


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 DEC 2018	DAY: Tuesday
TABLED BY: Hon. Aden Duale, M.P. Leader of Majority Party	
CLERK-AT-TABLE: Rachel Kain - Principal Clerk Assistant 1	

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
UGUNJA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2017**



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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
UGUNJA CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2017**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – UGUNJA  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2017**

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**CONSTITUENCY DEVELOPMENT FUND- UGUNJA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2013. The Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

**(b) Key Management**

The UGUNJA Constituency's day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (NGCDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name	Designation
1.	Accounting Officer	Yusuf Mbunol	Accounting Officer
2.	A.I.E holder	Boaz Omondi Odeyo	
3.	Accountant	Moses Oruma	
4.			

**(d) Fiduciary Oversight Arrangements**

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

**(e) UGUNJA NGCDF Headquarters**

NGCDF Office Building,  
P.O Box 212- 40606  
Ugunja.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGUNJA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

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**(f) UGUNJA NGCDF Contacts**

E-mail: [cdfugunja@NGCDF.go.ke](mailto:cdfugunja@NGCDF.go.ke)  
Website: [www.ugunjaconstituency.co.ke](http://www.ugunjaconstituency.co.ke)

**(g) UGUNJA NGCDF Bankers**

Equity Bank Siaya Branch  
P.O Box 212  
Siaya.

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGUNJA  
CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2017**

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**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

Within the financial year 2016/2017, the constituency was allocated a total of ksh.81,896,551.72 and at the end of the financial year we had received a total of ksh.96,113,528.72 including the allocations of funds which had not been received in the former financial year translating almost 100% of the total allocation. This enabled the constituency to implement a number of projects such as Roads and Bridges, Education Facilities, Education Bursaries and Security infrastructures ETC. The NGCDF-Ugunja constituency within the financial year had got a number of success stories for instance Successful implementation of projects at about 95% for example, improvement of the educational infrastructure in the constituency and the provision of scholarship to the bright and needy students in the constituency within the financial year just to mention few.

On the challenges, within the financial year there was a lot of expectation from the public on which types of the projects to be financed by the CDF as some of the projects which had a lot of impact to the community are not covered in NGCDF Act 2015 and subsequent NGCDF Act regulations 2017, therefore there is need for thorough public awareness on national Government functions funded by the NGCDF.

Sign.   
CHAIRMAN NGCDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGUNJA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government NGCDF shall prepare financial statements in respect of that NGCDF. 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 UGUNJA NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2017. 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 NGCDF; (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 NGCDF; (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 UGUNJA NGCDF accepts responsibility for the NGCDF'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 NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2017, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the UGUNJA NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the UGUNJA NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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's financial statements were approved and signed by the Accounting Officer on 1<sup>st</sup> August 2017.

  
Fund Account Manager

  
Chairman NG-CDFC

# REPUBLIC OF KENYA

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E-mail: oag@oagkenya.go.ke  
Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-UGUNJA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ugunja Constituency set out on pages 6 to 44, which comprise the statement of receipts and payments, statement of assets as at 30 June 2017, statement of cash flows, 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 effect of the matters discussed in the Basis for Qualified Opinion paragraph, the financial statements present fairly, the financial position of National Government Constituencies Development Fund - Ugunja Constituency as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, except for the matter described in the Other Matter section of my report, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective manner.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund- Ugunja Constituency in accordance with ISSAI 30 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.

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Ugunja Constituency for the year ended 30 June 2017*



## Basis for Qualified Opinion

### Cash and Cash Equivalents

The financial statements reflect a bank balance of Kshs. 3,811,250 as at 30 June 2017. However, the balance includes stale unpresented cheques totaling Kshs.191,000 not reversed in the cash book at the end of the year.

Consequently, the cash and cash equivalents balance of Kshs.3,811,250 as at 30 June 2017 cannot be confirmed as correct.

### Key Audit Matter

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no Key Audit Matters to communicate in my report.

### Other Matter

### Budget Analysis

#### Under-absorption of the Budget

Comparison of budgeted and actual expenditure balances revealed the variances detailed below:

Item	Budget Kshs.	Actual Kshs.	Variance Kshs.	Performance (%)
Compensation of Employees	2,974,100	1,983,604	990,496	67
Use of Goods and Services	6,672,567	6,900,861	(228,294)	103
Transfers to other Government Entities	33,381,034	33,531,034	(150,000)	100
Other Grants and Transfers	46,225,828	42,898,780	3,327,048	93
Acquisition of Assets	6,880,000	6,980,000	(100,000)	101
<b>Total</b>	<b>96,113,529</b>	<b>92,294,279</b>	<b>3,839,250</b>	<b>96</b>

Analysis of the budget against the actual balances revealed that the Fund overspent on three items namely; use of goods and services, transfer to other government entities and acquisition of assets. The total amount budgeted was Kshs.96,113,529

and total amount spent Kshs.92,294,279 leading to a net variance of Kshs.3,839,250 equivalent to an absorption rate of 96%.

Overall absorption of expenditure was satisfactory.

### **1. Construction of Library and Class Rooms**

Included under transfers to other government units balance of Kshs.33,531,034 is Kshs.4,060,011 and Kshs.2,924,000 paid to Logistics EA Limited and Telepac Enterprises respectively for the construction of a library and two class rooms at Equator Learning Centre whose original contract price was Kshs.4,409,791 for library block and Kshs.2,546,347 for two class rooms totaling Kshs.8,069,120 inclusive of VAT. However, the original contract to Logistics EA Limited was terminated and a new contract entered into with Telepac Enterprises of Kshs.3,100,000. However, the management neither availed the two contract agreements for audit verification nor provide project files to support how the funds were utilized.

Consequently, the regularity of the expenditure of Kshs.6,984,011 incurred on construction of the library and two class rooms for the year ended 30 June 2017 cannot be confirmed.

### **Management's Responsibility for the Financial Statements**

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 such internal control as management determines is necessary to enable preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

### **Auditor-General's Responsibilities for the Audit of the Financial Statements**

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

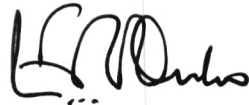
error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that 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.

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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue offering 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 offering 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 of the Fund or business activities to express an opinion on the financial statements.
- Perform such other procedures as I may 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**07 November 2018**

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGUNJA  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2017

	No: e	2016-2017	2015-2016
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	82,388,552.00	129,370,958.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>82,388,552.00</b>	<b>129,370,958.00</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,983,604.00	1,962,000.00
Use of goods and services	5	4,461,661.00	5,193,405.00
Committee Expenses	6	2,545,600.00	2,332,500.00
Transfers to Other Government Units	7	32,331,034.00	65,268,404.00
Other grants and transfers	8	43,970,780.00	44,958,623.00
Social Security Benefits	9	21,600.00	21,600.00
Acquisition of Assets	10	6,980,000.00	1,580,000.00
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>92,294,279.00</b>	<b>121,316,532.00</b>
<b>SURPLUS/DEFICIT</b>		<b>(9,905,727.00)</b>	<b>8,054,426.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The UGUNJA NGCDF financial statements were approved on 1st August 2017 and signed by:



Chairman - NGCDF



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGUNJA  
CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2017**

	Note	2016-2017 Kshs	2015-2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	3,811,250.00	13,716,977.00
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<u>3,811,250.00</u>	<u>13,716,977.00</u>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	13,716,977.00	5,662,551.00
Surplus/Deficit for the year		(9,905,727.00)	8,054,426.00
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<u>3,811,250.00</u>	<u>13,716,977.00</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The UGUNJA NGCDF financial statements were approved on 1st August 2017 and signed by:



Chairman - NGCDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGUNJA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**VI. STATEMENT OF CASHFLOW FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2017**

		2016 - 2017	2015- 2016
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	82,388,552.00	129,370,958.00
Other Receipts	3	-	-
		<b>82,388,552.00</b>	<b>129,370,958.00</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,983,604.00	1,962,000.00
Use of goods and services	5	4,461,661.00	5,193,405.00
Committee Expenses	6	2,545,600.00	2,332,500.00
Transfers to Other Government Units	7	32,331,034.00	65,268,404.00
Other grants and transfers	8	43,970,780.00	44,958,623.00
Social Security Benefits	9	21,600.00	21,600.00
Other Payments	11	85,314,279.00	119,736,532.00
<b>Adjusted for:</b>			
Adjustments during the year			
<b>Net cash flow from operating activities</b>		<b>(2,925,727.00)</b>	<b>9,634,426.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2		
Acquisition of Assets	10	6,980,000.00	1,580,000.00
<b>Net cash flows from Investing Activities</b>		<b>(6,980,000.00)</b>	<b>(1,580,000.00)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>(9,905,727.00)</b>	<b>8,054,426.00</b>
Cash and cash equivalent at BEGINNING of the year	13	13,716,977.00	5,662,551.00
Cash and cash equivalent at END of the year	12A	3,811,250.00	13,716,977.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGUNJA  
CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2017**

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The UGUNJA NGCDF financial statements were approved on 1st August 2017 and signed by:



**Chairman - NGCDFC**



**Fund Account Manager**



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGUNJA  
 CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2017

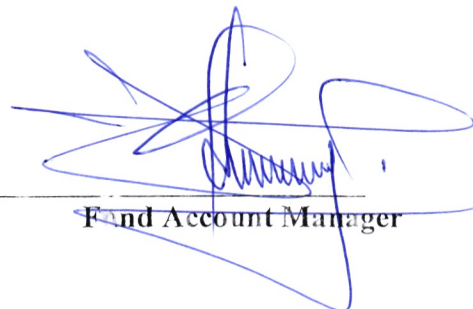
**VII. TRIAL BALANCE AS AT 30TH JUNE 2017**

		DR	CR
<b>Cash and Cash equivalents</b>			
	Bank Balances	3,811,250	
	Cash Balances	-	
	Outstanding Imprest	-	
<b>Payments</b>			
	Compensation of Employees	1,983,604	
	Use of goods and services	4,461,661	
	Committee Expenses	2,545,600	
	Transfers to Other Government Units	32,331,034	
	Other grants and transfers	43,970,780	
	Social Security Benefits	21,600	
	Acquisition of Assets	6,980,000	
	Other Payments	-	
<b>Receipts</b>			
	Transfers from the Board		82,388,552
	Proceeds from sale of assets		-
	Others receipts		-
<b>Fund Balance b/f</b>			13,716,977
<b>TOTAL</b>		<b>96,105,529</b>	<b>96,105,529</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the notes to these financial statements. The UGUNJA NGCDF financial statements were approved on 1st August 2017 and signed by:



Chairman - NGCDFC



Fund Account Manager

**CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2017**

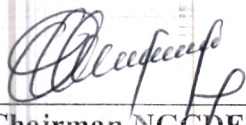
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	81,896,552.00	14,216,977.00	96,113,529.00	96,105,529.00	8,000.00	100
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
	<b>81,896,552.00</b>	<b>14,216,977.00</b>	<b>96,113,529.00</b>	<b>96,105,529.00</b>	<b>8,000.00</b>	<b>100</b>
<b>PAYMENTS</b>						
Compensation of employees	2,483,600.00	490,500.00	2,974,100.00	1,983,604.00	990,496.00	67
Use of goods and services	2,875,190.00	1,084,177.00	3,959,367.00	4,461,661.00	(502,294.00)	113
Committee expenses	1,968,000.00	695,900.00	2,663,900.00	2,545,600.00	118,300.00	96
Transfers to Other Government Units	28,431,034.00	4,950,000.00	33,381,034.00	32,331,034.00	1,050,000.00	97
Other grants and transfers	41,094,828.00	5,131,000.00	46,225,828.00	43,970,780.00	2,255,048.00	95
Social Security benefits	43,900.00	5,400.00	49,300.00	21,600.00	27,700.00	44
Acquisition of assets	5,000,000.00	1,860,000.00	6,860,000.00	6,980,000.00	(120,000.00)	102
Other Payments	0	0	0	-	0	0
<b>TOTALS</b>	<b>81,896,552.00</b>	<b>14,216,977.00</b>	<b>96,113,529.00</b>	<b>92,294,279.00</b>	<b>3,819,250.00</b>	<b>96.02631</b> <b>84</b>

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- i. *The utilisation for the use goods and services was more than 100% because there were some funds which were not utilised in the financial year 2015/2016 and were utilised in the financial year 2016/2017 thereby resulting to the increment at 113%.*
- ii. *The utilisation for social security benefits was below 50% because our approximation at the beginning of the financial year was less than the final expenditures thereby resulting into the decrease at 44%*
- iii. *The utilisation for the acquisition of assets was more than 100% because some assets which were supposed to have purchased in the financial year 2015/2016 were purchased in the financial year 2016/2017 thereby resulting into the increment at 102%*

The UGUNJA NGCDF financial statements were approved on 1st August 2017 and signed by:



**Chairman NGCDF**



**Fund Account Manager**

## **IX. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NGCDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NGCDF.

### **2. Recognition of revenue and expenses**

The NGCDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NGCDF. In addition, the NGCDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NGCDF.

### **3. In-kind contributions**

In-kind contributions are donations that are made to the NGCDF 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 NGCDF includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### **4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. 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 NGCDF 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.

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NGCDF's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NGCDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. 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 June 30, 2017.

**CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY**

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**For the year ended June 30, 2017**

<b>I. NOTES TO THE FINANCIAL STATEMENTS</b>					
<b>GFS CODES</b>					
	<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	<b>Description</b>		<b>2016 - 2017</b>	<b>2015 - 2016</b>	
			<b>Kshs</b>	<b>Kshs</b>	
<b>1330407</b>	<b>Normal Allocation</b>	<b>AIE NO.825973</b>	<b>500,000.00</b>		
		<b>AIE NO.839526</b>	<b>4,094,828.00</b>		
		<b>AIE NO.839620</b>	<b>36,853,449.00</b>		
		<b>AIE NO.855634</b>	<b>36,140,275.00</b>		
		<b>AIE NO.855662</b>	<b>4,800,000.00</b>		
		<b>AIE NO.797160</b>		<b>24,803,256.00</b>	
		<b>AIE NO.820853</b>		<b>22,000,000.00</b>	
		<b>AIE NO.724172</b>		<b>10,000,000.00</b>	
		<b>AIE NO.796390</b>		<b>10,000,000.00</b>	
		<b>AIE NO.820662</b>		<b>10,000,000.00</b>	
		<b>AIE NO.825530</b>		<b>26,000,000.00</b>	
		<b>AIE NO.825638</b>	<b>-</b>	<b>26,567,702.00</b>	
				<b>-</b>	
<b>1330408</b>	<b>Conditional grants</b>	<b>AIE NO...</b>	<b>-</b>	<b>-</b>	
		<b>AIE NO...</b>	<b>-</b>	<b>-</b>	
<b>1330409</b>	<b>Receipt from other Constituency</b>		<b>-</b>		
	<b>TOTAL</b>		<b>82,388,551.00</b>	<b>129,370,958.00</b>	





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3510000		2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
		Description		2016- 2017	2015 - 2016
				Kshs	Kshs
3510202		Receipts from the Sale of Buildings			
3510601		Receipts from the Sale of Vehicles and Transport Equipment			-
3510801		Receipts from the Sale Plant Machinery and Equipment			
3510803		Receipts from the Sale of office and general equipment			
		<b>Total</b>		-	-
1400000		3 OTHER RECEIPTS			
		Description		2016 - 2017	2015- 2016
				Kshs	Kshs
1410107		Interest Received		-	-
1410405		Rents		-	-
1420601		Sale of tender documents		-	-
1450207		Other Receipts Not Classified Elsewhere (specify)		-	-
		<b>Total</b>		-	-
2110000		4 COMPENSATION OF EMPLOYEES			
		Description		2016 - 2017	2015- 2016

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**For the year ended June 30, 2017**

		Kshs	Kshs
2110201	Basic wages of contractual employees	1,983,604.00	1,962,000.00
2110202	Basic wages of casual labour	-	
	Personal allowances paid as part of salary		
2110301	House allowance	-	-
2110314	Transport allowance	-	-
2110320	Leave allowance	-	-
2110326	Other personnel payments	-	-
2710120	gratuity		
	<b>Total</b>	<b>1,983,604.00</b>	<b>1,962,000.00</b>
2200000	<b>5 USE OF GOODS AND SERVICES</b>		
	<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
		<b>Kshs</b>	<b>Kshs</b>
2210100	Utilities, supplies and services	382,415.00	300,248.00
2210104	Office rent	-	
2210200	Communication, supplies and services	25,000.00	25,000.00
2210300	Domestic travel and subsistence	384,100.00	858,100.00
2210500	Printing, advertising and information supplies & services	681,306.00	
2210600	Rentals of produced assets	-	
2210700	Training expenses	725,000.00	2,146,295.00
2210800	Hospitality supplies and services	297,740.00	398,940.00

**CONSTITUENCIES DEVELOPMENT FUND - UGUNJA CONSTITUENCY**

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**For the year ended June 30, 2017**

2210900	Insurance costs		-		
2211000	Specialised materials and services		-		
2211100	Office and general supplies and services		104,245.00	222,002.00	
2211200	Fuel ,oil & lubricants		1,200,000.00	600,000.00	
2211300	Other operating expenses		15,180.00	57,685.00	
2220100	Routine maintenance – vehicles and other transport equipment		623,475.00	561,935.00	
2220200	Routine maintenance – other assets		23,200.00	23,200.00	
			-		
	<b>Total</b>		<b>4,461,661.00</b>	<b>5,193,405.00</b>	
2210800	<b>6 COMMITTEE EXPENSES</b>				
	<b>Description</b>		<b>2016- 2017</b>	<b>2015 - 2016</b>	
			<b>Kshs</b>	<b>Kshs</b>	
2210802	Other committee expenses		966,000.00	1,101,500.00	
2210809	Committee allowance		1,579,600.00	1,231,000.00	
	<b>TOTAL</b>		<b>2,545,600.00</b>	<b>2,332,500.00</b>	
2630200	<b>7 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>				
	<b>Description</b>		<b>2016 - 2017</b>	<b>2015 - 2016</b>	
			<b>Kshs</b>	<b>Kshs</b>	

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**Reports and Financial Statements**

**For the year ended June 30, 2017**

2630204	Transfers to primary schools		15,531,034.00	25,756,335.00
2630205	Transfers to secondary schools		16,500,000.00	17,000,000.00
2630206	Transfers to Tertiary institutions		-	13,300,000.00
2630207	Transfers to Health institutions		-	9,212,069.00
	<b>TOTAL</b>		<b>32,831,034.00</b>	<b>65,268,404.00</b>
2640000	<b>8 OTHER GRANTS AND OTHER PAYMENTS</b>			
	<b>Description</b>		<b>2016 - 2017</b>	<b>2015 - 2016</b>
			<b>Kshs</b>	<b>Kshs</b>
2640101	Bursary - Secondary		10,900,000.00	7,400,000.00
2640102	Bursary -Tertiary		11,749,500.00	6,075,500.00
2640104	Bursary-Special schools		-	-
2640105	Mock: & CAT		-	1,200,000.00
2640504	water		-	-
2640505	Agriculture (food security)		-	3,000,000.00
2640506	Electricity projects		-	-
2640507	Security		8,800,000.00	5,197,762.00
2640508	Roads		6,220,000.00	12,499,979.00
2640509	Sports		1,500,000.00	1,500,000.00
2640510	Environment		1,822,000.00	-
2640200	Emergency Projects (specify)		2,889,280.00	8,085,382.00
	<b>Total</b>		<b>43,970,780.00</b>	<b>44,958,623.00</b>
2120000	<b>9 SOCIAL SECURITY</b>			

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY

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For the year ended June 30, 2017

BENEFITS				
			2016 - 2017	2015 - 2016
			Kshs	Kshs
2120101	Employer contribution to NSSF		21,600.00	21,600.00
	Total		21,600.00	21,600.00
3100000	10 ACQUISITION OF ASSETS			
	<u>Non Financial Assets</u>		2016 - 2017	2015 - 2016
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		5,000,000.00	1,500,000.00
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		500,000.00	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of Office furniture and fittings		1,360,000.00	-
3111002	Purchase of computers ,printers and other IT equipments		120,000.00	80,000.00
3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	Total		6,980,000.00	1,580,000.00

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

	<b>11</b>	<b>Other Payments</b>		
	specify		-	-
	specify		-	-
	specify		-	-
	<b>TOTAL</b>		-	-
	<b>12A: Bank Balances (cash book bank balance)</b>			
	<b>Name of Bank, Account No. &amp; currency</b>	<b>Account Number</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
			<b>Kshs (30/6/2017)</b>	<b>Kshs (30/6/2016)</b>
	<i>Equity Bank, Siaya Branch A/C no.0970261942309</i>		3,811,250.00	13,716,977.00
			-	-
			-	-
	<b>Total</b>		<b>3,811,250.00</b>	<b>13,716,977.00</b>
	<b>12B: CASH IN HAND)</b>			
			<b>2016 - 2017</b>	<b>2015 - 2016</b>
			<b>Kshs (30/6/2017)</b>	<b>Kshs (30/6/2016)</b>
	<b>Location 1</b>		-	-
	<b>Location 2</b>		-	-
	<b>Location 3</b>		-	-
	<b>Other receipts (specify)</b>		-	-

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	Total		-	-	
			<i>[Provide cash count certificates for each]</i>		
	<b>12C: OUTSTANDING IMPRESTS</b>				
	<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2017)</i>
			<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	<i>Total</i>				-
	<b>13 BALANCES BROUGHT FORWARD</b>				
			2016 - 2017	2015 - 2016	
			<i>Kshs (1/7/2016)</i>	<i>Kshs (1/7/2015)</i>	
	Bank accounts		13,716,977.00	5,662,551.00	
	Cash in hand		-	-	
	Imprest		-	-	
	<b>Total</b>		<b>13,716,977.00</b>	<b>5,662,551.00</b>	
		<i>[Provide short appropriate explanations as necessary]</i>			

**CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY**  
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	<b>14</b>	<b>PRIOR YEAR ADJUSTMENTS</b>		
			<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
	Bank accounts		-	-
	Cash in hand		-	-
	Imprest		-	-
	<b>Total</b>		<b>-</b>	<b>-</b>
	<b>15</b>	<b>OTHER IMPORTANT DISCLOSURES</b>		
	<b>15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>			
			<b>2016 - 2017</b>	<b>2015 - 2016</b>
			<b>Kshs</b>	<b>Kshs</b>
	Construction of buildings		-	-
	Construction of civil works		-	-
	Supply of goods		-	-
	Supply of services		-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
	<b>15.2: PENDING STAFF PAYABLES (See Annex 2)</b>			
			<b>Kshs</b>	<b>Kshs</b>
	Senior management		-	-
	Middle management		-	-
	Unionisable employees		-	-
	Others ( <i>specify</i> )			



**CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY**  
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			-	-	
			-	-	
<b>15.3: OTHER PENDING PAYABLES (See Annex 3)</b>					
			<b>Kshs</b>	<b>Kshs</b>	
	Amounts due to other Government entities (see attached list)				
	Amounts due to other grants and other transfers (see attached list)				
	Others ( <i>specify</i> ) Sports Tournaments			-	

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

	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	23,546,155.45	22,076,131.65
	<b>23,546,155.45</b>	<b>22,076,131.65</b>

**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**  
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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 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**  
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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	Outstandi ng Balance 2016	Outsta nding Balance 2014	Comment s
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017 (Kshs)**

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**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstandi ng Balance 2016	Outstandi ng Balance 2014	Comment s
		a	b	c	d=a-c		
<b>Amounts due to other Government entities</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Amounts due to other grants and other transfers</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost (Kshs) 2016/17</b>	<b>Historical Cost (Kshs) 2015/16</b>
Land		
Buildings and structures	10,500,000.00	5,500,000.00
Transport equipment		
Office equipment, furniture and fittings	1,360,000.00	
ICT Equipment, Software and Other ICT Assets	200,000.00	80,000.00
Other Machinery and Equipment	5,581,530.00	5,081,530.00
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>17,641,530.00</b>	<b>10,661,530.00</b>

**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**  
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**For the year ended June 30, 2017 (Kshs)**

**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2017**

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Sirandumb primary school	KCB BANK UGUNJA BRANCH	1109713320	68,600.45	11,155.20
Tihinga Primary school	KCB BANK UGUNJA BRANCH	1133474926	44,766.70	38,826.70
Hawagaya primary school	KCB BANK UGUNJA BRANCH	1205180605	14,179.75	0
Ambira Administration Police police	KCB BANK UGUNJA BRANCH	1204507473	11,383.50	0
Raduodi Primary school	KCB BANK UGUNJA BRANCH	1108228712	215,585	750,000.00
Sijimbo police post	KCB BANK UGUNJA BRANCH	1146562454	102,198.00	82,018
Koluma Footbridge	KCB BANK UGUNJA BRANCH	1205789847	1,200,000.00	0.00
Suwinga primary school	KCB BANK UGUNJA BRANCH	1170644112	16,747	16,747.00
Sikang primary school	KCB BANK UGUNJA BRANCH	1176488554	85,495.55	9,409.15
Ywaya primary school	KCB BANK UGUNJA BRANCH	1131771087	29,545.70	944,664.00
Daho primary school	KCB BANK UGUNJA BRANCH	1110828403	6,365.70	4,3398.50
Ngunya primary school	KCB BANK UGUNJA BRANCH	1125418311	309,641	9,641.00
Equator Special	KCB BANK	1134574711	1,039,056.00	1,239,056

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PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
school	UGUNJA BRANCH			
Musiko primary school	KCB BANK UGUNJA BRANCH	1123171505	855,896.00	203,296.00
Ruwe primary school	KCB BANK UGUNJA BRANCH	1125370963	899,749.55	752,045.55
Sirandumb primary school	KCB BANK UGUNJA BRANCH	1109713320	68,600.45	11,155.20
Nyamasare primary school	KCB BANK UGUNJA BRANCH	1117161161	64,830.90	69,310.80
Sijimbo primary school	KCB BANK UGUNJA BRANCH	1182653936	76,543.80	1,000,000.00
Equator Learning centre	KCB BANK UGUNJA BRANCH	1182502482	2,406,427.50	4,000,000.00
Uref primary School	KCB BANK UGUNJA BRANCH	1117031497	20,951.00	646
Ukalama Secondary School	KCB BANK UGUNJA BRANCH	1167985052	41,287.75	1,545.00
Ngunya secondary school	KCB BANK UGUNJA BRANCH	1138622982	2,460,579.50	1,540,186.00
Got Osimbo Girls secondary school	KCB BANK UGUNJA BRANCH	1125338725	432.828	1,117,932.20
Rambula secondary School	KCB BANK UGUNJA BRANCH	1110658907	399,483.30	1,011,815.00
Masamra secondary school	KCB BANK UGUNJA BRANCH	1177961113	162,142.85	77,142.85
Sigomre secondary school	KCB BANK UGUNJA BRANCH	1128893134	1,877.00	2,001,877.00

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PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Ujuthu secondary school	KCB BANK UGUNJA BRANCH	1169645895	489,199.00	13,092
Bar Atheng secondary school	KCB BANK UGUNJA BRANCH	1203628579	31,935.00	0
Sikalame Administration Centre	KCB BANK UGUNJA BRANCH	1170150993	1,204,050.00	4,600
Simenya administrative police line	KCB BANK UGUNJA BRANCH	1151469807	1,008,000.00	508,000.00
Sikalame Administration Centre	KCB BANK UGUNJA BRANCH	1170150993	1,204,050.00	4,600.00
North Uholo Chiefs Office	KCB BANK UGUNJA BRANCH	1208420135	899,435	0
Ugunja sub-county offices	KCB BANK UGUNJA BRANCH	1211252922	3,000,000.00	0
Mbosia Ap Post line	KCB BANK UGUNJA BRANCH	1207281441	486,435.00	0.00
Sidondo bridges	KCB BANK UGUNJA BRANCH	1178909115	2,584,954.00	5,000,000.00
Ugunja CDFC offices	KCB BANK UGUNJA BRANCH	1129913198	1,603,330.50	1,613,972.50
<b>Total</b>			<b>23,546,155.45</b>	<b>22,076,131.65</b>



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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)
	<p><b>Basis for Qualified Opinion Bank Balance</b></p> <p>Out of kshs.5662,551 is unrepresented cheques amounting to Kshs.137,778 which were stale and had not been reversed or cancelled by the Management as at 30 June 2015. A review of the bank reconciliations indicated that there were receipts of KSHS.24,803,256 not yet recorded in the cash book thus understating the revenue report. There were also payments in the bank statements not yet recorded in the cash books totalling to KSHS. 4,486,158 thus understating the payments of the period. In the circumstance the accuracy of the bank balance of 5,662,551 could not be confirmed.</p>	<p>The management compiled the list of all the stale Cheques and the process of reversing them has been completed.</p>	<p>NG-CDFC</p>	<p>Resolved</p>	
<p>1</p>	<p><b>Budget Implementation Analysis.</b></p> <p>During the year the constituency spent Kshs.74,</p>	<p>There was low absorption of funds in the financial year 2014/2015 since the last disbursement of ksh.</p>	<p>NG-CDFC</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	409,767 on various transfers and projects as opposed to the budgeted amount of Kshs. 99,213,022. In this circumstance delay in the implementation of projects would deny the public from accessing services they deserve	24,803,255.75 and the second last disbursement of 9,921,302 were received almost towards the end of the financial year 2014/2015 and therefore they were incurred/spent in the financial year 2015/2016.			
2	<b>Bursary Disbursement</b> The Kshs. 1,430,000 was paid as bursary to 22 pioneer students each getting Kshs.65,000 for University Education at JaramogiOgingaOdinga University at Ugunja. The Criteria used to award the bursary to the students was first come the first considered basis which was not in line with the requirement of the bursaries to assist the needy students making It not possible to confirm whether needy students were considered in the bursary	The 22 students were awarded ksh. 65,000 each translating to ksh. 1,430,000.00 for them to join JaramogiOgingaOdinga University- Ugunja Learning Centre following the criteria of first come first serve and need Basis for the deserving cases of students and therefore only needy cases were considered.	NG-CDFC	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	disbursement				
3	<b>Procurement of Motor Vehicle ksh. 4,072,000.00.</b> The vehicle was directly purchased from Toyota Kenya without competitive bidding contrary to Section 34(4) of the Public Procurement and Disposal Act, 2005. The Constituency therefore may not have received value for money in this procurement.	The CDFC Ugunja Constituency procured Toyota Double Cabin pick up directly from the dealer Toyota Kenya because that was what was approved by the CDF Board to be bought as oppose to openly advertising the same since there is only one dealer that deals with Toyota vehicles in Kenya and that is Toyota Kenya.	NG-CDFC	Resolved	
4	<b>Construction of the Bridge and Fertilizer store.</b> kshs. 19,998,431.00 was spent on the Procurement of works of Kshs.14,000,000.00 for the Construction of Got Osimbo-Rangala bridge and Ugunja fertilizer store of Kshs.5,998,431. The procurement of these works was,however, done without using open national tender as required by Section 54(2) of	The project Management Committee hope for the Restricted Tendering method by adopting the list of prequalified bidders to do Bridge works with KERRA Siaya to identify the most responsive bidder in a competitive process instead of floating the same in the local dailies as the cost of doing the same was not factored in during	NGCDFC	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Public Procurement and Disposal Act, 2005.	<p>the proposal development as this could reduce the cost of constructing and completion of the said project up to a tune of ksh.14, 000,000.00 thereby rendering it incomplete. We want to vouch that the said project was implemented by the project management committee , they openly advertised the works and distributed the advertisement in siaya county and neighboring countries such as Busia County, Kakamega County, Vihiga County and Kisumu County so that it could reach a wide cross section of people in the society .</p>			

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**EXPENDITURE BREAKDOWN AS AT JUNE 30, 2017**

	<b>1 UTILITIES SUPPLIES &amp; SERVICES</b>	<b>P.VN.</b>	<b>CHQ.NO</b>	
7/6/2016	UTILITIES SUPPLIES & SERVICES			20,000.00
7/6/2016	UTILITIES SUPPLIES & SERVICES			10,000.00
7/28/2016	UTILITIES SUPPLIES & SERVICES			19,500.00
7/28/2016	UTILITIES SUPPLIES & SERVICES			14,000.00
7/28/2016	UTILITIES SUPPLIES & SERVICES			36,000.00
8/25/2016	UTILITIES SUPPLIES & SERVICES			14,350.00
8/4/2016	UTILITIES SUPPLIES & SERVICES			16,390.00
8/4/2016	UTILITIES SUPPLIES & SERVICES			16,120.00
10/29/2016	UTILITIES SUPPLIES & SERVICES			16,780.00
10/29/2016	UTILITIES SUPPLIES & SERVICES			15,775.00
11/10/2016	UTILITIES SUPPLIES & SERVICES			14,405.00
12/15/2016	UTILITIES SUPPLIES & SERVICES			6,000.00
12/15/2016	UTILITIES SUPPLIES & SERVICES			25,000.00
12/15/2016	UTILITIES SUPPLIES & SERVICES			18,415.00
1/24/2017	UTILITIES SUPPLIES & SERVICES			16,080.00
1/25/2017	UTILITIES SUPPLIES & SERVICES			12,550.00
1/25/2017	UTILITIES SUPPLIES & SERVICES			21,670.00
2/16/2017	UTILITIES SUPPLIES & SERVICES			14,605.00
2/16/2017	UTILITIES SUPPLIES & SERVICES			20,975.00
3/21/2017	UTILITIES SUPPLIES & SERVICES			16,800.00
3/21/2017	UTILITIES SUPPLIES & SERVICES			14,600.00
4/19/2017	UTILITIES SUPPLIES & SERVICES			6,960.00
4/19/2017	UTILITIES SUPPLIES & SERVICES			5,250.00
4/19/2017	UTILITIES SUPPLIES & SERVICES			10,190.00
				<b>382,415.00</b>
	<b>2 COMMUNICATIONS SUPPLIES AND SERVICES</b>			
11/17/2016	Sayari Data Solutions			<b>25,000.00</b>
	<b>3 DOMESTIC TRAVEL &amp; SUBSISTENCE</b>			
8/4/2016	Night outs			52,500.00
9/19/2016	Night outs			36,600.00
10/13/2016	Night outs			69,600.00
9/1/2016	Exchange programme visit			200,000.00

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10/13/2016	Night outs			25,400.00
				<b>384,100.00</b>
<b>4</b>	<b>PRINTING, ADVERTISING &amp; INFORMATION SUPPLIES AND SERVICES</b>			
10/24/2016	NATION MEDIA GROUP LIMITED			135,135.00
10/24/2016	K.R.A -6% WITH HOLDING TAX			7,371.00
4/4/2017	STADIA SPORTS CONCEPT			518,517.00
4/4/2017	K.R.A -6% WITH HOLDING TAX			28,283.00
				<b>689,306.00</b>
<b>5</b>	<b>TRAINING EXPENSES</b>			
1/25/2017	PMC TRAINING			600,000.00
1/25/2017	PMC TRAINING			125,000.00
				<b>725,000.00</b>
<b>6</b>	<b>HOSPITALITY SUPPLIES AND SERVICES</b>			
7/6/2016	Food commodity			20,000.00
7/28/2016	Food commodity			19,415.00
7/28/2016	Food commodity			11,085.00
8/25/2016	Food commodity			15,850.00
10/29/2016	Food commodity			17,445.00
11/10/2016	Food commodity			17,165.00
12/15/2016	Food commodity			27,500.00
12/15/2016	Food commodity			15,505.00
1/25/2017	Food commodity			15,780.00
2/16/2017	Food commodity			14,420.00
3/21/2017	Food commodity			18,600.00
4/19/2017	Food commodity			8,600.00
4/19/2017	Food commodity			12,000.00
5/23/2017	Food commodity			50,000.00
5/23/2017	Food commodity			6,480.00
6/30/2017	Food commodity			3,000.00
6/30/2017	Food commodity			9,000.00
6/30/2017	Food commodity			7,895.00
				<b>289,740.00</b>
<b>7</b>	<b>OFFICE AND GENERAL SUPPLIES</b>			

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	2016	office and General supplies		19,800.00
	2016	office and General supplies		17,490.00
1	2016	office and General supplies		18,430.00
1	2016	office and General supplies		12,000.00
	2017	office and General supplies		7,000.00
	2017	office and General supplies		11,420.00
	2017	office and General supplies		500.00
	2017	office and General supplies		550.00
	2017	office and General supplies		17,055.00
				<b>104,245.00</b>
	<b>8</b>	<b>FUEL, OIL AND LUBRICANTS</b>		
	2016	WELLS		200,000.00
	2016	WELLS		300,000.00
1	2016	WELLS		200,000.00
	2017	WELLS		200,000.00
	2017	WELLS		150,000.00
	2017	WELLS		150,000.00
				<b>1,200,000.00</b>
	<b>9</b>	<b>OTHER OPERATING EXPENCES</b>		
	2017	Bank charges		<b>15,180.00</b>
	<b>10</b>	<b>ENGINE MAINTENANCE- VEHICLES &amp; OTHER TRANSPORT EQUIPMT</b>		
	2016	Toyota Kenya		38,698.00
	2016	K.R.V -6% WITH HOLDING TAX		2,111.00
	2016	Toyota Kenya		43,490.00
	2016	K.R.V -6% WITH HOLDING TAX		2,372.00
	2016	Toyota Kenya		14,604.00
	2016	K.R.V -6% WITH HOLDING TAX		797.00
1	2016	Toyota Kenya		14,604.00
1	2016	K.R.V -6% WITH HOLDING TAX		797.00
	2016	Toyota Kenya		36,318.00
	2016	K.R.V -6% WITH HOLDING TAX		1,981.00
1	2016	Toyota Kenya		33,479.00
1	2016	K.R.V -6% WITH HOLDING TAX		1,827.00
	2017	Toyota Kenya		14,605.00
	2017	K.R.V -6% WITH HOLDING TAX		797.00

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1/25/2017	Toyota Kenya			15,402.00
3/1/2017	Toyota Kenya			15,071.00
3/1/2017	K.R.A -6% WITH HOLDING TAX			822.00
3/7/2017	RAHIM AUTO TECHNOLOGIES			257,400.00
3/7/2017	K.R.A -6% WITH HOLDING TAX			14,040.00
3/8/2017	TOYOTA KENYA LIMITED			22,431.00
3/8/2017	K.R.A -6% WITH HOLDING TAX			1,224.00
4/3/2017	TOYOTA KENYA LIMITED			62,211.00
4/3/2017	K.R.A -6% WITH HOLDING TAX			3,394.00
5/17/2017	TOYOTA KENYA LIMITED			11,853.00
5/17/2017	K.R.A -6% WITH HOLDING TAX			647.00
6/13/2017	TOYOTA KENYA LIMITED			11,854.00
6/13/2017	K.R.A -6% WITH HOLDING TAX			646.00
				<b>623,475.00</b>
<b>11</b>	<b>ROUTINE MAINTENANCE OF OTHER ASSETS</b>			
3/10/2017	MFI Document Solutions			<b>23,200.00</b>
<b>12</b>	<b>COMMITTEE EXPENCES</b>			
8/15/2016	Member allowances			92,000.00
11/29/2016	Member allowances			176,000.00
3/7/2017	M & E			96,000.00
5/23/2017	M & E			90,000.00
11/29/2016	Members allowances			75,000.00
12/21/2016	Members allowances			437,000.00
				<b>966,000.00</b>
<b>13</b>	<b>COMMITTEE ALLOWANCES</b>			
7/6/2016	Members allowances			216,000.00
15/8/16/	Members allowances			201,600.00
11/29/2016	Members allowances			90,000.00
11/29/2016	Members allowances			332,000.00
3/7/2017	Members allowances			397,000.00
5/23/2017	Members allowances			215,000.00
9/19/2016	ALLOWANCES	128	1887	128,000.00
				<b>1,579,600.00</b>
<b>14</b>	<b>COMPENSATION OF EMPLOYEES</b>			
7/28/2016	SALARIES-NET	81	1787	146,014.80



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7/28/2016	N.H.I.F		88	1790	5,700.00
7/28/2016	N.S.S.F		89	1791	3,600.00
7/28/2016	P.A.Y.E		90	1792	9,985.20
8/25/2016	SALARIES-NET		103	1879	146,014.80
8/25/2016	N.H.I.F		101	1877	5,700.00
8/25/2016	N.S.S.F		102	1878	3,600.00
8/25/2016	P.A.Y.E		100	1876	9,985.20
9/27/2016	SALARIES-NET		112	1925	146,014.80
9/27/2016	N.H.I.F		115	1928	5,700.00
9/27/2016	N.S.S.F		114	1927	3,600.00
9/27/2016	P.A.Y.E		113	1926	9,985.20
10/24/2016	SALARIES-NET		121	1933	146,014.80
10/24/2016	N.H.I.F		122	1934	5,700.00
10/24/2016	N.S.S.F		123	1935	3,600.00
10/24/2016	P.A.Y.E		124	1936	9,985.20
11/28/2016	SALARIES-NET		141	1969	146,014.80
11/28/2016	N.H.I.F		142	1966	5,700.00
11/28/2016	N.S.S.F		143	1967	3,600.00
11/28/2016	P.A.Y.E		144	1968	9,986.00
12/20/2016	SALARIES-NET		164	1987	146,014.80
12/20/2016	N.H.I.F		165	1990	5,700.00
12/20/2016	N.S.S.F		166	1989	3,600.00
12/20/2016	P.A.Y.E		167	1988	9,986.00
1/28/2016	SALARIES-NET		190	2005	146,014.80
1/28/2016	N.H.I.F		191	2007	5,700.00
1/28/2016	N.S.S.F		192	2008	3,600.00
1/28/2016	P.A.Y.E		194	2010	9,986.00
2/28/2017	SALARIES-NET		215	2194	147,837.40
2/28/2017	N.H.I.F		216	2195	5,700.00
2/28/2017	N.S.S.F		217	2196	3,600.00
2/28/2017	P.A.Y.E		218	2197	8,163.00
3/29/2014	SALARIES-NET		250	2590	147,837.40
3/29/2014	N.H.I.F		251	2591	5,700.00
3/29/2014	N.S.S.F		252	2592	3,600.00
3/29/2014	P.A.Y.E		253	2593	8,163.00
4/27/2017	SALARIES-NET		264	2605	147,837.40
4/27/2017	N.H.I.F		265	2606	5,700.00
4/27/2017	N.S.S.F		266	2607	3,600.00
4/27/2017	P.A.Y.E		267	2608	8,163.00
5/23/2017	SALARIES-NET		279	2627	147,837.40

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5/23/2017	N.H.I.F	280	2628	5,700.00
5/23/2017	N.S.S.F	281	2629	3,600.00
5/23/2017	P.A.Y.E	282	2630	8,163.00
6/22/2017	SALARIES-NET	762	2634	147,837.40
6/22/2017	N.H.I.F	763	2635	5,700.00
6/22/2017	N.S.S.F	764	2637	3,600.00
6/22/2017	P.A.Y.E	765	2636	8,163.00
	total			<b>1,983,604.40</b>
<b>15</b>	<b>Transfers to Other Government Institutions</b>			
<b>16</b>	<b>Transfers to primary schools</b>			
10/24/2016	NINGA PRIMARY SCHOOL	126	1941	500,000.00
10/29/2016	NINGA PRIMARY SCHOOL	129	1948	1,500,000.00
11/17/2016	MUDAHO PRIMARY SCHOOL	139	1961	500,000.00
11/29/2016	SUWINGA PRI	147	1973	400,000.00
11/29/2016	SIKANG PRI	148	1974	600,000.00
11/29/2016	DAHO PRIMARY	149	1975	200,000.00
11/29/2016	MUSIKO PI.	150	1976	200,000.00
1/25/2017	SIRANDUMB PRI	158	2174	850,000.00
1/25/2017	YWAYA PRI	159	2177	1,500,000.00
3/14/2017	RUWE PRIMARY SCHOOL	227	2211	850,000.00
3/14/2017	MUSIKO PRI	228	2212	850,000.00
3/14/2017	NYAMASARE PRI	229	2213	850,000.00
3/14/2017	NGUNYA PRIMARY SCHOOL	230	2214	300,000.00
3/14/2017	SIJIMBO PRIMARY SCHOOL	232	2216	500,000.00
3/14/2017	UREF PRIMARY SCHOOL	233	2217	431,034.00
3/14/2017	EQUATOR LEARNING CENTRE	234	2218	4,800,000.00
3/22/2017	EQUATOR SPECIAL SCHOOL	246	2582	1,000,000.00
				<b>15,831,034.00</b>
<b>17</b>	<b>Transfers to secondary schools</b>			
7/28/2016	ST. PETER'S UKALAMA SEC. SCHOOL	94	1795	400,000.00
11/29/2016	BAR ATHENG SEC	146	1972	650,000.00
11/29/2016	RAMBULA SEC	151	1977	3,000,000.00
11/29/2016	GOT OSIMBO GILS SEC	154	1980	3,000,000.00
12/15/2016	SIGOMERE SEC SCHOOL	156	1983	2,000,000.00
1/25/2017	UKALAMA SEC	157	2173	850,000.00
2/9/2017	RANGALA GIRLS SECONDARY SCHOOL	209	2594	1,000,000.00
3/14/2017	NGUNYA SEC. SCHOOL	224	2207	3,000,000.00

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3/14/2017	MASAMRA SEC SCHOOL	231	2215	100,000.00
3/22/2017	ULUTHE SECONDARY SCHOOL	245	2580	800,000.00
3/22/2017	GOT OSIMBO GILS SEC	247	2583	1,700,000.00
				<b>16,500,000.00</b>
<b>18</b>	<b>Other Grants and Other Payments</b>			
1/25/2017	Bursary- Secondary	170	VARIOUS	5,270,000.00
3/17/2017	Bursary- Secondary	719	VARIOUS	4,225,000.00
3/17/2017	Bursary- Secondary	720	VARIOUS	1,495,000.00
				<b>10,990,000.00</b>
	Bursary- Tertiary			
8/25/2016	Bursary- Tertiary	99	VARIOUS	2,707,000.00
9/22/2016	Bursary- Tertiary	111	VARIOUS	474,000.00
3/17/2017	Bursary- Tertiary	195	2188	1,487,200.00
3/17/2017	Bursary- Tertiary	718	VARIOUS	6,995,500.00
6/28/2017	Bursary- Tertiary	288	VARIOUS	85,800.00
				<b>11,749,500.00</b>
<b>19</b>	<b>Security Projects</b>			
3/14/2017	SIMENYA AP LINE	225	2208	500,000.00
3/14/2017	M BOSIE AP LINE	226	2210	1,000,000.00
3/22/2014	ASSISTANT COUNTY COMMISSIONER'S RES	243	2578	200,000.00
3/22/2014	SIKALAME ADMIN CENTRE	244	2579	200,000.00
3/22/2014	SIKALAME ADMIN CENTRE	248	2584	3,000,000.00
4/4/2017	NORTH UHOLO CHIEF'S OFFICE	259	2602	900,000.00
6/13/2016	DEPUTY COUNTY COMMISSIONER'S OFFICE	760	2633	3,000,000.00
				<b>8,800,000.00</b>
<b>20</b>	<b>Roads &amp; Bridges</b>			
11/29/2016	SIDONDO BRIDGE			5,020,000.00
3/29/2017	KOLUMA FOOT BRIDGE			1200000
				<b>6,220,000.00</b>
<b>21</b>	<b>Sports</b>	152	1978	<b>1,500,000.00</b>
<b>22</b>	<b>Environment</b>			
8/25/2016	NGUNYA UNIV. YOUTH GROUP	104	1880	440,000.00
8/25/2016	UGUNJA SUB-LOC FARMERS CBO	105	1881	432,000.00
4/11/2017	ST. PETERS RAMBULA OLD GUARDS S.H.G	260	2603	950,000.00

**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017 (KSH)**

				<b>1,822,000.00</b>
<b>23</b>	<b>Emergency</b>			
1/24/2017	IMANI TOSHA SELF HELP GROUP	93	1794	120,000.00
1/24/2017	SIMERRO MARKET	173	2001	129,920.00
1/24/2017	MUDHIERO MARKET	174	2001	129,920.00
1/24/2017	LWANDA MARKET	175	2001	129,920.00
1/24/2017	TING' WANG'I MARKET	176	2001	129,920.00
1/24/2017	NYAMWONGO MARKET	177	2001	129,920.00
1/24/2017	NGUNYA MARKET	178	2001	129,920.00
1/24/2017	KAYOMBI MARKET	179	2001	129,920.00
1/24/2017	RAMBULA MARKET	180	2001	129,920.00
1/24/2017	SOFIA MARKET	181	2001	129,920.00
1/24/2017	SIJIMBO POLICE LINE	193	2009	200,000.00
1/25/2017	AMBIRA PRIMARY	160	2176	200,000.00
1/25/2017	NYAMASARE PRI	161	2178	200,000.00
1/25/2017	TIHINGA PRI	162	2179	200,000.00
1/25/2017	HAWIAGAYA PR	163	2181	200,000.00
1/25/2017	AMBIRA AP LINE	164	2182	200,000.00
1/25/2017	RADUODI PRI	165	2183	200,000.00
1/25/2017	SIRANDUMB PRI	166	2184	200,000.00
				<b>2,889,280.00</b>
<b>24</b>	<b>Social security Benefits</b>			
	Employer's contribution to NSSF			<b>21,600.00</b>
<b>25</b>	<b>Acquisition of Assets</b>			
	Purchase of Buildings			
11/29/2016	Construction of office wall	153	1979	5,000,000.00
	Refurbishment of Buildings			
	Purchase of Vehicles			
	Purchase of Bicycles & Motorcycles			
	KITALE YAMAHA L.T.D	131	1950	474,138.00
	K.R.A -6% WITH HOLDING TAX	131	1951	25,862.00
	Overhaul of vehicles			
	Purchase of office furniture and fittings			
	JOYROWL LIMITED	213	2191	1,289,655.00
	WITH HOLDING VAT	213	2192	70,345.00
	Purchase of computers,			120,000.00
				<b>6,980,000.00</b>

