


REPUBLIC OF KENYA



Enhancing Accountability

 THE NATIONAL ASSEMBLY PAPERS L AID	
REPORT	
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THE AUDITOR-GENERAL

ON

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

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



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

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)

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

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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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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 UGENYA 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 30th June 2020 and who had direct fiduciary responsibility were:

N	Designation	Name
o		
1.	A.I.E holder	Jackson Omari
2.	Sub-County Accountant	Caleb A. Omollo.
3.	Chairman NGCDFC	Caroline Akinyi
4.	Member NGCDFC	William Ohonde

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -UGENYA 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 UGENYA Constituency Headquarters

P.O. Box 132 -40614, SEGA.
Ugenya NG-CDF Building,
Along the Kisumu – Busia Highway,
Sega, KENYA

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(f) NGCDF UGENYA Constituency Contacts

Telephone: (254) 745 695021 or (254) 721 467661

E-mail: cdfugenya@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF UGENYA Constituency Bankers

1. Kenya Commercial Bank (specify the constituency account banker details)
Ugunja Branch.
P.O. Box 52,
SIAYA.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

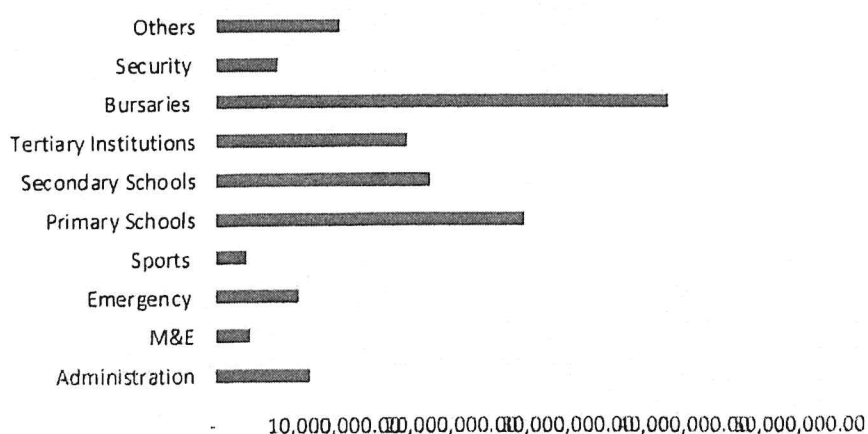
The 2019 / 2020 Financial year was the first full year of the current Ugenya NG-CDF Committee since the by-election of 5th April, 2019 caused a change of representation in Parliament. This triggered a transition process within the Ugenya NG-CDF Committee whereby a new NG-CDF Committee was gazetted on 16th August, 2019.

The new committee had a very steep learning curve as the expectations of wananchi were very high particularly as activities of the NG-CDF had been effectively grounded since the Ugenya Member of National Assembly seat was declared vacant by the Supreme Court on 21st December, 2018 triggering the aforementioned by-election. The practical effects were that there was a huge backlog of projects for 2018 / 2019 Financial year that were still pending by the time the committee took over on 19th August, 2019. Crucially there was also new project proposals for 2019 / 2020 to prepare requiring public participation activities to be undertaken as soon as the committee settled in. We thank God that we were able to meet all the deadlines set and ensured that the Constituency was not left behind by others.

Out of the budgeted Kshs. 137, 367, 724 for 2019 / 2020 Financial year, Kshs. 68 million had been received by 30th June, 2020 while Kshs. 53,890,876 which were funds pending from the 2018/ 2019 Financial year were also received.

Below find a graphical representation of the allocation of Kshs. 137,367,724 budgeted for in the 2019 / 2020 Financial year.

PROPOSAL ALLOCATIONS 2019 / 2020



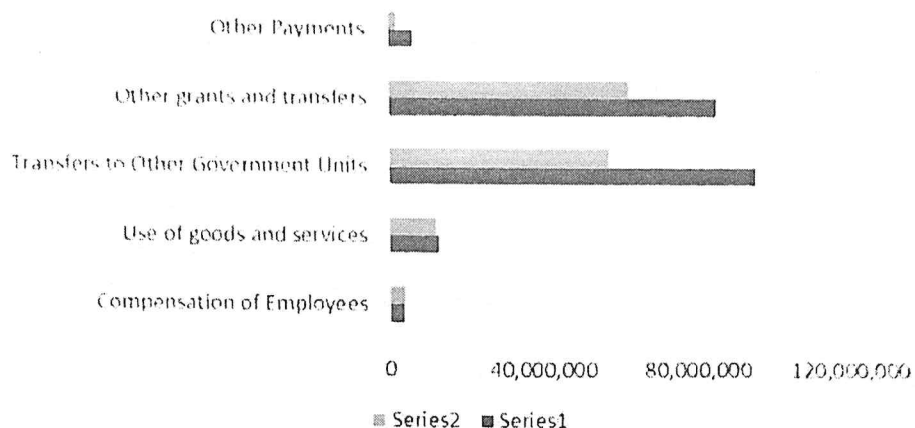
As is tradition for the Ugenya NG-CDF, a bulk of the allocation, 73% went to the education sector represented Primary, Secondary, Tertiary institutions and bursaries. This indicates that level of importance the Committee places on improving infrastructure in our educational institutions as well as improving access to educational opportunities for all our students.

On utilization of funds despite the committee being inaugurated within the financial year and operations affected by COVID 19, we were able to utilize a commendable 68% of our allocation.

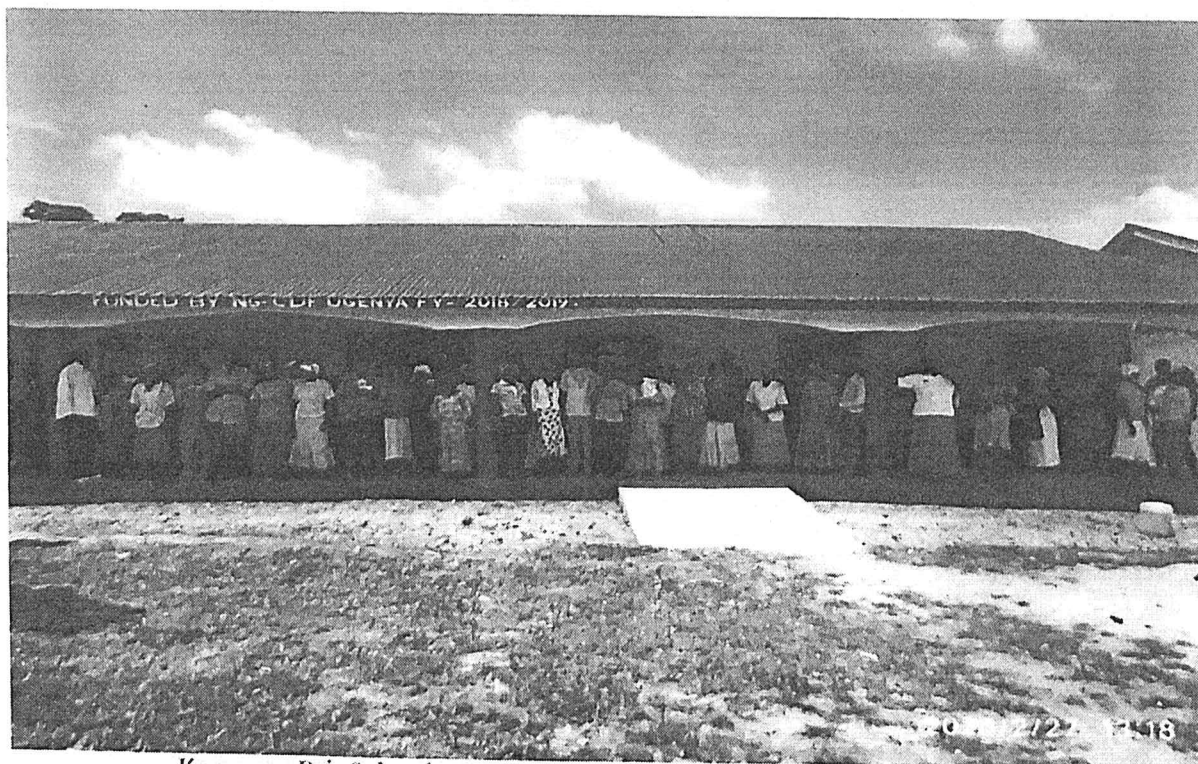
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Below is a graphical representation of Budgeted allocation Vs. Utilized funds.

BUDGET Vs. UTILIZATION



On the signature projects we were able to undertake during the financial year, was ensuring the Bursary fund was utilized in a way that ensured that all KCPE candidates reported to schools of their choice and supporting the Government of Kenya's policy of 100% transition from Primary to Secondary schools by ensuring that all the new Secondary Schools had adequate infrastructure.



Kagonya Pri. School – Handover of Two (2) Classrooms to the community.



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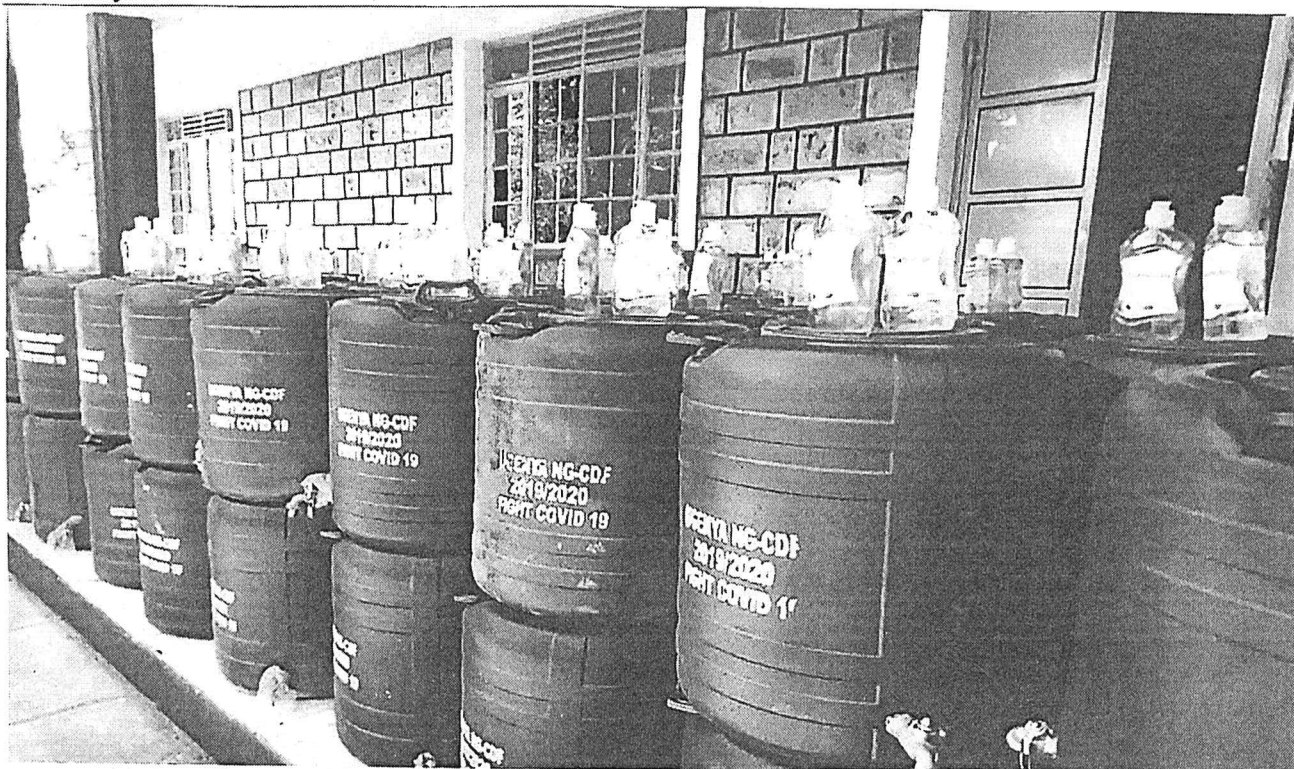


Bar Odar Special School – Classroom

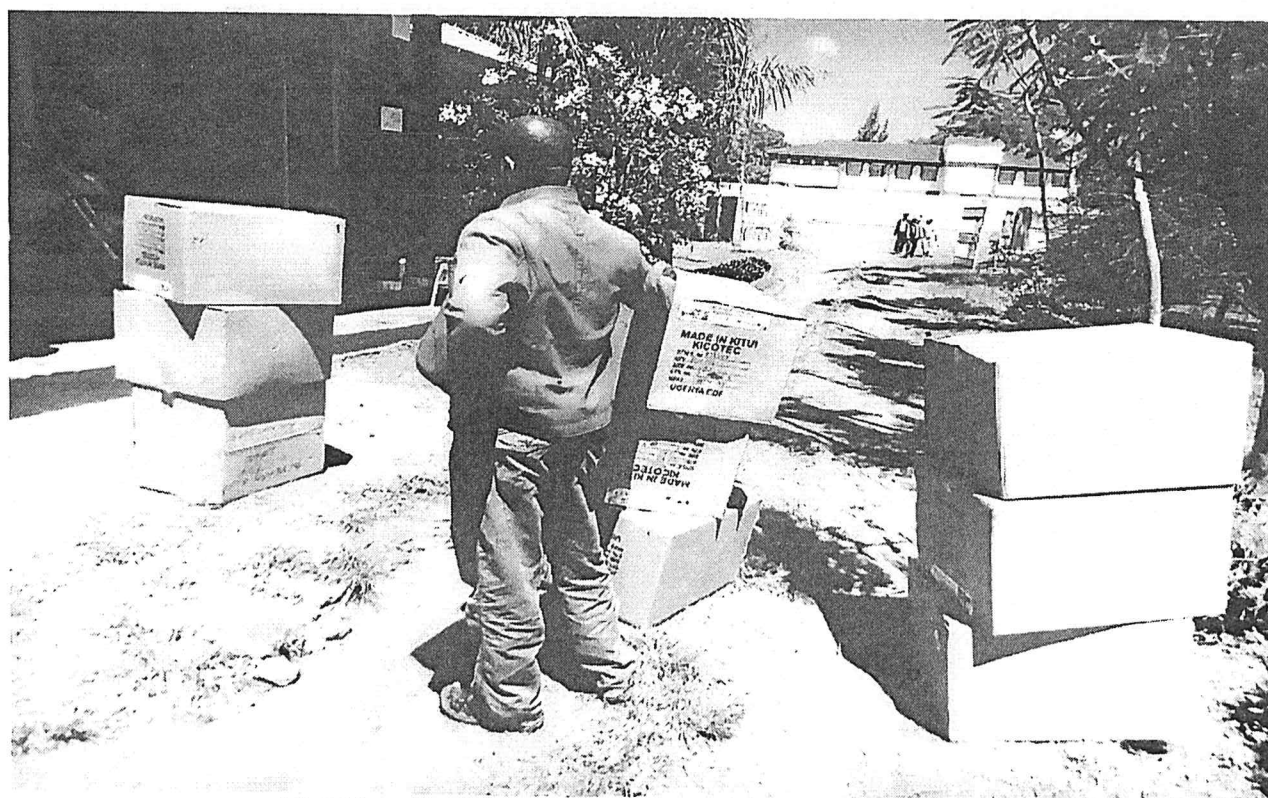
An analysis of the happenings of the 2019 / 2020 Financial year cannot be complete without mentioning the effects of COVID 19 on the operations of the NG-CDF Committee, the constituency and the country as a whole. The Constituency is bisected by the Kisumu – Busia Road which is a key route for trucks heading to and from Uganda and the Great lakes region. Even before schools were closed on the 18th of March, 2020 we had to on the most part stop building activities in schools where 60% of our construction projects are based, thereafter Ministry of Health Directives required that non-essential staff stay home and banned meetings as social distancing directives were enforced, meaning that the NG-CDF Committee could not capacity build PMC's, hold physical meetings to pass resolutions, nor go out for monitoring and evaluation activities.

As the numbers of COVID 19 transmissions are continuing to rise rapidly, and the fact that the infections are now firmly within the communities, the Ugenya NG-CDF like other public institutions has had been under pressure to respond to this pandemic. Among the key interventions by the Ugenya NG-CDF early on during the pandemic was to purchase Eighty Eight (88) Handwash stations and handwash soap for distribution to various boda boda stations and markets within the constituency to ensure the public have the facilities for handwashing, a key prevention of the spread of COVID 19. Later as cessation was lifted and wananchi exhorted to exercise personal responsibility, the Ugenya NG-CDF purchase 10,000 units of facemasks from Kitui County's Textile Center, one of the few government institutions manufacturing KEB's certified 3 ply disposable facemasks. Some of these masks were distributed to vulnerable groups in the Constituency, while others will be used to support our operations in ensuring our staff and everyone visiting the NG-CDF Office, attending meetings or going on Monitoring and Evaluation Activities is issued with a mask if they do not have one.

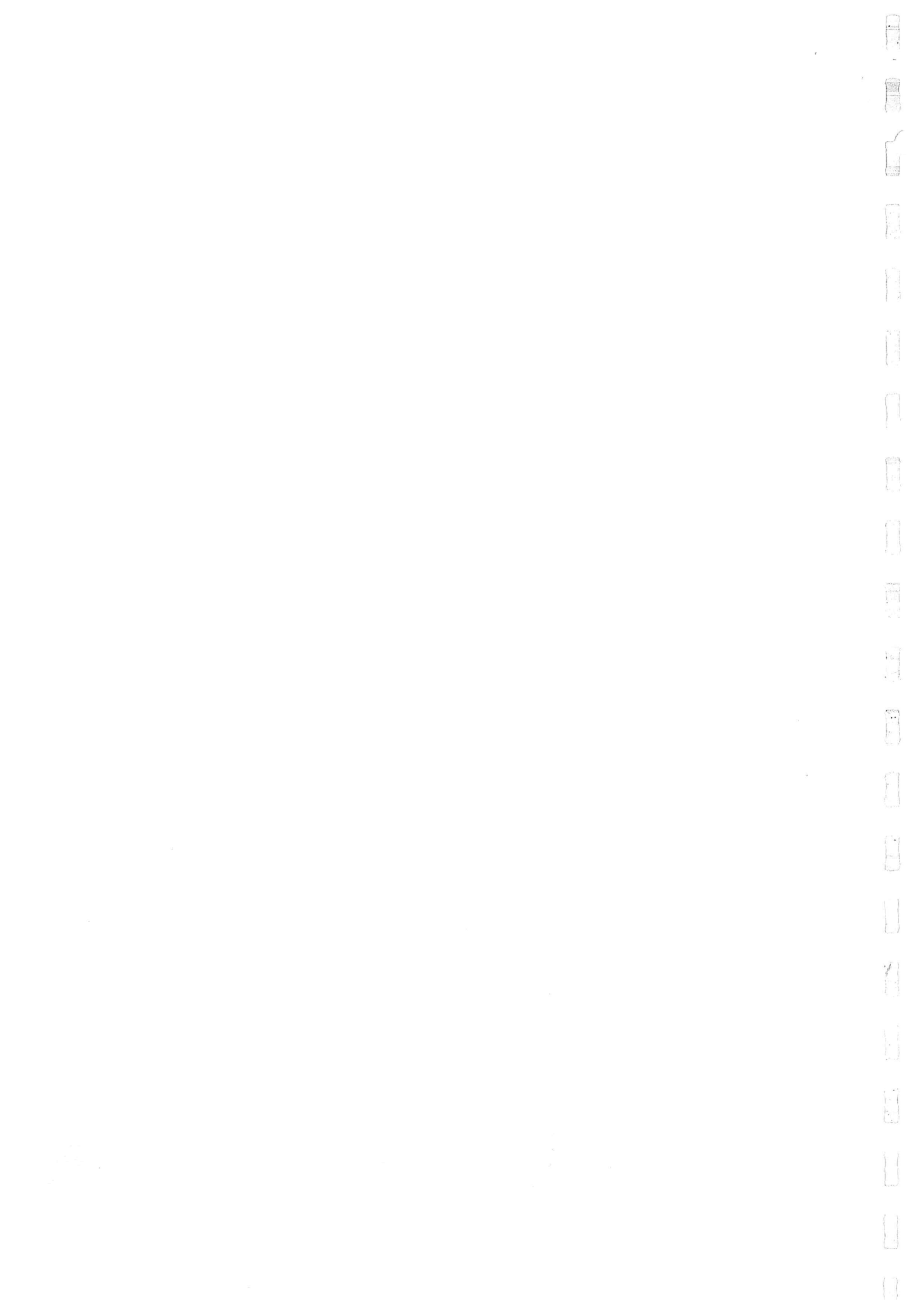
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Handwash stations purchased by the Ugenya NG-CDF



10,000 units of facemasks delivered from KICOTEC, Kitui.



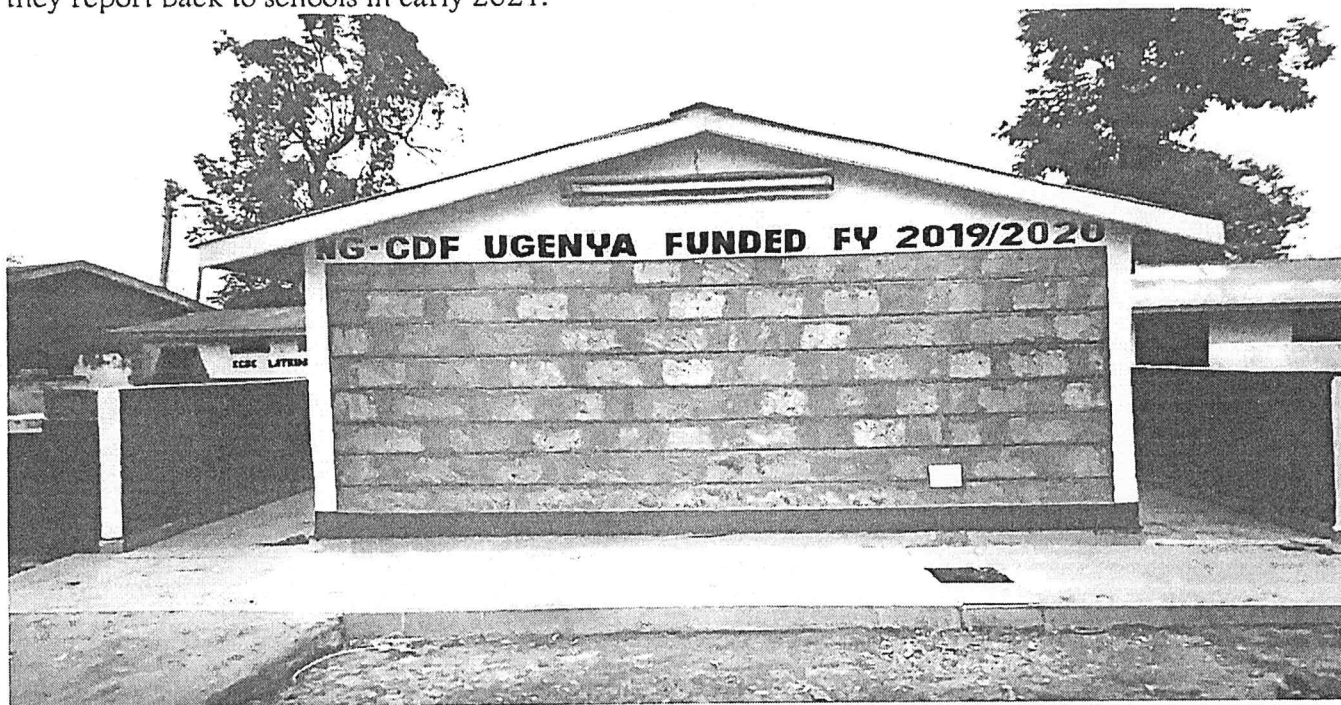
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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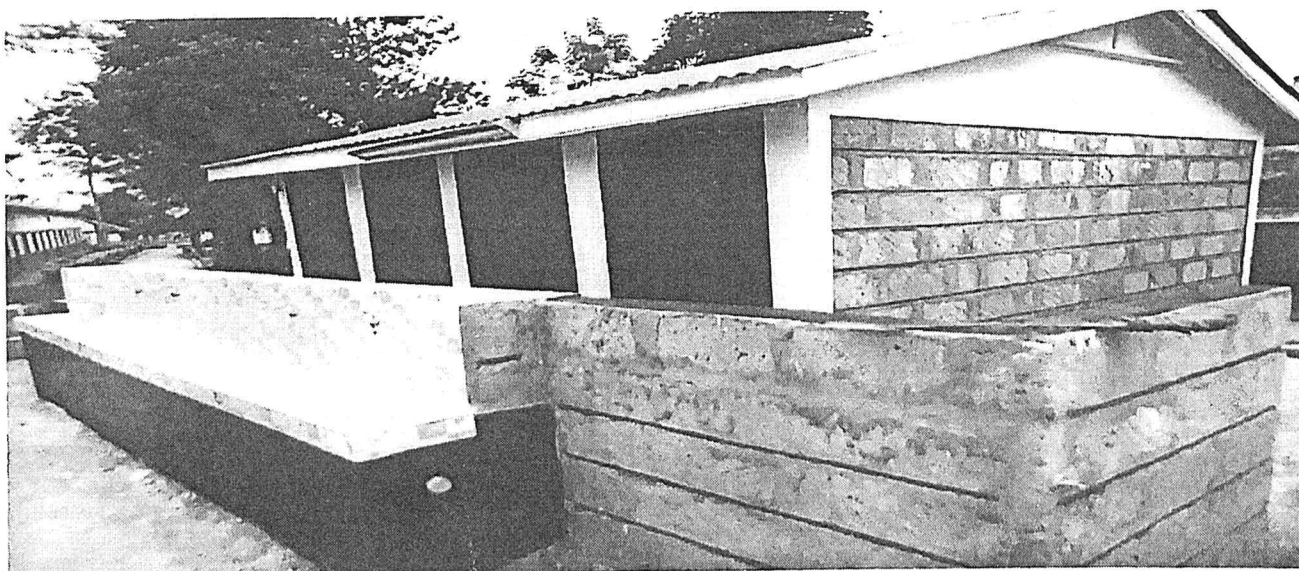
For the year ended June 30, 2020

Among the adverse effects of COVID 19 on the operations of the Ugenya NG-CDF has been the unprecedented delays in the disbursement of funds for the 2019 / 2020 Financial year as the Government of Kenya understandably channels funds to priority areas in the fight against COVID 19. As at 30th June, 2020 only Kshs. 68,000,000 out of Kshs. 137,367, 724 expected or 49.5% of the funds had been received.

As we learn to live with COVID 19 and learn more about it, while ensuring that the sanitation and new classroom projects budgeted for in 2019 / 2020 are immediately implemented as funds become available to ensure our students are able to maintain cleanliness and social distancing as they report back to schools in early 2021.



Model Eight Door Sanitation Block at the Segia Girls Boarding Primary School.



Model Segia Girls Boarding Primary Sanitation Block with adequate hand washing stations.

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the Ugenya NG-CDF intends to strictly adhere to the various government directives regarding its prevention and are already implementing the Public Procurement Regulatory Authority Guidelines on Procurement activities during COVID and ensuring we continue to meet the expectations of our clients, the public in ensuring that our projects are rolled out as efficiently and transparently as possible despite the present challenges.

Signed



Mrs. Caroline Akinyi Owino,
Chairperson,
UGENYA NGCDF COMMITTEE

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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-UGENYA Constituency's upcoming 2020-2025 plan are to:

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Public Participation	Ensure public are involved in all our activities.	Better linkages with public in project identification and implementation	Hosting of Ward meetings in each ward for purposes of project identification. Distribution of Bursary Cheques in each ward. Hosting Project Management Committee trainings at least once every quarter as funds are received from the board.	In the 2019 / 2020 FY we; Hosted a round of ward meetings in each ward Organized four (4) PMC Trainings Distributed Bursary cheques in January and February, 2020
Education	100% Transition to Secondary and Tertiary	Improved transition to secondary	Increase in number of usable physical	In FY 19/20 we; Built Twenty Five

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	institutions.	schools and tertiary institutions	infrastructure build in secondary schools. Development of tertiary institutions Number of bursary beneficiaries at all levels	(25) new Classrooms and refurbished (20) Classrooms. Built One (1) new hall and Five (5) new administration blocks in the schools listed in the Schedules for Transfers to Primary Schools, Secondary Schools and Tertiary Institutions. Gave Bursaries to Two Thousand Seven Hundred and Fifty (2,750) beneficiaries in Secondary Schools and One Thousand Two Hundred & Seventy Seven (1,277) Student in Tertiary institutions.
Security	Development of Police Posts in line with the new National Police Service structure in the Sub-County.	Improved access to security Services	New Police Buildings. Rehabilitation of buildings.	In FY 19/20 We; Completed the electrification and fencing of the Konyango AP Post and Bar Achuth AP post We started the construction of the Ligega AP Post.
Environment	Upgrading of sanitation in our Primary and Secondary Schools	Improved access to sanitation facilities	Installation of rain catchment tanks	In FY 19/20 we; Installed rain catchments at Ukwala Special Sch., Anyiko Special Sch., Sega Special Sch., Ugenya



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				Technical Inst., Ugenya Teachers College.
Sports	Engaging the youth through sports.	Develop and nurture sporting talent in the constituency.	Organizing a constituency wide sports tournament.	In FY 19/20 we organized a two month long sports tournament that started from the sub-locations and ended at a final knock out between best teams from the Wards.
Disaster Management	Emergency Interventions at various levels	Mitigate Emergencies	Mitigate emergencies	<p>In the FY 19/20 we undertook the following emergency interventions;</p> <p>Purchased facemasks, handwash stations and handwash soap to mitigate the COVID 19 threat.</p> <p>We intervened at Sega Girls Boarding Primary School to build an Eight (8) Door latrine to replace one that had collapsed during the rains.</p>

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

In its operations, the Ugenya NG-CDF strives to ensure the people, more specifically the constituents of Ugenya are at the centre of all the development activities by ensuring that all the projects identified at the Wards are the ones that are prioritized for implementation at the

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preparation of proposals and further ensuring that during implementation of projects broad segments of the community, that is women, youth and persons with disability are well represented in the membership of the Project Management Committees. This is to guarantee that the projects implemented and owned and utilized by the community from the onset.

2. Environmental performance

The mitigation of climate change is among the key strategic objectives of the constituency. Though this is limited by the fact that the Ugenya NG-CDF must limit itself to the National Government Functions as outlined in the constitution as well as ensuring we adhere to the budget ceilings for the vote. However in the past year we had placed emphasis on ensuring we installed tanks and gutters in various institutions to harvest rain water, both to provide the institutions with water for handwashing, cooking and cleaning but also reduce erosion caused by surface runoff.

3. Employee welfare

All employees are hired openly through a competitive recruitment process which involves advertising all positions widely. During the recruitment process, it was ensured that while considering merit and qualifications, positions were also balanced between the four (4) wards of the constituency as well as taking into account gender considerations to ensure the one third gender rule was adhered to.

We recognise that the employees are the first line of engagement between the Ugenya NG-CDF and the public and therefore have to be knowledgeable on all aspects of the Ugenya NG-CDF operations. On hiring they were taken through orientation to understand the structure and laws guiding the operations of the NG-CDF.

As part of their development, the Ugenya NG-CDF encourages its staff to upgrade their skills by giving time off to attend classes and exams and on the personal development we have also entered into an agreement with our bankers to provide access to loan facilities should the staff require them.

On occupational health and safety, this past year the Ugenya NG-CDF has invested in ensuring that the office has more than one water source, ensuring constant supply of water to the office, ensuring the ablution facilities can be used throughout. The Ugenya NG-CDF also provides the staff with clean bottled water from dispensers and has ensured that the office is accessible through ramps.

4. Market place practices-

The Ugenya NG-CDF procurement processes strictly adhere to the Public Procurement and Asset Disposal Act of 2015 and its regulations. We endeavour to ensure that our key stakeholders, the Project Management Committees, through whom projects are implemented are capacity built on its requirements.

Key considerations in the procurement process is ensuring it is as open and competitive as possible by ensuring tender advertisements are circulated as widely as possible and dealing with any appeals arising as expeditiously as possible.

The Ugenya NG-CDF deals conscientiously with its contractors and suppliers by ensuring funds are fully transferred to the PMC's before any work starts to avoid issues of pending bills and ensuring that once a payment request has been lodged by contractors, through PMC's it is dispensed with within Three (3) Working days. This practice has enhanced confidence the contractors have in bidding for our projects as they are sure they will be paid for works done.

The Ugenya NG-CDF strives to ensure that the contractors undertaking works utilize as much local labour and materials where available and ensures that contractors maintain good working relations with the community by paying promptly for supplies and wages.

5. Community Engagements-

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As part of the corporate social responsibility during this COVID 19 pandemic, the Ugenya NG-CDF was able to procure and distribute 10,000 pcs of facemasks and Eighty Eight (88) handwash stations to vulnerable groups such as boda boda operators, the elderly and those with pre-existing medical conditions.

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V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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-UGENYA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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-UGENYA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *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-UGENYA 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.

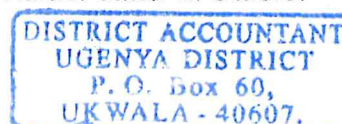
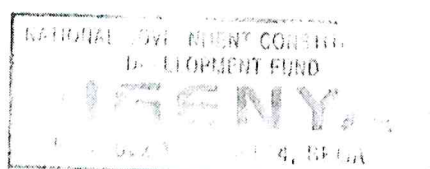
The Accounting Officer in charge of the NGCDF-UGENYA Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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-UGENYA Constituency financial statements were approved and signed by the Accounting Officer on 30/9 2020.

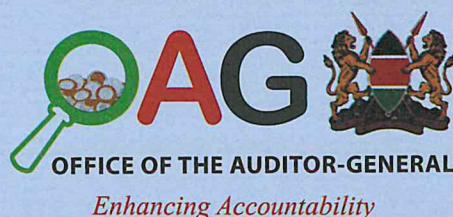

Fund Account Manager
Name: Jackson Omari

Sub-County Accountant
Name: Caleb A. Omolo.



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - UGENYA 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 - Ugenya Constituency set out on pages 18 to 55, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cashflow and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccuracies in the Statement of Receipts and Payments

The statement of receipts and payments reflects opening balances on use of goods and services amounting to Kshs.17,163,734 and on other payments, nil balance. However, the balances reflected in the audited financial statements for the year ended 30 June, 2019 were use of goods and services amounting to Kshs.19,023,012 and other payments amounting to Kshs.2,338,514 all totalling to Kshs.21,361,526 resulting to an unreconciled variance amounting to Kshs.4,197,792.

Consequently, the accuracy, completeness and validity of opening balances for use of goods and services and other payments for the year ended 30 June, 2020 could not be confirmed.

2. Inaccuracies in the Statement of Cashflow

The statement of receipts and payments reflects a deficit amount of Kshs.17,012,280 whereas the statement of cashflow reflects a net increase in cash and cash equivalent amount of Kshs.(17,695,404) resulting to an unreconciled variance amounting to Kshs.683,134.

Consequently, the accuracy, completeness and validity of balances in the statement of cashflow for the year ended 30 June, 2020 could not be confirmed.

3. Inaccuracies in Bank Balances

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities and reflects bank balances totalling to Kshs.5,025,551. However, the balances exclude stale cheques amounting to Kshs.625,000 relating mainly to bursary payments to various institutions of learning with some dating back to the year 2018. However, the cheques had not been reversed in the cash book as at the time of the audit during the month of March, 2021.

Further, the balance is net of unsupported cash withdrawals amounting to Kshs.24,766,801. However, no explanation was provided for the cash withdrawals instead of making payments directly to the Project Management Committee bank accounts.

Consequently, the accuracy, completeness and validity of bank balances totalling to Kshs.5,025,551 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

4. Unsupported Transfers to Other Government Units

As disclosed in Notes 6 of the financial statements, the statement of receipts and payments reflects transfers to other Government Entities amounting to Kshs.60,197,331. The balance includes an amount of Kshs.4,500,000 paid to Ugenya Forestry College and an amount of Kshs.2,027,000 paid to Ugenya School of Agriculture all totalling to Kshs.6,527,000. However, expenditure returns and reports from the Project Management Committee and certificates from Ministry of Public Works were not provided.

Further, the project in Ugenya School of Agriculture was being implemented by the Constituency Development Fund Committee office and not through a Project Management Committee.

Consequently, the accuracy, completeness and validity of the expenditure totalling to Kshs.6,527,000 for 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 - Ugenya Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matters

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.213,992,832 and Kshs.144,625,107 respectively, resulting to an under-funding amounting to Kshs.69,367,726 or 32% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.213,992,832 and Kshs.138,916,432 respectively, resulting to an under expenditure amounting to Kshs.75,076,400 or 35% of the budget. The reason given for the revenue shortfall was because of the effect of Covid-19 since the Government only released 65% of total allocation.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has indicated the issues as unresolved contrary to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

I communicate with 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

15 November, 2021


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

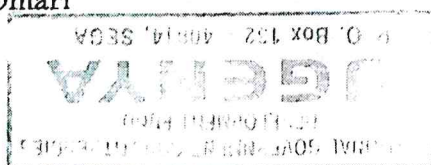
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
UGENYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020


VII. STATEMENT OF RECEIPTS AND PAYMENTS

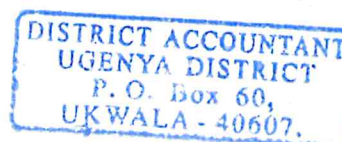
	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	121,890,876	107,748,316
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	13,277	0
TOTAL RECEIPTS		121,904,153	107,748,316
PAYMENTS			
Compensation of employees	4	4,290,819	5,636,667
Use of goods and services	5	6,523,352	17,163,733
Transfers to Other Government Units	6	60,197,331	39,420,576
Other grants and transfers	7	65,628,180	32,944,735
Acquisition of Assets	8	2,276,750	0
Other Payments	9	0	0
TOTAL PAYMENTS		138,916,432	95,165,711
SURPLUS/ (DEFICIT)		<u>(17,012,280)</u>	<u>12,582,605</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-UGENYA Constituency financial statements were approved on 30/9 2020 and signed by:


Fund Account Manager
Name: Jackson Omari




National Sub-County Accountant
Name: Caleb A. Omollo.



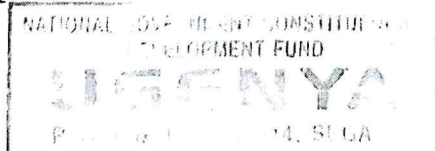
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Reports and Financial Statements
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,025,551	22,037,831
Cash Balances (cash at hand)	10B	-	0
Total Cash and Cash Equivalents		5,025,551	22,037,831
Accounts Receivable		-	
Outstanding Imprests	11		498,876
TOTAL FINANCIAL ASSETS		5,025,551	22,536,707
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	0	0
Deposits (Gratuity)	12B	0	0
TOTAL FINANCIAL LIABILITIES		0	0
NET FINANCIAL ASSETS		5,025,551	22,536,707
REPRESENTED BY			
Fund balance b/fwd	13	22,536,707	10,637,225
Prior year adjustments	14	(498,876)	(683,153)
Surplus/Deficit for the year		(17,012,280)	12,582,605
NET FINANCIAL POSITION		5,025,551	22,536,707

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-UGENYA Constituency financial statements were approved on 30/9 2020 and signed by:

Fund Account Manager
Name: Jackson Omari



National Sub-County Accountant
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
UGENYA CONSTITUENCY**


Reports and Financial Statements


For the year ended June 30, 2020

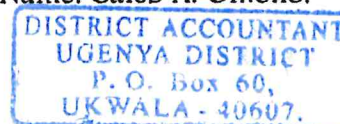
IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	121,890,876	107,748,316
Other Receipts	3	13,277	0
Total receipts		121,904,153	107,748,316
Payments for operating expenses			
Compensation of Employees	4	4,290,819	5,636,667
Use of goods and services	5	6,523,352	19,023,012
Transfers to Other Government Units	6	60,197,331	39,420,576
Other grants and transfers	7	65,628,180	32,944,735
Other Payments	9	0	2,338,514
Total payments		136,639,682	95,165,711
Net Income from Operations		(14,735,529)	12,582,605
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	498,876	0
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	0	0
Prior year adjustments	14	(498,876)	(683,124)
Net cash flow from operating activities		(14,735,530)	11,899,481
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	(2,276,750)	0
Net cash flows from Investing Activities		(2,276,750)	0
NET INCREASE IN CASH AND CASH EQUIVALENT		(17,695,404)	11,899,481
Cash and cash equivalent at BEGINNING of the year	13	22,037,831	10,138,350
Cash and cash equivalent at END of the year		<u>5,025,551</u>	<u>22,037,831</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-UGENYA Constituency financial statements were approved on 30/9 2020 and signed by:


Fund Account Manager
Name: Jackson Omari


National Sub-County Accountant
Name: Caleb A. Omollo.





Reports and Financial Statements

For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724	76,611,831	213,979,555	144,611,830	69,367,726	68%
Proceeds from Sale of Assets	0	0	0	0	0	0%
Other Receipts	0	13,277	13,277	13,277	0	100%
PAYMENTS						
Compensation of Employees	3,692,400	89,683	3,782,083	4,290,819	-508,736	113%
Use of goods and services	6,160,728	13,277	6,174,005	6,523,352	-349,347	106%
Transfers to Other Government Units	61,362,000	44,293,184	105,655,184	60,197,331	45,457,853	57%
Other grants and transfers	64,202,596	27,890,451	92,093,047	65,628,180	26,464,867	71%
Acquisition of Assets	0	2,000,000	2,000,000	2,276,750	-276,750	114%
Other Payments	1,950,000	2,338,513	4,288,513	0	4,288,513	0%
TOTALS	137,367,724	76,625,108	213,992,832	138,916,432	75,076,400	65%

(a) The Kshs. 13,277 was erroneously deposited into our account in cash. We have asked our bank to trace the payee.

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- Kshs. 76,625,108 in the adjustment column is composed of Kshs. 53,890,876 which was funding from the NG-CDF Board for 2018/ 2019 Financial year received in 2019/2020 and Kshs. 22,720,955 which are balances brought forward from the 2018 / 2019 Financial Year as well as Kshs. 13,277 which is A in A received during the year.
- We only received 65% of funding from the NG-CDF Board due to effects of COVID 19 on revenues received by the government during the year.
- Compensation of Employees was overspent by 13% due to the fact that we had to pay off former employees of the Ugenya NG-CDF following a heavily contested by -election resulting in a change of MP. Had payment delayed to the next financial year it would have raised a lot of complaints.

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

- iv. Use of goods and services was over spent by 6% due to a longstanding Account Receivable of Kshs. 498,876 finally being settled in 2019/ 2020.
- v. Transfer to other government units was utilized at only 63% due to delays in disbursement of funds to the NG-CDF.
- vi. Other grants and transfers were similarly underutilized (71%) due to delays in disbursement of funds.
- vii. Acquisition of Assets was overspent by 14% due to some unforeseen extra works that occurred during the refurbishment of the NG-CDF Office. The extra funds came from Office Administration.
- viii. Other payments were also underutilized (36%) due to late disbursement of funds.

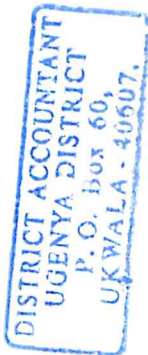
The NGCDF-UGENYA Constituency financial statements were approved on 30/9 2020 and signed by:



Fund Account Manager
Name: Jackson Omari



Sub-County Accountant
Name: Caleb A. Omollo.





XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 1.1 Compensation of employees	3,692,400	89,683	3,782,083	4,290,819	-508,736
1.2 1.2 Committee allowances	2,110,728	0	2,110,728	1,032,763	1,077,965
1.3 1.3 Use of goods and services	1,050,000	0	1,050,000	3,215,989	-2,165,989
Sub Total Admin. And Recurrent	6,853,128	89,683	6,942,811	8,539,571	-1,596,760
2.0 Monitoring and evaluation					
2.1 2.1 Capacity building	1,200,000	0	1,200,000	674,600	525,400
2.2 2.2 Committee allowances	1,000,000	0	1,000,000	800,000	200,000
2.3 2.3 Use of goods and services	800,000	0	800,000	800,000	0
Sub-Total Monitoring and Evaluation	3,000,000	0	3,000,000	2,274,600	725,400
3.0 Emergency					
3.10 3.1 Primary Schools					
3.12 NYALENDA PRI SCH	0	0	0	350,000	0
3.13 SEGA GIRLS BOARDING	0	0	0	700,000	0
3.14 KAGONYA PRI.	0	0	0	1,720,000	0
3.15 MIYARE PRI. SCH.	0	0	0	1,648,710	0
3.16 NYALENDA PRI SCH	0	0	0	2,570,000	0
Primary Schools Emergency	0	0	0	6,988,710.00	0
3.20 Secondary schools					
3.21 SIGINGA SEC SCHOOL				500,000	0
3.30 3.3 Tertiary institutions	0	0	0	0	0
3.40 3.4 Security projects	0	0	0	0	0
3.50 3.5 Other Projects	0	0	0	0	0
3.51 KITUI COUNTY TEXTILE	0	0	0	1,000,000	0
3.52 JACKSON OMARI IMPREST	0	0	0	610,000	0
3.53 NATIONAL REG. BURELUE	0	0	0	700,000	0

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	Other Projects Emergency								
	Sub Total Emergencies		7,198,241	3,554,993	10,753,234	2,310,000	9,798,710	954,524	0
4.0	Bursary and Social Security								
4.1	Primary Schools		1,250,918	1,250,918	2,501,836	0	0	2,501,836	
4.2	Secondary Schools		24,573,769	0	24,573,769	28,411,015		-3,837,246	
4.3	Tertiary Institutions		13,175,313	9,480,313	22,655,626	22,549,100		106,526	
4.4	Universities		0	0	0	0	0	0	0
4.5	Social Security		0	0	0	0	0	0	0
	Sub Total Bursaries		39,000,000	10,731,231	49,731,231	50,960,115		-1,228,884	
5.0	Sports		2,747,355	0	2,747,355	2,579,355		168,000	
6.0	Environment								
6.10	JERA SEC. SCH		500,000	0	500,000	0	0	500,000	
6.20	KAMREMO SIWANTHE PRI.		500,000	0	500,000	0	0	500,000	
6.30	UKWALA SPECIAL SCH		0	100,000	100,000	100,000	100,000	0	0
6.40	ANYIKO SPECIAL SCH		0	100,000	100,000	100,000	100,000	0	0
6.50	SEGA SPECIAL SCH		0	100,000	100,000	100,000	100,000	0	0
6.60	UGENYA TECH& VOC COLLEGE		0	100,000	100,000	100,000	100,000	0	0
6.70	UGENYA TTC		0	100,000	100,000	100,000	100,000	0	0
6.80	CHIEF'S OFFICE. N. UGENYA		0	100,000	100,000	100,000	100,000	0	0
6.90	CHIEF'S OFFICE UKWALA		0	100,000	100,000	100,000	100,000	0	0
6.10	CHIEF'S OFFICE .E. UGENYA		0	100,000	100,000	100,000	100,000	0	0
6.11	CHIEF'S OFFICE .W. UGENYA		0	90,000	90,000	90,000.00		0	0
6.12	UGENYA KMTC		0	100,000	100,000	0	0	100,000	
6.13	CHIEF NORTH WEST UGENY		0	100,000	100,000	0	0	100,000	
6.14	CHIEF NORTH EAST UGENYA		0	90,000	90,000	0	0	90,000	
	Sub-Total Environment		1,000,000	1,180,000	2,180,000	890,000		1,290,000	
7.0	Primary Schools Project								
7.10	Siranga Pri. Sch.		1,000,000	0	1,000,000	0	0	1,000,000	
7.20	Simur Pri. Sch.		1,200,000	0	1,200,000	0	0	1,200,000	
7.30	Undhine Pri. Sch.		400,000	0	400,000	400,000		0	0
7.40	Kamrembo Siwanthe Pri. Sch.		900,000	0	900,000	0	0	900,000	
7.50	Siwar Pri. Sch.		1,200,000	0	1,200,000	0	0	1,200,000	
7.60	Diraho Pri. Sch.		500,000	0	500,000	500,000		0	0
7.70	Mathiwa Pri. Sch.		500,000	0	500,000	0	0	500,000	
7.80	Magombe Pri. Sch.		500,000	0	500,000	485,191		14,809	
7.90	Got Rembo Pri. Sch.		600,000	0	600,000	350,000		250,000	

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For the year ended June 30, 2020

7.10	Ndenga Pri. Sch.	700,000	0	700,000	265,000	435,000
7.11	Ogeya Pri. Sch.	300,000	0	300,000	0	300,000
7.12	Milambo Pri. Sch.	800,000	0	1,200,000	800,000	400,000
7.13	Pap Olang Pri. Sch.	800,000	0	800,000	0	800,000
7.14	Waliera Pri. Sch.	900,000	0	900,000	900,000	0
7.15	Lunga Pri. Sch.	430,000	0	430,000	200,000	230,000
7.16	Sihayi Pri. Sch.	700,000	0	700,000	555,500	144,500
7.17	Sirisia Pri. Sch.	1,100,000	0	1,100,000	0	1,100,000
7.18	Uchola Pri. Sch.	1,800,000	0	1,800,000	0	1,800,000
7.19	Konya Pri. Sch.	900,000	0	900,000	0	900,000
7.20	Ukela Pri. Sch.	800,000	0	800,000	0	800,000
7.21	Bar Ndege Pri. Sch.	500,000	0	500,000	368,800	131,200
7.22	Komoro Pri. Sch.	2,000,000	0	2,000,000	0	2,000,000
7.23	Buranga Pri. Sch.	200,000	0	200,000	0	200,000
7.24	Umer Pri. Sch.	1,100,000	0	1,100,000	0	1,100,000
7.25	Lela Pri. Sch.	2,000,000	0	2,000,000	2,000,000	0
7.26	Nyamsenda Pri. Sch.	1,000,000	0	1,000,000	0	1,000,000
7.27	Ralak Pri. Sch.	1,500,000	0	1,500,000	1,500,000	0
7.28	Kogere Pri. Sch.	1,000,000	0	1,000,000	0	1,000,000
7.29	Mauna Pri. Sch.	1,200,000	0	1,200,000	0	1,200,000
7.30	Bar Anyanga Pri. Sch.	0	1,300,000	1,300,000	1,300,000	0
7.31	Bar Ndege Pri. Sch.	0	1,000,000	1,000,000	1,000,000	0
7.32	Bar Odar Pri. Sch.	0	600,000	600,000	600,000	0
7.33	Buranga Pri. Sch.	0	450,000	450,000	450,000	0
7.34	Diraho Pri. Sch.	0	402,000	402,000	402,000	0
7.35	Doho Pri. Sch.	0	1,000,000	1,000,000	1,000,000	0
7.36	Got Nanga Pri. Sch.	0	1,000,000	1,000,000	1,000,000	0
7.37	Got Odima Pri. Sch.	0	1,500,000	1,500,000	950,000	550,000
7.38	Got Omalo Pri. Sch.	0	702,000	702,000	702,000	0
7.39	Harungu Pri. Sch.	0	1,300,000	1,300,000	1,300,000	0
7.40	Humwend Pri. Sch.	0	600,000	600,000	600,000	0
7.41	Kagonya Pri. Sch.	0	1,900,000	1,900,000	1,900,000	0
7.42	Kamrembo Siwanthe Pri. Sch.	0	702,000	702,000	702,000	0
7.43	Kanyauddo Pri. Sch.	0	1,500,000	1,500,000	1,000,000	500,000
7.44	Komoro Pri. Sch.	0	1,900,000	1,900,000	1,900,000	0
7.45	Ligala Pri. Sch.	0	1,000,000	1,000,000	1,000,000	0
7.46	Ligose Pri. Sch.	0	1,500,000	1,500,000	1,250,000	250,000

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7.47	Luanda Pri. Sch.	0	1,500,000	1,500,000	1,000,000	500,000
7.48	Lwero Pri. Sch.	0	1,102,000	1,102,000	1,000,000	102,000
7.49	Mathiwa Pri. Sch.	0	602,000	602,000	600,000	2,000
7.50	Muhwayo Pri. Sch.	0	1,000,000	1,000,000	1,000,000	0
7.51	Nganga Pri. Sch.	0	1,250,000	1,250,000	1,000,000	250,000
7.52	Nyahanwa Pri. Sch.	0	1,330,000	1,330,000		1,330,000
7.53	Nyambiro Pri. Sch.	0	1,500,000	1,500,000	1,350,000	150,000
7.54	Nzoia Pri. Sch.	0	1,000,000	1,000,000		1,000,000
7.55	Ogeya Pri. Sch.	0	400,000	400,000	400,000	0
7.56	Ramunde Pri. Sch.	0	1,000,000	1,000,000	1,000,000	0
7.57	Sega Township Pri. Sch.	0	77,000	77,000	77,000	0
7.58	Sifuyo Pri. Sch.	0	1,250,000	1,250,000	1,000,000	250,000
7.59	Sigweng Karuoth Pri. Sch.	0	1,000,000	1,000,000	1,000,000	0
7.60	Sihayi Pri. Sch.	0	500,000	500,000	500,000	0
7.61	Simur Pri. Sch.	0	102,000	102,000		102,000
7.62	Siranga Pri. Sch.	0	102,000	102,000		102,000
7.63	Sirisia Pri. Sch.	0	1,900,000	1,900,000	1,500,000	400,000
7.64	Siwar Pri. Sch.	0	102,000	102,000		102,000
7.65	St. Joseph's Ochiel Pri. Sch.	0	400,000	400,000	400,000	0
7.66	Udira Pri. Sch.	0	842,871	842,871	842,870	1
7.67	Ukwala Boys Pri. Sch.	0	1,500,000	1,500,000	1,250,000	250,000
7.68	Ukwala Girls Pri. Sch.	0	200,000	200,000	200,000	0
7.69	Undhine Pri. Sch.	0	102,000	102,000		102,000
7.70	Uring Pri. Sch.	0	1,000,000	1,000,000	1,000,000	0
7.71	Uriya Pri. Sch.	0	1,500,000	1,400,000	1,000,000	400,000
7.72	Usinda Pri. Sch.	0	800,000	1,000,000	800,000	200,000
7.73	Uyundo Pri. Sch.	0	950,000	950,000	950,000	0
7.74	Yenga Pri. Sch.	0	1,023,717	1,023,717	600,000	423,717
	Sub Total Primary Schools	26,530,000	42,391,588	69,421,588	43,850,361	25,571,227
8.0	Secondary Schools Projects					
8.10	Lifunga Girls Sec. Sch.	2,000,000	0	2,000,000	0	2,000,000
8.20	Yenga Sec. Sch.	1,500,000	0	1,500,000	300,000	1,200,000
8.30	Siwar Sec. Sch.	500,000	0	500,000	0	500,000
8.40	Sifuyo Sec. Sch.	2,000,000	0	2,000,000	0	2,000,000
8.50	Humwend Sec. Sch.	1,000,000	0	1,000,000	0	1,000,000
8.60	Sigingra Sec. Sch.	2,000,000	0	2,000,000	0	2,000,000



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For the year ended June 30, 2020

8.70	Luanda Sec. Sch.	2,000,000	0	2,000,000	0	2,000,000
8.80	Usinda Sec. Sch.	332,000	0	332,000	332,000	0
8.90	Got Nanga Sec. Sch.	2,000,000	0	2,000,000	0	2,000,000
8.10	Ugenya High Sch	5,000,000	0	5,000,000	0	5,000,000
8.11	Inungo Sec. Sch.	0	450,000	450,000	450,000	0
8.12	Kagonyia Sec. Sch.	0	1,000,000	1,000,000	1,000,000	0
8.13	Kogere Sec. Sch.	0	500,000	500,000	500,000	0
8.14	Konya Sec. Sch.	0	1,500,000	1,500,000	1,500,000	0
8.15	Ndenga Sec. Sch.	0	138,985	138,985	0	138,985
8.17	Siranga Sec. Sch.	0	2,000,000	2,000,000	2,000,000	0
8.19	Usinda Sec. Sch.	0	618,985	618,985	1,237,970	-618,985
8.20	Uyundo Sec. Sch.	0	1,900,000	1,900,000	1,900,000	0
	Sub Total Secondary Schools	18,332,000	8,107,970	26,439,970	9,219,970	17,220,000
9.0	Tertiary institutions Projects (List all the Projects)					
9.1	Ugenya Medical Training College	7,500,000	600,000	8,100,000	600,000	7,500,000
9.2	Ugenya Forestry College	9,000,000	0	9,000,000	4,500,000	4,500,000
9.3	Ugenya Technical Training Institute	0	1,000,000	1,000,000	0	1,000,000
9.4	School of Agriculture	0	4,500,000	4,500,000	2,027,000	2,473,000
	Sub Total Tertiary Institutions	16,500,000	6,100,000	22,600,000	7,127,000	15,473,000
10.0	Security Projects					
10.10	AP Commandant Ukwala.	300,000.00	0	300,000.00	300,000	0
10.20	OCPD Ugenya	1,500,000.00	0	1,500,000.00	0	1,500,000
10.30	Chiefs Office Awendo	57,000	0	57,000	0	57,000
10.40	Asst. Chief's Office - Masat East	700,000	0	700,000	100,000	600,000
10.50	Ligega Police Post	1,000,000	0	1,000,000	0	1,000,000
10.60	Chief's Office Wedewo	1,000,000	0	1,000,000	1,000,000	0
10.70	Asst. Chief's Office - Ligala	700,000	0	700,000	0	700,000
10.80	Assistant County Commissioner Ukwala	0	500,000	0	0	0
	Sub Total Security	5,257,000	500,000	5,257,000	1,400,000	3,857,000
11.0	11.0 Acquisition of assets					
11.10	Motor Vehicles (including motorbikes)	250,000	0	250,000	0	250,000
11.20	Construction of CDF office	0	0	0	0	0
11.30	Purchase of furniture and equipment	60,000	0	60,000	0	60,000
11.40	Purchase of computers	940,000	0	940,000	0	940,000

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11.50	Purchase of land	0	0	0	0	0	0	0	0
11.60	Refurbishment of Buildings	0	2,000,000	2,000,000	2,276,750	2,276,750	-276,750		
	Sub-total Acquisition of Assets	1,250,000	2,000,000	3,250,000	2,276,750	2,276,750	973,250		
12.0	Others								
12.1	Strategic Plan	0	0	0	0	0	0		
12.2	Innovation Hub	0	0	0	0	0	0		
12.3	Seed Sales Depot	9,000,000	0	9,000,000	0	0	9,000,000		
12.4	Ugenya Sub-County Accountants Office	700,000	0	700,000	0	0	700,000		
12.5	Kenya National Library		1,969,643.00	1,969,643	0	0	1,969,643		
	Sub- Total Other Projects	9,700,000	1,969,643	11,669,643	0	0	11,669,643		
	GRAND TOTAL	137,367,724	76,625,108	213,992,832	138,916,432	138,916,432	75,076,400		

(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)

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XII. 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-UGENYA Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.



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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 30th 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.

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SIGNIFICANT ACCOUNTING POLICIES

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.



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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 1st July 2019 to 30th 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 30th 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.

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
NGCDF Board		
B 040145	53,890,875.50	0
B 041235	4,000,000.00	0
B 047668	20,000,000.00	0
B 049197	6,000,000.00	0
B 104173	15,000,000.00	0
B 096510	23,000,000.00	0
	0	42,369,006
AIE No. B005184	0	11,379,310
AIE No. B005356	0	10,000,000
AIE No. B030126	0	12,000,000
AIE No. B006251	0	8,000,000
AIE No. B007500	0	11,000,000
AIE No. B042638	0	13,000,000
AIE No. B047065	121,890,875	107,748,316

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	13,277	0
TOTAL	13,277	0

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,555,779	2,133,067
Personal allowances paid as part of salary	864,000	2,174,940
Pension and other social security contributions (Gratuity)	549,960	1,328,660
Employer Contributions Compulsory national social security schemes	321,080	0
Total	4,290,819	5,636,667

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	2,329,639	9,005,279
Utilities, supplies and services	18,900	3,300
Communication, supplies and services	0	0
Domestic travel and subsistence	33,600	1,046,800
Printing, advertising and information supplies & services	351,140	306,161
Rentals of produced assets	0	0
Training expenses	674,600	550,890
Hospitality supplies and services	0	117,006
Insurance costs	0	2,319,000
Specialized materials and services	76,200	0
Office and general supplies and services	400,000	21,778
Other operating expenses	362,550	2,773,700
Routine maintenance – vehicles and other transport equipment	379,248	608,930
Routine maintenance – other assets	97,440	317,515
Fuel, Oil & Lubricants	1,800,035	1,952,653
Total	6,523,352	19,023,012



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	43,850,361	23,438,448
Transfers to secondary schools (see attached list)	9,219,970	13,604,840
Transfers to tertiary institutions (see attached list)	7,127,000	2,377,288
Transfers to health institutions (see attached list)		0
TOTAL	60,197,331	39,420,576

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	28,411,015	17,954,850
Bursary – tertiary institutions (see attached list)	22,549,100	3,195,000
Bursary – special schools (see attached list)	0	0
Mock & CAT (see attached list)	0	0
Security projects (see attached list)	1,400,000	2,700,000
Sports projects (see attached list)	2,579,355	3,536,206
Environment projects (see attached list)	890,000	1,036,167
Emergency projects (see attached list)	9,798,710	2,184,000
ICT HUBS	0	2,338,512
Total	65,628,180	32,944,735

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	2,276,750	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	2,276,750	0

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	2,338,514
	0	2,338,514

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
KCB Bank Ugunja Branch 1108398081	5,025,551	22,037,831
Total	5,025,551	22,037,831
10B: CASH IN HAND		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)		
Total	0	
<i>[Provide cash count certificates for each]</i>		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Charles Marita Omosa	2009	498876	0	498,876
<i>Name of Officer or Institution</i>	<i>dd/mm/yy</i>	0	0	0
<i>Name of Officer or Institution</i>	<i>dd/mm/yy</i>	0	0	0
<i>Name of Officer or Institution</i>	<i>dd/mm/yy</i>	0	0	0
<i>Name of Officer or Institution</i>	<i>dd/mm/yy</i>	0	0	0
<i>Name of Officer or Institution</i>	<i>dd/mm/yy</i>	0	0	0
Total				498,876

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

12A. RETENTION

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	0	
Supplier 2	0	0
Supplier 3	0	0
	0	0
Total		0

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Name 1	0	0
Name 2	0	0
Name 3	0	0
Add as appropriate		
Total		0

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	22,037,831	10,138,350
Cash in hand	0	0
Imprest	0	498,876
Total	22,037,831	10,637,226

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	22,720,954	1,182,000	23,902,954
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	(683,124)	0	0
	22,037,831	1,182,000	23,902,954

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	498,876	498,876
Imprest issued during the year (B)	2,264,363	4,273,530
Imprest surrendered during the Year (C)	2,763,239	4,273,530
Net changes in account receivables D= A+B-C	0	498,876

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0

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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
	0	0

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	0	89,683
Use of goods and services	0	13,277
Amounts due to other Government entities (see attached list)	57,392,867	44,293,184
Amounts due to other grants and other transfers (see attached list)	5,040,640	27,890,451
Acquisition of assets	973,250	2,000,000
Others (<i>specify</i>)	11,669,643	2,338,513
	75,076,400	76,625,108

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17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	10,081,384	2,156,560
	10,081,384	2,156,560

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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



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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
Senior Management		A	b	c	d=a-c	
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7. Edward Okivo						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 3 – UNUTILIZED FUND

Activity	Brief Transaction Description	Outstanding balance		Comments
		2019/20	2018/19	
Compensation of employees	Salaries	-508,736	89,683.00	
Use of goods & services	Office Operations	-362,624	0	
Amounts due to other Government entities				
Siranga Pri. Sch.	Construction of Classrooms	1,000,000	0	
Simur Pri. Sch.	Construction of Classrooms	1,200,000	0	
Kamukombo Njirani Pri. Sch.	Construction of Classrooms	900,000	0	
Swar Pri. Sch.	Construction of Classrooms	1,200,000	0	
Mugombe Pri. Sch.	Construction of Classrooms	14,809	0	
Get Kembo Pri. Sch.	Construction of Classrooms	250,000	0	
Ndenga Pri. Sch.	Construction of Classrooms	435,000	0	
Ogeya Pri. Sch.	Construction of Classrooms	300,000	0	
Midambo Pri. Sch.	Construction of Classrooms	400,000	0	
Pap Olang Pri. Sch.	Construction of Classrooms	800,000	0	
Lungu Pri. Sch.	Construction of Classrooms	230,000	0	
Sihaya Pri. Sch.	Construction of Classrooms	144,700	0	
Sarua Pri. Sch.	Construction of Classrooms	1,100,000	0	
Uchela Pri. Sch.	Construction of Classrooms	1,800,000	0	
Kanika Pri. Sch.	Construction of Classrooms	900,000	0	
Uchela Pri. Sch.	Construction of Classrooms	800,000	0	
Bar Ndege Pri. Sch.	Construction of Classrooms	131,200	0	
Komoro Pri. Sch.	Construction of Classrooms	2,000,000	0	
Baranza Pri. Sch.	Construction of Classrooms	200,000	0	
Umo Pri. Sch.	Construction of Classrooms	1,100,000	0	
Nyambenda Pri. Sch.	Construction of Classrooms	1,000,000	0	



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Kogere Pri. Sch.	Construction of Classrooms	1,000,000	0
Mauna Pri. Sch.	Construction of Classrooms	1,200,000	0
Got Odima Pri. Sch.	Construction of Classrooms	550,000	0
Kanyaudo Pri. Sch.	Construction of Classrooms	500,000	0
Ligose Pri. Sch.	Construction of Classrooms	250,000	0
Luanda Pri. Sch.	Construction of Classrooms	500,000	0
Lwero Pri. Sch.	Purchase of Desks	102,000	0
Mathiwa Pri. Sch.	Construction of Classrooms	2,000	0
Nganga Pri. Sch.	Construction of Classrooms	250,000	0
Nyaharwa Pri. Sch.	Construction of Classrooms	1,330,000	0
Nyambiro Pri. Sch.	Construction of Classrooms	150,000	0
Nzoia Pri. Sch.	Construction of Classrooms	1,000,000	0
Sifuyo Pri. Sch.	Construction of Classrooms	250,000	0
Simur Pri. Sch.	Purchase of Desks	102,000	0
Siranga Pri. Sch.	Purchase of Desks	102,000	0
Sirisia Pri. Sch.	Construction of Classrooms	400,000	0
Siwar Pri. Sch.	Purchase of Desks	102,000	0
Udira Pri. Sch.	Construction of Classrooms	1	0
Ukwala Boys Pri. Sch.	Construction of Classrooms	250,000	0
Undhine Pri. Sch.	Purchase of Desks	102,000	0
Uriya Pri. Sch.	Refurbishment	400,000	0
Usinda Pri. Sch.	Construction of Classrooms	200,000	0
Yenga Pri. Sch.	Construction of Classrooms	423,717	0
Mathiwa Pri. Sch.	Construction of Classrooms	500,000	0
Lifunga Girls Sec. Sch.	Refurbishment	2,000,000	0
Yenga Sec. Sch.	Construction of Classrooms	1,200,000	0
Siwar Sec. Sch.	Construction of Classrooms	500,000	0
Sifuyo Sec. Sch.	Construction of Classrooms	2,000,000	0
Humwend Sec. Sch.	Construction of Classrooms	1,000,000	0
Sigingia Sec. Sch.	Refurbishment	2,000,000	0
Luanda Sec. Sch.	Construction of Classrooms	2,000,000	0
Got Nanga Sec. Sch.	Construction of Classrooms	2,000,000	0
Uguya High Sch	Construction of Classrooms	5,000,000	0
Ndenga Sec. Sch.	Purchase of Furniture	138,985	0

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Usinda Sec. Sch.	Construction of Classrooms	(618,985)	0
Ugenya Medical Training College	Construction of Classrooms	7,500,000	0
Ugenya Forestry College	Construction of Classrooms	4,500,000	0
Ugenya Technical Training Institute	Construction of Classrooms	1,000,000	0
School of Agriculture	Construction of Classrooms	2,473,000	0
Bar Anyanga Pri. Sch.	Construction	-	1,300,000
Bar Ndege Pri. Sch.	Renovation	-	1,000,000
Bar Odar Pri. Sch.	Renovation	-	600,000
Buranga Pri. Sch.	Construction	-	450,000
Diraho Pri. Sch.	Construction	-	402,000
Doho Pri. Sch.	Renovation	-	1,000,000
Got Nanga Pri. Sch.	Renovation	-	1,000,000
Got Odima Pri. Sch.	Construction	-	1,500,000
Got Omalo Pri. Sch.	Construction	-	702,000
Harungu Pri. Sch.	Renovation	-	1,300,000
Humwend Pri. Sch.	Renovation	-	600,000
Kagonya Pri. Sch.	Construction	-	1,900,000
Kamembo Siwanthe Pri. Sch.	Construction	-	702,000
Kanyaudo Pri. Sch.	Renovation	-	1,500,000
Ligala Pri. Sch.	Construction	-	1,000,000
Ligose Pri. Sch.	Construction	-	1,500,000
Luanda Pri. Sch.	Renovation	-	1,500,000
Lwero Pri. Sch.	Renovation	-	1,102,000
Mathiwa Pri. Sch.	Construction	-	602,000
Muhwayo Pri. Sch.	Construction	-	1,000,000
Nganga Pri. Sch.	Renovation	-	1,250,000
Nyagarwa Pri. Sch.	Renovation	-	1,330,000
Nyambiro Pri. Sch.	Construction	-	1,500,000
Nzoia Pri. Sch.	Construction	-	1,000,000
Ogeya Pri. Sch.	Renovation	-	400,000
Sega Township Pri. Sch.	Renovation	-	1,000,000
Sifuyo Pri. Sch.	Construction	-	77,000
Sigweng Karuoth Pri. Sch.	Construction	-	1,250,000
Sihayi Pri. Sch.	Renovation	-	1,000,000



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Simur Pri. Sch.	Renovation	-	500,000
Siranga Pri. Sch.	Construction	-	102,000
Sirisia Pri. Sch.	Construction	-	102,000
St. Joseph's Ochiel Pri. Sch.	Renovation	-	102,000
Udira Pri. Sch.	Construction	-	400,000
Ukwala Roys Pri. Sch.	Construction	-	519,816
Undhine Pri. Sch.	Renovation	-	200,000
Uring Pri. Sch.	Construction	-	102,000
Uriya Pri. Sch.	Renovation	-	1,000,000
Uyundo Pri. Sch.	Construction	-	800,000
Yenga Pri. Sch.	Renovation	-	600,000
Inungo Sec. Sch.	Renovation	-	450,000
Kagonya Sec. Sch.	Construction	-	1,000,000
Kogere Sec. Sch.	Renovation	-	500,000
Konya Sec. Sch.	Renovation	-	1,500,000
Ndenga Sec. Sch.	Construction	-	138,985
Ralak Sec. Sch.	Renovation	-	2,000,000
Siranga Sec. Sch.	Renovation	-	2,000,000
Ugambe Sec. Sch.	Construction	-	2,500,000
Usinda Sec. Sch.	Renovation	-	557,437
Yenga Sec. Sch.	Construction	-	300,000
Uguya Medical Training College	Construction	-	600,000
Uguya Technical Training Institute	Construction	-	1,000,000
School of Agriculture		-	4,401,077
Sub-Total		58,264,227	50,842,315
Amounts due to other grants and other transfers			
Emergency	Emergency	954,524	0
Primary Schools	Bursaries	2,501,836	0
Secondary Schools	Bursaries	(3,837,246)	0
Tertiary Institutions	Bursaries	106,526	0
JERA SEC. SCH	Enviroment	500,000	0
KAMREMO SIWANTHE PRL.	Enviroment	500,000	0

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UGENYA KMTc	Environment	100,000	0
CHIEF NORTH WEST UGENYA	Environment	100,000	0
CHIEF NORTH EAST UGENYA	Environment	90,000	0
Sports	Sports	168,000	0
Security OCPD Ugenya	Security	1,500,000	0
Chief's Office Awendo	Security	57,000	0
Asst. Chief's Office - Masat East	Security	600,000	0
Ligega Police Post	Security	1,000,000	0
Asst. Chief's Office – Ligala	Security	700,000	0
Emergency	Emergency Interventions	0	3,544,997
Bursary Primary Schools	Bursaries	0	1,250,918
Bursary Secondary Schools	Bursaries	0	-1,118,425
Bursary Tertiary Institutions	Bursaries	0	7,829,198
Ugenya Teachers College	Environment	0	100,000
Ugenya Technical Institute	Environment	0	100,000
Ugenya Medical Training College	Environment	0	100,000
Chief's Office North West Ugenya	Environment	0	100,000
Chief's Office West Ugenya	Environment	0	90,000
Chief's Office Ukwala	Environment	0	90,000
Chief's Office East Ugenya	Environment	0	100,000
Chief's Office North East Ugenya	Environment	0	100,000
Chief's Office North Ugenya	Environment	0	100,000
Anyiko Special Sch.	Environment	0	100,000
Sega Special Sch.	Environment	0	100,000
Ukwala Special Sch.	Environment	0	100,000
Konyango AP Post	Security	0	400,000
Bar Achuth AP Post	Security	0	400,000
Assistant Chief's Office – Nyayombe	Security	0	100,000
North West Ugenya Chief's Office	Security	0	300,000
Assistant County Commissioner - Ukwala Office	Security	0	500,000
Kenya National Library Service Ukwala	Water	0	2,100,000
Sub-Total		5,040,640	16,486,688
Acquisition of Assets			



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Motor Vehicles (including motorbikes)	Purchase of Motorcycles	250,000	
Purchase of furniture and equipment	Purchase of Furniture	60,000	
Purchase of computers	Purchase of Computers	940,000	
Refurbishment of Building	Refurbishment	(276,750)	
Sub-Total		973,250	0
Other Payments			
Seed Sales Depot	Construction of Depot	9,000,000	
Ugenya Sub-County Accountants Office	Purchase of Furniture	700,000	
Kenya National Library	Drilling of Borehole	1,969,643	
Sub-Total		11,669,643	0
Grand Total		75,076,400	67,418,686



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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	900,000	0	0	900,000
Buildings and structures	15,200,000	2,276,750	0	17,476,750
Transport equipment (One Motor vehicle GK A311U, 2 Motorcycles GK A 817T & GK B332F)	5,514,500	0	0	5,514,500
Office equipment, furniture and fittings	192,986	0	0	192,986
ICT Equipment, Software and Other ICT Assets	330,000	0	0	330,000
Other Machinery and Equipment	26,795	0	0	26,795
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	22,164,281	2,276,750	0	24,441,031



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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
DIRAHO PRI SCH	KCB UGUNJA	1134953992	10,245	0
HARUNGU PRI SCH	KCB UGUNJA	1125628642	1,040	0
KOMORO PRI SCH	KCB UGUNJA	1110619170	3,457	0
UKWALA GIRLS PRI	KCB UGUNJA	1117240398	543	0
NYAMBIRO PRI SCH	KCB UGUNJA	1110938942	4,200	0
YENGA SEC SCH	KCB UGUNJA	1237151899	3,000	0
INUNGO SEC SCH	KCB UGUNJA	1110815271	2,154	0
BAR ODAR SPECIAL SCH	KCB UGUNJA	1134806280	1,234	0
USINDA SEC SCH	KCB UGUNJA	1183598114	654	123
UYUNDO SEC SCHOOL	KCB UGUNJA	1240555288	890	0
UYUNDO PRI SCHOOL	KCB UGUNJA	1182403913	12,367	0
KONYA SEC SCH	KCB UGUNJA	1175279951	1,945,600	0
KAMREMBO SIWANTHE PRI	KCB UGUNJA	1235088634	200	0
RAMUNDE PRI SCH	KCB UGUNJA	1117222837	23,454	0
URLING PRI SCH	KCB UGUNJA	1151605042	7,004	0
UKWALA BOYS PRI	KCB UGUNJA	1137358475	3,490	945,237
YENGA PRI SCH	KCB UGUNJA	1182087256	2,390	300,000
GOT OMALO PRI	KCB UGUNJA	1110906412	3,908	0
NGANGA PRI SCH	KCB UGUNJA	1210927608	9,087	0
MATHIWA PRI SCHOOL	KCB UGUNJA	1116904179	523,000	506,000
LWERO PRIMARY SCHOOL	KCB UGUNJA	1149968923	7,900	0



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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
OKAGONYA SEC SCHOOL	KCB UGUNJA	1239998821	2,334	0
SCHOOL OF AGRICULTURE	KCB UGUNJA	1183599714	2,456,800	405,000
BAR NDENGE PR SCH	KCB UGUNJA	1239341776	1,000,000	0
MUHWAYO PRI SCH	KCB UGUNJA	1116896397	654,000	0
WALIERA PRI SCH		1134953992	450,000	0
MILAMBO PRI SCH	KCB UGUNJA	1125628642	990,600	0
USINDA PRI SCH	KCB UGUNJA	1110619170	498,700	0
KAGONYA PRI SCH	KCB UGUNJA	1117240398	1,498,250	0
RALAK PRI SCH	KCB UGUNJA	1110938942	1,999,800	0
Total			10,081,384	2,156,360

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. 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)
Ref: KSM-HUB/Ugenya/NG-CDF/2017/2018	1. Unsupported Expenditure. Kshs. 870,000 were not supported by relevant documentations such as committee minutes	Minutes have been submitted	Jackson Omari, FAM – Ugenya	Un-resolved	September, 2020
Ref: KSM-HUB/Ugenya/NG-CDF/2017/2018	Payments of Kshs. 900,000 with respect to Ugenya Medical Training College not supported with PV's and file for returns not availed	PMC has submitted returns	Jackson Omari, FAM – Ugenya	Un-resolved	September, 2020
Ref: KSM-HUB/Ugenya/NG-CDF/2017/2018	2. Variances in Ledger & Supporting Documents Unexplained variance of Kshs. 1,710,423 reflected under Use of Goods & Services as at 30 th June, 2018 could not be confirmed.	Explanation was given while answering the second management letter response	Jackson Omari, FAM – Ugenya	Un-resolved	September, 2020
Ref: KSM-HUB/Ugenya/NG-CDF/2017/2018	3. Summary of Statement of Appropriation. An Adjustment of Kshs. 19,789,321 in the appropriation statement	1. An explanation was given when answering the second management letter response that Kshs. 19,789,321 in the	Jackson Omari, FAM – Ugenya	Un-resolved	September, 2020



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	could not be supported by any documentary evidence.	<i>adjustments column is composed of Kshs. 8,410,011 as Balances brought forward from the previous financial year and Kshs. 11,379,310 which was additional funds allocated to all constituencies over and above the Kshs. 86,810,345 during the financial year 2017/18 due to a supplementary budget passed by parliament.</i>			



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