

REPUBLIC OF KENYA

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*By LOMP, Hon. Duale*  
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OFFICE OF THE AUDITOR-GENERAL

20 FEB 2018

**REPORT**

**OF**

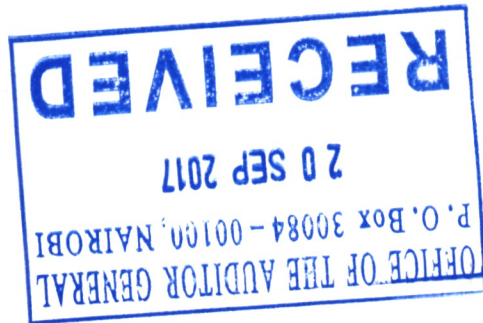
**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2016**





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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2016**

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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 –  
UGENYA CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2016**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act, 2013. In February 2015 the CDF Act was declared unconstitutional and a new Act enacted in December, 2015 but came into force on 19<sup>th</sup> February, 2016, being the National Government Constituencies Development Fund Act, 2015. The National Government Constituencies Development Fund (NG- CDF) is under the Ministry of Devolution and Planning. The Objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development agenda 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 (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 2016 and who had direct fiduciary responsibility were:

| <b>No.</b> | <b>Designation</b> | <b>Name</b>              |
|------------|--------------------|--------------------------|
| 1.         | Accounting Officer | <b>Mr. Yusuf Mbuno</b>   |
| 2.         | A.I.E holder       | <b>Mr. Jackson Omari</b> |
| 3.         | Accountant         | <b>Mr. Caleb Omollo</b>  |

**(d) Fiduciary Oversight Arrangements**

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

NGCDF Office Building.  
Along Kisumu – Busia Highway,  
P.O Box 132-40614,  
SEGA.



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

**Reports and Financial Statements**

**For the year ended June 30, 2016**

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**(f) UGENYA NG-CDF Contacts**

Telephone: (254) 0721 467661  
E-mail: ugenya@NGCDF.go.ke

**(g) UGENYA NG-CDF Bankers**

1. KCB Ugunja Branch.  
P.O Box 170,  
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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – UGENYA  
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**Reports and Financial Statements**

**For the year ended June 30, 2016**

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**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. 108,820,156.00 received from the CDF Board between the 1<sup>st</sup> of July, 2015 and 30<sup>th</sup> June, 2016, being able to utilizing 70% of the available fund despite the fact that half of the funds were received just weeks to the end of the 2015 / 16 financial year and that for three month months there was no NG-CDF Committee

During the year ended 30<sup>th</sup> June, 2016 we are able to achieve giant strides towards the completion of the Kenya Medical Training College – Ugenya which is due to admit its first batch of students in the second quarter of Financial Year 2016/17. The Ugenya Technical Training Institute is also at finishing stage and it is expected to admit the first batch of students towards the end of 2017.

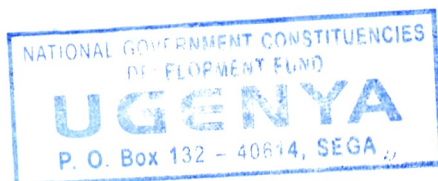
These institutions are key milestones in the development of the constituency which until now completely lacked any serious tertiary institutions, forcing our students to travel far and wide at great cost to access quality education. We also expect that these institutions will provide business and employment opportunities previously unavailable to the people of Ugenya.

Despite the forgoing, 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. We are however heartened that the constituency's allocation continues to grow year to year.

Ultimately our aim as the Ugenya NG-CDF is to leverage to utilization of the NG-CDF funds to ensure that the constituency is able to develop as quickly as possible while always ensuring that transparency and accountability prevail in all our activities, even as we move towards the 2017 General Elections.

Sign.....

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





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

**Reports and Financial Statements**

**For the year ended June 30, 2016**

**III. STATEMENT OF NG-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 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 Ugenya NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-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 NG-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 NG-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 NG-CDF accepts responsibility for the NG-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 NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the Ugenya NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Ugenya NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-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 NG-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 NG-CDF's financial statements were approved and signed by the Accounting Officer on 20/9 2016.



Fund Account Manager



Chairman





# REPUBLIC OF KENYA

Telephone: +254-20-342330  
Fax: +254-20-311482  
E-mail: [oag@oagkenya.go.ke](mailto:oag@oagkenya.go.ke)  
Website: [www.kenao.go.ke](http://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 – UGENYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ugenya Constituency set out on pages 5 to 27, which comprise the statement of receipts and payments for the year ended 30 June 2016, and the statement of financial assets, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **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.

The 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 Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

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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 2016*



considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

### **Basis for Qualified Opinion**

#### **1. Cash and Cash Equivalents**

The cash and cash equivalents of Kshs.34,957,106 as at 30 June 2016 had the following anomalies as reflected in the bank reconciliation statement and cash book.

- (i) Cheques totaling Kshs.1,475,343 were stale and had not been reversed in the cash book.
- (ii) Imprest of Kshs.497,876 issued in the year 2010 has remained outstanding in the cash book and no reason has been provided for the delay in the surrender. Further, the amount has been transferred to prior year adjustment without any supporting evidence.

Consequently, the cash and cash equivalents balance of Kshs.34,957,106 as at 30 June 2016 could not be confirmed as correct.

#### **2. Emergency Projects**

Included in other grants and other payments balance of Kshs.44,117,922 is Kshs.6,857,410 in respect of emergency projects out of which expenditure of Kshs.4,329,269 was confirmed as spent on various emergency projects. However, no documentary evidence was provided to demonstrate that projects costing Kshs.2,528,141 were eligible for funding as emergencies as required by Section 8(3) of the National Government Constituencies Development Fund Act, 2015.

Consequently, the accuracy and propriety of Kshs.2,528,141 for the year ended 30 June 2016 spent on emergencies could not be confirmed.

#### **3. Construction of Staff House at Bar Achuth Dispensary**

Included in the transfers to other Government units figure of Kshs.60,017,931 is Kshs.700,000 for the construction of a staff house at a contract sum of Kshs.1,899,310. Physical verification conducted in the month of June 2017 revealed that the staff house is substantially complete but with cracks on the floor and weak door frames. Further, sink had not been fixed to the kitchen as provided in the bill of quantities.



As a result of the foregoing, the residents of Ugenya constituency may not have received value for money in the construction of the staff house.

### Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Ugenya Constituency as at 30 June 2016, 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.

### Other Matter

#### 1. Budget Analysis

A comparison of budget and actual figures indicates that the constituency had budgeted to spend Kshs.151,296,999 on various transfers and projects while the actual expenditure was Kshs.116,399,369 as shown below:

| <b>Expenditure Item</b>            | <b>Budget<br/>(Kshs)</b> | <b>Actual<br/>(Kshs)</b> | <b>Under<br/>Expenditure<br/>(Kshs)</b> | <b>% of<br/>Utilisation</b> |
|------------------------------------|--------------------------|--------------------------|---|-----------------------------|
| Compensation of Employees          | 3,342,007                | 3,227,839                | 114,168                                 | 96.6                        |
| Use of Goods and Services          | 9,251,908                | 9,035,677                | 216,231                                 | 97.7                        |
| Transfer to Other Government Units | 77,505,213               | 60,017,931               | 17,487,282                              | 77.4                        |
| Other Grants and Transfers         | 60,953,309               | 44,117,922               | 16,835,387                              | 72.4                        |
| Acquisition of Assets              | 244,562                  | 0                        | 244,562                                 | 0                           |
| <b>Total</b>                       | <b>151,296,999</b>       | <b>116,399,369</b>       | <b>34,897,630</b>                       | <b>77</b>                   |

The following anomalies were however noted;

- i. The management underspent a total of Kshs.34,897,630 on five (5) expenditure items.
- ii. Transfer to other government units had the largest under expenditure of Kshs.17,487,282. No explanation was provided for the variations above 10%.
- iii. As at 30 June 2016, the reconciled bank balance was Kshs.35,125,630, which is an indication that some projects were not undertaken. The public therefore, did not receive the services as envisaged in the approved budget.



## 2. Project Verification

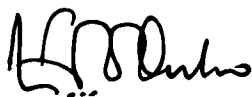
During the year, eight (8) projects with a budget allocation of Kshs.30,300,000 were verified during the audit in June 2017 and only four (4) projects were found to be complete as detailed below,

|   | Project Name                        | Activity                             | Budget (Kshs)     | Level of Completion % | Observation          |
|---|-------------------------------------|--------------------------------------|-------------------|-----------------------|----------------------|
| 1 | Ugenya Street Lighting Project      | Installation of street lights        | 5,000,000         | 0                     | Not started          |
| 2 | School of Agriculture-Ugenya        | Construction of college              | 10,000,000        | 0                     | Not started          |
| 3 | Bar Achuth Dispensary               | Construction of staff house          | 700,000           | 95                    | Ongoing              |
| 4 | West Ugenya Polytechnic             | Construction of 2 class rooms        | 2,000,000         | 100                   | Complete and in use  |
| 5 | Bar Ndege Dispensary                | Construction of staff houses         | 800,000           | 100                   | Complete and in use. |
| 6 | Ugenya Technical Training Institute | Construction of administration block | 10,000,000        | 95                    | On-going             |
| 7 | Bar Achuth AP Camp                  | Construction of camp                 | 1,600,000         | 100                   | Complete and in use. |
| 8 | Sheds-West Ugenya                   | Boda- boda shed                      | 200,000           | 100                   | Complete and in use  |
|   | <b>Total</b>                        |                                      | <b>30,300,000</b> |                       |                      |

It was observed that two main projects costing Kshs.15,000,000 had not started and other two were ongoing a sign of slow project implementation by various project management committees.

## 3. Previous Year Matters

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



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

**Nairobi**

**18 January 2018**

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


**Reports and Financial Statements**

**For the year ended June 30, 2016**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

|   | Note | 2015 - 2016<br>Kshs   | 2014 - 2015<br>Kshs   |
|---|------|-----------------------|-----------------------|
| <b>RECEIPTS</b>                         |      |                       |                       |
| Transfers from CDF board-AIEs' Received | 1    | 108,820,156.00        | 143,767,301.60        |
| Proceeds from Sale of Assets            | 2    | 0                     | 0                     |
| Other Receipts                          | 3    | 228,000.00            | 0                     |
| <b>TOTAL RECEIPTS</b>                   |      | <b>109,048,156.00</b> | <b>143,767,301.60</b> |
| <b>PAYMENTS</b>                         |      |                       |                       |
| Compensation of employees               | 4    | 3,227,839.40          | 2,565,949.90          |
| Use of goods and services               | 5    | 9,702,077.20          | 6,850,956.50          |
| Transfers to Other Government Units     | 6    | 60,017,931.00         | 66,170,706.00         |
| Other grants and transfers              | 7    | 44,117,922.20         | 21,620,571.50         |
| Acquisition of Assets                   | 8    | 0                     | 7,099,500.00          |
| Other Payments                          | 9    | 0                     | 0                     |
| <b>TOTAL PAYMENTS</b>                   |      | <b>117,065,769.80</b> | <b>104,307,677.70</b> |
| <b>SURPLUS/DEFICIT</b>                  |      | <b>(8,017,613.80)</b> | <b>39,459,623.90</b>  |

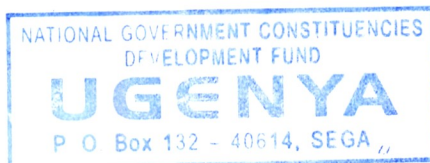
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ugenya NG-CDF financial statements were approved on 22/9 2016 and signed by:



**Chairman – NG-CDFC**



**Fund Account Manager**



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

**Reports and Financial Statements**

**For the year ended June 30, 2016**


**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

|   | Note | 2015 - 2016<br>Kshs   | 2014 - 2015<br>Kshs   |
|---|------|-----------------------|-----------------------|
| <b>RECEIPTS</b>                         |      |                       |                       |
| Transfers from CDF board-AIEs' Received | 1    | 108,820,156.00        | 143,767,301.60        |
| Proceeds from Sale of Assets            | 2    | 0                     | 0                     |
| Other Receipts                          | 3    | 228,000.00            | 0                     |
| <b>TOTAL RECEIPTS</b>                   |      | <b>109,048,156.00</b> | <b>143,767,301.60</b> |
| <b>PAYMENTS</b>                         |      |                       |                       |
| Compensation of employees               | 4    | 3,227,839.40          | 2,565,949.90          |
| Use of goods and services               | 5    | 9,702,077.20          | 6,850,956.50          |
| Transfers to Other Government Units     | 6    | 60,017,931.00         | 66,170,706.00         |
| Other grants and transfers              | 7    | 44,117,922.20         | 21,620,571.50         |
| Acquisition of Assets                   | 8    | 0                     | 7,099,500.00          |
| Other Payments                          | 9    | 0                     | 0                     |
| <b>TOTAL PAYMENTS</b>                   |      | <b>117,065,769.80</b> | <b>104,307,677.70</b> |
| <b>SURPLUS/DEFICIT</b>                  |      | <b>(8,017,613.80)</b> | <b>39,459,623.90</b>  |

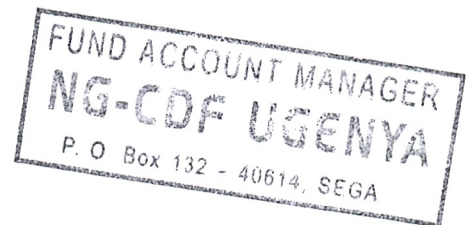
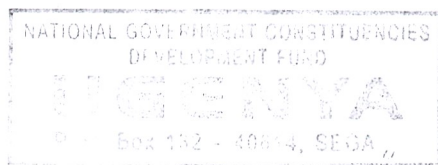
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**Chairman – NG-CDFC**



**Fund Account Manager**







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

**V. STATEMENT OF ASSETS**

|                                       | Note | 2015 - 2016<br>Kshs  | 2014 - 2015<br>Kshs  |
|---------------------------------------|------|----------------------|----------------------|
| <b>FINANCIAL ASSETS</b>               |      |                      |                      |
| <b>Cash and Cash Equivalents</b>      |      |                      |                      |
| Bank Balances ( as per the cash book) | 10A  | 34,459,230.20        | 42,476,844.00        |
| Cash Balances (cash at hand)          | 10B  | 0                    | 0                    |
| Outstanding Imprests                  | 11   | 497,876.00           | 0                    |
| <b>TOTAL FINANCIAL ASSETS</b>         |      | <b>34,957,106.20</b> | <b>42,476,844.00</b> |
| <b>REPRESENTED BY</b>                 |      |                      |                      |
| Retention                             | 12   | 0                    | 0                    |
| Fund balance b/fwd 1st July...        | 13   | 42,476,844.00        | 3,240,312.75         |
| Surplus/Deficit for the year          |      | (8,017,613.80)       | 39,459,623.90        |
| Prior year adjustments                | 14   | 497,876.00           | (223,093.65)         |
| <b>NET LIABILITIES</b>                |      | <b>34,957,106.20</b> | <b>42,476,844.00</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ugenya NGCDF financial statements were approved on 30/9, 2016 and signed by:



**Chairman - NGCDFC**



**Fund Account Manager**



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

**Reports and Financial Statements**

**For the year ended June 30, 2016**

**VI. STATEMENT OF CASHFLOW**

| <b>Receipts for operating income</b>                         |    | <b>2015 - 2016</b>    | <b>2014 - 2015</b>    |
|--|----|-----------------------|-----------------------|
| Transfers from CDF Board                                     | 1  | 108,820,156.00        | 143,767,301.60        |
| Other Receipts   | 3  | 228,000.00            | 0                     |
|  |    | <b>109,048,156.00</b> | <b>143,767,301.60</b> |
| <br><b>Payments for operating expenses</b>                   |    |                       |                       |
| Compensation of Employees                                    | 4  | 3,227,839.40          | 2,565,943.70          |
| Use of goods and services                                    | 5  | 9,702,077.20          | 6,850,956.50          |
| Transfers to Other Government Units                          | 6  | 60,017,931.00         | 66,170,706.00         |
| Other grants and transfers                                   | 7  | 44,117,922.20         | 21,620,571.50         |
| Other Payments   | 9  | 0                     | 0                     |
|  |    | <b>117,065,769.80</b> | <b>97,208,177.70</b>  |
| <br><b>Adjusted for:</b>                                     |    |                       |                       |
| Adjustments during the year                                  | 14 | 497,876.00            | (223,093.65)          |
| <br><b>Net cash flow from operating activities</b>           |    | <b>(7,519,737.80)</b> | <b>46,336,030.25</b>  |
| <br><b>CASHFLOW FROM INVESTING ACTIVITIES</b>                |    |                       |                       |
| Proceeds from Sale of Assets                                 | 2  | 0                     | 0                     |
| Acquisition of Assets  | 9  | 0                     | 7,099,500.00          |
| <br><b>Net cash flows from Investing Activities</b>          |    | <b>0</b>              | <b>(7,099,500.00)</b> |
| <br><b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          |    | <b>(7,519,737.80)</b> | <b>39,236,530.25</b>  |
| <br><b>Cash and cash equivalent at BEGINNING of the year</b> | 13 | <b>42,476,844.00</b>  | <b>3,240,313.75</b>   |
| <br><b>Cash and cash equivalent at END of the year</b>       |    | <b>34,957,106.20</b>  | <b>42,476,844.00</b>  |

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, 2016 and signed by:



**Chairman NG-CDFC**



**Fund Account Manager**





**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

| 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            | 108,820,156.00        | 42,476,844.00        | 151,297,000.00        | 151,297,000.00             | -                             | 100.0%           |
| Proceeds from Sale of Assets        |                       |                      |                       |                            |                               | 0.0%             |
| Other Receipts                      | -                     |                      |                       | 228,000.00                 | (228,000.00)                  |                  |
| <b>TOTAL</b>                        | <b>108,820,156.00</b> | <b>42,476,844.00</b> | <b>151,297,000.00</b> | <b>151,525,000.00</b>      | <b>(228,000.00)</b>           | <b>100.2%</b>    |
| <b>PAYMENTS</b>                     |                       |                      |                       |                            |                               |                  |
| Compensation of Employees           | 2,842,007.36          | 500,000.00           | 3,342,007.36          | 3,227,839.40               | 114,167.96                    | 96.6%            |
| Use of goods and services           | 6,707,244.68          | 2,544,663.50         | 9,251,908.18          | 9,702,077.20               | (450,169.20)                  | 105.3%           |
| Transfers to Other Government Units | 57,662,291.84         | 19,842,921.50        | 77,505,213.34         | 60,017,931.00              | 17,487,282.34                 | 77.4%            |
| Other grants and transfers          | 41,364,050.12         | 19,589,259.00        | 60,953,309.12         | 44,117,922.20              | 16,835,386.92                 | 72.4%            |
| Acquisition of Assets               | 244,562.00            | -                    | 244,562.00            |                            | 244,562.00                    | 0.0%             |
| Other Payments                      |                       |                      |                       |                            |                               | 0.0%             |
| <b>TOTAL</b>                        | <b>108,820,156.00</b> | <b>42,476,844.00</b> | <b>151,297,000.00</b> | <b>117,065,769.80</b>      | <b>34,231,230.20</b>          | <b>77.4%</b>     |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA  
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- (a) “AIA” alongside the revenue category indicates those forming part of AIA.
- (b) i. Acquisition of Assets, that is Board Room tables and chairs could not be done before the end of the financial year as the procurement process had not concluded.
- ii. Use of Goods and services went above budget by 5.3% due to training expenses.



### **III. 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 NG-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 NG-CDF.

#### **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 NG-CDF. In addition, the NG-CDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NG-CDF.

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

In-kind contributions are donations that are made to the NG-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 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.

**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 NG-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 NG-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 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, 2016.



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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

| <b>Description</b>       |         | <b>2015 - 2016</b>    | <b>2014 - 2015</b>    |
|--------------------------|---------|-----------------------|-----------------------|
|                          |         | <b>Kshs</b>           | <b>Kshs</b>           |
| <b>Normal allocation</b> |         |                       |                       |
| AIE                      | A796455 | 30,000,000.00         | 41,040,847.60         |
| AIE                      | A820661 | 24,000,000.00         | 25,681,613.50         |
| AIE                      | A825612 | 54,820,156.00         | 14,408,968.10         |
| AIE                      |         |                       | 25,681,613.90         |
| AIE                      |         |                       | 25,681,613.50         |
| AIE                      |         |                       | 11,272,645.00         |
| <b>TOTAL</b>             |         | <b>108,820,156.00</b> | <b>143,767,301.60</b> |

**2. PROCEEDS FROM SALE OF ASSETS**

|  | <b>2015 – 2016</b> | <b>2014 – 2015</b> |
|--|--------------------|--------------------|
|  | <b>Kshs</b>        | <b>Kshs</b>        |
| 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       |                    |                    |
|  |                    |                    |
| <b>Total</b>   |                    |                    |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER RECEIPTS**

|   | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|---|--------------------|--------------------|
|   | <b>Kshs</b>        | <b>Kshs</b>        |
| Interest Received                       | 0                  | 0                  |
| Rents                                   | 0                  | 0                  |
| Receipts from Sale of tender documents  | 0                  | 0                  |
| Other Receipts Not Classified Elsewhere | 0                  | 0                  |
|   | <b>228,000.00</b>  | <b>0</b>           |
| <b>Total</b>                            | <b>228,000.00</b>  | <b>0</b>           |

**4. COMPENSATION OF EMPLOYEES**

| <b>Description</b>                                | <b>2015 - 2016</b>  | <b>2014 - 2015</b>  |
|---|---------------------|---------------------|
|   | <b>Kshs</b>         | <b>Kshs</b>         |
| Basic wages of contractual employees              | 2,384,999.40        | 2,195,749.90        |
| Basic wages of casual labour                      | 0                   | 0                   |
| <b>Personal allowances paid as part of salary</b> |                     |                     |
| House allowance                                   | 0                   | 0                   |
| Transport allowance                               | 0                   | 0                   |
| Leave allowance                                   | 0                   | 0                   |
| Other personnel payments                          | 683,000.00          | 320,200.00          |
| Employer contribution to NSSF<br>gratuity         | 159,840.00          | 0                   |
|   | 0                   | 0                   |
| <b>Total</b>                                      | <b>3,227,839.40</b> | <b>2,515,949.90</b> |



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**5. USE OF GOODS AND SERVICES**

| <b>Description</b>   | <b>2015 - 2016<br/>Kshs</b> | <b>2014 - 2015<br/>Kshs</b> |
|--|-----------------------------|-----------------------------|
| Utilities, supplies and services                             | 5,125.00                    | 5,380.00                    |
| Office rent  | 0                           | 10,000.00                   |
| Communication, supplies and services                         | 335,052.00                  | 510,000.00                  |
| Domestic travel and subsistence                              | 344,400.00                  | 98,000.00                   |
| Printing, advertising and information supplies & services    | 176,815.00                  | 21,082.00                   |
| Rentals of produced assets                                   |                             |                             |
| Training expenses  | 879,875.00                  | 321,000.00                  |
| Hospitality supplies and services                            | 22,671.00                   | 0                           |
| Other committee expenses                                     | 2,963,338.80                | 1,257,170.50                |
| Committee allowance  | 3,182,717.40                | 3,568,900.00                |
| Insurance costs  | 0                           | 0                           |
| Specialised materials and services                           | 179,000.00                  | 90,000.00                   |
| Office and general supplies and services                     | 155,636.00                  | 37,444.50                   |
| Fuel ,oil & lubricants                                       | 357,547.00                  | 729,687.50                  |
| Other operating expenses                                     | 49,150.00                   | 124,773.00                  |
| Routine maintenance – vehicles and other transport equipment | 1,050,750.00                | 0                           |
| Routine maintenance – other assets                           | 0                           | 33,150.00                   |
| <b>Total</b>   | <b>9,702,077.20</b>         | <b>6,806,587.50</b>         |

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**Reports and Financial Statements**

**For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

| Description                               | 2015 - 2016          | 2014 - 2015          |
|---|----------------------|----------------------|
|   | Kshs                 | Kshs                 |
| Transfers to National Government entities |                      | -                    |
| Transfers to primary schools.             | 8,787,931.00         | 1,320,000.00         |
| Transfers to secondary schools            | 10,250,000.00        | 550,000.00           |
| Transfers to tertiary institutions        | 37,350,000.00        | 58,213,842.00        |
| Transfers to health institutions          | 3,630,000.00         | 6,086,864.00         |
| <b>-TOTAL</b>                             | <b>60,017,931.00</b> | <b>66,170,706.00</b> |

**7. OTHER GRANTS AND OTHER PAYMENTS**

|                                 | 2015 - 2016          | 2014 - 2015          |
|---------------------------------|----------------------|----------------------|
|                                 | Kshs                 | Kshs                 |
| Bursary – secondary schools     | 14,979,000.00        | 8,584,622.00         |
| Bursary – tertiary institutions | 7,447,000.00         | 4,194,906.00         |
| Bursary – special schools       | 0                    | 42,000.00            |
| Mock & CAT                      | 500,000.00           | 2,400,000.00         |
| Water projects                  | 0                    | 1,000,000.00         |
| Agriculture projects            | 0                    | 0                    |
| Electricity projects            | 0                    | 0                    |
| Security projects               | 9,299,591.00         | 0                    |
| Roads projects                  | 2,483,857.20         | 0                    |
| Sports projects                 | 1,685,100.00         | 1,435,616.30         |
| Environment projects            | 865,964.00           | 0                    |
| Other Projects                  | 0                    | 0                    |
| Emergency Projects              | 6,857,410.00         | 3,963,430.00         |
| <b>Total</b>                    | <b>44,117,922.20</b> | <b>21,620,574.30</b> |



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OTES TO THE FINANCIAL STATEMENTS (Continued)

**8. ACQUISITION OF ASSETS**

**Non-Financial Assets**

|  | <b>2015 - 2016</b> | <b>2014 - 2015</b>  |
|--|--------------------|---------------------|
|  | <b>Kshs</b>        | <b>Kshs</b>         |
| Purchase of Buildings  | 0                  | 0                   |
| Construction of Buildings                                    | 0                  | 7,000,000.00        |
| Refurbishment of Buildings                                   | 0                  | 0                   |
| Purchase of Vehicles and Other Transport Equipment           | 0                  | 99,500.00           |
| Overhaul of Vehicles and Other Transport Equipment           | 0                  | 0                   |
| Purchase of Household Furniture and Institutional Equipment  | 0                  | 0                   |
| Purchase of Office Furniture and General Equipment           | 0                  | 0                   |
| Purchase of ICT Equipment, Software and Other ICT Assets     | 0                  | 0                   |
| Purchase of Specialized Plant, Equipment and Machinery       | 0                  | 0                   |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | 0                  | 0                   |
| Acquisition of Land  | 0                  | 0                   |
| Acquisition of Intangible Assets                             | 0                  | 0                   |
| <b>Total</b>   | <b>0</b>           | <b>7,099,500.00</b> |

**9. OTHER PAYMENTS**

|         | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|---------|--------------------|--------------------|
|         | <b>Kshs</b>        | <b>Kshs</b>        |
| Specify | 0                  | 0                  |
|         | 0                  | 0                  |

**10A: Bank Accounts (cash book bank balance)**

| <b>Name of Bank, Account No. &amp; currency</b> | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|---|--------------------|--------------------|
|   | <b>Kshs</b>        | <b>Kshs</b>        |
| KCB Ugunja Branch A/c 1108398081                | 34,459,230.20      | 42,476,844.00      |
|   |                    |                    |
| <b>10B: CASH IN HAND</b>                        | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|   | <b>Kshs</b>        | <b>Kshs</b>        |
| Location 1                                      |                    |                    |
| Location 2                                      |                    |                    |
| Other Locations (specify)                       |                    |                    |
| <b>Total</b>                                    |                    |                    |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11: OUTSTANDING IMPRESTS**

| Name of Officer or Institution | Date Imprest Taken | Amount Taken | Amount Surrendered | Balance           |
|--------------------------------|--------------------|--------------|--------------------|-------------------|
|                                |                    | Kshs         | Kshs               | Kshs              |
| Charles Omosa                  | 1/03/2010          | 589,076.00   | 91,200.00          | 497,876.00        |
|                                |                    | 589,076.00   |                    |                   |
|                                |                    |              |                    | <u>497,876.00</u> |

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

| 12 Retention        |       |             |             |
|---------------------|-------|-------------|-------------|
| Supplier/Contractor | PV no | 2015 - 2016 | 2014 - 2015 |
|                     |       | Kshs        | Kshs        |
|                     |       |             |             |
|                     |       |             |             |
| <b>TOTAL</b>        |       |             |             |

**13. BALANCES BROUGHT FORWARD**

|               | 2015 - 2016          | 2014 - 2015         |
|---------------|----------------------|---------------------|
|               | Kshs                 | Kshs                |
| Bank accounts | 42,476,844.00        | 3,240,313.75        |
| Cash in hand  | 0                    | 0                   |
| Imprest       | 0                    | 0                   |
| <b>Total</b>  | <u>42,476,844.00</u> | <u>3,240,313.75</u> |

**14. PRIOR YEAR ADJUSTMENTS**

|               | 2015 - 2016       | 2014 - 2015       |
|---------------|-------------------|-------------------|
|               | Kshs              | Kshs              |
| Bank accounts | 0                 | 223,093.65        |
| Cash in hand  | 0                 | 0                 |
| Imprest       | 497,876.00        | 0                 |
| <b>Total</b>  | <u>497,876.00</u> | <u>223,093.65</u> |



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**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

|                             | <b>2015- 2016</b> | <b>2014 – 2015</b> |
|-----------------------------|-------------------|--------------------|
|                             | <b>Kshs</b>       | <b>Kshs</b>        |
| Construction of buildings   | 0                 | 0                  |
| Construction of civil works | 0                 | 0                  |
| Supply of goods             | 0                 | 0                  |
| Supply of services          | 0                 | 0                  |
|                             | <b>0</b>          | <b>0</b>           |

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

|                       | <b>Kshs</b> | <b>Kshs</b> |
|-----------------------|-------------|-------------|
| Senior management     | 0           | 0           |
| Middle management     | 0           | 0           |
| Unionisable employees | 0           | 0           |
| Others (specify)      | 0           | 0           |
|                       | <b>0</b>    | <b>0</b>    |

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

|   | <b>Kshs</b>          | <b>Kshs</b> |
|---|----------------------|-------------|
| Amounts due to other Government entities (see attached list)        | 14,610,000.00        | 0           |
| Amounts due to other grants and other transfers (see attached list) | 14,397,050.20        | 0           |
| Others (specify)  | 800,000.00           | 0           |
|   | <b>30,051,050.12</b> | <b>0</b>    |



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

| Name of Staff                | Job Group | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2015 | Outstanding Balance 2014 | Comments |
|------------------------------|-----------|-----------------|-------------------------|---------------------|--------------------------|--------------------------|----------|
|                              |           | A               | B                       | C                   | d=a-c                    |                          |          |
| <b>Senior Management</b>     |           |                 |                         |                     |                          |                          |          |
| 1.                           |           |                 |                         |                     |                          |                          |          |
| 2.                           |           |                 |                         |                     |                          |                          |          |
| 3.                           |           |                 |                         |                     |                          |                          |          |
| <b>Sub-Total</b>             |           |                 |                         |                     |                          |                          |          |
| <b>Middle Management</b>     |           |                 |                         |                     |                          |                          |          |
| 4.                           |           |                 |                         |                     |                          |                          |          |
| 5.                           |           |                 |                         |                     |                          |                          |          |
| 6.                           |           |                 |                         |                     |                          |                          |          |
| <b>Sub-Total</b>             |           |                 |                         |                     |                          |                          |          |
| <b>Unionisable Employees</b> |           |                 |                         |                     |                          |                          |          |
| 7.                           |           |                 |                         |                     |                          |                          |          |
| 8.                           |           |                 |                         |                     |                          |                          |          |
| 9.                           |           |                 |                         |                     |                          |                          |          |
| <b>Sub-Total</b>             |           |                 |                         |                     |                          |                          |          |
| <b>Others (specify)</b>      |           |                 |                         |                     |                          |                          |          |
| 10.                          |           |                 |                         |                     |                          |                          |          |
| 11.                          |           |                 |                         |                     |                          |                          |          |
| 12.                          |           |                 |                         |                     |                          |                          |          |
| <b>Sub-Total</b>             |           |                 |                         |                     |                          |                          |          |
| <b>Grand Total</b>           |           |                 |                         |                     |                          |                          |          |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA CONSTITUENCY**  
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**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

| Name  | Brief Transaction Description | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2015 | Outstanding Balance 2014 | Comments             |  |
|---|-------------------------------|-----------------|-------------------------|---------------------|--------------------------|--------------------------|----------------------|--|
|   |                               | A               | B                       | C                   | d=a-c                    |                          |                      |  |
| <b>Amounts due to other Government entities</b> |                               |                 |                         |                     |                          |                          |                      |  |
| Mathiwa Primary School                          | Completion of Classrooms      | 1,000,000.00    | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Komoro Primary School                           | Renovation                    | 935,000.00      | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Anyiko Special Unit                             | Construction of Classrooms    | 700,000.00      | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Anyiko Pri. Sch.                                | Renovation                    | 935,000.00      | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Uhola Pri. Sch.                                 | Renovation                    | 1,000,000.00    | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Sega Township Pri. Sch.                         | Renovation                    | 1,000,000.00    | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Ligala Pri. Sch.                                | Renovation                    | 570,000.00      | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Ndenga Pri. Sch.                                | Renovation                    | 400,000.00      | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Miyare Primary Sch.                             | Renovation                    | 1,000,000.00    | N/A                     | 0                   | 0                        | 0                        |                      |  |
| St. Joseph's Ochiel Pri. Sch.                   | Construction of 2 classrooms  | 1,500,000.00    | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Sigingra Pri. School                            | Construction of pit latrine   | 170,000.00      | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Draho Pri. Sch.                                 | Renovation                    | 1,000,000.00    | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Nzoia Pri. Sch.                                 | Completion of classrooms      | 1,000,000.00    | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Lwero Pri. Sch.                                 | Construction of Classrooms    | 1,000,000.00    | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Ukwala High Sch.                                | Drilling of borehole          | 900,000.00      | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Kagonya Sec. Sch.                               | Completion of Admin Block     | 750,000.00      | N/A                     | 0                   | 0                        | 0                        |                      |  |
| Ugenya Medical Training College                 | Completion of Admin. Block    | 750,000.00      | N/A                     | 0                   | 0                        | 0                        |                      |  |
| <b>Sub-Total</b>                                |                               |                 |                         |                     |                          |                          | <b>14,610,000.00</b> |  |

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| Name   | Brief Transaction Description                  | Original Amount      | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2015 | Outstanding Balance 2014 | Comments |
|--|--|----------------------|-------------------------|---------------------|--------------------------|--------------------------|----------|
| <b>Amounts due to other grants and other transfers</b> |  |                      |                         |                     |                          |                          |          |
| Ukwala Stadium   | Levelling & Fencing                            | 3,000,000.00         | -                       | -                   | -                        | -                        |          |
| Sega Water Project                                     | Drilling & Equipping                           | 2,000,000.00         | -                       | -                   | -                        | -                        |          |
| Ligege AP Post   | Construction of AP Post                        | 500,000.00           | -                       | -                   | -                        | -                        |          |
| Bar Achuth AP Post                                     | Construction of AP Post                        | 1,600,000.00         | -                       | -                   | -                        | -                        |          |
| Asst. Chief's Office – Nyamsenda Sub-location          | Construction of Office                         | 500,000.00           | -                       | -                   | -                        | -                        |          |
| Asst. Chief's Office – Sega Sub-location               | Construction of Office                         | 500,000.00           | -                       | -                   | -                        | -                        |          |
| Asst. Chief's Office- Karadolo East Sub-location       | Construction of Office                         | 500,000.00           | -                       | -                   | -                        | -                        |          |
| Siranga Junction AP Post                               | Construction of AP Post                        | 570,000.00           | -                       | -                   | -                        | -                        |          |
| Sports   | Organizing Tournament                          | 1,676,403.12         | -                       | -                   | -                        | -                        |          |
| Emergency  | Emergency Interventions                        | 1,367,647.00         | -                       | -                   | -                        | -                        |          |
| Bursaries  | University, Secondary & Special School Bursary | 2,183,000.00         | -                       | -                   | -                        | -                        |          |
| <b>Sub-Total</b>                                       |  | <b>14,397,050.12</b> |                         |                     |                          |                          |          |
| <b>Others (specify)</b>                                |  |                      |                         |                     |                          |                          |          |
| 1. Boda Boda Sheds East Ward                           | Construction of Two Sheds.                     | 200,000.00           | -                       | -                   | -                        | -                        |          |
| 2. Boda Boda Sheds West Ward                           | Construction of Two Sheds                      | 200,000.00           | -                       | -                   | -                        | -                        |          |
| 3. Boda Boda Sheds North Ward                          | Construction of Two Sheds                      | 200,000.00           | -                       | -                   | -                        | -                        |          |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

| Name                           | Brief Transaction Description | Original Amount      | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2015 | Outstanding Balance 2014 | Comments |
|--------------------------------|-------------------------------|----------------------|-------------------------|---------------------|--------------------------|--------------------------|----------|
| 4. Boda Boda Sheds Ukwala Ward | Construction of Two Sheds     | 200,000.00           | -                       | -                   | -                        | -                        |          |
| <b>Sub-Total</b>               |                               | <b>800,000.00</b>    |                         |                     |                          |                          |          |
| <b>Grand Total</b>             |                               | <b>30,051,050.12</b> |                         |                     |                          |                          |          |

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

| Asset class  | Historical Cost (Kshs) 2015/16 | Historical Cost (Kshs) 2014/15 |
|--|--------------------------------|--------------------------------|
| 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   | 184,481.00                     | 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                              |
| <b>Total</b>   | <b>22,155,776.00</b>           | <b>22,155,776.00</b>           |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

**ANNEX 5 – TRANSFERS TO SCHOOLS.**

|                         |           |      |      |                      |
|-------------------------|-----------|------|------|----------------------|
| KODONGO PRI. SCH.       | 7/7/015   | 4793 | 5495 | 200,000.00           |
| LIGOSE PRI. SCH.        | 14/7/015  | 4791 | 5508 | 300,000.00           |
| GOT REMBO PRI. SCH.     | 14/7/015  | 4792 | 5509 | 300,000.00           |
| GOT ODIMA SEC. SCH.     | 14/7/015  | 4793 | 5510 | 300,000.00           |
| KAMREMBO SIWADHE        | 14/7/015  | 4794 | 5512 | 1,250,000.00         |
| MAGOMBE PRI. SCH.       | 14/7/015  | 4795 | 5513 | 1,250,000.00         |
| KAGONYA PRI. SCH.       | 14/7/015  | 5798 | 5514 | 1,250,000.00         |
| UKELA PRIMARY SCH.      | 14/7/015  | 4796 | 5515 | 837,931.00           |
| NYALENDA PRIMARY SCH.   | 28/10/015 | 4842 | 5658 | 1,250,000.00         |
| URENGA PRIMARY SCH.     | 28/10/015 | 4843 | 5659 | 450,000.00           |
| UKWALA BOYS PRI SCH     | 1/14/2016 | 4877 | 5918 | 350,000.00           |
| KAMREMBO SIWADHE        | 1/14/2016 | 4875 | 5919 | 550,000.00           |
| MAGOMBE PRI. SCH.       | 1/2/016   | 4883 | 6160 | 550,000.00           |
| NYALENDA PRIMARY SCH.   | 1/2/016   | 4884 | 6161 | 250,000.00           |
| ST.JACOB USINDA MIXED   | 14/3/016  | 4922 | 6347 | 1,500,000.00         |
| SIWAR SEC SCHOOL        | 2/6/016   | 4951 | 6391 | 1,500,000.00         |
| KOGERE SEC SCHOOL       | 2/6/016   | 4952 | 6393 | 1,500,000.00         |
| SIGWENG KARUOTH SEC SCH | 10/6/016  | 4957 | 6396 | 2,250,000.00         |
| MIYARE SEC SCH          | 10/6/016  | 4956 | 6397 | 700,000.00           |
| INUNGO SEC CDF          | 29/6/016  | 4975 | 6401 | 2,500,000.00         |
|                         |           |      |      | <b>19,037,931.00</b> |

**ANNEX 6 – TRANSFERS TO HEALTH PROJECTS**

|                       |            |      |      |                     |
|-----------------------|------------|------|------|---------------------|
| JERA DISPENSARY       | 12/22/2015 | 4853 | 5682 | 630,000.00          |
| BAR ACHUTH DISPENSARY | 1/14/2016  | 4869 | 5914 | 700,000.00          |
| SIFUYO HEALTH CENTRE  | 1/14/2016  | 4874 | 5915 | 700,000.00          |
| BAR NDEGE DISPENSARY  | 1/14/2016  | 4873 | 5916 | 800,000.00          |
| SEGA DISPENSARY       | 1/14/2016  | 4870 | 5917 | 800,000.00          |
|                       |            |      |      | <b>3,630,000.00</b> |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

**ANNEX 7 – OTHER TRANSFERS – SECURITY PROJECTS**

|                               |           |      |      |                     |
|-------------------------------|-----------|------|------|---------------------|
| KANYUMBA AP POST              | 1/14/2016 | 4868 | 5911 | 1,200,000.00        |
| SEAL HONEY LTD                | 1/2/016   | 4888 | 6168 | 189,267.00          |
| COMMISSIONER OF DOMESTIC TAX  | 1/2/016   | 4888 | 6170 | 10,324.00           |
| ASSISTANT COUNTY COMMISSIONER | 10/3/016  | 4918 | 6333 | 300,000.00          |
| KONYANGO AP POST              | 10/3/016  | 4917 | 6334 | 500,000.00          |
| LIGEGA AP POST                | 10/3/016  | 4919 | 6335 | 500,000.00          |
| UGENYA STREET LIGHTING PROJ.  | 16/3/016  | 4926 | 6367 | 5,000,000.00        |
| LIGEGA AP POST                | 23/6/016  | 4966 | 6589 | 500,000.00          |
| KONYANGO AP POST              | 23/6/016  | 4967 | 6590 | 1,100,000.00        |
|                               |           |      |      | <b>9,299,591.00</b> |

**ANNEX 8 – TERTIARY PROJECTS.**

|                                     |           |      |      |                      |
|-------------------------------------|-----------|------|------|----------------------|
| SCH OF AGRICULTURE-UGENYA           | 16/3/016  | 4925 | 6366 | 2,000,000.00         |
| SCH OF AGRICULTURE-UGENYA           | 23/6/016  | 4969 | 6588 | 8,000,000.00         |
| UGENYA MTC                          | 1/4/2016  | 4862 | 5741 | 2,431,757.00         |
| UGENYA MTC                          | 1/14/2016 | 4872 | 5910 | 12,918,243.00        |
| UGENYA TECHNICAL TRAINING INSTITUTE | 8/28/2015 | 4822 | 5545 | 10,000,000.00        |
| WEST UGENYA YOUTH POLY.             | 16/3/016  | 4924 | 6368 | 2,000,000.00         |
|                                     |           |      |      | <b>37,350,000.00</b> |

**ANNEX 9 – EMERGENCY PROJECTS**

|                         |           |      |      |            |
|-------------------------|-----------|------|------|------------|
| RAHIM AUTO TECHNOLOGIES | 7/15/2015 | 4799 | 5519 | 825,000.00 |
| NYALENYA PRIMARY SCHOOL | 7/7/2015  | 4790 | 5493 | 600,000.00 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – UGENYA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

|                               |            |      |      |                     |
|-------------------------------|------------|------|------|---------------------|
| HASHI ENERGY LTD              | 8/18/2015  | 4813 | 5537 | 99,997.00           |
| INUNGO PRIMARY SCH            | 8/26/2015  | 4818 | 5542 | 172,448.00          |
| RAHIM AUTO TECHNOLOGIES       | 8/31/2015  | 4823 | 5552 | 43,146.00           |
| COMMISSIONER OF DOMESTICS TAX | 8/31/2015  | 4823 | 5554 | 2,354.00            |
| RAHIM AUTO TECHNOLOGIES       | 28/10/015  | 4840 | 5660 | 29,870.00           |
| COMMISSIONER OF DOMESTICS TAX | 28/10/015  | 4840 | 5665 | 1,630.00            |
| HASHI ENERGY LTD              | 11/23/2015 | 4848 | 5676 | 100,000.00          |
| JACKSON OMARI                 | 12/15/2015 | 4854 | 5681 | 20,000.00           |
| BAR ODAR PRI SCH              | 22/2/016   | 4903 | 6300 | 1,410,000.00        |
| JACKSON OMARI                 | 1/3/016    | 4908 | 6311 | 20,000.00           |
| THE BREEZ HOTEL               | 1/3/016    | 4909 | 6312 | 38,000.00           |
| SIGWENG KARUOTH PRI SCH       | 3/3/016    | 4911 | 6324 | 300,000.00          |
| NZOIA PRI SCH                 | 3/3/016    | 4912 | 6325 | 300,000.00          |
| RAHIM AUTO TECHNOLOGIES       | 3/3/016    | 4913 | 6326 | 121,490.00          |
| COMMISSIONER OF DOMESTICS TAX | 3/3/016    | 4913 | 6327 | 6,654.00            |
| JACKSON OMARI                 | 10/3/016   | 4916 | 6332 | 20,000.00           |
| HASHI ENERGY LTD              | 10/3/016   | 4920 | 6336 | 99,981.00           |
| TRANSLAKE STATIONER           | 14/3/016   | 4910 | 6337 | 18,017.00           |
| COMMISSIONER OF DOMESTICS TAX | 14/3/016   | 4910 | 6342 | 983.00              |
| MFI DOCUMENT SOLUTION LTD     | 14/3/016   | 4921 | 6338 | 26,400.00           |
| COMMISSIONER OF DOMESTICS TAX | 14/3/016   | 4921 | 6341 | 1,440.00            |
| UGENYA TTC                    | 14/3/016   | 4923 | 6365 | 600,000.00          |
| HASHI ENERGY LTD              | 5/4/016    | 4934 | 6377 | 100,000.00          |
| INUNGO PRIMARY SCH            | 2/06/016   | 4949 | 6392 | 500,000.00          |
| NYAHARWA POLICE POST          | 23/6/016   | 4968 | 6591 | 1,400,000.00        |
| <b>TOTAL</b>                  |            |      |      | <b>6,857,410.00</b> |





