progress on attainment of Strategic development objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Increase student enrolment in primary school, improve learning infrastructure, improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for children. Increased enrolment in primary schools and improved transition to secondary	Size and number of school infrastructure. Student population at primary, secondary and tertiary institutions. student dropout rate from the institutions.	Number of classrooms increased from 300 to 450. Number of laboratories increased from 10 to 17. Number of dormitories increased from 8 to 18. Number of administration blocks increased from 13 to 22. Bursaries issued totalled Ksh. 27,000,000.
Security	Construct chiefs' camp where needed. Construct police stations where it's needed, construct security staff houses in order to improve service delivery.	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of chief camps, police post, security staff houses constructed	Number of police post increased from 1 to 5. Number of police lines increased from 2 to 5.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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.	5 new tanks purchased and installed at kanyodera primary, Kambaga primary, ongenga primary, Luanda primary, and kamsaki primary.
Sports	Nature youth sports talents	Youths being physically fit, youths earning income from sporting	Reduced number of youths being sick, number of youths earning income from sport.	7 footballers and 3 volley ball players were taken for trials by different clubs for ultimate absorption into the teams.

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF –Uriri Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Uriri NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, 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**

The Uriri NG-CDF Committee endeavoured to work within the existing policy guidelines that helped in focusing on the service delivery and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

<b>Model</b>	<b>Definition</b>	<b>Relevance to sustainable strategy</b>
Vision	To be renowned Constituency in advocating for all round socio-economic development and sustainability.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To involve all the stakeholders in the development process of the Constituency in order to achieve desires development goals.	This communicates what the office does to attain sustainable developments
Core Values	Accountability, Transparency, Integrity, Honesty, Equality, Equity	These are the norms, principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring

**2. ENVIRONMENTAL PERFORMANCE**

**Environment Policy and Action Plan**

Protection of the environment in which we live and operate is part of Uriri NG-CDF Initiatives Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

**Our Environmental Policy**

In this policy statement Uriri NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources Managing and disposing of all wastage in a responsible manner;
- Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- Regularly communicating our environmental performance to our employees and other significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

**Our Environmental Action Plan**

Uriri NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

<b>Impact Area</b>	<b>Approach</b>
Capacity Building	<ul style="list-style-type: none"> <li>• Promote environmental awareness by sensitizing the Uriri NG-CDFC, NGCDFC staff and PMCs on good conservation practices.</li> <li>• To encourage, through regular communication to Uriri NG-CDFC, staff, and other stakeholders changes in individual behaviour to reduce usage</li> </ul>
Conservation of Energy and Resources	<ul style="list-style-type: none"> <li>• To maximize use of available technologies to remove the need to use paper</li> <li>• To encourage our clients to engage with us using electronic means where possible</li> <li>• To maximize on rain water harvesting</li> <li>• To make energy efficiency a key factor in the selection of any new energy devise being purchased</li> <li>• To invest in available energy saving</li> </ul>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

	technologies and devices within our existing premises
Environmental Protection and Conservation	<ul style="list-style-type: none"> <li>• To promote use of volt guards to control power surges</li> <li>• We have constructed culverts and gabions to prevent soil erosion</li> <li>• To encourage tree planting in the constituency to improve the forest cover.</li> <li>• To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires</li> </ul>
Pollution Control and Waste Management	<ul style="list-style-type: none"> <li>• To ensure that all paper waste is recycled</li> <li>• To ensure segregation of waste</li> <li>• To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks</li> </ul>

**3.EMPLOYEES WELFARE**

**TERMS AND CONDITIONS OF SERVICE**

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

**Categories of Employment**

Uriri NG-CDFC offers only categories of employment, which are

- Contract employees who are employed for 2 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.
- Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

**Recruitment Procedure**

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job
- 7 Clear instructions on how to apply and information to be submitted in the application
- Closing date for receipt of applications

**Appointment of a selection and Interview subcommittee**

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

**Reports and Financial Statements  
For the year ended June 30, 2020**

---

**Interviews**

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

**Offer of Appointment** A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

**Letters of Appointment** A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

**Orientation and Induction of employees**

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this. Induction and orientation is done within the first three months of employment.

**Promotions** In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal. Recommendations for promotion is only made by the NG-CDFC resolution.

**HEALTH, SAFETY AND WELL BEING** This provides guidelines on the health, safety and well being of the office staff.

**Guidelines to General Safety** The office has maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents.

All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

**Emergency Preparedness**

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events. Fire precautions

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually.

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers. Provision of protective equipment and clothing.

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

**Reporting of an Accident**

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007.

**Guidance and Counselling**

The current challenges in the workplace and family environment affects the performance and Well being of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

**Health Care Services**

The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

**HIV/AIDS**

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive.

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

**Drug and Substance Abuse**

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office by a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

**Persons Living with Disability**

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

**Sexual harassment and other Forms of Harassment**

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

indirectly subjects the person to behaviour that is unwelcome or offensive.

Disciplinary action will be taken against an officer of the Institute for harassing another person. Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying – which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

**Reporting Harassment Cases**

Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual

**4. MARKET PLACE PRACTICES**

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the 10 grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

**a) Responsible competition practice.**

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

**How the organisation ensures responsible competition practices with issues like anticorruption, responsible political involvement, fair competition and respect for competitors**

**b) Responsible Supply chain and supplier relations**

Payments to suppliers are done promptly upon presentation of requisite supporting documents

**c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices**

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

**d) Product stewardship**

In order to safeguard consumer rights and interests, the Uriri NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

**5. COMMUNITY ENGAGEMENTS**

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

**Reports and Financial Statements  
For the year ended June 30, 2020**

---

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

**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

**Public Awareness and Sensitisation Exercise Provide**

- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya

**Covid-19 Mitigation Measures**

Taking into consideration the current Corona Virus epidemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures.

- The office distributed over 4,000 bottles of 250mls sanitizers to the community and 560 facial masks free of charge.
- The office purchased 70 hand wash pots and basins that were distributed to the Government offices within the constituency
- Printing of brochures disseminating information regarding Corona Virus protection measures

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES FOR THE YEAR ENDED JUNE 2020.**

Section 81 (1) of the Public Finance Management Act, 2013 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, 2020. 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, 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 *entity*, 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 entity 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 entity'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 6/4/2021 2021.



Fund Account Manager  
Name: Moses O. Agola



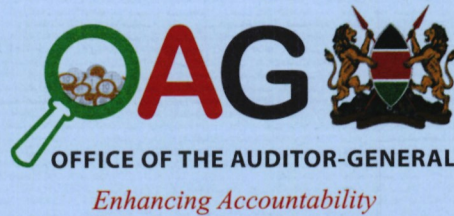
Sub-County Accountant  
Name: Nicholas O. Onyango  
ICPAK Member Number 13450





# 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, 2020

---

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Uriri Constituency set out on pages 21 to 66, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation-recurrent and development combined, and the statement of budget execution for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund-Uriri Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituency Fund Act, 2015 and the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1. Cash and Bank Balance

Note 10A to the financial statements for the year ended 30 June, 2020 reflects an amount of Kshs.4,461,557 in respect to cash and cash equivalents which includes stale cheques amounting to Kshs.498,650. However, the Management has not provided an explanation why the cheques have not been reversed in the cashbook.

In the circumstances, the accuracy, validity and completeness of the cash and cash equivalents balance of Kshs.4,461,557 as at 30 June, 2020 could not be confirmed.

##### 2. Unsupported Expenditure

Note 6 to the financial statement for the year ended 30 June, 2020 reflects other grants and transfers totaling to Kshs.84,078,275 which includes Kshs.17,950,000 disbursed to four (4) secondary schools amounting to Kshs.6,100,000 and nine (9)

primary schools of Kshs.11,850,000. The Management did not provide expenditure returns including cash books, payment schedules for cash withdrawals, minutes of tender proceedings, certificates of practical completion for the projects undertaken and reports of inspection and acceptance committees approving the payments.

Consequently, the validity, completeness and accuracy of the expenditure of Kshs.17,950,000 relating to disbursements made to the PMCs during the year ended 30 June, 2020 could not be confirmed.

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

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key matters to communicate in my report.

### **Other Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined for the year under review reflects total budgeted receipts of Kshs.197,637,887 and actual receipts of Kshs.128,270,161 resulting to underfunding of Kshs.69,367,724 or 35% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.197,637,887 and Kshs.123,808,605 respectively, resulting to an underperformance amounting to Kshs.73,829,282 or 37% of the budget.

The underfunding and under expenditure may have affected delivery of services to the residents of the constituency.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

## **Basis for Conclusion**

### **Completion of Multi-Purpose/Dining Hall at Oruba Girls Secondary School**

Note 6 to the financial statement for the year ended 30 June, 2020 reflects other grants and transfers totaling to Kshs.84,078,275 which includes Kshs.19,800,000 in respect of transfers to primary school. This transfer included an amount of Kshs.2,500,000 for Completion of multi-purpose / dining hall with capacity for 1000 students at Oruba Girls Secondary School. Physical verification carried out in the month of February, 2021 revealed instances of poor workmanship in the kitchen. The floor had developed cracks and the worktops, shelves and plumbing works were also was not properly done.

Consequently, the Fund may not have obtained value for money of Kshs.2,500,000 expenditure for the year ended 30 June, 2020.

## **REPORT ON INTERNAL CONTROLS EFFECTIVENESS, 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 governance were not effective.

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

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

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

In preparing the financial statements, Management is responsible for assessing the ability of the National Government Constituencies Development Fund - Uriri Constituency ability to sustain 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 abolish 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 financial reporting process, reviewing the effectiveness of how the National Government Constituencies Development Fund-Uriri Constituency monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the National Government Constituencies Development Fund-Uriri Constituency policies and procedures may deteriorate.


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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may

- involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Government Constituencies Development Fund-Uriri Constituency 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 sustaining 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 National Government Constituencies Development Fund-Uriri Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances

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

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

**09 February, 2022**

---

*Report of the Auditor - General on National Government Constituencies Development Fund – Uriri Constituency for the year ended 30 June, 2020*

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

	Note	2019 - 2020	2018 - 2019
			<b>Kshs</b>
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	123,040,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3		-
<b>TOTAL RECEIPTS</b>		<b>123,040,876</b>	<b>108,784,483</b>
<b>PAYMENTS</b>			
Compensation of employees	4	4,015,509	4,597,695
Use of goods and services	5	8,268,025	7,097,312
Transfers to Other Government Units	6	84,078,275	46,613,085
Other grants and transfers	7	20,559,109	50,056,045
Acquisition of Assets	8	5,377,687	4,546,488
Other Payments	9	1,510,000	-
<b>TOTAL PAYMENTS</b>		<b>123,808,605</b>	<b>112,910,625</b>
<b>SURPLUS/DEFICIT</b>		<b>(767,729)</b>	<b>(4,126,142)</b>

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 6/4/2021 2021 and signed by:



Fund Account Manager  
Name: Moses O. Agola



National Sub-County Accountant  
Name: Nicholas O. Onyango  
ICPAK Member Number 13450





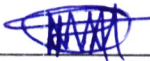
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI  
CONSTITUENCY**

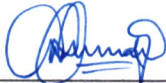
**Reports and Financial Statements  
For the year ended June 30, 2020**

**VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2020**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per the cash book)	10A	4,461,557	5,229,286
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>4,461,557</b>	<b>5,229,286</b>
Current Receivables-Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>4,461,557</b>	<b>5,229,286</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
<b>NET FINANCIAL ASSETS</b>		<b>4,461,557</b>	<b>5,229,286</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	5,229,286	9,355,428
Surplus/Deficit for the year		(767,729)	(4,126,142)
Prior year adjustments	14		-
<b>NET FINANCIAL POSITION</b>		<b>4,461,557</b>	<b>5,229,286</b>

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 6/4/2021 and signed by:

  
Fund Account Manager  
Name: Moses O. Agola

  
National Sub-County Accountant  
Name: Nicholas O. Onyango  
ICPAK Member Number 13450





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) URIRI  
CONSTITUENCY**


**Reports and Financial Statements**

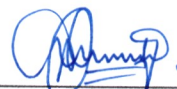
**For the year ended June 30, 2020**

**IX STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	123,040,876	108,784,483
Other Receipts	3		-
		<b>123,040,876</b>	<b>108,784,483</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	4,015,509	4,597,695
Use of goods and services	5	8,268,025	7,097,312
Transfers to Other Government Units	6	84,078,275	46,613,085
Other grants and transfers	7	20,559,109	50,056,045
Other Payments	9	1,510,000	-
		<b>118,430,917</b>	<b>108,364,137</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
<b>Net Adjustments</b>		-	-
<b>Net cash flow from operating activities</b>		<b>4,609,958</b>	<b>420,346</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	(5,377,687)	(4,546,488)
<b>Net cash flows from Investing Activities</b>		<b>(5,377,687)</b>	<b>(4,546,488)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(767,729)</b>	<b>(4,126,142)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b>5,229,286</b>	<b>9,355,428</b>
<b>Cash and cash equivalent at END of the year</b>		<b>4,461,557</b>	<b>5,229,286</b>

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 7/6/2021 and signed by:

  
Fund Account Manager  
Name: Moses O. Agola

  
National Sub-County Accountant  
Name: Nicholas O. Onyango  
ICPAK Member Number 13450



16 15 18


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**


**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED JUNE 2020**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from NG-CDF Board	137,367,724	60,270,161	197,637,885	128,270,161	69,367,724	65%
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
<b>TOTAL RECEIPTS</b>	<b>137,367,724</b>	<b>60,270,161</b>	<b>197,637,885</b>	<b>128,270,161</b>	<b>69,367,724</b>	<b>65%</b>
<b>PAYMENTS</b>						
Compensation of Employees	4,073,791	2,133	4,075,924	4,015,509	60,415	99%
Use of goods and services	8,289,304	1,201	8,290,505	8,268,025	22,480	100%
Transfers to Other Government Units	70,000,000	38,778,275	108,778,275	84,078,275	24,700,000	77%
Other grants and transfers	55,004,629	9,923,840	64,928,469	20,559,109	44,369,360	32%
Acquisition of Assets	-	5,377,687	5,377,687	5,377,687	-	100%
Other Payments	-	6,187,027	6,187,027	1,510,000	4,677,027	24%
<b>TOTAL</b>	<b>137,367,724</b>	<b>60,270,163</b>	<b>197,637,887</b>	<b>123,808,605</b>	<b>73,829,282</b>	<b>63%</b>

- (a) As at close of business on 30<sup>th</sup> June 2020 there was a 36% of budget still unspent by the board giving underutilisation of 65%.
- (b) Explanations on underutilisation below 90% as indicated in the appropriation table above.
- Transfer to other government units have a utilization below 90% due late disbursement of funds by exchequer to Uriri NGCDF
  - Other grant and transfer has a utilisation of 32% due to the year ending without receiving all funds from exchequer
  - Other payment item has utilisation of 24% due to NGCDF committee contemplating reallocating of ICT hub project

The NGCDF- Uriri Constituency financial statements were approved on 6/4/2021 and signed by:

  
Fund Account Manager  
Name: Moses O. Agola

  
Sub-County Accountant  
Name: Nicholas O. Oryango.  
ICPAK Member Number 13450



UNIVERSITY OF TORONTO  
LIBRARY  
100 St. George Street  
Toronto, Ontario M5S 1A5  
SEP 14 1981

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**I. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 44,012	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>					
a) Compensation of employees	4,073,791	2,133	4,075,924	4,015,509	60,415
b) Committee allowances	2,108,000	1,201	2,109,201	2,086,721	22,480
c) Use of goods and services	2,060,272	-	2,060,272	2,060,272	-
<b>2.0 Monitoring and evaluation</b>					
a) Capacity building	2,000,000	-	2,000,000	2,000,000	-
b) Committee allowances	1,578,200	-	1,578,200	1,578,200	-
c) Use of goods and services	542,832	-	542,832	542,832	-
<b>3.0 emergency</b>					
<b>4.0 Bursary and Social Security</b>					
a) Primary Schools	-	-	-	-	-
b) Secondary Schools	23,181,679		23,181,679	339,674	22,842,005
c) Tertiary Institutions	13,630,000	154,249	13,784,249	154,249	13,630,000
d) Universities	4,000,000		4,000,000		4,000,000
e) Social Security		1,500,000	1,500,000	1,500,000	-
<b>5.0 Sports</b>					
a) Kodugo primary sch sp	2,747,354	80,818	2,828,172	1,828,172	1,000,000
b) Ongenga pri sports	-	100,000	100,000	100,000	-
c) Thim jope prima sports	-	100,000	100,000	100,000	-
d) Piny owacho pri sch sports	-	100,000	100,000	100,000	-
e) Mukuyu primary sports	-	100,000	100,000	100,000	-
<b>6.0 Environment</b>					
	2,747,355		2,747,355	-	2,747,355

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

a) NG-CDF office envi	-	68,134	68,134	68,134	-
b) Odeny odhoch pri env	-	68,134	68,134	68,134	-
c) Obama primary sch env	-	68,134	68,134	68,134	-
d) Nyambeche pri sch env	-	68,134	68,134	68,134	-
e) Morri primary sch env	-	68,134	68,134	68,134	-
f) Wapongo primary envi	-	68,134	68,134	68,134	-
g) Kokello pri school env	-	68,134	68,134	68,134	-
h) Okumbo primary sch env	-	68,134	68,134	68,134	-
i) Nyamasare primary sch env	-	68,134	68,134	68,134	-
j) Obuongo pri sch env	-	68,134	68,134	68,134	-
k) Otwagi pri sch env	-	68,134	68,134	68,134	-
l) Rapogi girls sec envi	-	68,134	68,134	68,134	-
m) Sigira pri sch envi	-	68,134	68,134	68,134	-
n) St. thomas wikongaro env	-	68,134	68,134	68,134	-
o) St. mary oyola pri envi	-	68,134	68,134	68,134	-
p) Sibuoche pri sch env	-	68,134	68,134	68,134	-
q) Ongenga pri sch envi	-	68,134	68,134	68,134	-
r) Luanda konyona pri sch env	-	68,134	68,134	68,134	-
s) Ombo pri sch envi	-	68,134	68,134	68,134	-
t) Nyaobe primary sch env	-	68,134	68,134	68,134	-
u) Nyabera pri sch env	-	68,134	68,134	68,134	-
v) Kambaga pri ech envi	-	150,000	150,000	150,000	-
w) Ongenga pri sch envi	-	150,000	150,000	150,000	-
x) Kamsaki pri school env	-	150,000	150,000	150,000	-
y) Luanda konyona pri sch env	-	150,000	150,000	150,000	-
z) Kanyodera priy sch env	-	150,000	150,000	150,000	-
<b>7.0 Primary Schools Projects</b>	-	-	-	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

I.	Got kawirino primary school	1,000,000	-	1,000,000	1,000,000	-
II.	Nyaobe primary school	1,000,000	-	1,000,000	1,000,000	-
III.	Piny owacho primary school	1,000,000	-	1,000,000	600,000	400,000
IV.	Kanyakech primary school	1,000,000	-	1,000,000	1,000,000	-
V.	Manyatta primary school	600,000	-	600,000	600,000	-
VI.	Kambaga primary school	600,000	-	600,000	600,000	-
VII.	St. mary's oyola primary school	500,000	-	500,000		500,000
VIII.	St. thomas wikongaro primary school	2,000,000	-	2,000,000	1,500,000	500,000
IX.	Arambe primary school	1,000,000	-	1,000,000	500,000	500,000
X.	Nyakurkuma primary school	300,000	-	300,000	300,000	-
XI.	Ondome primary school	700,000	-	700,000	700,000	-
XII.	Nyamasare primary school	400,000	-	400,000	400,000	-
XIII.	Andingo primary school	1,600,000	-	1,600,000	1,600,000	-
XIV.	Masoge primary school	1,000,000	-	1,000,000	1,000,000	-
XV.	Ongora kakuru primary school	600,000	-	600,000	600,000	-
XVI.	Obama primary school	600,000	-	600,000	600,000	-
XVII.	Wapongo primary school	900,000	-	900,000	900,000	-
VIII.	Ojwang omollo primary school	900,000	-	900,000	900,000	-
XIX.	Mori primary school	1,000,000	-	1,000,000	1,000,000	-
XX.	Chunge primary school	1,000,000	-	1,000,000	1,000,000	-
XXI.	Nyambeche primary school	1,000,000	-	1,000,000	1,000,000	-
XXII.	Kuna primary school	1,700,000	-	1,700,000	1,700,000	-
XIII.	Nduru primary school	400,000	-	400,000	400,000	-
XIV.	Mukuyu primary school	550,000	-	550,000		550,000
XXV.	Korondo primary school	550,000	-	550,000	550,000	-
XXVI.	Kisugunwa primary school	550,000	-	550,000		550,000
XVII.	Kisangura primary school	2,000,000	-	2,000,000	2,000,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

VIII.	Osoyo primary school mary	1,000,000	-	1,000,000		1,000,000
XIX.	Murrarn kokiri primary school	500,000	-	500,000	500,000	-
XXX.	Murrarn kokiri primary school	2,000,000	-	2,000,000	2,000,000	-
XXI.	Midida primary school	900,000	-	900,000	-	900,000
XXII.	Nyabinga primary school	550,000	-	550,000	-	550,000
XIII.	Dago primary school	300,000	-	300,000	-	300,000
XIV.	Mark nyamita primary school	2,000,000	-	2,000,000	1,000,000	1,000,000
XXV.	Chief kawisa primary school	700,000	-	700,000	700,000	-
XVI.	Desks for schools	2,600,000	-	2,600,000	-	2,600,000
XVII.	Masoge primary school	-	2,000,000	2,000,000	2,000,000	-
VIII.	Nyaroya konditi primary school	-	1,800,000	1,800,000	1,800,000	-
XIX.	Othoro primary school	-	400,000	400,000	400,000	-
XI.	Amoso primary school	-	800,000	800,000	800,000	-
XLI.	Okumbo primary school	-	800,000	800,000	800,000	-
XLII.	Anding'o primary. school	-	800,000	800,000	800,000	-
XLIII.	Osoyo primary school	-	1,500,000	1,500,000	1,500,000	-
XLIV.	Oyani primary school	-	800,000	800,000	800,000	-
XLV.	Kodero primary school	-	800,000	800,000	800,000	-
XLVI.	Puche primary school	-	300,000	300,000	300,000	-
LVII.	Puche primary school	-	800,000	800,000	800,000	-
VIII.	God sibuoche primary school	-	300,000	300,000	300,000	-
XLIX.	God sibuoche primary school	-	800,000	800,000	800,000	-
L.	Ongoro primary school	-	300,000	300,000	300,000	-
LI.	Ongoro primary school	-	800,000	800,000	800,000	-
LII.	Ong'eng'a primary school	-	800,000	800,000	800,000	-
LIII.	Lwanda konyuna primary school	-	800,000	800,000	800,000	-
LIV.	Kalii primary school	-	800,000	800,000	800,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

LV.	Ramuoma primary school	-	1,800,000	1,800,000	1,800,000	-
LVI.	Nduru primary school	-	300,000	300,000	300,000	-
LVII.	Nduru primary school	-	900,000	900,000	900,000	-
VIII.	Lwala primary school	-	700,000	700,000	700,000	-
LIX.	Sigira primary school	-	1,000,000	1,000,000	1,000,000	-
LX.	Kisanguira primary school	-	800,000	800,000	800,000	-
LXI.	Kambaga primary school	-	800,000	800,000	800,000	-
LXII.	St. mary's oyola primary	-	500,000	500,000	500,000	-
LXIII.	Luoro primary school	-	300,000	300,000	300,000	-
LXIV.	Pith nyadundo primary school	-	800,000	800,000	800,000	-
LXV.	Gogo primary school	-	600,000	600,000	600,000	-
LXVI.	Nyaobe primary school	-	1,000,000	1,000,000	1,000,000	-
LXVII.	Wapongo primary school	-	900,000	900,000	900,000	-
LXVIII.	Nyabinga primary school	-	500,000	500,000	500,000	-
LXIX.	Got kawino primary school	-	900,000	900,000	900,000	-
LXX.	Kolwal primary school	-	500,000	500,000	500,000	-
LXXI.	Dago primary school	-	900,000	900,000	900,000	-
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
I.	Omba secondary school	1,000,000	-	1,000,000	1,000,000	-
II.	Nyamitu secondary school	1,000,000	-	1,000,000	1,000,000	-
III.	Nyasaoro secondary school	2,000,000	-	2,000,000	2,000,000	-
IV.	Oruba girls secondary school	2,500,000	-	2,500,000	1,000,000	1,500,000
V.	Sibuochi secondary school	1,600,000	-	1,600,000	1,600,000	-
VI.	Gogo secondary school	600,000	-	600,000	-	600,000
VII.	Konduru secondary school	1,300,000	-	1,300,000	-	1,300,000
VIII.	Kanyodera secondary school	900,000	-	900,000	-	900,000
IX.	Rapogi girls secondary school	1,000,000	-	1,000,000	1,000,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

X.	Thim jope secondary school	800,000	-	800,000	800,000	-
XI.	Achuth secondary school	1,000,000	-	1,000,000	1,000,000	-
XII.	Kamsaki secondary school	1,000,000	-	1,000,000		1,000,000
XIII.	Lwala secondary school	2,500,000	-	2,500,000	1,000,000	1,500,000
XIV.	Ober secondary school	600,000	-	600,000	600,000	-
XV.	Bware secondary school	7,200,000	-	7,200,000	-	7,200,000
XVI.	Okumbo secondary	-	500,000	500,000	500,000	-
XVII.	Rapogi girls' secondary school	-	1,000,000	1,000,000	1,000,000	-
<b>VIII.</b>	<b>Siro girls sec. school</b>	-	<b>278,275</b>	<b>278,275</b>	<b>278,275</b>	-
XIX.	St michal pinyowacho sec.school	-	1,000,000	1,000,000	1,000,000	-
XX.	St linus oyieko sec.school	-	1,000,000	1,000,000	1,000,000	-
XXI.	Kamsaki girls sec school	-	1,500,000	1,500,000	1,500,000	-
XXII.	Uriri secondary. school	-	500,000	500,000	500,000	-
XIII.	Kodugo sec. school	-	900,000	900,000	900,000	-
XIV.	Thinjope secondary	-	1,000,000	1,000,000	1,000,000	-
XXV.	Oruba girls sec school	-	1,500,000	1,500,000	1,500,000	-
XVI.	Manyonge secondary school	-	1,000,000	1,000,000	1,000,000	-
<b>XVII.</b>	<b>9.O Tertiary institutions Projects</b> <b>(List all the Projects)</b>					
VIII.	Uriri technical training institute	10,000,000	-	10,000,000	10,000,000	-
<b>10.O Security Projects</b>						
I.	East kawere asst. chief office	1,000,000	-	1,000,000	-	1,000,000
II.	Kajulu ii asst. chief's office	500,000	-	500,000	-	500,000
III.	Ongito assistant chief's office	-	400,000	400,000	400,000	-
IV.	Pinyowacho chief's office	-	1,000,000	1,000,000	1,000,000	-
V.	Bware assistant chief's office	-	500,000	500,000	500,000	-
VI.	Kambogo a.p station	-	1,000,000	1,000,000	1,000,000	-
<b>11.O Acquisition of assets</b>						

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

I.	Motor Vehicles (including motorbikes)	-	5,177,687	5,177,687	5,177,687	~
II.	Construction of CDF office	-	200,000	200,000	200,000	~
III.	Purchase of furniture and equipment	-	-	-	-	~
IV.	Purchase of computers	-	-	-	-	~
V.	Purchase of land	-	-	-	-	~
<b>12.0 Others</b>						
I.	Strategic Plan	-	1,510,000	1,510,000	1,510,000	~
II.	Innovation Hub	-	4,677,027	4,677,027	-	4,677,027
<b>TOTAL</b>		<b>137,367,724</b>	<b>60,270,163</b>	<b>197,637,887</b>	<b>123,808,605</b>	<b>73,829,282</b>

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

## **II. 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 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.

#### **Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

#### **Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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 public entity 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 Entity 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 Entity 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 the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, deposits 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. 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 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 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.

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**SIGNIFICANT ACCOUNTING POLICIES**

---

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2020.

**14. Errors**

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

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

**15. Related Party Transactions**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**III. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description			2019 - 2020	2018 - 2019
			Kshs	Kshs
	12/09/2019	B047194	54,540,876	
Normal Allocation	13/11/2019	B041237	4,000,000	
	18/12/2019	B047669	20,000,000	
	30/01/2020	B049199	7,000,000	
	25/02/2020	B104176	14,000,000	
	20/03/2020	B104225	500,000	
	20/03/2020	B096512	23,000,000	
	20/08/2018	B005185		46,264,483
	10/01/2019	B030219		10,000,000
	02/02/2019	B006253		13,000,000
0790996430	11/03/2019	A699002		7,000,000
	20/03/2019	B042640		11,000,000
	02/04/2019	B042855		13,000,000
	11/04/2019	B042681		7,220,000
	11/10/2019	B005399		1,300,000
<b>TOTAL</b>			<b>123,040,876</b>	<b>108,784,483</b>

**2. PROCEEDS FROM SALE OF ASSETS**

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Sale of Tender Documents	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of temporary employees	3,812,953	4,453,401
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>	<b>-</b>	<b>-</b>
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	202,556	144,294
Gratuity-contractual employees	-	-
<b>TOTAL</b>	<b>4,015,509</b>	<b>4,597,695</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**5. USE OF GOODS AND SERVICES**

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	1,876,025	2,243,300
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	3,020,000	1,950,312
Hospitality supplies and services	-	-
Other committee expenses	300,000	-
Committee allowance	3,072,000	2,613,700
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	-	-
Strategic plan	-	290,000
<b>TOTAL</b>	<b>8,268,025</b>	<b>7,097,312</b>

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES.**

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary Schools	54,278,275	33,913,085
Transfers to Secondary Schools	19,800,000	12,700,000
Transfers to Tertiary Institutions	10,000,000	
Transfers to Health Institutions		
<b>TOTAL</b>	<b>84,078,275</b>	<b>46,613,085</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**7 OTHER GRANTS AND OTHER PAYMENTS**

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary - Secondary	2,352,920	20,167,986
Bursary -Tertiary	240,000	14,153,787
Bursary- Special Schools		1,879,557
Mocks & CAT		
Water		
Food Security		
Electricity		
Security	2,900,000	2,663,336
Roads and Bridges		
Sports	3,328,172	3,563,793
Environment	2,180,817	227,586
Cultural Projects		7,400,000
Agriculture		
<b>Emergency Projects</b>	9,557,200	
<b>TOTAL</b>	<b>20,559,109</b>	<b>50,056,045</b>

<b>8 ACQUISITION OF ASSETS</b>		
<u>Non Financial Assets</u>	2019 - 2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings	-	
Construction of Buildings	-	-
Refurbishment of Buildings	200,000	1,000,000
Purchase of Vehicles	5,177,687	2,097,488
Purchase of Bicycles & Motorcycles	-	649,000
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	800,000
Purchase of computers, printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
<b>TOTAL</b>	<b>5,377,687</b>	<b>4,546,488</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

<b>9 Other Payments</b>		
Strategic Plan	1,510,000	-
ICT Hubs	-	-
	-	-
<b>TOTAL</b>	<b>1,510,000</b>	<b>-</b>

<b>10A: Bank Balances (cash book bank balance)</b>			
Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
Kenya Commercial Bank, migori Branch . Uriri NG-CDF	A/C no.1106553454	4,461,557	5,229,286

<b>10B: CASH IN HAND)</b>		
	2019 - 2020	2018 - 2019
	Kshs (30/6/2020)	Kshs (30/6/2019)
Location 1	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

<b>11: OUTSTANDING IMPRESTS</b>				
Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2020)
	Date imprest taken	Kshs	Kshs	Kshs
		-	-	-
<b>TOTAL</b>		-	-	-

<b>12 Retention</b>				
Supplier/Contractor	PV No.	2019 - 2020		2018 - 2019
		-		-
<b>TOTAL</b>		-		-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

<b>13 BALANCES BROUGHT FORWARD</b>		
	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs (1/7/2019)</b>	<b>Kshs (1/7/2018)</b>
Bank accounts	<b>5,229,286</b>	9,355,428
Cash in hand	-	-
Imprest	-	-
<b>TOTAL</b>	<b>5,229,286</b>	<b>9,355,428</b>

<b>14. PRIOR YEAR ADJUSTMENTS</b>			
	<b>Balance b/f FY2019 - 2020 per Financial statements</b>	<b>Adjusments</b>	<b>Adjusted balance b/f 2018 - 2019</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank accounts balances	-	-	-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST</b>		
	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Outstanding Imprest as at 1st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year ©	-	-
Net changes in accounts receivables (D=A+B-C)	-	-

<b>16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION</b>		
	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
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 ©	-	-
Net changes in accounts payable (D=A+B-C)	-	-
	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

<b>17. OTHER IMPORTANT DISCLOSURES</b>		
<b>17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>		
	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
	-	-

<b>17.3: UNUTILISED FUNDS (See Annex 3)</b>		
	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of Employees	60,415	2,133
Use of goods and services	22,481	1,201
Transfers to Other Government Units	23,350,000	38,778,275
Other grants and transfers	45,719,360	9,923,840
Acquisition of Assets	-	5,377,687
Other Payments	4,677,027	6,187,027
<b>TOTAL</b>	<b>73,829,283</b>	<b>60,270,163</b>

**17.4: PMC account balances (See Annex 5)**

	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC BALANCES	12,149,116	6,394,588
<b>TOTAL</b>	<b>12,149,116</b>	<b>6,394,588</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**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	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
<b>Senior Management</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Middle Management</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2019/20	2018/19	
Administration and Recurrent				
Compensation of employees	salaries to employees	60,415	2,133	unspent due to late receipt of funds from exchequer
Committee allowances	sitting allowances to committee	22,480	1,201	unspent due to late receipt of funds from exchequer
Amounts due to other Government entities				
Primary schools				
Piny owacho primary school	pmc funds	400,000	-	unspent due to late receipt of funds from exchequer
St. mary's oyola primary school	pmc funds	500,000	-	unspent due to late receipt of funds from exchequer
St. thomas wikongaro primary school	pmc funds	500,000	-	unspent due to late receipt of funds from exchequer
Arambe primary school	pmc funds	500,000	-	unspent due to late receipt of funds from exchequer
Mukuyu primary school	pmc funds	550,000	-	unspent due to late receipt of funds from exchequer
Kisugunwa primary school	pmc funds	550,000	-	unspent due to late receipt of funds from exchequer
Osoyo primary school mary	pmc funds	1,000,000	-	unspent due to late receipt of funds from exchequer

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Midida primary school	pnc funds	900,000	-	unspent due to late receipt of funds from exchequer
Nyabinga primary school	pnc funds	550,000	-	unspent due to late receipt of funds from exchequer
Dago primary school	pnc funds	300,000	-	unspent due to late receipt of funds from exchequer
Mark nyamita primary school	pnc funds	1,000,000	-	unspent due to late receipt of funds from exchequer
Desks for schools	pnc funds	2,600,000	-	unspent due to late receipt of funds from exchequer
Masoge primary school	pnc funds	-	2,000,000	unspent due to late receipt of funds from exchequer
Nyaroya konditi primary school	pnc funds	-	1,800,000	unspent due to late receipt of funds from exchequer
Othoro primary school	pnc funds	-	400,000	unspent due to late receipt of funds from exchequer
Amoso primary school	pnc funds	-	800,000	unspent due to late receipt of funds from exchequer
Okumbo primary school	pnc funds	-	800,000	unspent due to late receipt of funds from exchequer
Anding'o primary. school	pnc funds	-	800,000	unspent due to late receipt of funds from exchequer
Osogo primary school	pnc funds	-	1,500,000	unspent due to late receipt of funds from exchequer
Oyani primary school	pnc funds	-	800,000	unspent due to late receipt of funds from exchequer
Kodero primary school	pnc funds	-	800,000	unspent due to late receipt of funds from exchequer

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Puche primary school	pmc funds	-	300,000	unspent due to late receipt of funds from exchequer
Puche primary school	pmc funds	-	800,000	unspent due to late receipt of funds from exchequer
God sibuoche primary school	pmc funds	-	300,000	unspent due to late receipt of funds from exchequer
God sibuoche primary school	pmc funds	-	800,000	unspent due to late receipt of funds from exchequer
Ongoro primary school	pmc funds	-	300,000	unspent due to late receipt of funds from exchequer
Ongoro primary school	pmc funds	-	800,000	unspent due to late receipt of funds from exchequer
Ong'eng'a primary school	pmc funds	-	800,000	unspent due to late receipt of funds from exchequer
Lwanda konyuna primary school	pmc funds	-	800,000	unspent due to late receipt of funds from exchequer
Kalii primary school	pmc funds	-	800,000	unspent due to late receipt of funds from exchequer
Ramuoma primary school	pmc funds	-	1,800,000	unspent due to late receipt of funds from exchequer
Nduru primary school	pmc funds	-	300,000	unspent due to late receipt of funds from exchequer
Nduru primary school	pmc funds	-	900,000	unspent due to late receipt of funds from exchequer
Lwala primary school	pmc funds	-	700,000	unspent due to late receipt of funds from exchequer
Sigira primary school	pmc funds	-	1,000,000	unspent due to late receipt of funds from exchequer

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Kisangura primary school	pmc funds	-	800,000	unspent due to late receipt of funds from exchequer
Kambaga primary school	pmc funds	-	800,000	unspent due to late receipt of funds from exchequer
St. mary's oyola primary	pmc funds	-	500,000	unspent due to late receipt of funds from exchequer
Luoro primary school	pmc funds	-	300,000	unspent due to late receipt of funds from exchequer
Pith nyadundo primary school	pmc funds	-	800,000	unspent due to late receipt of funds from exchequer
Gogo primary school	pmc funds	-	600,000	unspent due to late receipt of funds from exchequer
Nyaobe primary school	pmc funds	-	1,000,000	unspent due to late receipt of funds from exchequer
Wapongo primary school	pmc funds	-	900,000	unspent due to late receipt of funds from exchequer
Nyabiriga primary school	pmc funds	-	500,000	unspent due to late receipt of funds from exchequer
Got kawino primary school	pmc funds	-	900,000	unspent due to late receipt of funds from exchequer
Kolwal primary school	pmc funds	-	500,000	unspent due to late receipt of funds from exchequer
Dago primary school	pmc funds	-	900,000	unspent due to late receipt of funds from exchequer
<b>Secondary Schools Projects</b>				
Oruba girls secondary school	pmc funds	1,500,000	-	unspent due to late receipt of funds from exchequer

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Gogo secondary school	pmc funds	600,000	-	unspent due to late receipt of funds from exchequer
Konduru secondary school	pmc funds	1,300,000	-	unspent due to late receipt of funds from exchequer
Kanyodera secondary school	pmc funds	900,000	-	unspent due to late receipt of funds from exchequer
Kamsaki secondary school	pmc funds	1,000,000	-	unspent due to late receipt of funds from exchequer
Lwala secondary school	pmc funds	1,500,000	-	unspent due to late receipt of funds from exchequer
Bware secondary school	pmc funds	7,200,000	-	unspent due to late receipt of funds from exchequer
Okumbo secondary	pmc funds	-	500,000	unspent due to late receipt of funds from exchequer
Rapogi girls' secondary school	pmc funds	-	1,000,000	unspent due to late receipt of funds from exchequer
Siro girls sec. school	pmc funds	-	278,275	unspent due to late receipt of funds from exchequer
St michael pinyowachho sec.school	pmc funds	-	1,000,000	unspent due to late receipt of funds from exchequer
St linus oyieko sec.school	pmc funds	-	1,000,000	unspent due to late receipt of funds from exchequer
Kamsaki girls sec school	pmc funds	-	1,500,000	unspent due to late receipt of funds from exchequer
Uriri secondary. school	pmc funds	-	500,000	unspent due to late receipt of funds from exchequer
Kodugo sec. school	pmc funds	-	900,000	unspent due to late receipt of funds from exchequer

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Thinjope secondary	pmc funds	-	1,000,000	unspent due to late receipt of funds from exchequer
Oruba girls sec school	pmc funds	-	1,500,000	unspent due to late receipt of funds from exchequer
Manyonge secondary school	pmc funds	-	1,000,000	unspent due to late receipt of funds from exchequer
<b>Amounts due to other grants and other transfers</b>				
<b>Security Projects</b>				
East kawere asst. chief office	pmc funds	1,000,000	-	unspent due to late receipt of funds from exchequer
Kajulu ii asst. chiefs office	pmc funds	500,000	-	unspent due to late receipt of funds from exchequer
Ongito assistant chief's office	pmc funds	-	400,000	unspent due to late receipt of funds from exchequer
Pinyowachho chief's office	pmc funds	-	1,000,000	unspent due to late receipt of funds from exchequer
Bware assistant chief's office	pmc funds	-	500,000	unspent due to late receipt of funds from exchequer
Kambogo a.p station	pmc funds	-	1,000,000	unspent due to late receipt of funds from exchequer
emergency	pmc funds	-	2,607,959	unspent due to late receipt of funds from exchequer
<b>Bursary and Social Security</b>				
Secondary Schools	bursaries to needy students	22,842,005		unspent due to late receipt of funds from exchequer

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Tertiary Institutions	bursaries to needy students	13,630,000	154,249	unspent due to late receipt of funds from exchequer
Universities	bursaries to needy students	4,000,000		unspent due to late receipt of funds from exchequer
Social Security	funds for NHIF	-	1,500,000	unspent due to late receipt of funds from exchequer
<b>Sports</b>		1,000,000	80,818	unspent due to late receipt of funds from exchequer
Kodungo primary sch sp	pmc funds	-	100,000	unspent due to late receipt of funds from exchequer
Ongenga pri sports	pmc funds	-	100,000	unspent due to late receipt of funds from exchequer
Thim jope prima sports	pmc funds	-	100,000	unspent due to late receipt of funds from exchequer
Piny owacho pri sch sports	pmc funds	-	100,000	unspent due to late receipt of funds from exchequer
Mukuyu primary sports	pmc funds	-	100,000	unspent due to late receipt of funds from exchequer
<b>Environment</b>		2,747,355		
NG-CDF office envi	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Odeny odhoch pri env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Obama primary sch env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Nyambeche pri sch env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Mori primary sch env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Wapongo primary envi	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Kokello pri school env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Okumbo primary sch env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Nyamasare primary sch env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Obuongo pri sch env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Otwagi pri sch env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Rapogi girls sec envi	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Sigira pri sch envi	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
St. thomas wikongaro env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
St. mary oyola pri envi	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Sibuoché pri sch env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Ongenga pri sch envi	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Luanda konyona pri sch env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Omo pri sch envi	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Nyaobe primary sch env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Nyabera pri sch env	pmc funds	-	68,134	unspent due to late receipt of funds from exchequer
Kambaga pri ech envi	pmc funds	-	150,000	unspent due to late receipt of funds from exchequer
Ongenga pri sch envi	pmc funds	-	150,000	unspent due to late receipt of funds from exchequer
Kamsaki pri school env	pmc funds	-	150,000	unspent due to late receipt of funds from exchequer
Luanda konyona pri sch env	pmc funds	-	150,000	unspent due to late receipt of funds from exchequer
Kanyodera priy sch env	pmc funds	-	150,000	unspent due to late receipt of funds from exchequer
<b>Acquisition of assets</b>				
Motor Vehicles (including motorbikes)	motor vehicle	-	5,177,687	unspent due to late receipt of funds from exchequer
Construction of CDF office	Construction of CDF office	-	200,000	unspent due to late receipt of funds from exchequer
<b>Others</b>		-	-	unspent due to late receipt of funds from exchequer
Strategic Plan	funds for strategic plan	-	1,510,000	unspent due to late receipt of funds from exchequer
Innovation Hub	funds for innovation hub	4,677,027	4,677,027	unspent due to late receipt of funds from exchequer

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

TOTAL		73,829,282	60,270,163	
-------	--	------------	------------	--

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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

<b>Asset class</b>	<b>Historical Cost Kshs 2018/2019</b>	<b>Additions during the year</b>	<b>Disposals during the year</b>	<b>Historical Cost Kshs 2019/2020</b>
Land	-	-	-	-
Buildings and structures	1,000,000	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	800,000	5,177,687	-	5,977,687
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>11,842,758</b>	<b>5,377,687</b>	<b>-</b>	<b>17,220,445</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC BANK BALANCES AS AT 30/6/2020			
PMC NAME	BANK NAME	ACCOUNT NO.	BANK BALANCE
KAMSAKI SECONDARY	KCB	1262478596	3,795
KUNA PRIMARY	KCB	1271083841	605,495
LWALA SECONDARY SCHOOL	KCB	1257446576	163,585
MARK NYAMITA PRI SCHOOL	KCB	1269950118	2,950
MASOGE PRIMARY SCHOOL	KCB	1239654693	0
MORI PRIMARY SCHOOL	KCB	1271661594	998,975
MURRAM KOKIRI PRIMARY SC	KCB	1265922748	35,775
NYAKURKUMA PRIMARY SCHOOL	KCB	1271695456	15,830
NYAOBE PRIMARY SCHOOL	KCB	1254232176	1,003,875
NYASAORO PRIMARY SCHOOL	KCB	1271648970	3,375
NYASAORO SECONDARY	KCB	1271648725	504,795
OBAMA PRIMARY SCHOOL	KCB	1271771063	598,975
OKUMBO SEC SCHOOL	KCB	1271718472	7,395
OMBO SECONDARY SCHOOL	KCB	1242868259	5,510
ORUBA GIRLS SECONDARY	KCB	1255234687	280,195
OSOGO PRIMARY SCHOOL	KCB	1240918720	27,417
PINY OWACHO PRI SCHOOL	KCB	1240016549	23,401
RAPOGI GIRLS SECONDARY	KCB	1240088876	322,168
THIMJOPE SECONDARY SCHOOL	KCB	1253817790	16,290
URIRI TTI	KCB	1272333507	4,880
WAPONGO PRIMARY	KCB	1253951322	3,075
URIRI SECONDARY. SCHOOL	KCB	1147239126	96,859
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
OTHORO PRIMARY SCHOOL	KCB	1137369930	9,803
PINYOWACHO CHIEF'S OFFICE	KCB	1240616368	5,795
PITH NYADUNDO PRIMARY SCHOOL	KCB	1236029437	85,096
PUCHE PRIMARY SCHOOL	KCB	1259177610	20,895
RAMUOMA PRIMARY SCHOOL	KCB	1240035896	791,532
SIBUOCHE PRI SCH	KCB	1265497850	47,402

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

SIGIRA PRI SCH	KCB	1265916578	6,395
SIRO GIRLS SEC. SCHOOL	KCB	1262479398	6,959
ST LINUS OYIEKO SEC.SCHOOL	KCB	1262465990	999,395
ST. MARY OYOLA PRI	KCB	1253839212	50,850
ST. THOMAS WIKONGARO PRIMARY SCHOOL	KCB	1152632426	125,700
THIM JOPE PRIMARY	KCB	1265769079	288,599
OKUMBO PRIMARY SCH	KCB	1240051166	3,399
OBUONGO PRI SCH	KCB	1265497850	47,402
NDURU PRIMARY SCHOOL	KCB	1240474040	10,307
NG-CDF OFFICE	KCB	1233775170	2,480
CHIEF KAWISA PRIMARY SCHOOL	KCB	1242868259	5,510
DAGO PRIMARY SCHOOL	KCB	1240036981	508,815
DESKS FOR SCHOOLS	KCB	1240050364	5,773
GOD SIBUOCHE PRIMARY SCHOOL	KCB	1252862415	3,075
GOGO SECONDARY SCHOOL	KCB	1240031904	202,557
GOGO PRIMARY SCHOOL	KCB	1240063369	495
GOT KAWINO PRIMARY SCHOOL	KCB	1240033508	24,475
KAJULU II ASST. CHIEF'S OFFICE	KCB	1239987609	45,475
KALII PRIMARY SCHOOL	KCB	1240022166	1,395
KAMBAGA PRIMARY SCHOOL	KCB	1235999807	253,747
KAMBOGO A.P STATION	KCB	1257446576	163,585
KAMSAKI GIRLS SEC SCHOOL	KCB	1240481187	825,299
KAMSAKI PRI SCHOOL	KCB	1236003683	303,333
KANYAKECH PRIMARY SCHOOL	KCB	1239661029	2,005
KANYODERA PRIY SCH	KCB	1240474040	10,307
KANYODERA SECONDARY SCH	KCB	1236028171	755
KISANGURA PRIMARY SCHOOL	KCB	1240051166	3,399
KISUGUNWA PRIMARY SCHOOL	KCB	1252911866	21,730
KODERO PRIMARY SCHOOL	KCB	1236036751	401,345
KOLWAL PRIMARY SCHOOL	KCB	1236029437	85,096
KONDURU SECONDARY SCHOOL	KCB	1259177610	20,895
KORONDO PRIMARY SCHOOL	KCB	1240088876	322,168
LUANDA KONYONA PRI SCH	KCB	1236515684	62,220
LUORO PRIMARY SCHOOL	KCB	1240018665	4,890
LWALA PRIMARY SCHOOL	KCB	1240620241	5,208
MANYONGE SECONDARY SCHOOL	KCB	1240616368	5,795
MIDIDA PRIMARY SCHOOL	KCB	1239661029	2,005
ACHUTH SECONDARY SCHOOL	KCB	1240036981	508,815

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

AMOSO PRIMARY SCHOOL	KCB	1240050364	5,773
ANDING'O PRIMARY. SCHOOL	KCB	1235994961	508,475
ARAMBE PRIMARY SCHOOL	KCB	1273005910	750
BWARE ASSISTANT CHIEF'S OFFICE	KCB	1254232265	29,015
ST THOMAS WIKONGARO PRIMARY	NBK	1071212116100	2,225
NYAMBINGA PRIMARY SCHOOL	NBK	1071215333300	12,004
NYAROYA KONDITI PRIMARY SCHOOL	NBK	1071212118200	95,236
OMBOO PRIMARY SCHOOL	NBK	1071212118800	28,375
TOTAL			12,149,116

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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.	<b>Basis for Qualified Opinion 2017/18</b> <b>Cash and Cash Equivalents.</b> 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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)
2	<p><b>Net Financial Position.</b>                      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>	Response sent to the auditor later for review	Funds account manager	resolved	resolved
3	<p><b>Summary Statement of Appropriation.</b>                      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>	Response sent to the auditor later for review	Funds account manager	resolved	resolved

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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.				
	<p><b>Project Management Committees Bank Balances.</b>                      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</p>	Response sent to the auditor later for review	Funds account manager	resolved	resolved
5	<p><b>Unexplained Difference in Total Payments.</b>                      The summary statement of</p>	Response sent to the auditor later for review	Funds account manager	resolved	resolved

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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)
	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.				
1.	<p><b>Basis for conclusion</b>  <b>Use of Goods and Services.</b>            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.</p>	Response sent to the auditor later for review	Funds account manager	resolved	resolved
2	<p><b>Construction of Classroom at Puche Primary School.</b>            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 School. A review of the PMCs project files revealed that the</p>	Response sent to the auditor later for review	Funds account manager	resolved	resolved

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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)
	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><b>Renovation of Uriri NG-CDF Office</b></p> <p>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 entries, payment schedules, stores records, minutes of the tender proceedings and report of</p>	Response sent to the auditor later for review	Funds account manager	resolved	resolved

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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)
	inspection and acceptance committee. Consequently, the validity and regularity of the expenditure of Kshs.2,500,000 could not be confirmed.				
4	<p><b>Compensation of Employees</b>            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>	Response sent to the auditor later for review	Funds account manager	resolved	resolved
5	<p><b>Budgetary Performance.</b>            A review of the budgetary performance revealed that, the NG-CDF Uiri Constituency had an original expenditure budget of Kshs.98,189,655 and an adjustment of Kshs.3,522,555 leading to</p>	Response sent to the auditor later for review	Funds account manager	resolved	resolved

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URIRI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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 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.</p> <p>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>				