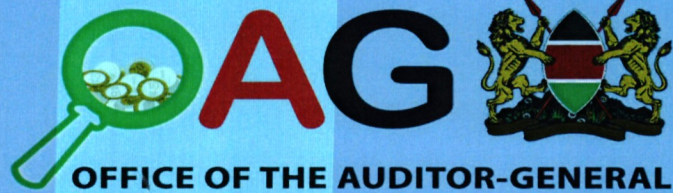


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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 THE NATIONAL ASSEMBLY REPORT	
DATE: 16 NOV 2021	DAY:
TABLED BY:	MAJ. WHP
CLEAR AT THE TABLE:	FINLEY

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2019**



UGENYA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
UGENYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

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

**Reports and Financial Statements
For the year ended June 30, 2019**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015 as amended in 2016. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 as amended in 2016 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
UGENYA CONSTITUENCY**

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Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

(b) Key Management

The NG-CDF UGENYA Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Mr. Jackson Omari.
2.	Sub-County Accountant	Mr. Caleb A. Omollo.
3.	Chairperson NG-CDFC	Mrs. Caroline Akinyi
4.	Member NG-CDFC	Mr. William Edmunds Ohonde

(d) Fiduciary Oversight Arrangements

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

(e) NG-CDF UGENYA Constituency Headquarters

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
UGENYA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

(f) NG-CDF UGENYA Constituency Contacts

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

(g) NG-CDF UGENYA Constituency Bankers

1. KCB Bank,
Ugunja Branch,
Account No. 1108398081

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

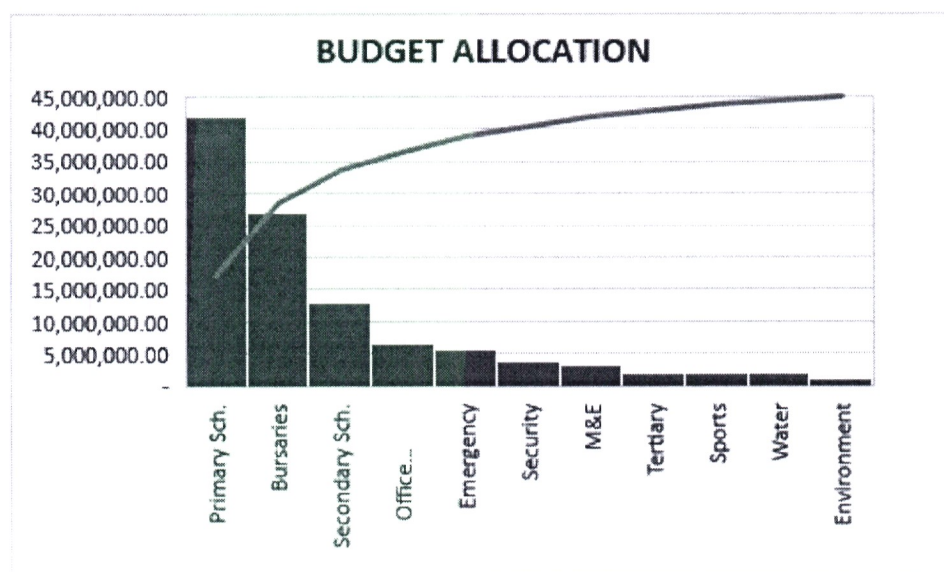
II.FOREWARD BY THE CHAIRPERSON OF UGENYA NG-CDF COMMITTEE

The 2018/2019 Financial year has been very challenging from the operational and financial perspective particularly during the second half of the financial year brought about by the Ugenya Member of National Assembly parliamentary seat was declared vacant by the Supreme Court on 21st December, 2018. This immediately triggered a Board Circular titled; “Guidelines on Transition of National Government Constituency Development Fund Committees” dated 6th September, 2017.

A key provision of this circular is that; “During the transition period, constituency spending shall be limited to non-discretionary expenditures including payments towards ongoing contracts, utility bills, other office operating expenses and routine monitoring of projects whose funds have been transferred to the Project Management Committees before the commencement of the new term”. The practical implication of this circular was that the old NG-CDF Committee could not pass any new resolutions to transfer project funds to the Project Management Committees (PMC’s) from the date the parliamentary seat was declared vacant on 21st December, 2018 until a new committee was gazetted on 16th August, 2019 after a by-election was held on 5th April, 2019 which resulted in a change of Member of National Assembly.

The Financial implications were that out of the Kshs. 109,040,876 budgeted for the 2018/2019 Financial Year only Kshs. 30,000,000.00 had been received and available to spend while Kshs. 24,000,000 was received but without AIE’s and unavailable to spend by the end of the Financial year. During the first half of the financial year however, the constituency received Kshs. 42,405,172 which were funds for the Financial Year 2017/2018 received in 2018/2019 which were the only project funds received during the year.

Below is a graphic representation of the allocation of Kshs. 109,040,876 budgeted in the 2018/2019 Financial Year;



As in the previous financial years the Education Sector took a lions share of the budgetary allocations with Primary Schools leading with an allocation of Kshs. 41,967,871 reflecting the

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)

UGENYA CONSTITUENCY

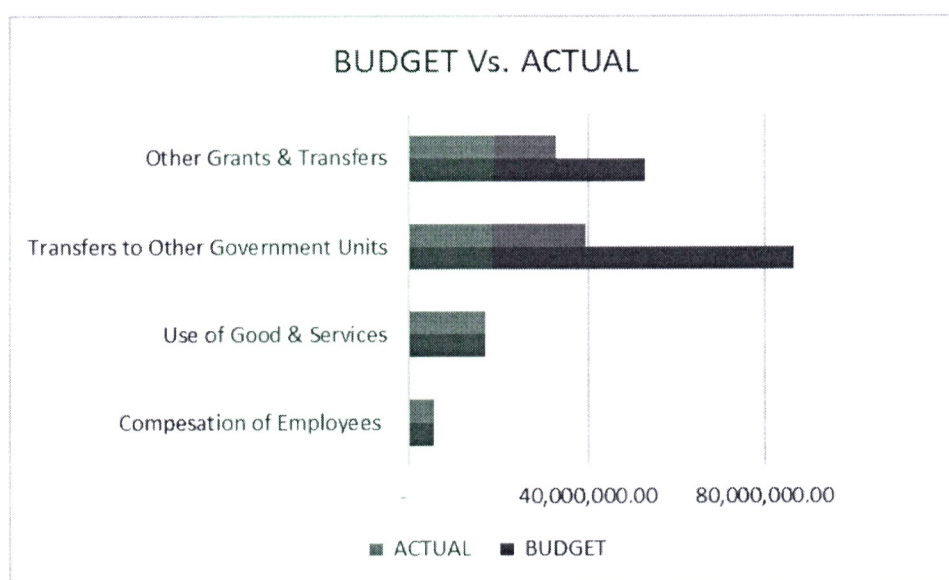
Reports and Financial Statements

For the year ended June 30, 2019

Ugenya NG-CDFC's enduring commitment to improving infrastructure in our Eighty-Eight (88) Primary Schools. This was followed by Education Bursaries with an allocation of Kshs. 27,101,545 to ensure that students from our constituency have continued and unimpeded access to Special Schools, Secondary and Tertiary institutions. Improvement of infrastructure in our Thirty-One (31) Secondary School is also a key priority in ensuring the achievement of the government's aim of achieving 100% transition from Primary to Secondary Schools with an allocation of Kshs. 12,907,970.

In terms of utilization of funds, despite the forgoing challenges, the Ugenya NG-CDF was able to spend Kshs. 95,165,711 out of the Kshs. 162,584,397 available representing a commendable 58% utilization.

Below is a graphic representation of budget Vs. Utilization;



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
UGENYA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

Below find pictorial evidence of the key achievements;



Kogere Secondary School – Administration Block (Kshs. 2,000,000.00)



Anyiko Special School – Construction of Two (2) Classrooms (Kshs. 1,800,000)

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
UGENYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019



Ugenya Technical & Vocational College – Abulition Block (Kshs. 400,000)



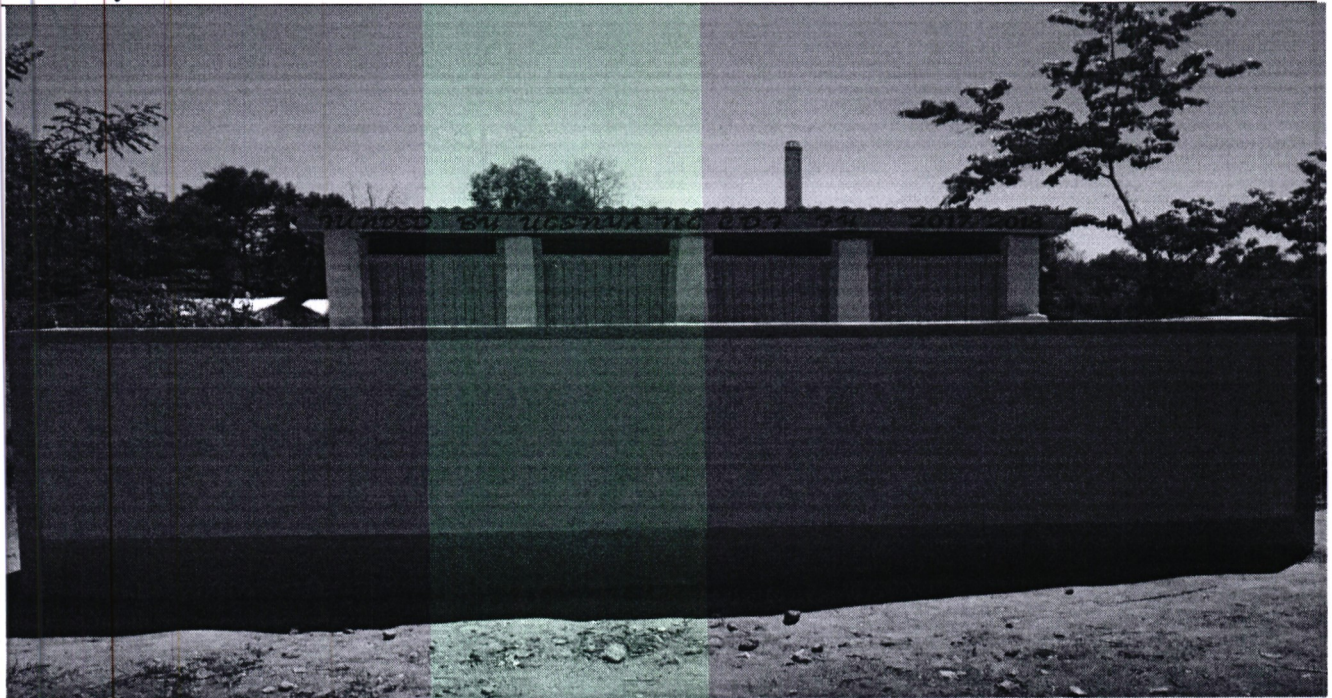
Siwar Secondary School – Administration Block (Kshs. 2,000,000)

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)

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Reports and Financial Statements

For the year ended June 30, 2019



Sifuyo Primary School – Abulition Block (Kshs. 400,000)

Now that a new Ugenya NG-CDF Committee has been gazetted and the operational challenges presented by the by-election are behind us, our top priority is to ensure that the Kshs. 55,040,876 allocation for 2018/ 2019 Financial Year still with the board is requisitioned and projects transparently and accountably implemented so that our constituents quickly realize the benefits and value of the NG-CDF funds.

Sign:  _____
Mrs. Caroline Akinyi Owino
Chairperson,
Ugenya NG-CDFC

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)

UGENYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF ENTITY 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 Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

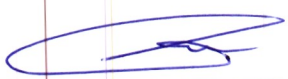
The Accounting Officer in charge of the NG-CDF UGENYA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 20XX. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF UGENYA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NG-CDF UGENYA Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF UGENYA Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

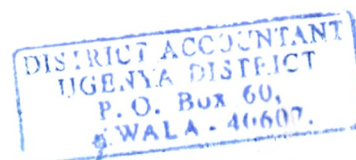
Approval of the financial statements

The NGCDF- UGENYA Constituency financial statements were approved and signed by the Accounting Officer on 27th August, 2019.


Fund Account Manager
Name: Mr. Jackson Omari.




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



REPUBLIC OF KENYA

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Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - UGENYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ugenya Constituency set out on pages 10 to 42, which comprise of the statement of financial assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Ugenya Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Cash and Cash Equivalents

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.22,720,954. However, review of the bank reconciliation statement for June, 2019 reflected payments in cashbook not in bank totalling to Kshs.1,843,291 out of which cheques amounting to Kshs.1,017,174 were dated 20 December, 2018 and earlier and were therefore stale. However, the cheques had not been reversed in the cash book. The bank reconciliation statement also reflected payments in bank not in the cashbook amounting to Kshs.1,511,112 out of which an amount of Kshs.1,167,000 was in respect of unpaid cheques and an amount of Kshs.315,198 on accumulated bank charges. No reason was provided why the bank charges were not written in cashbook and included in the expenditure for the year.

Further, two (2) cheques totalling to Kshs.1,160,000 were unpaid which Management explained to be refunds from Project Management Committee (PMC) - Ugenya Technical College for an Information Communications Technology project budgeted for during 2017/2018 but was recalled due to changes in implementation policy by the Ministry of Information Communication Technology. However, examination of the bank statement showed that on 30 April, 2019, a similar amount was withdrawn from the Fund bank account but supporting documents were not provided.

Consequently, the accuracy, completeness and validity of the cash and cash equivalents balance of Kshs.22,720,954 as at 30 June, 2019 could not be confirmed.

2. Inaccuracies in the Statement of Receipts and Payments

The statement of receipts and payments and the summary statement of appropriation - recurrent and development combined reflects total expenditure amounting to Kshs.95,165,711 while the computed balance amounts to Kshs.99,363,504 resulting to an unreconciled variance of Kshs.4,197,793.

Further as disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects compensation of employees totalling to Kshs.5,636,667. However, the payroll reflected compensation of employees amounting to Kshs.3,895,220 resulting to an unreconciled variance of Kshs.1,741,447.

Consequently, the accuracy, completeness and validity of expenditure totalling to Kshs.95,165,711 for the year ended 30 June, 2019 could not be confirmed.

3. Unsupported Bursary

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.32,944,735. The balance includes bursary amounting to Kshs.3,000,000, under bursary to tertiary institutions, made to a local driving school in respect of fees for boda boda riders. However, the procurement documents for the school, payment vouchers, details of the beneficiaries and provisional driving licenses from National Transport and Safety Authority (NTSA) for an amount of Kshs.1,500,000 were not provided.

In the circumstance, the accuracy, completeness and validity of expenditure totalling to Kshs.3,000,000 for the year ended 30 June, 2019 could not be confirmed.

4. Inaccuracy in Fixed Assets Register

The summary of fixed assets register at Annex 4 to the financial statements reflects assets balance totalling to Kshs.22,164,281 as at 30 June, 2019. However, the fixed assets register provided reflected a balance of Kshs.16,175,427 as at 30 June, 2019 resulting to an unreconciled variance of Kshs.5,988,854.

In the circumstances, the accuracy and validity of the fixed assets balance of Ksh.22,164,281 as at 30 June 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies

Development Fund - Ugenya Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.173,966,707 and Kshs.107,748,316 respectively, resulting to an under-funding of Kshs.66,215,391 or 38% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.173,966,707 and Kshs.99,363,504 respectively, resulting to an under expenditure of Kshs.74,600,203 or 43% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delay in Project Implementation

Review of Project Implementation Status Report as at 30 June, 2019 showed that projects valued at a total of Kshs.62,970,690 which were approved and partly funded between the years 2015-2018 had not been completed and no funding was allocated for their completion during the year under review. In addition, construction of Ugenya Agricultural

College which was allocated an amount of Kshs.3,600,000 during 2017/2018 financial year had not commenced.

Further, health facilities, dispensaries and water projects, which currently are under the devolve units, have remained incomplete and no reason or explanation has been provided for failure to budget and fund the projects to completion as required by National Government Constituencies Development Fund Act, 2015.

In the circumstances, I am unable to confirm whether public obtained value for the money spent on the incomplete projects.

2. Unapproved Expenditure

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers balance totalling to Kshs.32,944,735 which included bursary-secondary schools amount of Kshs.17,954,850. However, the approved budget on bursary for secondary schools amounted to Kshs.13,175,313 leading to an unapproved over expenditure total of Kshs.4,779,536.

Further, the Fund had use of goods and services expenditure budget and actual on comparable basis of Kshs.9,784,231 and Kshs. 19,023,012 respectively resulting to an unapproved over expenditure of Kshs.9,238,781 or 94% of the budget.

Consequently, the validity of the over expenditure for the year ended 30 June, 2019 could not be confirmed.

3. Unsatisfactory Implementation of Projects

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other Government Entities totalling to Kshs.39,420,576. The balance includes an amount of Kshs.1,700,000, under transfers to secondary schools, disbursed to Hafumbre Secondary School for construction of two (2) classrooms. Although the two (2) classrooms were complete and in use, physical verification in June, 2020 revealed that there were cracks on the floor and electricity wires were hanging on the walls which possess security and safety risk to the student and the building. This is an indication of poor workmanship and lack of proper project supervision.

In the circumstances, the public did not get value for money in the expenditure of Kshs.1,700,000 incurred on the classrooms.

4. Long Outstanding Imprest

The statement of assets and liabilities reflects outstanding imprest from an individual relating to the year 2009 amounting to Kshs.498,876. No reason or explanation was provided for non-surrender or recovery of the same contrary to Section 93 of the Public Finance Management (National Government) Regulations, 2015 which provides that a holder of a temporary imprest should account or surrender the imprest within 7 working days after returning to duty station and in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer should take

immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank Rate.

Consequently, the Management is in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

01 October, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**UGENYA CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****IV. STATEMENT OF RECEIPTS AND PAYMENTS**

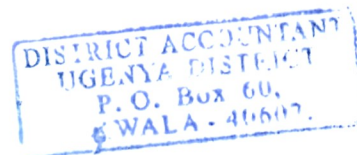
	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	107,748,316	43,405,172
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	<u>0</u>	<u>34,000</u>
TOTAL RECEIPTS		107,748,316	43,439,172
PAYMENTS			
Compensation of employees	4	5,636,667	2,916,749
Use of goods and services	5	19,023,012	8,851,099
Transfers to Other Government Units	6	39,420,576	2,500,000
Other grants and transfers	7	32,944,735	26,844,109
Acquisition of Assets	8	0	0
Other Payments	9	<u>2,338,514</u>	<u>0</u>
		99,363,504	
TOTAL PAYMENTS		95,165,711	41,111,957
SURPLUS/(DEFICIT)		<u>12,582,605</u>	<u>2,227,215</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF UGENYA Constituency financial statements were approved on 27th August, 2019 and signed by:


Fund Account Manager
Name: Mr. Jackson Omari




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



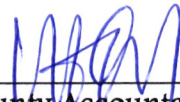
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
UGENYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

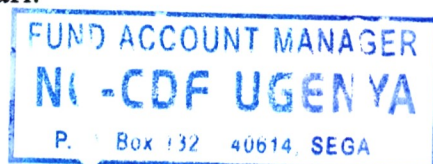
V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	22,720,954	10,138,350
Cash Balances (cash at hand)	10B	0	0
Total Cash and Cash Equivalents		22,720,954	10,138,350
Current Receivables			
Outstanding Imprests	11	498,876	498,876
TOTAL FINANCIAL ASSETS		23,219,830	10,637,226
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	0	0
Gratuity	12B	0	0
TOTAL FINANCIAL LIABILITIES		0	
NET FINANCIAL ASSETS		23,219,830	10,637,226
REPRESENTED BY			
Fund balance b/fwd	13	10,637,225	8,410,011
Surplus/Deficit for the year		12,582,605	2,227,215
Prior year adjustments	14		
NET FINANCIAL POSITION		23,219,830	10,637,226

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF UGENYA Constituency financial statements were approved on 27th August, 2019 and signed by:


Fund Account Manager
Name: Mr. Jackson Omari.

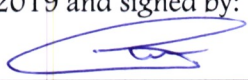

Sub-County Accountant
Name: Mr. Caleb A. Omollo



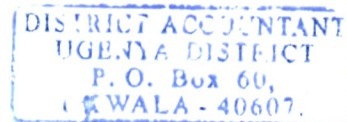
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**UGENYA CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019**

VI. STATEMENT OF CASHFLOW			
CASH FLOWS FROM OPERATING ACTIVITIES		2018 – 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	107,748,316	43,405,172
Other Receipts	3	<u>0</u>	<u>34,000</u>
Total receipts		107,748,316	43,439,172
Payments			
Compensation of Employees	4	5,636,667	2,916,749
Use of goods and services	5	19,023,012	8,951,099
Transfers to Other Government Units	6	39,420,576	2,500,000
Other grants and transfers	7	32,944,735	26,844,109
Other Payments	9	2,338,514	0
Total payments		95,165,711	41,211,957
Total Receipts Less Total Payments		12,582,605	2,227,215
Adjusted for:			
Outstanding imprest	11		(498,876)
Retention Payable	12A	0	0
Gratuity Payable	12B	0	0
Prior year adjustments	14	0	0
Net Adjustments		0	(498,876)
Net cash flow from operating activities		12,582,605	1,728,339
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	0	0
Net cash flows from Investing Activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		12,582,605	1,728,339
Cash and cash equivalent at BEGINNING of the year	13	10,138,350	8,410,011
Cash and cash equivalent at END of the year		<u>22,720,955</u>	<u>10,138,350</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF UGENYA Constituency financial statements were approved on 27th August, 2019 and signed by:


Fund Account Manager
Name: Mr. Jackson Omari.


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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – UGENYA CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2019**

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 %
RECEIPTS						
Transfers from NGCDF Board	109,040,876	64,922,831	173,963,707	107,748,316	66,215,391	62%
Proceeds from Sale of Assets	0	0	0	0	0	0%
Other Receipts	0	0	0	0	0	0%
PAYMENTS						
Compensation of Employees	3,600,000	2,126,350	5,726,350	5,636,667	89,683	98%
Use of goods and services	6,213,679	3,570,552	9,784,231	19,023,012	-9,238,781	194%
Transfers to Other Government Units	57,075,871	33,865,042	90,940,913	39,420,576	51,520,337	43%
Other grants and transfers	42,151,326	18,683,860	60,835,186	32,944,735	27,890,451	54%
Acquisition of Assets	0	0	0	0	0	0%
Other Payments	0	6,677,027.00	6,677,027	2,338,514.00	4,338,513	35%
TOTALS	109,040,876	64,922,831	173,963,707	95,165,711	74,600,203	58%

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

- The Kshs. 64,922,831 in the adjustment column is composed of Kshs. 10,138,350 balance brought forward from 2017 / 2018 Financial Year and Kshs.43,405,171 balances due from the Board in 2017/2018 Financial Year but were disbursed in 2018 / 2019 Financial Year and Kshs. 11,379,310 additional budget for the financial year 2017/ 2018.
- The 62% on receipts was caused by the fact that the constituency underwent a by-election on 5th April, 2019 following a Supreme Court decision on 21st December, 2018. Since that date no new funds were released to the constituency.
- The 43% absorption of Transfers to other government entities had been spent as according to the Transitional guidelines issued by the NG-CDF Board no new projects could be initiated after 21st December, 2018 and no new resolutions on

Reports and Financial Statements

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expenditures could be passed after that date, meaning no projects could be undertaken apart from bursaries and sports whose funds had been received before that date.

- iv. Again, only 54% of Other grants & Transfers had been spent as according to the Transitional guidelines issued by the NG-CDF Board no new projects could be initiated after 21st December, 2018 and no new resolutions on expenditures could be passed after that date.
- v. Other payments absorption of only 35% was due to payments of only two out of four sites for the ICT Hubs being processed during the period as these two Ndenga Sec. Sch and Ugenya TTI were the only ones with the required additional facilities to host the hubs.
- vi. The over utilization of Use of Goods and services by 94% was caused by the fact that during this period there was a transition occasioned by a by-election In the constituency resulting in the need to have additional meetings both to prepare for the transition, follow up closely on ongoing and incomplete projects then running and eventually handing over / taking over where mutual distrust was high hence the need to orient members, then visit each and every project undertaken.

The NG-CDF UGENYA Constituency financial statements were approved on 27th August, 2019 and signed by:



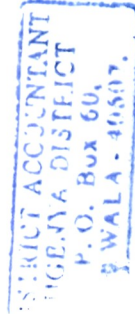
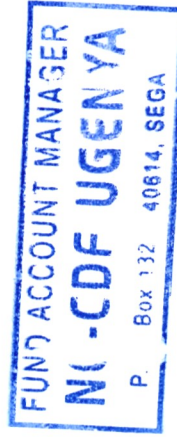
Fund Account Manager

Name: Mr. Jackson Omari



Sub-County Accountant

Name: Mr. Caleb A. Omollo



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – UGENYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,600,000	2,126,350	5,726,350	5,636,667	89,683
1.2 Committee allowances	1,942,453	3,627,547	5,570,000	5,946,000	(376,000)
1.3 Use of goods and services	1,000,000	7,294,771	8,294,771	8,595,617	(300,846)
Sub-total	6,542,453	13,048,668	19,591,121	20,178,284	(587,163)
2.0 Monitoring and evaluation					
2.1 Capacity building	1,200,000	-	1,200,000	550,890	649,110
2.2 Committee allowances	1,200,000	-	1,200,000	1,200,000	-
2.3 Use of goods and services	871,226	-	871,226	871,226	-
Sub-Total	3,271,226		3,271,226	2,622,116	649,110
3.0 Emergency					
3.1 Primary Schools					
3.1.1 Kamrembo Siwanthe Pri. Sch.	-	-	0	880,000	
3.1.2 Mauna Pri. Sch.	-	-	0	300,000	
3.1.3 Kanyauo Pri. Sch.	-	-	0	300,000	
3.1.4 Jera Primary School	-	-	0	400,000	
Sub- Total	-	-	0	1,880,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – UGENYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
3.2 Secondary schools					
3.2.1 Ndenga Sec. Sch	-	-	0	304,000	
Sub- Total (Emergency)	5,738,993	-	5,738,993	2,184,000	3,554,993
3.3 Tertiary institutions	-				
3.4 Security projects	-				
4.0 Bursary and Social Security	-				
4.1 Primary Schools	1,250,918	-	1,250,918	-	1,250,918
4.2 Secondary Schools	13,175,314	-	13,175,314	17,954,850	(4,779,536)
4.3 Tertiary Institutions	12,675,313	-	12,675,313	3,195,000	9,480,313
4.4 Universities	-	-	-	-	-
4.5 Social Security	-	-	-	-	-
Sub- Total	27,101,545	-	27,101,545	21,149,850	5,951,695
5.0 Sports	2,180,818	1,355,388	3,536,206	3,536,206	-
6.0 Environment					
6.1 Ugenya Teachers College	100,000	259,020	359,020	259,020	100,000
6.2 Ugenya Technical Institute	100,000	259,045	359,045	259,045	100,000
6.3 Ugenya Medical Training College	100,000	259,051	359,051	259,051	100,000
6.4 Chief's Office North West Ugenya	100,000	-	100,000	-	100,000
6.5 Chief's Office West Ugenya	90,000	-	90,000	-	90,000
6.6 Chief's Office Ukwala	90,000	-	90,000	-	90,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – UGENYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
6.7 Chief's Office East Ugenya	100,000	-	100,000	-	100,000
6.8 Chief's Office North East Ugenya	100,000	-	100,000	-	100,000
6.9 Chief's Office North Ugenya	100,000	-	100,000	-	100,000
6.10 Anyiko Special Sch.	100,000	-	100,000	-	100,000
6.11 Segia Special Sch.	100,000	-	100,000	-	100,000
6.12 Ukwala Special Sch.	100,000	-	100,000	-	100,000
6.13 Ugenya Forestry College	-	259,051	259,051	259,051	-
Sub- Total Environment	1,180,000	1,036,167	2,216,167	1,036,167	1,180,000
7.0 Primary Schools Projects					
7.1 Bar Anyanga Pri. Sch.	1,300,000		1,300,000	-	1,300,000
7.2 Bar Ndege Pri. Sch.	1,000,000		1,000,000	-	1,000,000
7.3 Bar Odar Pri. Sch.	600,000	400,000	1,000,000	400,000	600,000
7.4 Buranga Pri. Sch.	450,000		450,000	-	450,000
7.5 Diraho Pri. Sch.	402,000	300,000	702,000	300,000	402,000
7.6 Doho Pri. Sch.	1,000,000		1,000,000	-	1,000,000
7.7 Got Nanga Pri. Sch.	1,000,000		1,000,000	-	1,000,000
7.8 Got Odima Pri. Sch.	1,500,000		1,500,000	-	1,500,000
7.9 Got Omalo Pri. Sch.	702,000		702,000	-	702,000
7.10 Harungu Pri. Sch.	1,300,000		1,300,000	-	1,300,000
7.11 Humwend Pri. Sch.	600,000		600,000	-	600,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – UGENYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
7.12 Kagonya Pri. Sch.	1,900,000	1,700,000	3,600,000	1,700,000	1,900,000
7.13 Kamrembo Siwanthe Pri. Sch.	702,000	820,000	1,522,000	820,000	702,000
7.14 Kanyauo Pri. Sch.	1,500,000	300,000	1,800,000	300,000	1,500,000
7.15 Komoro Pri. Sch.	1,900,000		1,900,000	-	1,900,000
7.17 Ligala Pri. Sch.	1,000,000		1,000,000	-	1,000,000
7.18 Ligose Pri. Sch.	1,500,000		1,500,000	-	1,500,000
7.19 Luanda Pri. Sch.	1,500,000	600,000	2,100,000	600,000	1,500,000
7.20 Lwero Pri. Sch.	1,102,000	500,000	1,602,000	500,000	1,102,000
7.21 Mathiwa Pri. Sch.	602,000	500,000	1,102,000	500,000	602,000
7.22 Muhwayo Pri. Sch.	1,000,000		1,000,000	-	1,000,000
7.23 Nganga Pri. Sch.	1,250,000		1,250,000	-	1,250,000
7.24 Nyaharwa Pri. Sch.	1,330,000		1,330,000	-	1,330,000
7.25 Nyambiro Pri. Sch.	1,500,000		1,500,000	-	1,500,000
7.26 Nzoia Pri. Sch.	1,000,000		1,000,000	-	1,000,000
7.27 Ogeya Pri. Sch.	400,000		400,000	-	400,000
7.28 Ramunde Pri. Sch.	1,000,000		1,000,000	-	1,000,000
7.29 Segwa Township Pri. Sch.	77,000		77,000	-	77,000
7.30 Sifuyo Pri. Sch.	1,250,000		1,250,000	-	1,250,000
7.31 Sigweng Karuoth Pri. Sch.	1,000,000		1,000,000	-	1,000,000
7.32 Sihayi Pri. Sch.	500,000		500,000	-	500,000
7.33 Simur Pri. Sch.	102,000	250,000	352,000	250,000	102,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – UGENYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
7.34 Siranga Pri. Sch.	102,000		102,000	-	102,000
7.35 Sirisia Pri. Sch.	1,900,000		1,900,000	-	1,900,000
7.36 Siwar Pri. Sch.	102,000		102,000	-	102,000
7.37 St. Joseph's Ochiel Pri. Sch.	400,000	1,700,000	2,100,000	1,700,000	400,000
7.38 Udira Pri. Sch.	842,871	1,000,000	1,842,871	1,000,000	842,871
7.39 Ukwala Boys Pri. Sch.	1,500,000	1,000,000	2,500,000	1,000,000	1,500,000
7.40 Ukwala Girls Pri. Sch.	200,000		200,000	-	200,000
7.41 Undhine Pri. Sch.	102,000		102,000	-	102,000
7.42 Uring Pri. Sch.	1,000,000		1,000,000	-	1,000,000
7.43 Uriya Pri. Sch.	1,500,000		1,500,000	-	1,500,000
7.44 Usinda Pri. Sch.	800,000		800,000	-	800,000
7.45 Uyundo Pri. Sch.	950,000		950,000	-	950,000
7.46 Yenga Pri. Sch.	600,000		600,000	-	600,000
7.47 Anyiko Special Sch.	-	1,700,000	1,700,000	1,700,000	-
7.48 Anyiko Pri. Sch.	-	300,000	300,000	300,000	-
7.49 Bar Oninge Pri. Sch.	-	1,500,000	1,500,000	1,500,000	-
7.50 Inungo Pri. Sch.	-	580,000	580,000	580,000	-
7.51 Kogere Pri. Sch.	-	300,000	300,000	300,000	-
7.52 Lifunga Pri. Sch.	-	1,500,000	1,500,000	1,500,000	-
7.53 Lunga Pri. Sch.	-	1,200,000	1,200,000	1,200,000	-
7.54 Mahwi Pri. Sch.	-	300,000	300,000	300,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – UGENYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
7.55 Mauna Pri. Sch.	-	303,448	303,448	303,448	-
7.56 Murumba Pri. Sch.	-	1,700,000	1,700,000	1,700,000	-
7.57 Nyalenya Pri. Sch.	-	1,700,000	1,700,000	1,700,000	-
7.58 Ohando Pri. Sch.	-	600,000	600,000	600,000	-
7.59 Segwa Special Sch.	-	85,000	85,000	85,000	-
7.60 Ugambe Pri. Sch.	-	300,000	300,000	300,000	-
7.61 Ukela Pri. Sch.	-	300,000	300,000	300,000	-
Sub- Total Primary Schools	41,967,871	18,021,170	59,989,041	21,438,448	41,967,871
8.0 Secondary Schools Projects					
8.1 Inungo Sec. Sch.	450,000	1,500,000	1,950,000	1,500,000	450,000
8.2 Kagonya Sec. Sch.	1,000,000		1,000,000	-	1,000,000
8.3 Kogere Sec. Sch.	500,000	2,000,000	2,500,000	2,000,000	500,000
8.4 Konya Sec. Sch.	1,500,000		1,500,000	-	1,500,000
8.5 Ndenga Sec. Sch.	138,985		138,985	-	138,985
8.6 Ralak Sec. Sch.	2,000,000		2,000,000	-	2,000,000
8.8 Siranga Sec. Sch.	2,000,000		2,000,000	-	2,000,000
8.9 Ugambe Sec. Sch.	2,500,000		2,500,000	-	2,500,000
8.10 Usinda Sec. Sch.	618,985		618,985	-	618,985
8.11 Uyundo Sec. Sch.	1,900,000		1,900,000	-	1,900,000
8.12 Yenga Sec. Sch.	300,000	600,000	900,000	600,000	300,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – UGENYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
8.13 Got Nanga Sec. Sch.	-	1,704,840	1,704,840	1,704,840	-
8.14 Got Odima Sec. Sch.	-	2,000,000	2,000,000	2,000,000	-
8.15 Hafumbre Sec. Sch.	-	1,700,000	1,700,000	1,700,000	-
8.16 Miyare Sec. Sch.	-	1,700,000	1,700,000	1,700,000	-
8.17 Sifuyo Sec. Sch.	-	300,000	300,000	300,000	-
8.18 Siginga Sec. Sch.	-	900,000	900,000	900,000	-
8.19 Siwar Sec. Sch.	-	1,500,000	1,500,000	1,500,000	-
8.20 Udira Sec. Sch.	-	1,700,000	1,700,000	1,700,000	-
Sub-Total Secondary Schools	12,907,970	15,604,840	28,512,810	15,604,840	12,907,970
9.0 Tertiary institutions Projects (List all the Projects)					
Uguya Medical Training College	600,000	727,288	1,327,288	727,288	600,000
Uguya Technical Training Institute	1,600,000	1,050,000	2650000	1,650,000	1,000,000
Sub-total Tertiary Institutions	2,200,000	1,777,288	3,977,288	2,377,288	1,600,000
10.0 Security Projects					
10.1 Konyango AP Post	400,000		400,000	-	400,000
10.2 Bar Achuth AP Post	400,000		400,000	-	400,000
10.3 Deputy County Commissioner Uguya	1,000,000		1,000,000	-	1,000,000
10.4 Deputy County Commissioner Uguya.	1,000,000		1,000,000	-	1,000,000
10.5 Assistant Chief's Office – Nyayombe	100,000		100,000	-	100,000
10.6 North West Uguya Chief's Office	300,000		300,000	-	300,000

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
10.7 Assistant County Commissioner - Ukwala Office	500,000	500,000	1,000,000	500,000	500,000
10.8 Assistant County Commissioner – Shiayi	-	100,000	100,000	100,000	-
10.9 Ukwala Police Station	-	1,000,000	1,000,000	1,000,000	-
10.10 Assistant Chief's Office Bar Ndege	-	400,000	400,000	400,000	-
10.11 Assistant Chief's Office – Ramunde	-	700,000	700,000	700,000	-
Sub-Total Security Projects	3,700,000	2,700,000	6,400,000	2,700,000	3,700,000
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)	-	-	0	-	-
11.2 Construction of CDF office	-	-	0	-	-
11.3 Purchase of furniture and equipment	-	-	0	-	-
11.4 Purchase of computers	-	-	0	-	-
11.5 Purchase of land	-	-	0	-	-
12.0 Others					
12.1 Strategic Plan	-				
12.2 Innovation Hub	-				
12.2.1 Ndenga Sec. Sch.	-	1,169,256	1,169,256	1,169,256	-
12.2.2 Ugenya Technical & Vocational College	-	1,169,256	1,169,256	1,169,256	-
Sub-Total Innovation Hubs		2,338,512	2,338,512	2,338,512	-
Kenya National Library Service – Ukwala	2,100,000	-	2,100,000	-	2,100,000
BUDGET EXECUTION	109,040,876	53,543,521	162,584,397	95,165,711	67,418,686

IX. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

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5. In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015.

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

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

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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO	AIE No. 892534		5,500,000.00
AIE NO	AIE No. 892989		17,000,000.00
AIE NO	AIE No. 892994		20,905,172.00
AIE NO	AIE No. B005184	42,369,006	
AIE NO	AIE No. B005356	11,379,310	
AIE NO	AIE No. B030126	10,000,000	
	AIE No. B006251	12,000,000	
	AIE No. B007500	8,000,000	
	AIE No. B042638	11,000,000	
	AIE No. B047065	13,000,000	
TOTAL		107,748,316	43,405,172

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	2,133,067	1,618,529
Basic wages of casual labour	0	0
Personal allowances paid as part of salary	0	0
House allowance	452,000	412,000
Transport allowance	274,000	206,000
Leave allowance	0	0
Gratuity – paid	1,250,000	621,000
- accrued	78,660	59,220
Other personnel payments	1,448,940	0
Total	5,636,667	1,298,220

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	9,005,279	3,798,100
Utilities, supplies and services	3,300	33,380
Communication, supplies and services	0	160,000
Domestic travel and subsistence	1,046,800	535,100
Printing, advertising and information supplies & services	306,161	42,670
Rentals of produced assets	0	0
Training expenses	550,890	2,051,613
Hospitality supplies and services	117,006	58,397
Other Committee Expenses	2,319,000	926,000
Insurance costs	0	0
Specialized materials and services	21,778	54,853
Office and general supplies and services	0	197,787
Fuel. Oil & Lubricants	1,952,653	399,980
Other operating expenses	2,773,700	377,000
Routine maintenance – vehicles and other transport equipment	608,930	286,203
Routine maintenance – other assets	317,515	30,015
Total	19,023,012	8,951,099

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to National Government entities	0	0
Transfers to primary schools (see attached list)	23,438,448	0
Transfers to secondary schools (see attached list)	13,604,840	0
Transfers to tertiary institutions (see attached list)	2,377,288	2,500,000
Transfers to health institutions (see attached list)	0	0
TOTAL	39,420,576	2,500,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bursary – secondary schools (see attached list)	17,954,850	15,909,300
Bursary – tertiary institutions (see attached list)	3,195,000	5,568,000
Bursary – special schools (see attached list)	0	450,000
Mock & CAT (see attached list)	0	0
Security projects (see attached list)	2,700,000	100,000
Sports projects (see attached list)	3,536,206	80,000
Environment projects (see attached list)	1,036,167	600,000
Emergency projects (see attached list)	2,184,000	1,000,000
ICT Hubs	2,338,512	0
Food Security	0	2,636,809
Water	0	500,000
Total	32,944,735	26,844,109

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	0	0

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	2,338,514	
	2,338,514	0

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10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>KCB, Ugunja Branch Account No. 1108398081</i>	22,720,954	10,138,350
Total	22,720,954	10,138,350
10B: CASH IN HAND		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
Total	0	0
<i>[Provide cash count certificates for each]</i>		

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11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	0	0
Supplier 2	0	0
Supplier 3	0	0
Total	0	0

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1	0	0
Name 2	0	0
Name 3	0	0
Add as appropriate		
Total	0	0

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	10,138,350	5,300,335
Cash in hand	0	0
Imprest	498,876	3,109,676
Total	10,637,226	8,410,011
<i>[Provide short appropriate explanations as necessary]</i>		

14. PRIOR YEAR ADJUSTMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	0	0
Cash in hand	0	0
Imprest	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	<u>0</u>	<u>0</u>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>Gratuity</i>)	231,220	0
	<u>231,220</u>	<u>0</u>

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	89,683	78,684
Use of goods and services	0	153,239
Amounts due to other Government entities (see attached list)	50,842,315	36,150,000
Amounts due to other grants and other transfers (see attached list)	16,486,688	9,710,412
Acquisition of assets	0	0
Others (<i>specify</i>)	0	6,677,027
	<u>67,418,686</u>	<u>52,769,362</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	548,807	6,004,722
	548,807	6,004,722

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
Senior Management		a	b	c	d=a-c	
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (Gratuity)						
Jacob Okoth Opata		102,800	0	0	102,800	
Edward Aluoch Okiyo		40,000	0	0	40,000	
Sharon Adhiambo		12,000	0	0	12,000	
Kerry Onyango Otieno		15,000	0	0	15,000	
Francis Ocheing Lubalo		9,000	0	0	9,000	
Raphael Otieno		7,200	0	0	7,200	
Alfred Ouma		7,200	0	0	7,200	
Brian Omondi Otieno		9,000	0	0	9,000	
Oduor Everlyn Apondi		7,200	0	0	7,200	
James Oduor Ohawa		7,200	0	0	7,200	
Charles Ooko Karani		3,600	0	0	3,600	
Rose Auma Sewe		3,600	0	0	3,600	
Francis Juma Odiambo		3,600	0	0	3,600	

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Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
Phillip Oduwuor Onyango		3,600	0	0	3,600	
Sub-Total		231,200	0	0	231,200	
Grand Total		231,200			231,200	

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UGENYA CONSTITUENCY

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees	Payment of Salaries	89,683	78,684	
Use of goods & services	Office running & committee allowances	0	153,239	
Amounts due to other Government entities				
7.1 Bar Anyanga Pri. Sch.	Construction	1,300,000	-	
7.2 Bar Ndege Pri. Sch.	Renovation	1,000,000	-	
7.3 Bar Odar Pri. Sch.	Renovation	600,000	400,000	
7.4 Buranga Pri. Sch.	Construction	450,000	-	
7.5 Diraho Pri. Sch.	Construction	402,000	300,000	
7.6 Doho Pri. Sch.	Renovation	1,000,000	-	
7.7 Got Nanga Pri. Sch.	Renovation	1,000,000	-	
7.8 Got Odima Pri. Sch.	Construction	1,500,000	-	
7.9 Got Omalo Pri. Sch.	Construction	702,000	-	
7.10 Harungu Pri. Sch.	Renovation	1,300,000	-	
7.11 Humwend Pri. Sch.	Renovation	600,000	-	
7.12 Kagonya Pri. Sch.	Construction	1,900,000	1,700,000	
7.13 Kamrembo Siwanthe Pri. Sch.	Construction	702,000	820,000	
7.14 Kanyauo Pri. Sch.	Renovation	1,500,000	300,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
7.15 Komoro Pri. Sch.	Renovation	1,900,000	-	
7.17 Ligala Pri. Sch.	Construction	1,000,000	-	
7.18 Ligose Pri. Sch.	Construction	1,500,000	-	
7.19 Luanda Pri. Sch.	Renovation	1,500,000	600,000	
7.20 Lwero Pri. Sch.	Renovation	1,102,000	500,000	
7.21 Mathiwa Pri. Sch.	Construction	602,000	500,000	
7.22 Muhwayo Pri. Sch.	Construction	1,000,000	-	
7.23 Nganga Pri. Sch.	Renovation	1,250,000	-	
7.24 Nyaharwa Pri. Sch.	Renovation	1,330,000	-	
7.25 Nyambiro Pri. Sch.	Construction	1,500,000	-	
7.26 Nzoia Pri. Sch.	Construction	1,000,000	-	
7.27 Ogeya Pri. Sch.	Renovation	400,000	-	
7.29 Segwa Township Pri. Sch.	Renovation	1,000,000	-	
7.30 Sifuyo Pri. Sch.	Construction	77,000	-	
7.31 Sigweng Karuoth Pri. Sch.	Construction	1,250,000	-	
7.32 Sihayi Pri. Sch.	Renovation	1,000,000	-	
7.33 Simur Pri. Sch.	Renovation	500,000	-	
7.34 Siranga Pri. Sch.	Construction	102,000	250,000	
7.35 Sirisia Pri. Sch.	Construction	102,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
7.36 Siwar Pri. Sch.	Renovation	1,900,000	-	
7.37 St. Joseph's Ochiel Pri. Sch.	Renovation	102,000	-	
7.38 Udira Pri. Sch.	Construction	400,000	1,700,000	
7.39 Ukwala Boys Pri. Sch.	Construction	519,816	1,000,000	
7.40 Ukwala Girls Pri. Sch.	Renovation	1,500,000	1,000,000	
7.41 Undhine Pri. Sch.	Renovation	200,000	-	
7.42 Uring Pri. Sch.	Construction	102,000	-	
7.43 Uriya Pri. Sch.	Renovation	1,000,000	-	
7.45 Uyundo Pri. Sch.	Construction	800,000	-	
7.46 Yenga Pri. Sch.	Renovation	600,000	-	
8.1 Inungo Sec. Sch.	Renovation	450,000	1,500,000	
8.2 Kagonya Sec. Sch.	Construction	1,000,000		
8.3 Kogere Sec. Sch.	Renovation	500,000	2,000,000	
8.4 Konya Sec. Sch.	Renovation	1,500,000		
8.5 Ndenga Sec. Sch.	Construction	138,985		
8.6 Ralak Sec. Sch.	Renovation	2,000,000		
8.8 Siranga Sec. Sch.	Renovation	2,000,000		
8.9 Ugambe Sec. Sch.	Construction	2,500,000		
8.10 Usinda Sec. Sch.	Renovation	618,985		

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
8.11 Yenga Sec. Sch.	Construction	300,000		
Ugenya Medical Training College	Construction	600,000	727,288	
Ugenya Technical Training Institute	Construction	1,000,000	1,050,000	
School of Agriculture		4,401,077		
Sub-Total		51,520,337	36,150,000	
Amounts due to other grants and other transfers				
Emergency	Emergency Interventions	3,544,997	1,011,177	
4.1 Bursary Primary Schools	Bursaries	1,250,918	0	
4.2 Bursary Secondary Schools	Bursaries	(1,118,425)	2,359,452	
4.3 Bursary Tertiary Institutions	Bursaries	9,480,313	0	
Sports	Sports tournament	0	1,355,388	
6.1 Ugenya Teachers College	Environment	100,000	259,020	
6.2 Ugenya Technical Institute	Environment	100,000	259,045	
6.3 Ugenya Medical Training College	Environment	100,000	259,051	
6.4 Chief's Office North West Ugenya	Environment	100,000	-	
6.5 Chief's Office West Ugenya	Environment	90,000	-	
6.6 Chief's Office Ukwala	Environment	90,000	-	
6.7 Chief's Office East Ugenya	Environment	100,000	-	
6.8 Chief's Office North East Ugenya	Environment	100,000	-	
6.9 Chief's Office North Ugenya	Environment	100,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
6.10 Anyiko Special Sch.	Environment	100,000	-	
6.11 Segwa Special Sch.	Environment	100,000	-	
6.12 Ukwala Special Sch.	Environment	100,000	-	
6.13 Ugenya Forestry College	Environment	-	259,051	
10.1.1 Konyango AP Post	Security	400,000		
10.2 Bar Achuth AP Post	Security	400,000		
10.3 Deputy County Commissioner Ugenya	Security	1,000,000		
10.4 Deputy County Commissioner Ugenya.	Security	1,000,000		
10.5 Assistant Chief's Office – Nyayombe	Security	100,000		
10.6 North West Ugenya Chief's Office	Security	300,000		
10.7 Assistant County Commissioner - Ukwala Office	Security	500,000	500,000	
10.8 Assistant County Commissioner – Shiayi	Security	-	100,000	
10.9 Ukwala Police Station	Security	-	1,000,000	
10.10 Assistant Chief's Office Bar Ndege	Security	-	400,000	
10.11 Assistant Chief's Office – Ramunde	Security	-	700,000	
Kenya National Library Service Ukwala	Water	2,100,000		
Sub-Total		27,890,451	13,081,041	
Other Payments				
Innovation Hubs	ICT Hubs	4,448,513		
Grand Total		74,600,203	56,139,991	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

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

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
LIGEGA AP POST	KCB UGUNJA	11083980821	104	231
UGENYA NG-CDF OFFICE	KCB UGUNJA	1112341358	123	1,311
UGENYA TRANING & VOCATIONAL COLLEGE	KCB UGUNJA	1116754789	6,570	749,153
UGENYA ENVIRONMENT PMC	KCB UGUNJA	1120966751	42,567	13,311
UGENYA MTC	KCB UGUNJA	1118654993	546	1,234
NDENGA SEC. SCH.	KCB UGUNJA	1110987776	243	76,118
MATHIWA PRIMARY SCH.	KCB UGUNJA	1110090765	498,000	364
Nyamsenda Pri. Sch	KCB UGUNJA	1110055541	0	498,000
Usinda Pri. Sch.	KCB UGUNJA	1111567099	0	498,000
Lifunga Pri. Sch.	KCB UGUNJA	1118891123	0	498,000
Buranga Pri. Sch.	KCB UGUNJA	1110097655	0	498,000
Konya Pri. Sch.	KCB UGUNJA	1110347761	0	498,000
Humwend Pri. Sch.	KCB UGUNJA	1110996333	0	498,000
Ralak Pri. Sch.	KCB UGUNJA	1119985422	0	498,000
Mukhwayo Pri. Sch.	KCB UGUNJA	1119041111	0	498,000
Urenga Pri. Sch.	KCB UGUNJA	1116544411	42	198,000
Sirisia Pri. Sch.	KCB UGUNJA	1119826537	378	489,000
Nyaharwa Pri. Sch.	KCB UGUNJA	1119362947	234	492,000
Total			548,807	6,004,722

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ANNEX 6 – EXPENDITURES 2018 / 2019 FINANCIAL YEAR

OTHER GRANTS & TRANSFERS - SECURITY PROJECTS	DATE	PV	CHEQUE	AMOUNT
JACKSON OMARI	19/9/018	2E+06	9008	500,000
ASST COUNTY COMM. SIHAYI	16/10/018	146	9095	100,000
UKWALA POLICE STATION	8/11/018	162	9124	1,000,000
ASST - BAR NDEGE	8/11/018	168	9127	400,000
ASST CHIEF-RAMUNDE	8/11/018	167	9128	700,000
				2,700,000

OTHER GRANTS & TRANSFERS - EMERGENCY PROJECTS	DATE	PV	CHEQUE	AMOUNT
KAMREMBO SIWAN THE PRI SCH	5/9/018	114	8985	880,000
MAUNA PRIMARY SCHOOL	5/9/019	112	8986	300,000
KANYAU DO PRIMARY SCHOOL	19/9/018	115	9015	300,000
JERA PRIMARY SCHOOL	8/10/018	133	9024	400,000
NDENGA SEC SCHOOL	17/10/018	150	9106	304,000
				2,184,000

TRANSFERS TO OTHER GOVERNMENT UNITS - TERTIARY PROJECTS	DATE	PV	CHEQUE	AMOUNT
UGENYA TECH & VOC COLLEGE	6/9/018	118	8989	750,000
UGENYA TECH & VOC COLLEGE	20/12/018	211	9194	600,000
UGENYA TECH & VOC COLLEGE	14/2/019		9344	300,000
UGENYA MTC	8/03/019	5229	9459	727,288
				2,377,288

OTHER GRANTS & TRANSFERS - SPORTS PROJECTS	DATE	PV	CHEQUE	AMOUNT
UGENYA SPORTS PROJECT PMC	8/11/018	161	9123	1,356,206
UGENYA SPORTS PROJECT PMC	20/12/018	202	9184	451,000
UGENYA SPORTS PROJECT PMC	14/01/019	226	9262	149,000

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UGENYA SPORTS PROJECT PMC	8/03/019	256	9456	700,000
UGENYA SPORTS PROJECT PMC	19/03/019	261	9813	880,000
				3,536,206

OTHER GRANTS & TRANSFERS - ICT HUBS	DATE	PV	CHEQUE	AMOUNT
NDENGA SEC SCHOOL	8/11/018	165	9121	1,169,256
UGENYA TECH & VOC COLLEGE	8/11/019	163	9125	1,169,256
				2,338,512

OTHER GRANTS & TRANSFERS - ENVIRONMENTAL PROJECTS	DATE	PV	CHEQUE	AMOUNT
UGENYA ENVIRONMENT PMC	8/11/018	166	9122	1,036,167

TRANSFERS TO OTHER GOVERNMENT ENTITIES – PRIMARY & SECONDARY SCHOOLS	DATE	PV	CHEQUE	AMOUNT
MURUMBA PRI SCH	3/07/018	81	8693	1,200,000.00
UDIRA PRI SCH	3/07/018	80	8695	1,000,000.00
KAMREMBO SIWAN THE PRI SCH	3/07/018	82	8696	820,000.00
HAFUMBRE SEC SCH	3/07/018	83	8697	900,000.00
UKWALA PRI SCH	3/07/018	84	8698	1,000,000.00
MURUMBA PRI SCH	5/9/018	116	8982	500,000.00
KANYAUDE PRI SCH	5/9/018	125	8983	300,000.00
HAFUMBRE SEC SCH	5/9/018	113	8987	400,000.00
LUANDA PRI SCH	19/9/018	121	9009	600,000.00
ANYIKO PRI SCH	19/9/018	122	9011	300,000.00
SINGINGA SEC PRI	19/9/018	123	9012	900,000.00
MAHWI PRI SCH	19/9/018	120	9013	300,000.00
SIFUYO SEC SCHOOL	19/9/018	124	9014	300,000.00
KAGONYA PRI SCH	19/9/018	126	9016	1,700,000.00
MIYARE SEC SCHOOL	19/9/018	129	9017	

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				1,700,000.00
BAR ONINGE PRI SCH	19/9/018	128	9018	1,500,000.00
ST JOSEPH OCHIELS PRI	19/9/018	127	9019	1,700,000.00
UKELA PRI SCH	19/9/018	131	9020	300,000.00
OHANDO PRI SCH	19/9/018	132	9021	600,000.00
NYALENYA PRI SCH	19/9/018	130	9023	1,700,000.00
GOT NANGA SEC SCH	16/10/018	139	9090	1,704,840.00
ANYIKO SPECIAL SCH	16/10/018	142	9091	1,700,000.00
SIWAR SEC SCH	16/10/018	143	9092	1,500,000.00
UDIRA SEC SCH	16/10/018	144	9093	1,700,000.00
INUNGO SEC SCH	17/10/018	149	9104	1,500,000.00
INUNGO PRI SCH	17/10/019	151	9105	80,000.00
HAFUMBRE SEC SCH	24/10/018	152	9110	400,000.00
SEGA SPECIAL SCH	29/11/018	164	9126	85,000.00
LIFUNGA PRI SCH	29/11/018	178	9155	1,500,000.00
GOT ODIMA SEC SCH	29/11/018	184	9156	2,000,000.00
LUNGA PRI SCH	29/11/018	183	9158	1,200,000.00
KOGERE SEC SCH	29/11/018	182	9159	2,000,000.00
LWERO PRI SCH	29/11/018	180	9160	500,000.00
BAR ODAR PRI SCH	29/11/018	181	9161	400,000.00
YENGA SEC SCH	29/11/018	185	9163	600,000.00
KOGERE PRI SCH	29/11/018	186	9164	300,000.00
DIRAHO PRI SCH	29/11/018	187	9165	300,000.00
MAUNA PRI SCH	29/11/018	188	9166	303,448.00
UGAMBE PRI SCH	29/11/018	189	9167	300,000.00
SIMUR PRI SCH	29/11/018	179	9168	250,000.00
MATHIWA PRI SCH	29/11/018	176	9169	500,000.00
INUNGO PRI SCH	29/11/018	177	9170	500,000.00
				37,043,288

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ref: KSM-HUB/Ugenya/NG-CDF/2017/2018	1. Unsupported Expenditure. Kshs. 870,000 were not supported by relevant documentations such as committee minutes	Minutes have been submitted	Jackson Omari, FAM – Ugenya	Not Yet resolved	Oct, 2019
Ref: KSM-HUB/Ugenya/NG-CDF/2017/2018	Payments of Kshs. 900,000 with respect to Ugenya Medical Training College not supported with PV's and file for returns not availed	PMC has submitted returns	Jackson Omari, FAM – Ugenya	Not Yet resolved	Oct, 2019
Ref: KSM-HUB/Ugenya/NG-CDF/2017/2018	2. Variances in Ledger & Supporting Documents Unexplained variance of Kshs. 1,710,423 reflected under Use of Goods & Services as at 30 th June, 2018 could not be confirmed.	Explanation was given while answering the second management letter response	Jackson Omari, FAM – Ugenya	Not Yet resolved	Oct, 2019
Ref: KSM-HUB/Ugenya/NG-CDF/2017/2018	3. Summary of Statement of Appropriation. An Adjustment of Kshs. 19,789,321 in the appropriation statement could not be supported by any documentary evidence.	I. An explanation was given when answering the second management letter	Jackson Omari, FAM – Ugenya	Not Yet resolved	Oct, 2019

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Referen ce No. on the externa l audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timefr ame: (Put a date when you expect the issue to be resolv ed)
		response that Kshs. 19,789,321 in the adjustments column is composed of Kshs. 8,410,011 as Balances brought forward from the previous financial year and Kshs. 11,379,310 which was additional funds allocated to all constituencies over and above the Kshs. 86,810,345 during the financial year 2017/18 due to a supplementar y budget passed by parliament.			

