

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



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REPORT


OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2017**

| | |
|---|---|
|  THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: | 05 DEC 2018 Day: Wednesday (pm) |
| TABLED BY: | Hon. Aden Duale, MP Leader of Majority Party |
| CLERK AT THE TABLE: | Racheal Karim - Principal Clerk Assistant 4 |



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
UGENYA CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – UGENYA.
Reports and Financial Statements
For the year ended June 30, 2016

| Table of Content | Page |
|--|------|
| I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT | 1 |
| II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC) | 3 |
| III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES | 4 |
| IV. STATEMENT OF RECEIPTS AND PAYMENTS | 5 |
| V. STATEMENT OF ASSETS..... | 6 |
| VI. STATEMENT OF CASHFLOW | 7 |
| VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED..... | 8 |
| VIII. SIGNIFICANT ACCOUNTING POLICIES..... | 24 |
| IX. NOTES TO THE FINANCIAL STATEMENTS..... | 26 |

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 to ensure that specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

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

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|------------|--------------------|---------------------------|
| 1. | Accounting Officer | Mr. Yusuf Mbuno |
| 2. | A.I.E holder | Mr. Jackson Omari. |
| 3. | Accountant | Mr. Caleb Omolo |

(d) Fiduciary Oversight Arrangements

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

(e) UGENYA NG-CDF Headquarters

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

(f) UGENYA NG-CDF Contacts

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

(g) UGENYA NG-CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
P.O. BOX 120 – 40606, UGUNJA.

(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

II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)

The Ugenya NG-CDF put up an exemplary performance in utilization of the Kshs. 81,896,551.70.00 received from the CDF Board between the 1st of July, 2016 and 30th June, 2017, being able to utilizing 93.5% of the available fund (exclusive of balance carried forward from the previous year) leaving a reconciled bank balance of 5,300,335.27 as at 30th June, 2017

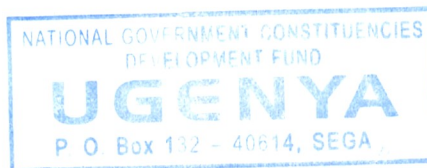
During the year ended 30th June, 2017 we are able to achieve giant strides towards the complete the Kenya Medical Training College – Ugenya which admitted its first batch of students in November, 2016. The Ugenya Technical Training Institute was also completed and it is expected to admit the first batch of students towards the end of 2017. In March, 2017 we also started the construction of the Ugenya Forestry College which when completed will become only the second Forestry College in Kenya after Londiani and will go a long way to training personnel charged with not only protecting, but enhancing our diminishing forest cover.

These two institutions join the previously completed Ugenya Teachers Training College constructed by the Ugenya CDF over the past four and a half years as key milestones in the development of the constituency which completely lacked any serious tertiary institutions, forcing our students to travel far and wide at great cost to advance their studies. These institutions have already provided and will continue to provide business and employment opportunities previously unavailable to the people of Ugenya.

Key challenges remain due to the high poverty levels in the constituency, causing the NG-CDF to be inundated with a multitude of proposals for funding we can barely cover as well as requests for bursaries that are well beyond our yearly allocation especially at Secondary level.

Despite the forgoing, the Ugenya NG-CDF has managed to leverage utilization of the NG-CDF funds to ensure that all parts of the constituency have rapidly developed over the past four and a half years of my Chairmanship, leaving a strong basis for future growth as we approach the 2017 General Elections.

Sign.....
James Julian Ochanda Okola,
CHAIRMAN NG-CDFC.



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGENYA

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF CDF 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 agency shall prepare financial statements in respect of that agency. 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 UGENYA Constituency Development Fund is responsible for the preparation and presentation of the UGENYA CDF financial statements, which give a true and fair view of the state of affairs of the UGENYA CDF for and as at the end of the financial year (period) ended on June 30, 2016. 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 CDF; (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 CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

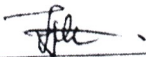
The Accounting Officer in charge of the UGENYA CDF accepts responsibility for the CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the CDF's financial statements give a true and fair view of the state of CDF's transactions during the financial year ended June 30, 2017, and of the CDF's financial position as at that date. The Accounting Officer charge of the UGENYA CDF further confirms the completeness of the accounting records maintained for the CDF, which have been relied upon in the preparation of the CDF's financial statements as well as the adequacy of the systems of internal financial control.

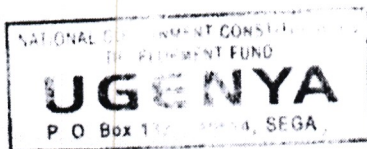
The Accounting Officer in charge of the UGENYA CDF confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the CDF'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 CDF's financial statements were approved and signed by the Accounting Officer on 30/09/2017 2017.


Fund Account Manager


Chairman CDFC



REPUBLIC OF KENYA



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NAIROBI

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - UGENYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ugenya Constituency set out on pages 5 to 39, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and 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, because of the significance of the matters described in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund -Ugenya 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 do not comply with the National Government Constituencies Development Fund Act, 2015.

Further, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

1.1 Financial Statements Schedules

The financial statements for the year under review reflect significant variances between the balances shown in the financial statements and those on the respective expenditure schedules as outlined below:

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

| Item | Financial Statements Kshs | Schedules Kshs | Variance Kshs |
|-----------------------------------|--------------------------------------|---------------------------|--------------------------|
| Bursary –Secondary Schools | 15,568,000 | 14,758,200 | 809,800 |
| Bursary-Tertiary Institutions | 7,830,729 | 7,519,000 | 311,729 |
| Routine Maintenance –Other Assets | 441,261 | 104,541 | 336,720 |
| Totals | 23,839,990 | 22,381,741 | 1,458,249 |

No plausible explanation has been provided by management for the anomalies.

1.2 Trial Balance

The Management did not provide for audit the trial balance as at 30 June 2017. Therefore, it is not clear how the financial statements submitted for audit were prepared without a trial balance.

1.3 Summary Statement of Appropriation

The summary statement of appropriation for recurrent and development combined for the year under review has casting errors of Kshs.1,962,348 on budget utilization difference for transfers to other government units, and Kshs.7,000,000 on other grants and transfers.

Consequently, the correctness of the financial statements for the year under review cannot be confirmed.

2. Cash and Cash Equivalents

The statement of financial assets reflects cash and cash equivalents balance of Kshs,8,410,011 as at 30 June 2017. However, cash-in-hand balance of Kshs.3,109,676 was not disclosed under Note 10B of the financial statements . In addition, no Board of Survey certificate for the cash and cash equivalent balances was presented for audit.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs. 8,410,011 as at 30 June 2017 cannot be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund -Ugenya 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 adverse 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. Except for the matters described in the Basis for Adverse Opinion section, I have determined that there are no key audit matters to communicate in my report.

Other Matter

1. Budget Performance

Comparison of budget and actual figures revealed variances as detailed below:

| Item | Budget Kshs. | Actual Kshs. | Variance Kshs. | Performance (%) |
|--|-------------------------|-------------------------|---------------------------|----------------------------|
| Compensation of Employees | 4,939,013 | 4,897,769 | 41,244 | 99 |
| Use of Goods and Services | 9,000,256 | 9,170,592 | (170,336) | 102 |
| Transfers to Other Government Entities | 42,541,034 | 47,022,208 | (4,481,174) | 110 |
| Other Grants and Transfers | 60,541,878 | 50,714,771 | 9,827,107 | 84 |
| Acquisition of Assets | 0 | 8,505 | (8,505) | |
| Total | 117,022,182 | 111,813,845 | 5,208,336 | 95 |

Comparison of budgeted and actual balances revealed that the Fund underspent on two (2) items namely; compensation of employees and other grants and transfers and overspent on two (2) others namely use of goods and services and transfers to other government entities. The total amount budgeted was Kshs.117,022,182 and total amount spent was Kshs.111,813,845 leading to a variance of Kshs.5,208,337 equivalent to 95% budget absorption rate.

2. Progress and Follow Up of Previous Year Report

The management did not indicate in the financial statements the status and follow up of audit issues reported in the previous year as required by Public Sector Accounting Standards Board Reporting Template.

3. Purchase of Computers for Ugenya Medical Training College

The management purchased 15 Hewlett Packard desktop computers at a total cost of Kshs.877,830 from a local company through a contract awarded to the highest bidder.

However, minutes of the tender committee meeting that evaluated the bids were not presented for audit to explain how the contract was awarded. In addition, physical verification confirmed existence of only eleven (11) computers. Further, the college management did not avail goods received notes and stores ledger for audit review and as a result it was not possible to confirm that all the 15 computers were received by the office.

Consequently, four computers worth Kshs.234,088 were not accounted for.

4. Projects Verification

Twenty (20) projects allocated Kshs.35,640,684 in aggregate were verified during the audit and their status found to be as follows:

| | Project Name | Activity | Budget (Kshs) | Observation |
|----|-------------------------|---|----------------------|--|
| 1 | Miyare Primary | Renovation of 10 Classrooms | 1,000,000 | Renovation of three classes and office done and in use |
| 2 | Anyiko Primary | Renovation of Classrooms | 935,000 | Renovation done and in use |
| 3 | Komoro Primary | Renovation of 4 Classrooms | 565,000 | Renovation done and in use |
| 4 | Diraho Primary | Completing 2 Classrooms | 500,000 | Complete and in use |
| 5 | Uhola Primary | Renovation of a Classroom | 1,000,000 | Complete and in use |
| 6 | Ukela Primary | Construction of 6 doors pit latrine | 700,000 | Complete and in use |
| 7 | Bar Ndege Primary | Completion of 2 Classrooms | 600,000 | Complete and in use |
| 8 | Ugenya MTC | Construction Work | 5,736,034 | Not complete but in use |
| 9 | Ugenya Forestry College | Construction of two Classrooms and Administration Block | 14,000,000 | Project has stalled |
| 10 | Anyiko Special school | Construction of a Workshop | 700,000 | Land purchased |
| 11 | Sega Township Primary | Renovation of 3 Classrooms and an Office | 1,000,000 | Complete and in use |
| 12 | Mathiwa Primary | Roofing of Administration Block | 500,000 | Complete and in use |

| | | | | |
|--------------|---------------------------|-----------------------------|-------------------|--|
| 13 | St. Joseph Ochiel Primary | Renovation of 2 Classrooms | 1,500,000 | Two classrooms done. Two floors had developed cracks |
| 14 | Nzoia Primary | Renovation of Classrooms | 700,000 | Complete and in use |
| 15 | Ukwala Secondary | Water drilling | 900,000 | Complete and in use |
| 16 | Kagoya Secondary | Construction of a Classroom | 750,000 | Complete and in use |
| 17 | Sihay Secondary | Laboratory Improvement | 1,000,000 | Complete but works appear sub-standard |
| 18 | Siranga junction AP Post | Construction of Office | 570,000 | Project not started |
| 19 | Sega water project | Bore-hole, pump and tank | 2,000,000 | Only works worth Kshs.1,246,875 done |
| 20 | Ugenya MTC | Water Project | 984,650 | Works destroyed by winds |
| Total | | | 35,640,684 | |

5. Failure to Submit Expenditure Returns

Included under other grants and other payments balance of Kshs.50,714,772 is Kshs.2,987,000 disbursed to Ugenya environment project management committee for environmental activities. However, expenditure returns availed for audit accounted for expenditures totaling Kshs.1,448,500 only leaving a balance of Kshs.1,538,500 unaccounted for.

Consequently, the regularity of Kshs. 1,538,500 on environmental activities for the year ended 30 June 2017 cannot be confirmed.

6. Roads Expenditure

Included in other grants and transfers balance of Kshs. 50,714,771 is Kshs.2,672,173 paid to Ugenya Roads Project Management Committee (PMC) for spot gravelling of Got Nanga-Uhuru-Bar Road and Kshs.3,000,000 to Ukwala Stadium Project Management Committee . However, the roads were funded and constructed by Kenya Rural Roads Authority (KERRA). The management explained that the funds were re-allocated to Ugenya Forestry College but there was no evidence showing that the Constituency Development Fund Board approved the re-allocation. A visit to the stadium in the month of August 2018 revealed that only fencing of the field was done.

Consequently, the regularity of the expenditure of Kshs.5,672,173 for the year ended 30 June 2017 cannot be confirmed.

7. Payments to Ugenya Forestry College

Included in transfers to other government entities balance of Kshs.47,022,208 is Kshs.9,700,000 under transfers to tertiary institutions disbursed to Ugenya Forestry College in the year under review for construction of eight (8) class rooms and an administration block. Site verification in the month of July 2018 revealed that only three classrooms had been constructed to ring beam level while construction of the administration block had not commenced. Further, bills of quantities, building plans and certificate of works done were not availed for audit review.

Consequently, the propriety of expenditure incurred from grants totaling Kshs.9,700,000 disbursed to the college during the year under review cannot be confirmed.

8. Water Project at Ugenya Medical Training College (MTC)

Included under other grants and transfers balance of Kshs.50,714,772 is Kshs.984,650 under transfers to tertiary institutions for completion of a water project at the Ugenya Medical Training College. The works comprised of pump installation Kshs.290,550 and Kshs.694,100 for tower construction and tank installation. However, a site visit on 30 June 2018 established that the tower and tank installed were destroyed by strong winds as a result of the weak foundation and steel metal used to secure the works to the ground.

Consequently, value for money was not attained on the expenditure of Kshs.694,100 incurred during the year ended 30 June 2017.

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 the 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.

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

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.

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 of Kenya. 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 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 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 Funds' 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 entities or business activities 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 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

05 November 2018

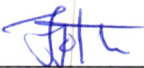
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGENYA

Reports and Financial Statements

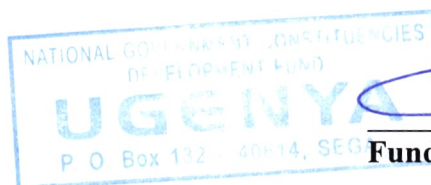
For the year ended June 30, 2017

| IV. STATEMENT OF RECEIPTS AND PAYMENTS | Note | 2016 - 2017 Kshs | 2015 - 2016 Kshs |
|---|-------------|-----------------------------|-----------------------------|
| RECEIPTS | | | |
| Transfers from CDF board-AIEs' Received | 1 | 81,896,551.70 | 108,820,156.00 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | 92,000.00 | 228,000.00 |
| TOTAL RECEIPTS | | 81,988,551.70 | 109,048,156.00 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 4,497,769.96 | 3,227,839.40 |
| Use of goods and services | 5 | 6,460,916.00 | 9,035,677.20 |
| Transfers to Other Government Units | 6 | 47,022,208.00 | 60,017,931.00 |
| Other grants and transfers | 7 | 50,714,771.67 | 44,117,922.20 |
| Acquisition of Assets | 8 | 8,505.00 | - |
| Other Payments | 9 | - | - |
| TOTAL PAYMENTS | | 108,704,170.63 | 116,399,369.80 |
| SURPLUS (DEFICIT) | | (26,715,618.93) | (7,351,213.80) |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The UGENYA CDF financial statements were approved on 30/9 2017 and signed by:



Chairman – NG-CDF






Fund Account Manager

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

V. STATEMENT OF ASSETS

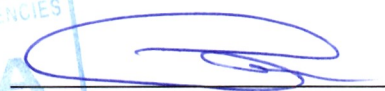
| | Note | 2016 - 2017 Kshs | 2015 - 2016 Kshs |
|---------------------------------------|------|---------------------|----------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 5,300,335.27 | 35,125,630.20 |
| Cash Balances (cash at hand) | 10B | 3,109,676.00 | - |
| Outstanding Imprests | 11 | - | - |
| TOTAL FINANCIAL ASSETS | | 8,410,011.27 | 35,125,630.20 |
| REPRESENTED BY | | | |
| Retention | 12 | - | - |
| Fund balance b/fwd 1st July... | 13 | 35,125,630.20 | 42,476,844.00 |
| Surplus (Deficit) for the year | | (26,715,618.93) | (7,351,213.80) |
| Prior year adjustments | 14 | - | - |
| NET LIABILITIES | | 8,410,011.27 | 35,125,630.20 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The UGENYA NG-CDF financial statements were approved on 30/9, 2017 and signed by:



Chairman – NG-CDF





Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGENYA


Reports and Financial Statements

For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW

| Receipts for operating income | | 2016 - 2017 | 2015 - 2015 |
|--|----|------------------------|-----------------------|
| Transfers from CDF Board | 1 | 81,896,551.70 | 108,820,156.00 |
| Other Receipts | 3 | 92,000.00 | 228,000.00 |
| | | 81,988,551.70 | 109,048,156.00 |
| Payments for operating expenses | | | |
| Compensation of Employees | 4 | 4,497,769.96 | 3,227,839.40 |
| Use of goods and services | 5 | 6,460,916.00 | 9,035,677.20 |
| Transfers to Other Government Units | 6 | 47,022,208.00 | 60,017,931.00 |
| Other grants and transfers | 7 | 50,714,771.67 | 44,117,922.20 |
| Other Payments | 9 | - | - |
| | | 108,695,665.63 | 116,399,369.80 |
| Adjusted for: | | | |
| Adjustments during the year | 14 | - | - |
| Net cash flow from operating activities | | (26,707,113.93) | (7,351,213.80) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 9 | (8,505.00) | - |
| Net cash flows from Investing Activities | | (8,505.00) | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (26,715,618.93) | (7,351,213.80) |
| Cash and cash equivalent at BEGINNING of the year | 13 | 35,125,630.20 | 42,476,844.00 |
| Cash and cash equivalent at END of the year | | 8,410,011.27 | 35,125,630.20 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The UGENYA CDF financial statements were approved on 30/7/2017 2017 and signed by:



Chairman NG-CDFC





Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA

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

VII. 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 Utilisation Difference e=c-d | % of Utilisation f=d/c % |
|--|----------------------|----------------------|-----------------------|---------------------------------------|--|--------------------------------|
| RECEIPTS | | | | | | |
| Transfers from CDF Board | 81,896,551.72 | 35,125,630.20 | 117,022,181.92 | 117,022,181.92 | - | 100% |
| Proceeds from Sale of Assets | - | | | | - | |
| Other Receipts | | | | 92,000.00 | (92,000.00) | -100% |
| TOTAL RECEIPTS | 81,896,551.72 | 35,125,630.20 | 117,022,181.92 | 117,114,181.92 | (92,000.00) | 100% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 2,995,433.10 | 1,943,580.08 | 4,939,013.18 | 4,497,769.96 | 441,243.22 | 91.0% |
| Use of goods and services | 4,375,256.55 | 4,625,000.00 | 9,000,256.55 | 6,460,916.00 | 2,509,340.55 | 71.78% |
| Transfers to Other Government Units | 28,931,034.48 | 13,610,000.00 | 42,541,034.48 | 47,022,208.00 | 2,518,826.48 | 94.9% |
| Other grants and transfers | 45,594,827.59 | 14,947,050.12 | 60,541,877.71 | 50,714,771.67 | 2,827,106.04 | 94.7% |
| Acquisition of Assets | | | | 8,505.00 | (8,505.00) | -100% |
| Other Payments | | | | | | |
| TOTALS | 81,896,551.72 | 35,125,630.20 | 117,022,181.92 | 108,704,170.63 | 5,208,335.29 | 92.9% |

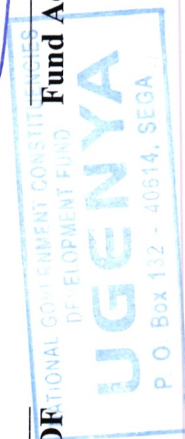
(a) Kshs. 92,000.00 is Appropriations in Aid derived from sale of tenders during the financial year

(b) Underutilization of Use of Goods & Services by Kshs. 2,509,340.55 or 71.78% was due to un-surrendered imprest as at 30th June, 2017

The UGENYA CDF financial statements were approved on 30/9/17 2017 and signed by:

[Signature]

Chairman NG-CDF National Government Constituencies Development Fund Account Manager.



VIII. 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 *CDF* 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 *CDF*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* 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 *CDF* 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.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA
Reports and Financial Statements
For the year ended June 30, 2017

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 *CDF* 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 *CDF'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 *CDF'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.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA
Reports and Financial Statements
For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1.0 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | 2016 - 2017 | 2015 - 2016 |
|----------------|----------------------|-----------------------|
| | Kshs | Kshs |
| NG-CDF Board | | |
| AIE NO A838829 | 4,094,827.60 | 30,000,000.00 |
| AIE NO A839629 | 36,853,449.00 | 24,000,000.00 |
| AIE NO A855743 | 26,948,275.10 | 54,820,156.00 |
| AIE NO A839717 | 14,000,000.00 | |
| TOTAL | 81,896,551.70 | 108,820,156.00 |

2.0 PROCEEDS FROM SALE OF ASSETS

| | 2016 - 2017 | 2015- 2016 |
|--|-------------|------------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | - | - |
| Receipts from the Sale of Vehicles and Transport Equipment | - | - |
| Receipts from sale of office and general equipment | - | - |
| Receipts from the Sale Plant Machinery and Equipment | - | - |
| | - | - |
| Total | - | - |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA**Reports and Financial Statements****For the year ended June 30, 2017***NOTES TO THE FINANCIAL STATEMENTS (Continued)***3.0 OTHER RECEIPTS**

| | 2016- 2017 | 2015 - 2016 |
|---|-------------------|--------------------|
| | Kshs | Kshs |
| Interest Received | - | - |
| Rents | - | - |
| Receipts from Sale of tender documents | 92,000.00 | - |
| Other Receipts Not Classified Elsewhere | - | 228,000.00 |
| Total | 92,000.00 | 228,000.00 |

4.0 COMPENSATION OF EMPLOYEES

| | 2016 – 2017 | 2015 - 2016 |
|---|---------------------|---------------------|
| | Kshs | Kshs |
| Basic wages of contractual employees | 2,597,019.96 | 2,384,999.40 |
| Basic wages of casual labour | - | - |
| Personal allowances paid as part of salary | | |
| House allowance | - | - |
| Transport allowance | - | - |
| Employer Contribution to NSSF | 128,520.00 | 159,840.00 |
| Gratuity | 1,482,730.00 | - |
| Other personnel payments | 289,500.00 | 683,000.00 |
| Total | 4,497,769.96 | 3,227,839.40 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5.0 USE OF GOODS AND SERVICES

| | 2016- 2017 | 2015 - 2016 |
|--|---------------------|---------------------|
| | Kshs | Kshs |
| Committee Expenses | 1,772,000.00 | 3,182,717.40 |
| Utilities, supplies and services | 225,463.00 | 5,125.00 |
| Communication, supplies and services | 243,582.00 | 335,052.00 |
| Domestic travel and subsistence | 117,635.00 | 344,400.00 |
| Printing, advertising and information supplies & services | 385,042.00 | 176,815.00 |
| Rentals of produced assets | - | - |
| Training expenses | 590,900.00 | 213,475.00 |
| Hospitality supplies and services | 380,278.00 | 22,671.00 |
| Insurance costs | - | - |
| Specialized materials and services | 80,950.00 | 179,000.00 |
| Office and general supplies and services | 535,307.00 | 155,636.00 |
| Fuel, Oil & Lubricants | 655,548.00 | 357,547.00 |
| Other operating expenses | 672,000.00 | 49,150.00 |
| Routine maintenance – vehicles and other transport equipment | 360,950.00 | 1,050,750.00 |
| Routine maintenance – other assets | 441,261.00 | 0 |
| Other Committee Expenses | 0 | 2,963,338.80 |
| TOTAL | 6,460,916.00 | 9,035,677.20 |

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6.0 TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2016 - 2017 | 2015 - 2016 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| Transfers to National Government entities | | |
| Transfers to primary schools (see attached list) | 28,305,000.00 | 8,787,931.00 |
| Transfers to secondary schools (see attached list) | 3,252,000.00 | 10,250,000.00 |
| Transfers to tertiary institutions (see attached list) | 15,465,208.00 | 37,350,000.00 |
| Transfers to health institutions (see attached list) | - | 3,630,000.00 |
| TOTAL | 47,022,208.00 | 60,170,931.00 |

7.0 OTHER GRANTS AND OTHER PAYMENTS

| | 2016 – 2017 | 2015- 2016 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| Bursary – secondary schools | 15,568,000.00 | 14,979,000.00 |
| Bursary – tertiary institutions | 7,830,729.77 | 7,447,000.00 |
| Bursary – special schools | 1,072,200.00 | 0 |
| Mock & CAT | 306,100.00 | 500,000.00 |
| Water projects (see attached list) | 2,000,000.00 | 0 |
| Agriculture projects (see attached list) | 500,000.00 | 0 |
| Electricity projects (see attached list) | - | 0 |
| Security projects (see attached list) | 4,265,000.00 | 9,299,591.00 |
| Roads projects (see attached list) | 2,672,173.00 | 2,483,857.20 |
| Sports projects (see attached list) | 6,050,500.00 | 1,685,100.00 |
| Environment projects (see attached list) | 2,987,000.00 | 865,964.00 |
| Emergency projects (see attached list) | 6,663,068.90 | 6,857,410.00 |
| Total | 50,714,771.67 | 44,117,922.20 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.0 ACQUISITION OF ASSETS

Non Financial Assets

| | 2016 - 2017 | 2015 – 2016 |
|--|--------------------|--------------------|
| | AKshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | - | - |
| Refurbishment of Buildings | - | - |
| Purchase of Vehicles and Other Transport Equipment | - | - |
| Overhaul of Vehicles and Other Transport Equipment | - | - |
| Purchase of Household Furniture and Institutional Equipment | - | - |
| Purchase of Office Furniture and General Equipment | 8,505.00 | - |
| Purchase of ICT Equipment, Software and Other ICT Assets | - | - |
| Purchase of Specialised Plant, Equipment and Machinery | - | - |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | - | - |
| Acquisition of Land | - | - |
| Acquisition of Intangible Assets | - | - |
| Total | 8,505.00 | - |

9.0 OTHER PAYMENTS

| | 2016 - 2017 Kshs | 2015 - 2016 Kshs |
|---------|---------------------|---------------------|
| specify | - | - |
| | - | - |

10A: Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & currency | 2016 - 2017 Kshs | 2015 - 2016 Kshs |
|--|---------------------|----------------------|
| <i>KCB Ugunja Branch Account No. 11083988081</i> | 5,300,335.27 | 35,125,630.20 |
| Total | 5,300,335.27 | 35,125,630.20 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

| | 2016 – 2017 Kshs | 2015 - 2016 Kshs |
|------------------------------------|---------------------|---------------------|
| Location 1 | - | - |
| Other Locations (<i>specify</i>) | - | - |
| Total | - | - |

[Provide cash count certificates for each]

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> |
| <i>Jackson Omari</i> | 26/10/2016 | 344,800 | - | - |
| <i>Jackson Omari</i> | 28/06/2017 | 280,000 | | |
| <i>Jackson Omari</i> | 15/05/2017 | 500,800 | | |
| <i>Jackson Omari</i> | 10/05/2017 | 584,000 | | |
| <i>Jackson Omari</i> | 24/5/2017 | 412,000 | | |
| <i>Jackson Omari</i> | 30/6/2017 | 399,000 | | |
| <i>Charles Omosa</i> | 2010 | 589,076 | | |
| TOTAL | - | 3,109,676 | - | - |
| Total | | | | - |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. RETENTION

| | 2016 - 2017 | 2015 - 2016 |
|--------------|--------------------|--------------------|
| | Kshs | Kshs |
| Supplier 1 | - | - |
| Supplier 2 | - | - |
| Supplier 3 | - | - |
| Total | - | - |

13. BALANCES BROUGHT FORWARD

| | 2016 - 2017 | 2015 - 2016 |
|---------------|----------------------|----------------------|
| | Kshs | Kshs |
| Bank accounts | 35,125,630.20 | 42,476,844.00 |
| Cash in hand | - | - |
| Imprest | - | - |
| Total | 35,125,630.20 | 42,476,844.00 |

14. PRIOR YEAR ADJUSTMENTS

| | 2016 - 2017 | 2016 - 2017 |
|---------------|--------------------|--------------------|
| | Kshs | Kshs |
| Bank accounts | - | - |
| Cash in hand | - | - |
| Imprest | - | - |
| Total | - | - |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA
Reports and Financial Statements
For the year ended June 30, 2017

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE

| | 2016- 2017 | 2015 - 2016 |
|-----------------------------|-------------------|--------------------|
| | Kshs | Kshs |
| Construction of buildings | - | - |
| Construction of civil works | - | - |
| Supply of goods | - | - |
| Supply of services | - | - |
| | <hr/> | <hr/> |
| | - | - |
| | <hr/> <hr/> | <hr/> <hr/> |

15.2: PENDING STAFF PAYABLES (See Annex 2)

| | Kshs | Kshs |
|---------------------------|-------------|-------------|
| Senior management | - | - |
| Middle management | - | - |
| Unionisable employees | - | - |
| Others (<i>specify</i>) | - | - |
| | <hr/> | <hr/> |
| | - | - |
| | <hr/> <hr/> | <hr/> <hr/> |

15.3: OTHER PENDING PAYABLES (See Annex 3)

| | Kshs | Kshs |
|---|---------------------|----------------------|
| Amounts due to other Government entities (see attached list) | 3,673,654.00 | 14,610,000.00 |
| Amounts due to other grants and other transfers (see attached list) | 4,769,170.00 | 14,397,050.12 |
| Others (<i>specify</i>) | - | 800,000.00 |
| | <hr/> | <hr/> |
| | 8,442,824.00 | 29,807,050.12 |
| | <hr/> <hr/> | <hr/> <hr/> |

15.4: PMC account balances (See Annex 5)

| | Kshs | Kshs |
|--|----------------------|-------------------|
| PMC account Balances (see attached list) | 20,183,899.00 | 534,000.00 |
| | <hr/> | <hr/> |
| | 20,183,899.00 | 534,000.00 |
| | <hr/> <hr/> | <hr/> <hr/> |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA
Reports and Financial Statements
For the year ended June 30, 2017 (Ksh)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Original Amount a | Date Contracted b | Amount Paid To-Date c | Outstanding Balance 2016 d=a-c | Outstanding Balance 2014 | Comments |
|------------------------------------|----------------------|----------------------|--------------------------|-----------------------------------|--------------------------|----------|
| 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 | | | | | | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA
Reports and Financial Statements
For the year ended June 30, 2017 Kshs)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Job Group | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2016 | Outstanding Balance 2014 | Comments |
|------------------------------|-----------|-----------------|-------------------------|---------------------|--------------------------|--------------------------|----------|
| | | a | b | c | d=a-c | | |
| Senior Management | | | | | | | |
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| Sub-Total | | | | | | | |
| Middle Management | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | | | | | | | |
| Sub-Total | | | | | | | |
| Unionisable Employees | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| Sub-Total | | | | | | | |
| Others (specify) | | | | | | | |
| 10. | | | | | | | |
| 11. | | | | | | | |
| 12. | | | | | | | |
| Sub-Total | | | | | | | |
| Grand Total | | | | | | | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

| Name | Brief Transaction Description | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2017 | Outstanding Balance 2016 | Comments |
|--|---|-------------------|-------------------------|---------------------|--------------------------|--------------------------|---|
| | | a | b | c | d=a-c | | |
| Amounts due to other Government entities | | | | | | | |
| 1. Ugenya School of Forestry | Completion of Classrooms | 5,850,000.00 | Aug, 2017 | 5,550,000.00 | 300,000 | 0 | Work ongoing |
| 2. Ugenya Medical Training College | Completion of College | 43,736,034 | July, 2017 | 40,362,380 | 3,373,654 | 750,000 | Priority has changed to building a nutrition block to attract a new course. |
| 3. | | | | | | | |
| | Sub-Total | 49,586,034 | | 45,912,380 | 3,673,654 | | |
| Amounts due to other grants and other transfers | | | | | | | |
| 4. Wedeo Chief's Camp | Renovation of Office - Installation of fittings, plastering & painting. | 500,000. | Aug, 2017 | 0 | 500,000 | 0 | PMC being formed |
| 5. Bar Ndege Chief's Camp | Renovation of Office - Installation of fittings, plastering & painting. | 700,000 | Aug, 2017 | 0 | 700,000.00 | 0 | PMC being formed |
| 6. Ligege AP Post | Construction of post | 900,000 | Aug, 2017 | 208,291 | 691,709.00 | 0 | Currently regularizing the land ownership. |
| 7. Grain Store | Construction of Store | 4,000,000 | Aug, 2017 | 500,000 | 3,500,000 | 0 | Alternative public land being sought as current site taken up by Water Project that the community |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA .

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

| Name | Brief Transaction Description | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2017 | Outstanding Balance 2016 | Comments |
|------|-------------------------------|-----------------|-------------------------|---------------------|--------------------------|--------------------------|----------------------|
| | Sub-Total | 6,100,000 | | 208,291 | 4,769,170 | | of Segs Prioritized. |
| | Sub-Total | | | | | | |
| | Others (specify) | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| 10. | | | | | | | |
| | Sub-Total | | | | | | |
| | Grand Total | | | | | | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA .
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost (Kshs) 2016/17 | Historical Cost (Kshs) 2015/16 |
|--|---|---|
| Land | 900,000.00 | 900,000.00 |
| Buildings and structures | 15,200,000.00 | 15,200,000.00 |
| Transport equipment (One Motorvehicle GK A311U, 2 Motorcycles GK A 817T & GK B332F) | 5,514,500.00 | 5,514,500.00 |
| Office equipment, furniture and fittings | 192,986.00 | 184,481.00 |
| ICT Equipment, Software and Other ICT Assets | 330,000.00 | 330,000.00 |
| Other Machinery and Equipment | 26,795.00 | 26,795.00 |
| Heritage and cultural assets | 0 | 0 |
| Intangible assets | 0 | 0 |
| Total | 22,164,281.00 | 22,155,776.00 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2017

| PMC | BANK | ACCOUNT No. | BANK BAL. 2016/17 | BANK BALANCE 2015/17 |
|-----------------------|------------|-------------|-------------------|----------------------|
| Kanyaudo Pri. Sch. | KCB UGUNJA | 120888961 | 500,000.00 | - |
| Nyamsenda Pri. Sch. | KCB UGUNJA | 120097451 | 500,000.00 | - |
| Bar Ndege Pri. Sch. | KCB UGUNJA | 113111907 | 500,000.00 | - |
| Nyahaarwa Pri. Sch. | KCB UGUNJA | 120567111 | 500,000.00 | - |
| Ramunde Pri. Sch. | KCB UGUNJA | 120005674 | 500,000.00 | - |
| Usinda Pri. Sch. | KCB UGUNJA | 113345777 | 500,000.00 | - |
| Urenga Primary Sch. | KCB UGUNJA | 111357778 | 200,000.00 | - |
| Sifuyo Pri. Sch. | KCB UGUNJA | 120005671 | 500,000.00 | - |
| Waliera Pri. Sch. | KCB UGUNJA | 110008671 | 300,000.00 | - |
| Uyundo Pri. Sch. | KCB UGUNJA | 120000473 | 300,000.00 | - |
| Bar Anyanga Pri. Sch. | KCB UGUNJA | 110004567 | 500,000.00 | - |
| Uriya Pri. Sch. | KCB UGUNJA | 120111781 | 300,000.00 | - |
| Ogeya Pri. Sch. | KCB UGUNJA | 111156071 | 500,000.00 | - |
| Humwend Pri. Sch. | KCB UGUNJA | 119074131 | 500,000.00 | - |
| Konya Pri. Sch. | KCB UGUNJA | 120004511 | 500,000.00 | - |
| Buranga Pri. Sch. | KCB UGUNJA | 120004555 | 500,000.00 | - |
| Sirisia Pri. Sch. | KCB UGUNJA | 120107891 | 500,000.00 | - |
| Muhwayo Pri. Sch. | KCB UGUNJA | 120009711 | 500,000.00 | - |
| Siwar Pri. Sch. | KCB UGUNJA | 110233417 | 500,000.00 | - |
| Lifunga Pri. | KCB UGUNJA | 110911154 | 500,000.00 | - |
| Nyangungu Pri. Sch. | KCB UGUNJA | 111129990 | 300,000.00 | - |
| Sihayi Pri. Sch. | KCB UGUNJA | 100139991 | 300,000.00 | - |
| Umer Pri. Sch. | KCB UGUNJA | 120097775 | 300,000.00 | - |
| Jera Pri. Sch. | KCB UGUNJA | 120001344 | 300,000.00 | - |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA .
Reports and Financial Statements
For the year ended June 30, 2017

| | | | | |
|----------------------------------|------------|------------|----------------------|------------|
| Nyambiro Pri. Sch. | KCB UGUNJA | 110664512 | 300,000.00 | - |
| Ralak Pri. Sch. | KCB UGUNJA | 110444387 | 500,000.00 | - |
| Ugambe Pri. Sch. | KCB UGUNJA | 110971141 | 500,000.00 | - |
| Mathiwa Pri. Sch. | KCB UGUNJA | 110777321 | 500,000.00 | - |
| Ligose Pri. Sch. | KCB UGUNJA | 111097712 | 300,000.00 | - |
| Ligose Pri. Sch. | KCB UGUNJA | 100951112 | 300,000.00 | - |
| Ukela Primary School | KCB UGUNJA | 110007861 | 700,000.00 | - |
| Nyalenda Pri. Sch. | KCB UGUNJA | 118999771 | 250,000.00 | - |
| Ligala Pri. Sch. | KCB UGUNJA | 100933345 | 330,000.00 | - |
| Komoro Pri. Sch. | KCB UGUNJA | 110819890 | 565,000.00 | - |
| Draho Pri. Sch. | KCB UGUNJA | 100079842 | 500,000.00 | - |
| Nzoia Pri. Sch. | KCB UGUNJA | 120171781 | 200,000.00 | - |
| Nzoia Pri. Sch. | KCB UGUNJA | 120041711 | 500,000.00 | - |
| Umer Pri. Sch. | KCB UGUNJA | 120097633 | 100,000.00 | - |
| Got Rembo Pri. Sch. | KCB UGUNJA | 120095431 | 100,000.00 | - |
| Got Nanga Sec. Sch. | KCB UGUNJA | 1000543211 | 100,000.00 | - |
| Luanda Kathieno Sec. Sch. | KCB UGUNJA | 1134761231 | 250,000.00 | - |
| Miyare Sec. Sch. | KCB UGUNJA | 1134987011 | 100,000.00 | - |
| Ugenya Medical Training College. | KCB UGUNJA | 1164784056 | 3,373,654.00 | 523,400.00 |
| Ugenya Forestry College | KCB UGUNJA | 1148700512 | 300,000.00 | - |
| Ligega AP Post | KCB UGUNJA | 1200451611 | 100,000.00 | - |
| Bar Achuth AP Post | KCB UGUNJA | 1100567432 | 15,245.00 | - |
| TOTAL | | | 20,183,899.00 | |

6456

6,611.00

6,611.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA .
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 5: OTHER CAPITAL PROJECTS

| | | | | |
|------------------|-----------|------|------|------------|
| UGENYA BODA BODA | 12/10/016 | 5050 | 6626 | 800,000.00 |
|------------------|-----------|------|------|------------|

ANNEX 6: AGRICULTURE PROJECTS

| | | | | |
|-------------------|-----------|------|------|------------|
| UGENYA GRAINSTORE | 12/10/016 | 5051 | 6627 | 500,000.00 |
|-------------------|-----------|------|------|------------|

ANNEX 8: TRANSFERS TO PRIMARY SCHOOLS

| | | | | |
|-----------------------------|-----------|------|------|--------------|
| LIGALA PRI SCHOOL | 14/7/016 | 4979 | 6413 | 570,000.00 |
| LUTHEHE PRI SCHOOL | 14/7/016 | 4980 | 6412 | 400,000.00 |
| NDENGA PRI SCHOOL | 14/7/016 | 4981 | 6414 | 400,000.00 |
| SEGA TOWNSHIP PRI SCHOOL | 14/7/016 | 4982 | 6406 | 1,000,000.00 |
| MATHIWA PRI SCHOOL | 14/7/016 | 4985 | 6403 | 1,000,000.00 |
| DIRAHO PRI SCHOOL | 14/7/016 | 4986 | 6409 | 1,000,000.00 |
| ST.JOSEPH OCHIEL PRI SCHOOL | 14/7/016 | 4988 | 6408 | 1,500,000.00 |
| NZOIA PRI SCHOOL | 14/7/016 | 4989 | 6410 | 1,000,000.00 |
| UHOLA PRI SCHOOL | 14/7/016 | 4991 | 6404 | 1,000,000.00 |
| ANYIKO PRI SCHOOL | 14/7/016 | 4992 | 6422 | 935,000.00 |
| SINGINGA PRI SCHOOL | 14/7/016 | 4993 | 6411 | 170,000.00 |
| KOMORO PRI SCHOOL | 14/7/016 | 4996 | 6420 | 935,000.00 |
| MIYARE PRI SCHOOL | 14/7/016 | 5000 | 6428 | 1,000,000.00 |
| KOMORO PRI SCHOOL | 2/1/2017 | 5077 | 6822 | 565,000.00 |
| NZOIA PRI SCHOOL | 2/1/2017 | 5076 | 6824 | 500,000.00 |
| DIRAHO PRI SCHOOL | 2/1/2017 | 5091 | 6941 | 500,000.00 |
| NYALENDA PRI SCH | 10/2/2017 | 5127 | 7198 | 250,000.00 |
| LIGOSE PRI SCH | 10/2/2017 | 5126 | 7200 | 300,000.00 |
| UMER PRI SCH | 10/2/2017 | 5124 | 7202 | 400,000.00 |
| BAR NDEGE | 10/2/2017 | 5123 | 7204 | 600,000.00 |
| UKELA PRI SCH | 10/2.2017 | 5122 | 7205 | 700,000.00 |
| KANYAUDO PRI SCH | 15/2/2017 | 5130 | 7220 | 500,000.00 |
| BAR ANYANGA | 15/2/2017 | 5129 | 7221 | 500,000.00 |
| LUNGA PRI SCH | 22/2/2017 | 5135 | 7226 | 400,000.00 |
| MATHIWA PRI SCHOOL | 4/5/017 | 5169 | 7534 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA .
Reports and Financial Statements
For the year ended June 30, 2017

| | | | | |
|----------------------|----------|------|------|------------|
| | | | | 500,000.00 |
| MIYARE PRI SCHOOL | 4/5/017 | 5170 | 7535 | 100,000.00 |
| NZOIA PRI SCHOOL | 4/5/017 | 5168 | 7536 | 100,000.00 |
| WALIERA PRI SCHOOL | 11/5/017 | 5187 | 7540 | 300,000.00 |
| UYUNDO PRI SCHOOL | 11/5/017 | 5188 | 7541 | 300,000.00 |
| NYALENDA PRI SCH | 11/5/017 | 5181 | 7542 | 250,000.00 |
| LIGALA PRI SCHOOL | 11/5/017 | 5180 | 7543 | 330,000.00 |
| URENGA PRI SCHOOL | 11/5/017 | 5179 | 7544 | 200,000.00 |
| NYMBIRO PRI SCHOOL | 11/5/017 | 5177 | 7546 | 300,000.00 |
| UGAMBE PRI SCHOOL | 11/5/017 | 5187 | 7549 | 500,000.00 |
| JERA PRI SCHOOL | 11/5/017 | 5175 | 7550 | 300,000.00 |
| GOT NANGA PRI SCHOOL | 11/5/017 | 5186 | 7551 | 100,000.00 |
| OGEYA PRI SCHOOL | 11/5/017 | 5202 | 7552 | 500,000.00 |
| LIGOSE PRI SCH | 11/5/017 | 5178 | 7553 | 300,000.00 |
| HUMWEND PRI SCHOOL | 11/5/017 | 5201 | 7554 | 500,000.00 |
| RALAK PRI SCHOOL | 11/5/017 | 5185 | 7555 | 500,000.00 |
| GOT REMBO PRI SCHOOL | 11/5/017 | 5183 | 7556 | 100,000.00 |
| UMER PRI SCH | 11/5/017 | 5184 | 7557 | 300,000.00 |
| URIYA PRI SCHOOL | 11/5/017 | 5189 | 7558 | 300,000.00 |
| NYANGUNGU | 11/5/017 | 5190 | 7559 | 300,000.00 |
| NYAMSENDA PRI SCHOOL | 11/5/017 | 5191 | 7560 | 500,000.00 |
| NZOIA PRI SCHOOL | 11/5/017 | 5176 | 7561 | 400,000.00 |
| MUHWAYO PRI SCHOOL | 11/5/017 | 5192 | 7562 | 500,000.00 |
| BURANGA PRI SCHOOL | 11/5/017 | 5199 | 7563 | 500,000.00 |
| KONYA PRI SCHOOL | 11/5/017 | 5200 | 7564 | 500,000.00 |
| LIFUNGA PRI SCHOOL | 11/5/017 | 5193 | 7565 | 500,000.00 |
| RAMUNDE PRI SCHOOL | 11/5/017 | 5197 | 7566 | 500,000.00 |
| SIRISIA PRI SCHOOL | 11/5/017 | 5198 | 7567 | 500,000.00 |
| KANYAUO PRI SCH | 11/5/017 | 5195 | 7568 | 500,000.00 |
| USINDA PRI SCHOOL | 11/5/017 | 5196 | 7569 | 500,000.00 |
| NYAHARWA PRI SCHOOL | 11/5/017 | 5194 | 7570 | 500,000.00 |
| ANYIKO SPECIAL UNIT | 14/7/016 | 4984 | 6421 | 700,000.00 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA .
Reports and Financial Statements
For the year ended June 30, 2017

| | | | | |
|--------------|--|--|--|----------------------|
| TOTAL | | | | 28,305,000.00 |
|--------------|--|--|--|----------------------|

ANNEX 9: TRANSFERS TO SECONDARY SCHOOLS

| | | | | |
|---------------------------|-----------|------|------|---------------------|
| KAGONYA SEC SCHOOL | 14/7/016 | 4997 | 6419 | 750,000.00 |
| SIHAYI SEC SCHOOL | 14/7/016 | 4999 | 6429 | 1,000,000.00 |
| UDIRA SEC SCH | 1/3/2017 | 5139 | 7230 | 52,000.00 |
| UKWALA HIGH SCH | 14/7/016 | 4990 | 6423 | 900,000.00 |
| LUANDA KATHIENO SEC. SCH. | 15/2/2017 | 5125 | 7206 | 250,000.00 |
| SIHAYI SEC SCHOOL | 10/2/2017 | 5128 | 7201 | 300,000.00 |
| TOTAL | | | | 3,252,000.00 |

ANNEX 10: SPORTS PROJECTS

| | | | | |
|---------------------------|-----------|------|------|---------------------|
| ST. ANNES SEGA GIRLS | 10/8/2016 | 5019 | 6447 | 100,000.00 |
| UGENYA SPORTS PROJECT-MGT | 10/8/2016 | 5013 | 6454 | 1,290,700.00 |
| UGENYA SPORTS PROJECT-MGT | 2/1/2017 | 5082 | 6815 | 1,400,000.00 |
| UGENYA SPORTS PROJECT-MGT | 4/5/017 | 5173 | 7539 | 259,800.00 |
| TOTAL | | | | 3,050,500.00 |

ANNEX 11: ROADS PROJECTS

| | | | | |
|------------------|----------|------|------|---------------------|
| UGENYA ROADS PMC | 8/2/2017 | 5117 | 7101 | 1,500,000.00 |
| HASHI ENERGY LTD | 1/3/2017 | | 7232 | 300,000.00 |
| UGENYA ROADS PMC | 21/3/017 | 5144 | 7235 | 872,173.00 |
| TOTAL | | | | 2,672,173.00 |

ANNEX 12: TERTIARY PROJECTS

| | | | | |
|------------|-----------|------|------|--------------|
| UGENYA MTC | 25/8/2016 | 5031 | 6466 | 750,000.00 |
| UGENYA MTC | 2/1/2017 | 5084 | 6816 | 2,652,728.00 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA .
Reports and Financial Statements
For the year ended June 30, 2017

| | | | | |
|-------------------------|-----------|------|------|----------------------|
| UGENYA MTC | 1/3/2017 | 5138 | 7231 | 984,650.00 |
| UGENYA MTC | 4/5/017 | 5171 | 7537 | 877,830.00 |
| UGENYA MTC | 11/5/017 | 5182 | 7571 | 500,000.00 |
| SUB TOTAL | | | | 5,765,208.00 |
| UGENYA FORESTRY COLLEGE | 25/1/2017 | 5108 | 6952 | 2,500,000.00 |
| UGENYA FORESTRY COLLEGE | 4/4/017 | 5152 | 7248 | 2,500,000.00 |
| UGENYA FORESTRY COLLEGE | 4/5/017 | 5174 | 7538 | 4,700,000.00 |
| SUB TOTAL | | | | 9,700,000.00 |
| TOTAL | | | | 15,465,208.00 |

ANNEX 13: SECURITY PROJECTS

| | | | | |
|-----------------------------------|-----------|---------|------|---------------------|
| ASST. CHIEF OFFICE -SEGA | 9/8/2016 | 5012 | 6442 | 500,000.00 |
| ASST. CHIEF OFFICE -KARADOLO EAST | 9/8/2016 | 5011 | 6443 | 500,000.00 |
| SIRANGA AP POST | 9/8/2016 | 5010 | 6444 | 570,000.00 |
| ASST. CHIEF OFFICE -NYAMSENDA | 9/8/2016 | 5009 | 6445 | 500,000.00 |
| JACKSON OMARI IMPREST | 13/12/016 | 2079960 | 6660 | 245,000.00 |
| ASST COUNTY COMMISSIONER | 26/1/2017 | 5109 | 6954 | 150,000.00 |
| ASST.CHIEF OFFICE SEGA | 22/3/017 | 5146 | 7238 | 200,000.00 |
| BAR ACHUTH AP POST | 11/4/017 | 5153 | 7249 | 1,100,000.00 |
| ASST. CHIEF OFFICE -NYAMSENDA | 8/6/017 | 5212 | 7639 | 200,000.00 |
| ASST. CHIEF OFFICE - NYAMSENDA | 21/6/017 | 5218 | 7674 | 300,000.00 |
| TOTAL | | | | 4,265,000.00 |

ANNEX 14: EMERGENCY PROJECTS

| | | | | |
|------------------------------|-----------|-----------|------|---------------------|
| NGANGA PRI SCHOOL | 14/7/016 | 4983 | 6418 | 400,000.00 |
| GOT NANGA PRI SCH | 14/7/016 | 4994 | 6416 | 400,000.00 |
| UKELA PRI SCHOOL | 14/7/016 | 4995 | 6415 | 400,000.00 |
| HARUNGU PRI SCHOOL | 14/7/016 | 4987 | 6417 | 400,000.00 |
| COMMISSIONER OF DOMESTIC TAX | 10/8/2016 | 5015/5016 | 6452 | 11,940.00 |
| RAHIM AUTO TECHNOLOGIES | 10/8/2016 | 5015/5016 | 6453 | 187,060.00 |
| JACKSON OMARI IMPREST | 01/9/016 | 2079905 | 6500 | 200,000.00 |
| HASHI ENERGY LTD | 20/9/016 | 5035 | 6610 | 100,011.90 |
| SIGINGA PRIMARY SCH. | 22/9/016 | 5039 | 6613 | 230,000.00 |
| SIFUYO PRI SCH | 12/10/016 | 5049 | 6629 | 230,000.00 |
| HASHI ENERGY LTD | 2/11/016 | 5057 | 6637 | 94,000.00 |
| UGENYA MTC | 4/11/016 | 5058 | 6639 | 2,279,426.00 |
| ASS.COMMISSIONER RESIDENCE | 11/11/016 | 5060 | 6642 | 300,000.00 |
| RAHIM AUTO TECHNOLOGIES | 11/11/016 | 5061 | 6643 | 138,621.00 |
| UGENYA MTC | 11/11/016 | 5062 | 6644 | 219,831.00 |
| COMMISSIONER OF DOMESTIC TAX | 11/11/016 | 5061 | 6645 | 22,179.00 |
| UGENYA MTC | 24/11/016 | 5069 | 6653 | 1,050,000.00 |
| TOTAL | | | | 6,663,068.90 |

ANNEX 15: SALARIES

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA .
Reports and Financial Statements
For the year ended June 30, 2017

SALARIES PLUS DEDUCTIONS - 1ST JULY, 2016 - 30TH JUNE, 2017

| MONTH | No. | SALARY | NSSF | NHIF | PAYE | TOTAL |
|--------------|-----|---------------------|-------------------|------------------|-------------------|---------------------|
| Jul-16 | 9 | 147,259.40 | 17,280.00 | 5,650.00 | 12,330.60 | 182,520.00 |
| Aug-16 | 10 | 169,290.20 | 19,440.00 | 6,500.00 | 14,729.00 | 209,959.20 |
| Sep-16 | 10 | 185,048.80 | 21,600.00 | 7,100.00 | 15,651.20 | 229,400.00 |
| Oct-16 | 10 | 185,048.80 | 21,600.00 | 7,100.00 | 15,651.20 | 229,400.00 |
| Nov-16 | 10 | 185,048.80 | 21,600.00 | 7,100.00 | 15,651.20 | 229,400.00 |
| Dec-16 | 10 | 185,048.80 | 21,600.00 | 7,100.00 | 15,651.20 | 229,400.00 |
| Jan-17 | 10 | 187,729.36 | 21,600.00 | 7,100.00 | 12,970.64 | 229,400.00 |
| Feb-17 | 10 | 187,729.36 | 21,600.00 | 7,100.00 | 12,970.64 | 229,400.00 |
| Mar-17 | 10 | 187,729.36 | 21,600.00 | 7,100.00 | 12,970.64 | 229,400.00 |
| Apr-17 | 10 | 187,729.36 | 21,600.00 | 7,100.00 | 12,970.64 | 229,400.00 |
| May-17 | 11 | 203,710.38 | 23,760.00 | 7,700.00 | 13,760.00 | 248,930.38 |
| Jun-17 | 11 | 203,710.38 | 23,760.00 | 7,700.00 | 13,760.00 | 248,930.38 |
| TOTAL | | 2,215,083.00 | 257,040.00 | 84,350.00 | 169,066.96 | 2,725,539.96 |

| | |
|----------------------|-------------------|
| EMPLOYEE NSSF | 128,520.00 |
| | |

2,597,019.96

ANNEX 16: SECONDARY BURSARIES & MOCKS

| | | | | |
|---------------------------|----------|------|---------------------|--------------|
| BURSARIES | 1/9/016 | 5033 | 6467-6498 | 689,000.00 |
| BURSARIES | 2/1/2017 | 5086 | 6663-6681 | 1,037,200.00 |
| BURSARIES | 2/1/2017 | 5085 | 6682-6814 | 3,160,000.00 |
| UGENYA DIST EVAL& TESTING | 2/1/2017 | 5088 | 6823 | 306,100.00 |
| BURSARIES | 2/1/2017 | 5095 | 6783-6800 | 295,000.00 |
| BURSARIES | 2/1/2017 | 5090 | 6701-6766 6825-6900 | 2,226,000.00 |
| BURSARIES | 2/12017 | 5095 | 6901-6938 | 3,083,700.00 |
| BURSARIES | 1/2/2017 | 5113 | 6955-6966 | 159,000.00 |
| BURSARIES | 1/2/2017 | 5112 | 6969-6983 | 563,000.00 |
| BURSARIES | 1/2/2017 | 5114 | 6984-7031 | 953,000.00 |
| BURSARIES | 1/2/2017 | 5115 | 7033-7039 | 90,000.00 |
| BURSARIES | 1/2/2017 | 5116 | 7040-7098 | 784,000.00 |
| BURSARIES | 8/2/2017 | 5119 | 7106-7166 | 473,000.00 |
| BURSARIES | 8/2/2017 | 5120 | 7167-7184 | 301,000.00 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA .
Reports and Financial Statements
For the year ended June 30, 2017

| | | | | |
|-----------|----------|------|-----------|----------------------|
| BURSARIES | 8/2/2017 | 5121 | 7186-7197 | 201,000.00 |
| BURSARIES | 11/4/017 | 5154 | 7250-7281 | 339,000.00 |
| BURSARIES | 2/5/017 | 5166 | 7470-7493 | 267,000.00 |
| BURSARIES | 21/6/017 | 5217 | 7647-7673 | 641,000.00 |
| | | | | 15,568,000.00 |

ANNEX 17: COLLEGES & UNIVERSITIES BURSARIES

| | | | | |
|-----------|----------|------|-----------|---------------------|
| BURSARIES | 2/1/2017 | 5087 | 6661-6662 | 612,000.00 |
| BURSARIES | 2/1/2017 | 5089 | 6767-6782 | 272,000.00 |
| BURSARIES | 17/4/017 | 5157 | 7284-7456 | 4,810,000.00 |
| BURSARIES | 2/5/017 | 5167 | 7494-7533 | 320,000.00 |
| BURSARIES | 12/5/017 | 5204 | 7572-7580 | 1,505,000.00 |
| BURSARIES | 23/5/017 | 5172 | 7597-7623 | 311,000.00 |
| | | | | 7,830,000.00 |

