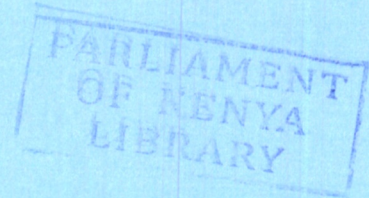


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
UGENYA CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2018

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 05 NOV 2019

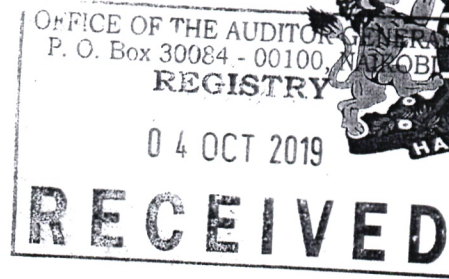
TUESDAY

TABLED  
BY:

MAJORITY LEADER

CLERK AT  
THE TABLE:





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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND UGENYA  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018

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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, 2018

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**(b) Key Management**

The NGCDF UGENYA’s day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Mr. Yusuf Mbuno
2.	A.I.E holder	Mr. Jackson Omari
3.	Sub-County Accountant	Mr. Caleb Omollo
4.	Chairman NGCDFC	Mr. Gerald Owino Odhiambo
5.	Member NGCDFC	Ms. Rose Achieng Oduor

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF UGENYA Constituency Headquarters**

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

(f) NGCDF UGENYA Constituency Contacts

Telephone: (254) 721467661  
E-mail: [cdfugenya@ngcdf.go.ke](mailto:cdfugenya@ngcdf.go.ke)  
Email: [jomari@ngcdf.go.ke](mailto:jomari@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

(g) NGCDF UGENYA Constituency Bankers.

1. KCB Bank  
UGUNJA BRANCH  
A/c 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.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Being that the beginning of the 2017 / 2018 Financial year was the General Election period, it presented not only the Ugenya NG-CDF, but all other 289 NG-CDFC's with a unique set of challenges in as far as the budgeting for and implementation of projects was concerned due to the extended electioneering period.

The new Ugenya NG-CDF Committee was only gazetted on 26<sup>th</sup> January, 2018 and immediately embarked on undertaking Ward meetings and the subsequent preparation of the 2017/2018 Financial Year proposals which was delivered to the NG-CDF Board well within time & triggered the release of Kshs. 5.5 million which represented the first tranche of funds for the Financial Year 2017 / 2018.

No sooner had the committee started settling down to work when the High Court sitting in Kisumu nullified the election of the Ugenya MP, occasioning a further delay In the release of the next two tranches of funds which were finally released in May, 2018, which effectively hobbled the NG-CDF Committees ability to deliver.

This ongoing election petition presents a clear and present danger to the ability of the NG-CDFC to carry out its mandate and it is hoped that the matter is resolved quickly.

Despite the delays, the Ugenya NG-CDFC was able to receive half of the funds (Kshs. 43,405,172) from the budgeted Kshs. 86,810,345 by 30<sup>th</sup> June, 2018 and the NG-CDFC immediately embarked on processing the Bursary fund to relieve the extreme distress the students of Ugenya had endured since January, 2018.

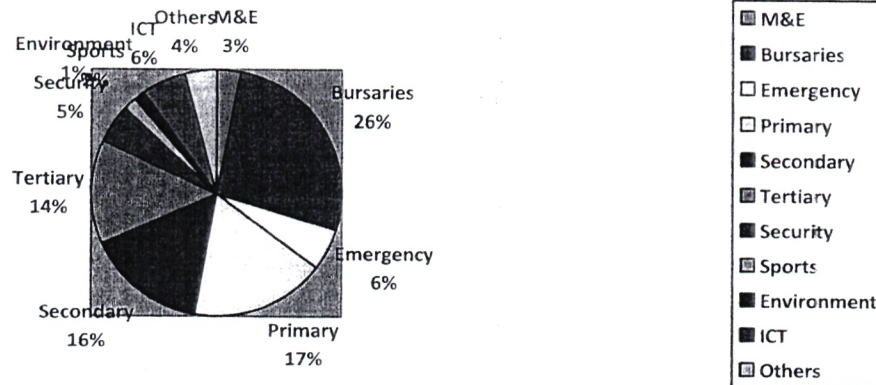
I am proud to note that within less than two weeks, the NG-CDF Committee was able to process Bursaries for Secondary School students, middle college and university students and students living with disabilities.

We were also able to embark on an emergency Intervention at one high school and have been able to train the NG-CDFC so that they would be able to undertake their mandate effectively.

It is hoped that holding all things constant, the Ugenya NG-CDF will be able to expend the balance of the funding for 2017/18 by the end of the first quarter of 2018/19 and catch up with other constituencies and be able deliver a consistent level of service that wananchi expect

Below is a graphic representation of the allocation of the original Kshs. 86,810,345 between the various sectors.

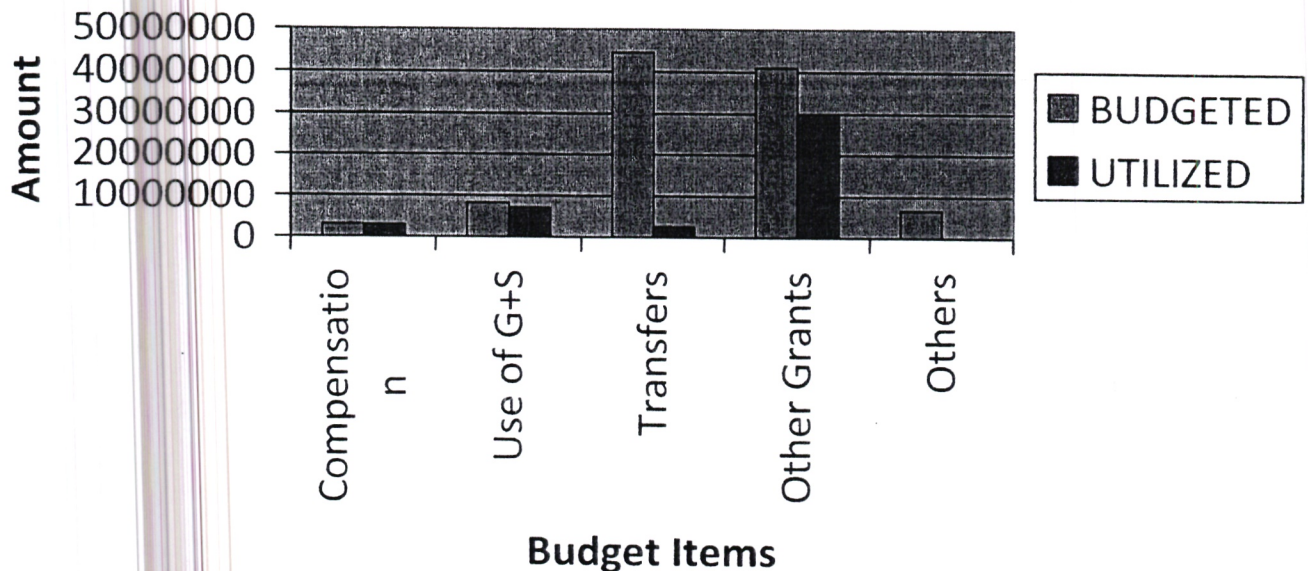
DISTRIBUTION OF BUDGET



Note: Others represent the CDF Office Water Project and Strategic Plan.

Below is a Grapical representation of Final Budgeted Funds of Kshs. 103,523,990 versus Actual Utilization during the financial year of Kshs. 38,601,158

BUDGETED Vs. UTILIZATION



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

**Reports and Financial Statements  
For the year ended June 30, 2018**

**Compensation of Employees** – Represents payment of Salaries & Allowances to Ugenya NG-CDF Employees.

**Use of Goods & Services** – Represents expenditures used in office running such as fuel, printing, purchase of stationery as well as training of both the NG-CDFC and the PMC's.

**Transfers to other Government Units** - represents grants given to Primary Schools, Secondary Schools and Tertiary institutions for construction of various infrastructure.

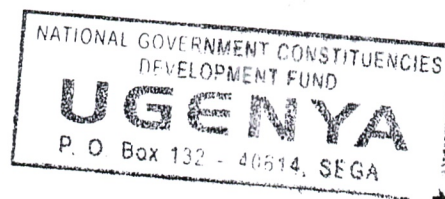
**Other Grants and Transfers** – Represents payments for Bursaries, Emergency, Sports, Environment and Security Projects.



**KMTC Ugenya Classroom Blocks.**

*Sign*

**Mr. Gerald Owino Odhiambo,  
CHAIRMAN  
UGENYA NGCDF COMMITTEE**



III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF – UGENYA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF - UGENYA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF - UGENYA Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

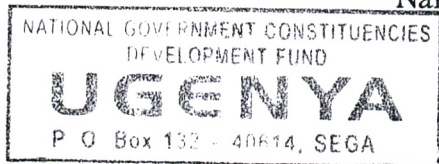
The NGCDF- UGENYA Constituency financial statements were approved and signed by the Accounting Officer on 30 sep 18 2018.



Fund Account Manager  
Name: Mr. Jackson Omari



Sub-County Accountant  
Name: Mr. Caleb Omollo.



- ii. Further, included in Kshs.2,500,000 under transfer to other government units is an expenditure of Kshs.900,000 being payments in respect to Ugenya Medical Training Institute whose supporting documents such as payments vouchers and file for the project returns were not produced for audit verification.

In the circumstances, the authenticity of the expenditure amounting Kshs.870,000 and Kshs.900,000 under use of goods and services and transfer to other government units respectively could not be ascertained.

## 2. Variances Figures in the Ledger and Supporting Documents

Included in the figure of Kshs.8,951,099 under use of goods and services are payments totaling Kshs.3,130,573 which differs with the ledger figure of Kshs.1,420,150 by an unexplained variance of Kshs.1,710,423 as indicated in the table below:

Payment Vouchers No.	Amount (Kshs.)	Amount as per ledger (Kshs.)	Variance (Kshs.)
7730	499,200	99,200	400,000
8681	531,500	27,887	503,613
7815	584,000	520,000	64,000
7691	462,000	435,900	26,100
8651	20,000	6,000	14,000
7778	279,400	86,000	193,400
8489	20,000	980	19,020
8675	20,000	12,000	8,000
8623	20,000	6000	14,000
8622	10,960	5,040	5,920
8636	207,013	27,013	180,000
8437	20,000	13,130	6,870
8501	456,500	181,000	275,500
<b>Total</b>	<b>3,130,573</b>	<b>1,420,150</b>	<b>1,710,423</b>

Consequently, the completeness and the accuracy of the balances of Kshs.8,951,099 reflected under use of goods and services as at 30 June 2018 could not be confirmed.

## 3. Summary Statement of Appropriation

Included in the summary statement of appropriation recurrent and development of the final receipt of Kshs.106,633,666 is an adjustment of Kshs.19,823,321 which is however not supported by any documentary evidence.

# REPUBLIC OF KENYA

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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 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of Ugenya National Government Constituencies Development Fund set out on pages 8 to 42 which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and 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, I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Ugenya National Government Constituencies Development Fund as at 30 June 2018, 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 Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1. Unsupported Expenditure

- i. Included under use of goods and services figure of Kshs.8,951,099 is Kshs.3,798,100 being committee expenses which in turn includes two payments totaling of Kshs.870,000 which were not supported with relevant documentations such as committee minutes as required as indicated in the table below:

Payee	Payment vouchers Nos	Amount Kshs.
Fund Manager	67	800,000
Fund Manager	45	70,000
	<b>Total</b>	<b>870,000</b>

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*Report of the Auditor-General on the Financial Statements of the Ugenya National Government Constituencies Development Fund for the year ended 30 June 2018*

As a result, the accuracy and validity of the financial statement could not be ascertained as at 30 June 2018.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Ugenya National Government Constituencies Development Fund in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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.

### **Emphasis of Matter**

#### **1. Budget Performance**

National Government-Constituency Development Fund-Ugenya incurred a total expenditure of Kshs.41,211,957 against a budgetary allocation of Kshs.106,633,666 representing a 38% budget absorption as tabulated below:

<b>Details of Expenditure</b>	<b>Final Budget Amount (Kshs)</b>	<b>Actual Expenditure (Kshs)</b>	<b>Percentage Absorption</b>
Compensation of Employees	3,029,433	2,916,749	96%
Use of goods & services	11,497,513	8,951,099	77%
Transfer to other Government Units	44,453,448	2,500,000	6%
Other Grants and Transfers	40,976,245	26,844,109	65%
Other Payments	6,677,027	0.00	0%
<b>Total</b>	<b>106,633,666</b>	<b>41,211,957</b>	<b>38%</b>

Further, Construction of a Tractor Parking Shed at Ugenya Technical Training Institute costing Kshs.1,600,000 was not in the approved budget. The contract agreement documents were not made available for audit verification and therefore it was not possible to confirm how the contractor was identified and whether the community of Ugenya got value for money from the project.

## 2. Projects Implementation Status

Ugenya NG-CDF was to implement a total of 73 projects during the year 2017/18 valued at Kshs.89,352,588. Further analysis indicated twenty two (22) projects valued at Kshs.20,726,462 were not started; twenty two (22) projects valued Kshs.19,349,401 were ongoing; and twenty eight (28) projects valued Kshs.48,276,725 were completed while one(1) project stalled valued at Kshs.1,000,000 as analyzed in the table below:

Sector	No.	Completed Value (Ksh)	No.	Ongoing Value (Ksh)	Not Yet Started		Stalled No.	Value (Ksh)
					No.	Value (Ksh)		
Emergency	2	5,137,931		-	0	-	0	-
Environment	0	-		-	0	-	0	-
Sports	0	-	1	1,436,206	0	-	0	-
Education	25	43,038,794	16	13,243,938	17	16,700,000	1	1,000,000
Security	1	100,000	5	4,669,257	5	4,026,462	0	-
<b>Total</b>	<b>28</b>	<b>48,276,725</b>	<b>22</b>	<b>19,349,401</b>	<b>22</b>	<b>20,726,462</b>	<b>1</b>	<b>1,000,000</b>

Consequently, failure to utilize all funds as budgeted/disbursed is an indication that programs and activities are not implemented as planned hence not achieving the intended objective of improving delivery of goods and services to the Ugenya Constituents.

### REPORT ON COMPLIANCE WITH 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 Qualified Opinion 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.

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 INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

### **Conclusion**

As required by Section 7(1) (a) of the Public Audit Act, 2015, based on the 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 1315 and ISSAI 1330. 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 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.

In preparing the financial statements, management is responsible for assessing the projects ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Ugenya National Government Constituencies Development Fund or to cease operations, or have no realistic alternative but to do so.

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 money is applied in an effective manner.

Those charged with governance are responsible for overseeing the Ugenya National Government Constituencies Development Fund financial reporting process, reviewing the effectiveness of how the entity 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 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 review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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

Ugenya National Government Constituencies Development Fund 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 going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ugenya National Government Constituencies Development Fund ability to continue as a going concern or 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 Ugenya National Government Constituencies Development 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 Ugenya National Government Constituencies Development 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.



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

**Nairobi**

**23 August 2019**

UGENYA CONSTITUENCY


Reports and Financial Statements

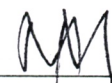
For the year ended June 30, 2018

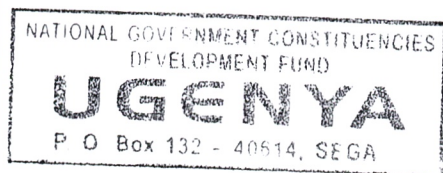
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	43,405,172	81,896,552
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	<u>34,000</u>	<u>92,000</u>
<b>TOTAL RECEIPTS</b>		<b>43,439,172</b>	<b>81,988,552</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,916,749	4,897,770
Use of goods and services	5	8,951,099	6,460,916
Transfers to Other Government Units	6	2,500,000	47,022,208
Other grants and transfers	7	26,844,109	50,714,772
Acquisition of Assets	8	0	8,505
Other Payments	9	<u>0</u>	<u>0</u>
<b>TOTAL PAYMENTS</b>		<b>41,211,957</b>	<b>108,704,170</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>2,227,215</u></b>	<b><u>(26,715,618)</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- UGENYA Constituency financial statements were approved on 30<sup>th</sup> Sept 2018 and signed by:

  
 Fund Account Manager  
 Name: Mr. Jackson Omari.

  
 Sub-County Accountant  
 Name: Mr. Caleb Omollo.




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
V. STATEMENT OF ASSETS AND LIABILITIES

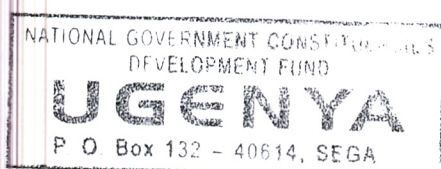
	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	10,138,350	5,300,335
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>10,138,350</b>	<b>5,300,335</b>
<b>Current receivables</b>			
Outstanding Imprests	11	498,876	3,109,676
<b>TOTAL FINANCIAL ASSETS</b>		<b>10,637,226</b>	<b>8,410,011</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts payable</b>			
Retention	12	0	0
<b>NET FINANCIAL ASSETS</b>		<b>10,637,226</b>	<b>8,410,011</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July, 2017	13	8,410,011	35,125,630
Surplus/Deficit for the year		2,227,215	(26,715,618)
Prior year adjustments	14	0	0
<b>NET FINANCIAL POSITION</b>		<b>10,637,226</b>	<b>8,410,011</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- UGENYA Constituency financial statements were approved on <sup>N</sup> 30<sup>th</sup> Sept 2018 and signed by:

  
 Fund Account Manager

Name: Mr. Caleb Omollo.

  
 Sub-County Accountant



## UGENYA CONSTITUENCY

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## VI. STATEMENT OF CASHFLOW

		2017 - 2018	2016 - 2017
Receipts for operating income			
Transfers from NGCDF Board	1	43,405,172	81,896,552
Other Receipts	3	<u>34,000</u>	<u>92,000.00</u>
		43,439,172	81,988,551.70
Payments for operating expenses			
Compensation of Employees	4	2,916,749	4,497,769
Use of goods and services	5	8,951,099	6,460,916
Transfers to Other Government Units	6	2,500,000	47,022,208
Other grants and transfers	7	26,844,109	50,714,772
Other Payments	9	0	0
		41,211,957	108,695,665
Adjusted for:			
Adjustments during the year	14	0	0
Net cash flow from operating activities		2,227,215	(26,707,113)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	0	(8,505)
Net cash flows from Investing Activities		0	(8,505)
NET INCREASE IN CASH AND CASH EQUIVALENT		2,227,215	(26,715,618)
Cash and cash equivalent at BEGINNING of the year	13	8,410,011	35,125,630
Cash and cash equivalent at END of the year		<u>10,637,226</u>	<u>8,410,011</u>

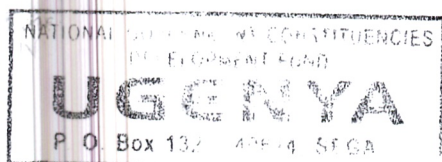
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF – UGENYA Constituency financial statements were approved on 30th Sept 2018 and signed by:



Fund Account Manager  
Name: Mr. Jackson Omari.



Sub-County Accountant  
Name: Mr. Caleb Omollo.



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**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 NGCDF Board	86,810,345	19,789,321	106,599,666	48,705,507	57,894,159	45%
Proceeds from Sale of Assets	0	0	0	0	0	0%
Other Receipts (AIA)	0	34,000	34,000	34,000	0	100%
<b>TOTAL RECEIPTS</b>	<b>86,810,345</b>	<b>19,823,321</b>	<b>106,633,666</b>	<b>48,739,507</b>	<b>57,894,159</b>	<b>45%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,995,433	34,000.00	3,029,433	2,916,749	112,684	96%
Use of goods and services	4,817,498	6,680,015	11,497,513	8,951,099	2,546,414	77%
Transfers to Other Government Units	37,950,000	6,503,448	44,453,448	2,500,000	41,953,449	6%
Other grants and transfers	34,370,387	6,605,858	40,976,245	26,844,109	14,132,136	65%
Acquisition of Assets	0	0	0	0	0	0%
Other Payments	6,677,027	0	6,677,027	0	6,677,027	0%
<b>TOTALS</b>	<b>86,810,345</b>	<b>19,823,321</b>	<b>106,633,666</b>	<b>41,211,957</b>	<b>65,421,710</b>	<b>38%</b>

(a) Other Receipts of Kshs. 34,000 are income from the sale of tenders during the year.

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

- i. Transfers from the NG-CDF Board was only 42% as only Kshs. 43,405,172.00 out of the expected Kshs. 98,189,655 was received during the period.
- ii. Transfers to other government units was at only 6% utilization as most of the projects for Primary, Secondary & Tertiary Institutions were prioritized for implementation when the 2<sup>nd</sup> Half of funds was received. Bursaries were prioritized in the 1<sup>st</sup> Half.
- iii. Again, Other grants and transfers were prioritized for implementation when the second half of funds was received hence the 65% utilization.

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- iv. *Other Payments, which include funds for the ICT Hubs, the Completion of a septic tank at the CDF Office and the preparation of a strategic plan were prioritized for implementation with the 2<sup>nd</sup> Half of funds hence the 0% utilization.*
- v. *The 77% utilization on Use of Goods & Services was due to all the monies not being received during the financial year.*

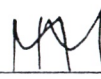
*The following disclosures as per the appropriation statement;*

- 1. 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 supplementary budget passed by parliament.*
- 2. Kshs. 11,379,310 is composed of Kshs. 1,024,137 for Use of Goods & Services, Kshs. 5,803,448 for Transfers to Other Government Units and Kshs. 4,551,724 for Other Grants and Transfers.*
- 3. The Balance Brought forward Kshs. 8,410,011 is composed of Kshs. 5,655,877 for Use of Goods & Services, Kshs. 700,000.00 as Transfers to Other Government Units and Kshs. 2,054,134 for Other Grants & Transfers.*

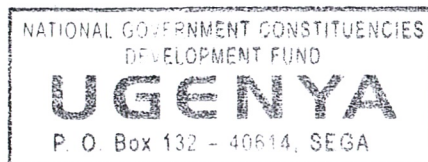
The NGCDF- UGENYA Constituency financial statements were approved on 30<sup>th</sup> Sept 2018 and signed by:



Fund Account Manager  
Name: Mr. Jackson Omari



Sub-County Accountant  
Name: Mr. Caleb Omollo.



## VIII. SIGNIFICANT ACCOUNTING POLICIES

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

### 1. Statement of Compliance and Basis of Preparation

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

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

### 2. Reporting Entity

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

### 3. Reporting Currency

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

### 4. Significant Accounting Policies

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

#### a) Recognition of Receipts

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

#### Tax Receipts

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

#### Transfers from the Exchequer

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

## **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 30<sup>th</sup> June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

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

### **b) Recognition of payments**

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

### **Compensation of Employees**

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

### **Use of Goods and Services**

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

### **Acquisition of Fixed Assets**

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

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

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SIGNIFICANT ACCOUNTING POLICIES

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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 Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

UGENYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

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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 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2018.

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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2017-2018	2016-2017
		Kshs	Kshs
<b>NGCDF Board</b>			
AIE No. 892534	1	5,500,000.00	
AIE No. 892989	2	17,000,000.00	
AIE No. 892994	3	20,905,172.00	
AIE No. 838829			4,094,828
AIE No. 839629			36,853,449
AIE No. 855743			26,948,275
AIE No. 839717			14,000,000
<b>TOTAL</b>		<b>43,405,172</b>	<b>81,896,552</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2017-2018	2016-2017
	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
<b>Total</b>	<b>0</b>	<b>0</b>

## UGENYA CONSTITUENCY

## Reports and Financial Statements

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

## 3. OTHER RECEIPTS

	2017- 2018	2016-2017
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	34,000	92,000
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>34,000</b>	<b>92,000</b>

## 4. COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	1,618,529	2,597,020
Basic wages of casual labour	0	0
<b>Personal allowances paid as part of salary</b>		
House allowance	412,000	0
Transport allowance	206,000.00	0
Leave allowance	0.00	0
Gratuity	621,000.00	1,482,730
Employer Contribution to NSSF	59,220.00	128,520
Other personnel payments	0.00	289,500
<b>Total</b>	<b>2,916,749</b>	<b>4,497,769</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Committee Expenses	3,798,100	1,772,000
Other Committee Expense	926,000	0
Utilities, supplies and services	33,380	225,463
Communication, supplies and services	160,000	243,582
Domestic travel and subsistence	535,100	117,635
Printing, advertising and information supplies & services	42,670	385,042
Rentals of produced assets	0	0
Training expenses	2,051,613	590,900
Hospitality supplies and services	58,397	380,278
Insurance costs	0	0
Specialized materials and services	54,853	80,950
Office and general supplies and services	197,787	535,307
Other operating expenses	377,000	672,000
Routine maintenance – vehicles and other transport equipment	286,203	360,950
Routine maintenance – other assets	30,015	441,261
Fuel, Oil & Lubricants	399,980	655,548
<b>Total</b>	<b>8,951,099</b>	<b>6,460,916</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	0	28,305,000
Transfers to secondary schools (see attached list)	0	3,252,000
Transfers to tertiary institutions (see attached list)	2,500,000	15,465,208
Transfers to health institutions (see attached list)	0	0
<b>TOTAL</b>	<b>2,500,000</b>	<b>47,022,208</b>

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	15,909,300	15,568,000
Bursary – tertiary institutions (see attached list)	5,568,000	7,830,730
Bursary – special schools (see attached list)	450,000	1,872,200
Mock & CAT (see attached list)	0	306,100
Food Security	2,636,809	500,000
Water	500,000	2,000,000
Security projects (see attached list)	100,000	4,265,000
Sports projects (see attached list)	80,000	6,050,500
Environment projects (see attached list)	600,000	2,987,000
Emergency projects (see attached list)	1,000,000	6,663,069
Roads Projects	0	2,672,173
<b>Total</b>	<b>26,844,109</b>	<b>50,714,772</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2017-2018	2016-2017
	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	8,505
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
<b>Total</b>	<b>0</b>	<b>8,505</b>

9. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
TIVET	0	0
	0.	0

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
KCB Bank, Ugunja Branch, A/c. No. 1108398081	10,138,350	5,300,335
<b>Total</b>	<b>10,138,350</b>	<b>5,300,335</b>
<b>10B: CASH IN HAND</b>		
Location 1	0	0
<b>Total</b>	<b>10,138,350</b>	<b>5,300,335</b>
<i>[Provide cash count certificates for each]</i>		

UGENYA CONSTITUENCY

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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	2010	589,076	90,200	498,876
<i>Total</i>				<u>498,876</u>

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

12 RETENTION

	2017 - 2018	2016-2017
	Kshs	Kshs
Supplier 1	0	0
Supplier 2	0	0
Supplier 3	0	0
<i>Total</i>	<u>0</u>	<u>0</u>

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	5,300,335	35,125,630
Cash in hand	0	0
Imprest	3,109,676	0
<i>Total</i>	<u>8,410,011</u>	<u>35,125,630</u>

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14. PRIOR YEAR ADJUSTMENTS**

	2017- 2018 Kshs	2016-2017 Kshs
Bank accounts	0	0
Cash in hand	0	0
Imprest	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**15. OTHER IMPORTANT DISCLOSURES**

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

	2017- 2018 Kshs	2016-2017 Kshs
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)**

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

**15.3: UNUTILIZED FUNDS (See Annex 3)**

	Kshs	Kshs
Compensation of employees	78,684	0
Use of goods and services	153,239	2,546,201
Amounts due to other Government entities (see attached list)	36,150,000	700,000
Amounts due to other grants and other transfers (see attached list)	9,710,412	2,054,134
Acquisition of assets	0	0
Other Payments (see attached list)	6,677,027	0
	<b>52,769,362</b>	<b>5,300,335</b>

## UGENYA CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2018

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	6,004,722	5,271,607
	6,004,722	5,271,607

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – UGENYA CONSTITUENCY**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	B	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
Sub-Total						
<b>Construction of civil works</b>						
4.						
5.						
6.						
Sub-Total						
<b>Supply of goods</b>						
7.						
8.						
9.						
Sub-Total						
<b>Supply of services</b>						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – UGENYA CONSTITUENCY

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For the year ended June 30, 2018 (Kshs)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
	Sub-Total						
<b>Middle Management</b>							
4.							
5.							
6.							
	Sub-Total						
<b>Unionisable Employees</b>							
7.			33				
8.							
9.							
	Sub-Total						
<b>Others (specify)</b>							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – UGENYA CONSTITUENCY**  
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**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Comments
Compensation of employees	Payment of Salaries	78,684	
Use of goods & services	Office Operations	153,239	
		231,923	
<b>Amounts due to other Government entities</b>			
Bar Oninge Pri. Sch.	Fencing of Two (2) acre School Compound with barbed wire & treated posts.	200,000	
Lunga Pri. Sch.	Construction of Administration Block to completion	1,200,000	
St. Joseph's Ochiel Pri. Sch.	Construction of Two (2) Classrooms to completion.	1,700,000	
Magombe Pri. Sch.	Construction of One (1) Classroom to completion	800,000	
Murumba Pri. Sch.	Construction of Two (2) Classrooms to completion.	1,700,000	
Luanda Pri. Sch.	Renovation of Three (3) Classrooms - Installation of fittings, re-screeding of floors, plastering & painting.	500,000	
Anyiko Pri. Special Sch.	Construction of Two (2) Classrooms to completion.	1,700,000	
Inungo Pri. Sch.	Completion of Two (2) Classrooms- Installation of fittings, plastering & painting.	500,000	
Uring Pri. Sch.	Fencing of Two (2) acre School Compound with barbed wire & treated posts.	200,000	
Udira Pri. Sch.	Renovation of Seven (7) Classrooms - Re-screeding of floors and painting.	1,000,000	
Bar Odar Pri. Special Sch.	Construction of One (1) Classroom to completion	850,000	
Sega Special Sch.	Purchase of Additional 0.45Ha of Land for	450,000	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – UGENYA CONSTITUENCY**  
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Name	Brief Transaction Description	Outstanding Balance 2017/18	Comments
	school expansion.		
Ukwala Boys Pri. Sch.	Fencing of One (1) acre of land with barbed wire & treated posts.	100,000	
Mathiwa Pri. Sch.	Completion of Admin. Block - Installation of fittings, plastering and Painting.	500,000	
Lifunga Pri. Sch. Simur Pri. Sch.	Drilling & Equipping of Borehole	2,000,000	
Lwero Pri. Sch	Fencing of Two (2) acres of land with treated posts & barbed wire & purchase & installation of gate.	250,000	
Hafumbre Sec. Sch.	Construction of Two (2) Classrooms to completion.	1,700,000	
Got Odima Sec. Sch.	Construction of One (1) Laboratory to completion.	2,000,000	
Inungo Sec. Sch.	Construction of an Administration Block to completion.	1,500,000	
Got Nanga Sec. Sch.	Construction of Two (2) Classrooms to completion.	1,800,000	
Kogere Sec. Sch.	Construction of an Administration Block to completion.	2,000,000	
Udira Sec. Sch.	Construction of Two (2) Classrooms to completion.	1,700,000	
Siwar Sec. Sch.	Construction of an Administration Block to completion.	2,000,000	
Ugenya Technical Training Institute.	Installation of Water Tower (Kshs. 900,000.00), purchase & installation of 10,000 litre Tank (Kshs. 80,000.00) & purchase & installation of Water Pump (Kshs. 220,000.00)	1,200,000	
Ugenya Technical Training Institute.	Construction of Two (2) Blocks of Three (3) door pit latrines to completion.	500,000	
Ugenya Forestry College	Completion of Three Classrooms - Roofing,	2,000,000	

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

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Name	Brief Transaction Description	Outstanding Balance 2017/18	Comments
	instsallation of fittings, plastering & painting.		
Ugenya Forestry College	Construction of Administration Block to completion	2,500,000	
Ugenya Agricultural College	Construciton of Two (2) Blocks of Three (3) Door latrines	400,000	
Ugenya Agricultural College	Fencing of Four (4) Acres of land with barbed wire and treated posts.	700,000	
Ugenya Agricultural College	Construction of Administration Block to Completion.	2,500,000	
Sub-Total		36,150,000	
<b>Amounts due to other grants and other transfers</b>			
Asst. Chief's Office - Nyayombe	Fencing of Half an acre of land with treated poles & barbed wire.	100,000	
Asst. Chief's Office - Karadolo East	Completion of Office - Plastering & Painting.	276,461	
Asst. Chief's Office - Bar Ndege	Construction of Office to Completion.	700,000	
Asst. Chief's Office - Ramunde	Construction of Office to Completion.	700,000	
Asst. County Commissioner's Office – Sihay	Fencing of Half an acre of land with treated poles & barbed wire.	100,000	
Administration Police Post - Siranga	Completion of Five (5) police houses - Walling, Roofing, installation of fittings, plastering & painting.	1,100,000	
Ukwala Police Station	Renovation of Administration Block - installation of fittings, plastering and painting.	1,000,000	
Ugenya OCPD's Office	Purchase of furniture - One (1) Executive Desk, One (1) Executive Chair, Two (2) Visitors Chairs and One (1) lockable metal cabinet.	150,000	
Sports	Orgainzation of a Constituency wide sports tornament in all four Wards between April	1,436,206	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – UGENYA CONSTITUENCY

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For the year ended June 30, 2018 (Kshs)

Name	Brief Transaction Description	Outstanding Balance 2017/18	Comments
	& December, 2018 where wining teams will be awarded with trophies.		
Ugenya Teachers College	Establish Tree nursery & Tree planting at the College	259,020	
Ugenya Technical Institute	Establish Tree nursery & Tree planting at the College	259,045	
Ugenya Medical Training College	Establish Tree nursery & Tree planting at the College	259,051	
Bursaries	Bursaries	2,359,452	
Emergency	Emergency	1,011,177	
Sub-Total		9,710,412	
Acquisition of assets			
<i>Others (specify)</i>			
Ugenya Medical Training College	Partnership between the Ugenya NG-CDF & the Ministry of ICT through Telkom Kenya procuring the systems & services comprising a satellite antenna, Router, Digital Access Kit & Digital Ruggedized Tablets, Wi-Fi with outdoor wireless devise complete with 12U cabinet complete with installation accessories.	1,169,257	
Ndenga Sec. Sch.	Partnership between the Ugenya NG-CDF & the Ministry of ICT through Telkom Kenya procuring the systems & services comprising a satellite antenna, Router, Digital Access Kit & Digital Ruggedized Tablets, Wi-Fi with outdoor wireless devise complete with 12U cabinet complete with installation accessories.	1,169,257	
Ugenya Technical Training Institute.	Partnership between the Ugenya NG-CDF & the Ministry of ICT through Telkom	1,169,257	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – UGENYA CONSTITUENCY**  
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Name	Brief Transaction Description	Outstanding Balance 2017/18	Comments
	Kenya procuring the systems & services comprising a satellite antenna, Router, Digital Access Kit & Digital Ruggedized Tablets, Wi-Fi with outdoor wireless devise complete with 12U cabinet complete with installation accessories.		
Ugenya NG-CDF Office	Partnership between the Ugenya NG-CDF & the Ministry of ICT through Telkom Kenya procuring the systems & services comprising a satellite antenna, Router, Digital Access Kit & Digital Ruggedized Tablets, Wi-Fi with outdoor wireless devise complete with 12U cabinet complete with installation accessories.	1,169,256	
Ugenya NG-CDF Office	Installation of tank stand (Kshs. 900,000.00) and 20,000 litre overhead tank (Kshs. 600,000.70)	500,000	
Constituency Strategic Plan	Development of a strategic plan for the period 2017/18 to 2022/2023	1,500,000	
Sub-Total		6,677,027	
Grand Total		52,769,362	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – UGENYA CONSTITUENCY**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
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
<b>Total</b>	<b>22,164,281</b>	<b>0</b>	<b>0</b>	<b>22,164,281</b>

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ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
LIGEGA AP POST	KCB UGUNJA	11083980 821	231	0
UGENYA NG-CDF OFFICE	KCB UGUNJA	11123413 58	1,311	3,238
UGENYA TRAINING & VOCATIONAL COLLEGE	KCB UGUNJA	11167547 89	749,153	0
UGENYA ENVIRONMENT PMC	KCB UGUNJA	11209667 51	13,311	1,238
UGENYA MTC	KCB UGUNJA	11186549 93	1,234	21,345
NDENGA SEC. SCH.	KCB UGUNJA	11109877 76	76,118	0
MATHIWA PRIMARY SCH.	KCB UGUNJA	11100907 65	364	45,786
Nyamsenda Pri. Sch	KCB UGUNJA	11100555 41	498,000	500,000
Usinda Pri. Sch.	KCB UGUNJA	11115670 99	498,000	500,000
Lifunga Pri. Sch.	KCB UGUNJA	11188911 23	498,000	500,000
Buranga Pri. Sch.	KCB UGUNJA	11100976 55	498,000	500,000
Konya Pri. Sch.	KCB UGUNJA	11103477 61	498,000	500,000
Humwend Pri. Sch.	KCB UGUNJA	11109963 33	498,000	500,000
Ralak Pri. Sch.	KCB UGUNJA	11199854 22	498,000	500,000
Mukhwayo Pri. Sch.	KCB UGUNJA	11190411 11	498,000	500,000
Urenga Pri. Sch.	KCB UGUNJA	11165444 11	198,000	200,000
Sirisia Pri. Sch.	KCB UGUNJA	11198265 37	489,000	500,000
Nyaharwa Pri. Sch.	KCB UGUNJA	11193629 47	492,000	500,000
Total			6,004,722	5,271,607

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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)	Time frame: (Put a date when you expect the issue to be resolved)
UGENYA/NGC DF/20 15/16 (2)	<p>I. Cheques totaling Kshs. 1,475,343.00 were stale and had not been reversed in the cash book</p> <p>II. The Financial Statements reflected a nil cash in hand balance as at 30<sup>th</sup> June, 2016. However the cash book closing balance as at 30<sup>th</sup> June, 2016 was Kshs. 497,876.00.</p> <p>III. No board of survey report was availed to confirm balances at the close of the fiscal year</p> <p>IV. Cheque Number 006599 and 06600 of 28<sup>th</sup> June, 2016 for Kshs. 400,000.00 and Kshs. 266,400 respectively were paid by the bank on 29<sup>th</sup> June, 2016. However the same were not entered in the Cash book on 28<sup>th</sup> June,</p>	<p>I agree with the findings and recommendations.</p> <p>I. The delay in reversing the stale cheques occurred due to a change in Sub-County Accountants that occurred towards the end of the Financial Year. These stale cheques have however been dealt with in the 2016/17 Financial year and the same should not recur.</p> <p>II. It should be noted that the Kshs. 497,876.00 was a balance from as far back as 2010 when the Siaya District still operated a joint Treasury for Gem, Ugenya and Alego Usonga Constituencies in</p>	FAM	Not Resolved	October, 2018

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time taken: (Put date when you expect the issue to be resolved)
	<p>2016.</p> <p>Consequently, the cash and cash equivalents balance of Kshs. 35,125,630.00 as at 30<sup>th</sup> June, 2016 could not be confirmed as correct.</p>	<p>Siaya. This issue had been quoted as outstanding in an internal audit letter Ref: <b>CDF BOARD / UGENYA/ INTERNAL AUDIT/Vol.1(46) dated 22<sup>nd</sup> July, 2011 (Annex 1)</b>. The sum then was Kshs. 589,076.00 taken on 1<sup>st</sup> March, 2010, but on follow up we found surrenders that reduced the figure to the stated Kshs. 497,876.00. It was claimed however that the surrender had been misplaced at the Siaya District Treasury and efforts to find it since have borne no fruit.</p> <p>I have however made the necessary adjustments to the 2015/16 Financial Statements to ensure that Kshs. 497,876.00 appears as Cash in hand as I follow up with the</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Ugenya Sub-County Accountant to have this longstanding matter resolved once and for all.</p> <p><b>III.</b> The Sub-County Accountant reported that the board of survey had been undertaken, unfortunately it was misplaced.</p> <p><b>IV.</b> We have made the necessary adjustments to the financial statements to reflect the Kshs. 400,000.00 and Kshs. 266,400.00 not reflected in the cash book. The error was inadvertent and occurred in the rush to close the financial year.</p>			
	<p>emergency projects, out of emergency allocation of Kshs. 6,857,410, expenditure totaling Kshs. 4,329,269.00 was confirmed as sent on various emergency projects. However no documentary evidence was provided to demonstrate that</p>	<p>List Attached.</p>	<p>FAM</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
	<p>projects costing Kshs. 2,528,141.00 were eligible for funding as emergencies.</p> <p>Consequently, the accuracy and propriety of Kshs. 2,528,141.00 for the financial year ended 30<sup>th</sup> June 2016 could not be confirmed.</p>				
	<p><b>1. FINDINGS – WORKS NOT PROPERLY EXECUTED.</b></p> <p>Bar Achuth Dispensary received Kshs. 1,120,689.00 in 2014/15 and Kshs. 700,000.00 in the year under review for the construction of a staff house at a contracted sum of Kshs. 1,899,310. Physical verification in the month of June, 2017 revealed that though the staff house is substantially complete, there were evident cracks on the floor and weak door frames. Further, no sink had been fixed to the kitchen as required.</p> <p><b>RISK</b> The evident cracks and other defects may interfere with other structural parts of the</p>	<p>I agree with the findings and recommendations of the Audit team.</p> <p>The contractor has since been recalled but failed to respond within the time frame and his contract has therefore been terminated <b>(Annex 2)</b>. We have requested the Sub-County Works Officer <b>(Annex 3)</b> to visit the site and quantify the remaining works with a view to re-tendering the completion of works with the Kshs. 400,000.00 remaining in the Project Management Committee (PMC) Account. We aim to have the works completed by 31<sup>st</sup> August, 2017.</p>	FAM	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	house.  <b>RECOMMENDATION</b> The contractor should be recalled to correct the defects.				
	<p><b>1. PENDING BILLS</b> Annex 1 and 3 of the financial statements reflects pending bills totaling Kshs. 30,051,050 due to staff and supply services. However, note 15 to the financial statements indicate that the Constituency had nil pending bills at the close of the year. The fund management has failed to provide analysis of the pending bills or explained the variances between the notes and index</p>	<p>We agree with the finding noting that the pending bill should have been listed under “<b>Amounts due to other grants and transfers</b>” and “<b>Amounts due to other government entitites</b>” and not “pending bills due to staff and supply services”. This Kshs. 30,051,050.00 was the breakdown of the Kshs. 35,125,630.20 bank balance as at 30<sup>th</sup> June, 2016 which was due to various projects which had not started as at the close of the financial year due to delays in the disbursement of funds from the NG-CDF Board.</p> <p>I have made the necessary corrections in the annexes and the notes, but there is no analysis as these were all new projects that whose contracts would be awarded</p>	FAM	Resolved.	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		once funds were transferred to the PMC Accounts in the 2016/17 financial year.			
	<p><b>1. FINDINGS – PROJECT VERIFICATION.</b></p> <p>During the year, eight (8) projects worth Kshs. 30,300,000.00 were verified during the audit in June, 2017.</p>	<p><b>RESPONSE.</b></p> <p><b>School of Agriculture.</b></p> <p>In the case of the School of Agriculture project, I should be noted that it was to be established on Siaya County Government land. Though a request for allocation of the land had been lodged in December, 2015 (<b>Annex 4</b>) and variously followed up by myself, the chair and the Member of National Assembly, it was only on 2<sup>nd</sup> December, 2016 that the County Government of Siaya responded (<b>Annex 5</b>) informing us that a Part Development Plan was required for to convert its use from Agricultural to the establishment of a college. We have since done the advertisement in the dailies (<b>Annex 6</b>) but the Officials are yet to</p>	FAM / NG-CDFC	Not Resolved	October, 2018

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>hold the final stakeholder meeting with the public in the area to endorse the plan so that work can start.</p> <p><b><u>Ugenya Street lighting Project.</u></b> In the case of the Street lighting project, despite having already prequalified contractors for the works <b>(Annex 7)</b>, we were however unable to proceed with it as the County Government of Siaya put up similar lights in Sega and Ukwala Ward, we were also unable to get the agreement from the County Government of Siaya to take over the project and its recurrent aspects. We have since sought to reallocate the funds to put up Boda boda sheds / waiting bays in various market centres.</p> <p>In conclusion, i have in the past advised and will continue to advise the NG-CDF Committee to avoid budgeting for projects which require the</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		participation of the County Government until they get its concurrence though a letter so that the projects can be implemented as quickly as possible.			

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**SCHEDULES**

**1. SECURITY**

LIGEGA AP POST	13/7/017	5224		7683	100,000.
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**2. SPORTS**

KENYA PRI SPORTS ASSOCIATION	5/6/018	66		8625	40,000
MATHIWA PRI SCH	26/6/018	77		8680	40,000
					80,000

**3. UGENYA NG-CDF OFFICE**

UGENYA NG-CDF OFFICE	5/6/018	65		8624	500,000
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**4. UGENYA TECHNICAL TRAINING INSTITUTE**

UGENYA TTI	22/2/018	9		7734	1,000,000
UGENYA TTI	24/05/018	55		8481	600,000
					1,600,000

**5. FOOD SECURITY**

UGENYA GRAINSTORE	18/7/017	5227		7685	2,636,809
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**6. ENVIRONMENT**

UGENYA ENVIRONMENTAL PMC	18/7/017	5228		7688	600,000
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**7. BURSARIES – SECONDARY & SPECIAL SCHOOLS**

BURSARIES	25/7/017	5230		7672-7694	158,000
BURSARIES	28/2/018	16		7744-7749	160,000
BURSARIES	8/3/018	18		7751-7754	205,000
BURSARIES	8/3/018	19		7775-7776	508,000
BURSARIES	20/3/018	23		7779-7795	329,300.
BURSARIES	29/03/018	30		7801- 7808	118,000
BURSARIES	27/04/018	33		7810	15,000
BURSARIES	10/5/018	38		7817-7887	1,633,000
BURSARIES	10/5/018	44		7888-7891	450,000
BURSARIES	10/5/018	41		8001-8051	686,000
BURSARIES	10/5/018	39		7892-7895	165,000
BURSARIES	10/5/018	39		8202-8300	2,365,000
BURSARIES	10/5/018	50		8453-8475	675,000
BURSARIES	10/5/018	40		8101-8200	2,490,000
BURSARIES	10/5/018	40		8325-8400	3,165,000

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**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs)**

BURSARIES	10/5/018	40		8401-8412	810,000
BURSARIES	1/6/018	62		8502-8609	1,765,000
BURSARIES	14/6/018	68		8658-8661	52,000
BURSARIES	29/6/018	79		8682-8689	160,000
					15,909,300

**8. BURSARIES -COLLEGES & UNIVERSITIES**

BURSARIES	10/05/018	42		7901-8000	2,965,000
BURSARIES	10/05/018	42		8052-8099	1,455,000
BURSARIES	10/05/018	42		8301-8324	914,000
BURSARIES	10/05/018	43		8413-8436	194,000
BURSARIES	30/05/018	61		8486-8500	40,000
					5,568,000

**9. TERTIARY**

UGENYA MTC	3/8/017	5229		7701	900,000
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**10. EMERGENCY PROJECTS.**

NDENGA SEC SCH	10/5/018	46		7896	1,000,000
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