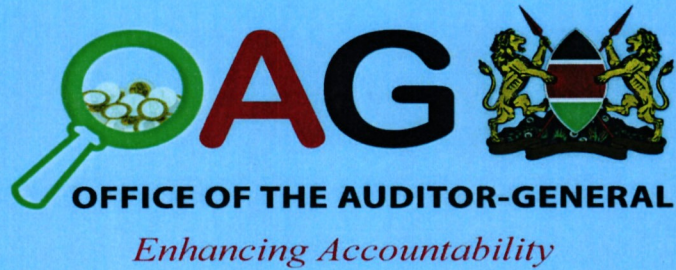
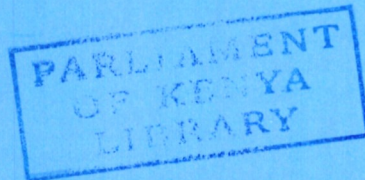


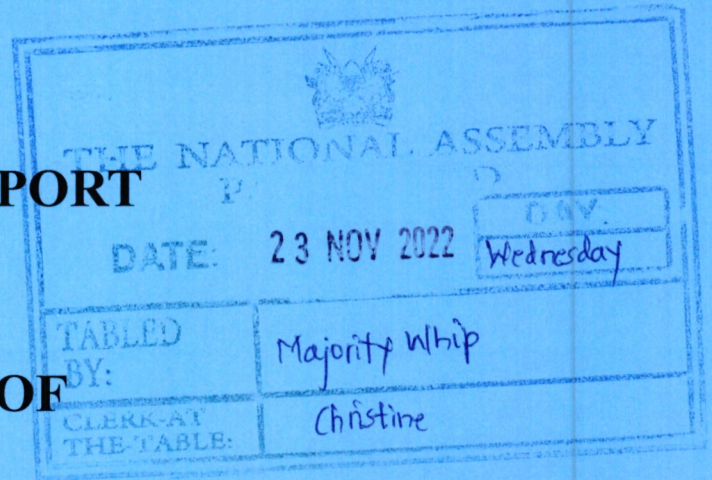
REPUBLIC OF KENYA



REPORT



OF

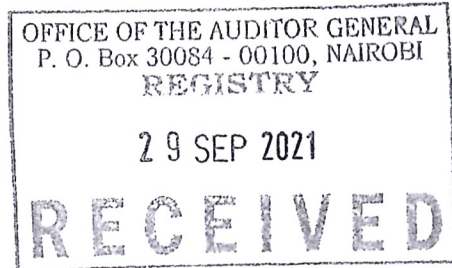


THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
SIGOWET/SOIN CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2021**



SIGOWET/SOIN CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

***Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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▪ ***Sigowet/Soin Constituency***

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the 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 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

**Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

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.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The Sigowet/Soin Constituency NG-CDF 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 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Francis Lemuna
2.	Sub-County Accountant	Kiprono Soi
3.	Chairman NG-CDFC	Mary C. Yebei
4.	Member NG-CDFC	Stella Chepkemoi

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Sigowet/Soin Constituency NG-CDF. 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) Sigowet/Soin Constituency NG-CDF Headquarters

P.O. Box 1872-20200
Soin Divisional Headquarters-Kipsitet Centre
Along Kericho-Kisumu Highway
Kericho, KENYA

▪ ***Sigowet/Soin Constituency***
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

(f) NG-CDF Sigowet/Soin Constituency Contacts

Telephone: (254) 720472066
E-mail: cdfsigowetsoin@go.ke
Website: www.ngcdf.go.ke

(g) NG-CDF Sigowet/Soin Constituency Bankers

1. Co-operative Bank of Kenya
A/c Number: 1146215614
P.O. Box 1742-20200
Kericho, Kenya

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 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. NG-CDFC CHAIRMAN'S REPORT



The Sigowet Soin National Government Constituency Development Fund in the Financial Year 2020/21 had a total receipt from the NGCDFB Kshs. **161,367,724**. There was balance brought forward from previous financial year 2019/2020 of **Ksh.2,546,530**. During the Financial year 2020/21 Kshs **162,895,056** was spent. This translate to 78% utilization. There was a balance of **Ksh.1,540,579** at the close of financial year. A Total of Kshs **109,154,500** was Transfers to Other Government Units and another **Ksh.42,386,706** was other grants and transfer. Sigowet Soin NG-CDFC is eagerly waiting for the final disbursement of Funds from the Board so that we can be able to complete projects for Financial Year 2020/21.

However there have been emerging issues like most serious one the COVID-19 Pandemic. Furthermore, there are other Challenges though in low scale. These include climatical changes. We have experienced some floods during long rains spell. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations.

Sigowet Soin NG-CDFC is fully committed to ensure that projects are funded in one phase i.e. from start to completion so that the community can get value for their taxes and also to adhere to the presidential directive that all on going projects within the country should be completed.

**Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

We look forward to a better Performance in the next financial year 2020/21

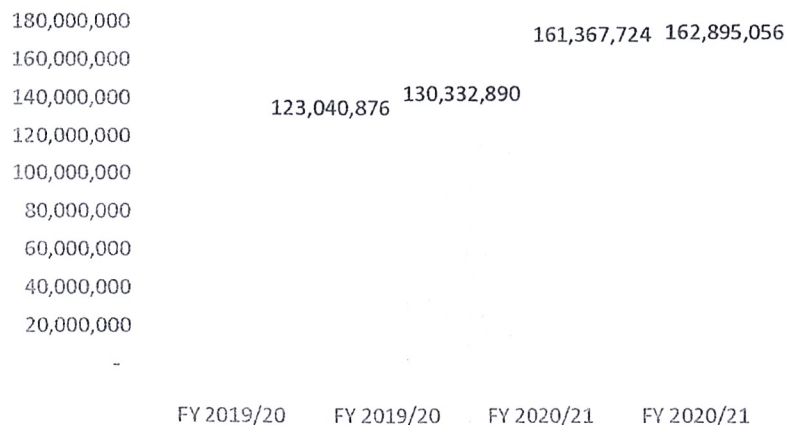
**GRAPHICAL REPRESENTATION:
COMPARISON BETWEEN RECEIPTS AND PAYMENTS FY 2020/21**

**COMPARISON BETWEEN RECEIPTS AND PAYMENTS FY
2020/21**



COMPARISON BETWEEN FY 2019/20 VS 2020/21: RECEIPTS AND PAYMENTS:

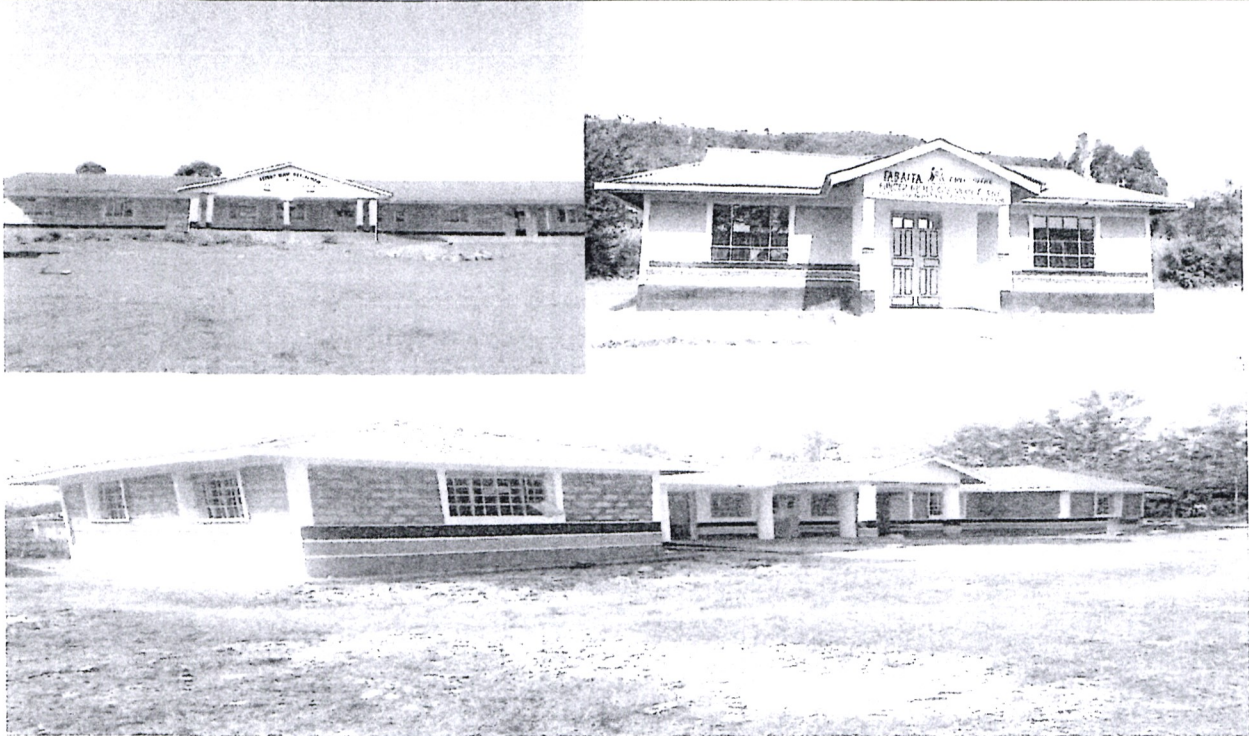
**COMPARISON BETWEEN FY 2019/20 VS 2020/21:
RECEIPTS AND PAYMENTS**



1. Achievement

The main achievement for the financial year 2020/2021 was the ability to complete science laboratories, administration blocks, Chiefs offices and classrooms as well as put up dormitories to assist the government on the 100% transition. The flagship project of close to Ksh.17m at Chebirirbei secondary School was completed. Another flagship project of Kesagetiet primary School tuition block of Ksh 23m commenced and its 95% complete. Also the bursary distribution exercise was termed the best ever since the methods used ensured that the neediest have been reached.

*Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*



Signature

A handwritten signature in cursive script, appearing to read 'M. N. N.', written in black ink.

CHAIRMAN NG-CDF COMMITTEE

Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of NG-CDF-Sigowet/Soin Constituency's 2018-2022 strategic plan are to:

- a) **Education** - To improve the quality of Education and performance in national Examination
- b) **Security** - To improve security in the constituency
- c) **Energy** - To connect houses to national grid
- d) **Communication** - To establish a faster internet system, improve quality of mobile network and establish computer learning centres
- e) **Sports** - To improve sporting activities and nurturing talents
- f) **Environment** - To plant trees and contribute to 10% forest cover by 2030
- g) **Women, Youth and Persons living with Disability** - To empower women, persons with disability and the youths in the constituency
- h) **HIV/AIDs and Other Terminal diseases** - To reduce new HIV/AIDs infections, offer support services to affected and infected persons and eliminating stigma.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	29 classrooms to completion in Tertiary, Secondary and Primary institutions. More than 11 Acres of land purchased in various institutions. 5 Science laboratories either commenced or completed within FY 2019/20 3 Multi-purpose Halls capacity approximately 300 pax.	In FY 2020/21 -We increased number of classrooms, dormitories, laboratories etc. as follows -Classrooms increased by 29 in various primary and secondary schools We purchased /cleared payment for parcels of land in 11 institutions. We either completed or construct new

Sigowet/Soin Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

				Laboratories in 5 secondary schools We also managed to construct multipurpose Halls in 3 schools
Security	To ensure there are security infrastructures, equipment and facilitation in order to enhance capacity to provincial administration and other security organs towards improvement of service to the community	Enhancement and development of infrastructure to foster to provision of critical services to the citizenry.	Establishment and erection of Police Stations, Police base, Divisional, Locational and Sub-locational offices and infrastructure	In FY 2020/21 -we increased number of ACC office by one, Police Camp Two, Chiefs and Assistant chiefs by two and three respectively
Water and Environment	To improve and increase accessibility to and sustainability of clean reliable drinking water in learning institutions and communities	Eradicate communicable diseases which are water borne by harvesting and providing clean water in learning institution	Purchase and installation of water tanks in 15 institutions especially Primary Schools. Fund to the tune of Ksh 2,250,000 was utilized Drilling of Boreholes within dry parts in the Constituency	In FY 2020/21 -We managed to purchase and installed a total of Fifteen 10,000 Litre water tanks to address water shortage.
Sports	Empowerment of youth and special groups in order to tap talents of the youth in the competitive globe	Mitigation of dependence among the youths and spur economic development so as to reduce unemployment	Number of youth groups benefitting from sports programme	Number of youth groups and PWDs benefitting from sports programme was curtailed by COVID-19 pandemic
Disaster Management	To address serious, unexpected, and often dangerous situation requiring immediate action.	Mitigation of suffering on the affected community after a disaster occurrence	Construction of new Toilets and classrooms which collapsed due to unfavourable weather like heavy rains, strong winds and floods.	In FY 2020/21 -Transferred over 3 million to various institutions and families who suffered loss due to unfavourable weather pattern. Lower area of the constituency experienced floods

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITYREPORTING

Sigowet/SoinNG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of Sigowet/Soin NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Sigowet/Soin NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Environment Policy and Action Plan Protection of the environment in which we live and operate is part of Sigowet Soin NG-CDF initiatives. Care for the environment is one of our key responsibilities and an important aspect in the way in which we carry out our operations.

Our Environmental Action Plan Sigowet Soin NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts. These four areas together with our approach and targets for each are shown below:

***Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

Impact Area Approach Capacity Building

- Promote environmental awareness by sensitizing the Sigowet Soin NG-CDFC, NGCDFC staff and PMCs on good conservation practices
- To encourage, through regular communication to Sigowet Soin NG-CDFC, staff, and other stakeholders changes in individual behaviour to reduce usage Conservation of Energy and Resources
- To maximize use of available technologies to remove the need to use paper
- To encourage our clients to engage with us using electronic means where possible
- To maximize on rain water harvesting by ensuring every education institution is provided with water tanks.
- To encourage tree planting in the constituency to improve the forest cover.
- To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks.
- To ensure availability of clean drinking and running water in all education institutions by drilling bore holes within the schools.

3. Employee welfare

We invest in providing the best working environment for our employees. Sigowet/soinConstituency recruitment is guided by Employment Act, NG-CDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Sigowet/Soin constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Sigowet/SoinNG-CDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NG-CDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relationsby honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

5. Community Engagements-

Sigowet/SoinNG-CDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

Sigowet/SoinNG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

***Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

V. STATEMENT OF 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-Sigowet/Soin 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, 2021. 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-Sigowet/Soin 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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer in charge of the NG-CDF-Sigowet/Soin Constituency further confirms the completeness of the accounting records maintained for the *constituency*, 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.

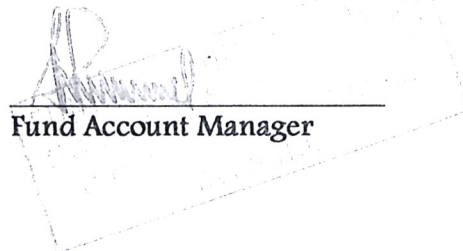
The Accounting Officer in charge of the NG-CDF-Sigowet/Soin Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

Approval of the financial statements

The NG-CDF-Sigowet/Soin Constituency financial statements were approved and signed by the Accounting Officer on 21/07 2021.



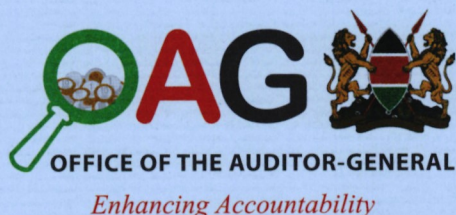
Chairman NG-CDF Committee
Name: Mary C. Yebei



Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SIGOWET/SOIN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Sigowet/Soin Constituency set out on pages 15 to

Report of the Auditor-General on National Government Constituencies Development Fund - Sigowet/Soin Constituency for the year ended 30 June, 2021

57, which comprise of the statement assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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 as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with international Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituency Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in Cash and Cash Equivalent

The statement of assets and liabilities reflects cash and cash equivalent balance of Kshs.1,540,578 as disclosed in Note 10 to the financial statements. Review of the bank reconciliation statement for the month of June, 2021 revealed unrepresented cheques amounting to Kshs.41,475,729 out of which cheques amounting to Kshs.2,554,205 had gone stale and had not been reversed in the cashbook. Further, the reconciliation statement reflects balance as per bank statement of Kshs.42,869,717 while the certificate of bank balance provided for audit reflects a balance of Kshs.27,080,641 resulting to an unreconciled and unexplained variance of Kshs.15,789,076.

In the circumstances, the accuracy and completeness of the cash and cash equivalent balance of Kshs.1,540,578 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 - Sigowet/Soin 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

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.209,524,513 and Kshs.164,435,634 respectively resulting to an under-funding of Kshs.45,088,879 or 22% of the budget. Similarly, the fund expended Kshs.162,895,055 against an approved budget of Kshs.209,524,514 resulting to an under-expenditure of Kshs.46,629,459 or 22% of the budget.

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

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 of conclusion on lawfulness and effectiveness in use of public resources, 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. Incomplete Laboratory Construction Works

The statement of receipts and payments reflects transfers to other Government Units of Kshs.109,154,500 as disclosed in Note 6 to the financial statement. The amount includes Kshs.2,100,000 transferred to a medical training institute for the construction of a laboratory. However, physical verification of the project in May, 2022 revealed that works on the laboratory which included fixing of windows and doors, floor screeding, electrical installation, ceiling, glazing, painting facial board and other external finishes were not done even despite being fully paid and the contractor was not on site. Further, the ramps were poorly done and could not easily be accessed

In the circumstances, value for may for the resources spent may not be realized.

2. Unaccounted for Project Funds

During the year, the Fund had budgeted to spend Kshs.106,640,054 on implementation of various projects. Review of the project implementation status revealed that an amount of Kshs.300,000 was disbursed to Kaptebengwo Secondary School Project Management Committee (PMC) bank account for the purchase of 0.2 acres of land. However, as at 30 June, 2021 the project had not been implemented.

In the circumstances, value for money for the funds transferred may not be realized.

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 comply, 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 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 controls, 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 following the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management 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 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 controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 controls.

- 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 controls 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 September, 2022

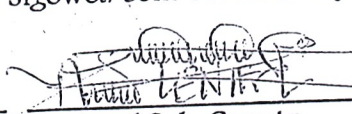
Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

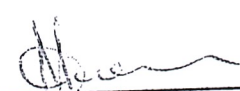
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	521,380	-
TOTAL RECEIPTS		161,889,104	123,040,876
PAYMENTS			
Compensation of employees	4	2,051,966	1,849,341
Use of goods and services	5	8,951,883	6,456,919
Transfers to Other Government Units	6	109,154,500	107,004,230
Other grants and transfers	7	42,386,706	15,022,400
Acquisition of Assets	8	350,000	-
Other Payments	9	-	-
TOTAL PAYMENTS		162,895,056	130,332,890
SURPLUS/DEFICIT		(1,005,951)	(7,292,015)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF Sigowet/Soin Constituency financial statements were approved on 12/9/2021 and signed by:

Fund Account Manager
 Name: Francis Lemuna


 National Sub-County
 Accountant
 Name: Kiprono Soi
 ICPAK M/No:

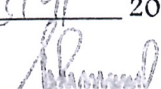

 Chairman NG-CDF Committee
 Name: Mary C. Yebei


Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	1,540,578	2,546,530
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		1,540,578	2,546,530
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		1,540,578	2,546,530
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		1,540,578	2,546,530
REPRESENTED BY			
Fund balance b/fwd 1st July...		2,546,530	9,838,545
Prior year adjustments	14	-	
Surplus/Defict for the year		(1,005,951)	(7,292,015)
NET FINANCIAL POSITION		1,540,578	2,546,530

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF Sigowet/Soin Constituency financial statements were approved on 15/9/2021 and signed by:


 Fund Account Manager
 Name: Francis Lemuna


 National Sub-County
 Accountant
 Name: Kiprono Soi
 ICPAK M/No:

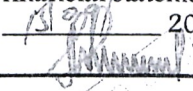

 Chairman NG-CDF Committee
 Name: Mary C. Yebei

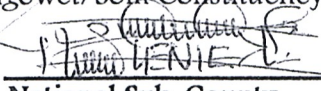
Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
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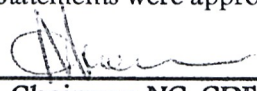
IX. STATEMENT OF CASHFLOW

	Notes	2020-2021	2019-2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Other Receipts	3	521,380	-
		161,889,104	123,040,876
Payments for operating activities			
Compensation of Employees	4	2,051,966	1,849,341
Use of goods and services	5	8,951,883	6,456,919
Transfers to Other Government Units	6	109,154,500	107,004,230
Other grants and transfers	7	42,386,706	15,022,400
Other Payments	9	-	-
		162,545,056	130,332,890
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(655,951)	(7,292,015)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	350,000	-
Net cash flows from Investing Activities		(350,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(1,005,951)	(7,292,015)
Cash and cash equivalent at BEGINNING of the year	10	2,546,530	9,838,545
Cash and cash equivalent at END of the year		1,540,578	2,546,530

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF Sigowet/Soin Constituency financial statements were approved on 13/07/2021 2021 and signed by:


Fund Account Manager
Name: Francis Lemuna


National Sub-County
Accountant
Name: Kipronon Soi
ICPAK M/No:


Chairman NG-CDF Committee
Name: Mary C. Yebei

Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

X. SUMMARY STATEMENT OF APPROPRIATION


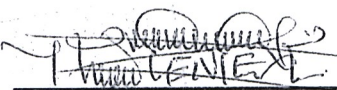
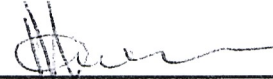
Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	a	b		c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	2,546,530	69,367,724	209,003,133	163,914,254	45,088,879	78.4%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	521,380	-	521,380	521,380	-	0.0%
TOTAL RECEIPTS	137,088,879	3,067,910	69,367,724	209,524,513	164,435,634	45,088,879	78.5%
PAYMENTS							
Compensation of Employees	2,830,000	816,080	1,813,927	5,460,007	2,051,966	3,408,041	37.6%
Use of goods and services	8,976,564	830,450	3,796,621	13,603,635	8,951,883	4,651,752	65.8%
Transfers to Other Government Units	66,490,000	900,000	50,164,500	117,554,500	109,154,500	8,400,000	92.9%
Other grants and transfers	46,192,315	-	13,592,676	59,784,991	42,386,706	17,398,285	70.9%
Acquisition of Assets	500,000	-	-	500,000	350,000	150,000	70.0%
Other Payments	-	-	-	-	-	-	0.0%
Funds Pending approval	12,100,000	521,380	-	12,621,380	-	12,621,380	0.0%
TOTAL	137,088,879	3,067,910	69,367,724	209,524,514	162,895,056	46,629,458	77.7%

- a. Compensation of Employees, use of goods and services, other grants and transfers, acquisition of Assets were underutilized since we have not received Ksh. 45,088,879 from the board yet.
- b. There was no budget for other payments.
- c. The final budget included the 2020/2021 allocation of Ksh. 137,088,879, bank balance and AIA of Ksh. 3,067,910 and amount dew from the board for other year but 2020/2021 ksh. 69,367,724

Sigowet/Soin Constituency
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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	46,629,458
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
	1,540,579
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments (Cashbook Reversals)	-
Cash and Cash Equivalents at the end of the FY 2020/2021	1,540,579

The NG-CDF-Sigowet/Soin Constituency financial statements were approved on 15/07/ 2021 and signed by:

		
_____ Fund Account Manager Name: Francis Lemuna	_____ National Sub-County Accountant Name: Kiprono Soi ICPAK M/No:	_____ Chairman NG-CDF Committee Name: Mary C. Yebei

Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
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X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f =d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2020/2021	Kshs	Kshs	2020/2021	30/06/2021	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,830,000	816,080	1,813,927	5,460,007	2,051,966	3,408,041	38%
1.2 Committee allowances	2,253,269.00	200,000	1,200,000	3,653,269	2,253,269	1,400,000	62%
1.3 Use of goods and services	2,642,063.76	126,000	826,000	3,594,064	2,642,064	952,000	74%
Total	7,725,333	1,142,080	3,839,927	12,707,340	6,947,299	5,760,041	55%
2.0 Monitoring and evaluation							
2.1 Capacity building	1,400,000	142,000	600,000	2,142,000	1,400,000	742,000	65%
2.2 Committee allowances	2,081,410	214,000	545,000	2,840,410	2,081,410	759,000	73%
2.3 Use of goods and services	599,822	148,450	625,621	1,373,893	575,140	798,753	42%
Total	4,081,232	504,450	1,770,621	6,356,303	4,056,550	2,299,753	64%
3.0 Emergency							
3.1 Primary Schools	7,192,260.90			7,192,261		7,192,261	0%
KAPSEWA PRIMARY SCHOOL					800,000.00	(800,000)	
VAT COMM - KAMOGON PRI SCHOOL					10,345.00	(10,345)	
KAMOGON PRI SCHOOL					589,655.00	(589,655)	
VAT COMMISSIONER (BENAFIC ENGINEERING)					16,000.00	(16,000)	
BENAFIC ENGINEERING					912,000.00	(912,000)	
3.2 Secondary schools				-		-	
KILEGFS SEC SCHOOL					450,000.00	(450,000)	

Jigowel/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
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KAPTEBENGWO DAY SEC SCHOOL						800,000.00	(800,000)		
VAT COMM - SONDU SEC SCHOOL						10,345.00	(10,345)		
SONDU SEC SCHOOL						589,655.00	(589,655)		
KEBENETI DAY SECONDARY SCH						763,158.00	(763,158)		
3.3 Tertiary institutions						-	-		
3.4 Security projects						-	-		
3.5 Unutilised						-	-		
Total		7,192,261		-		7,192,261	4,941,158	2,251,103	69%
4.0 Bursary and Social Security						-	-		
4.1 Secondary Schools		16,000,000.00		5,000,000		21,000,000	16,092,720	4,907,280	77%
4.2 Tertiary Institutions		13,000,000.00		5,600,000		18,600,000	12,287,000	6,313,000	66%
4.3 Social Security						-	-		
4.4 Special Needs						-	-		
Total		29,000,000		-		39,600,000	28,379,720	11,220,280	72%
5.0 Sports									
5.1		1,000,000		1,925,288		2,925,288	17,542.00	(17,542)	0%
VAT COMM. ROBUST GEN ENTERPRISES							982,348.00	(982,348)	
ROBUST GEN ENTERPRISES							17,218.00	(17,218)	
VAT COMM							981,432.00	(981,432)	
FAIRWORLD SERVICES ENTERPRISES							1,998,540	926,748	68%
Total		1,000,000		1,925,288		2,925,288	1,998,540	926,748	
6.0 Environment									
Sinbi Primary School		1,500,000				1,500,000	1,500,000	-	100%
Kamasega Primary School		1,500,000				1,500,000	1,500,000	-	100%
Kapewa Primary School.		1,500,000		500,000		2,000,000	2,000,000	-	100%
Kongeren Primary School		1,500,000				1,500,000	1,500,000	-	100%

Sigowet/Soin Constituency
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Total	6,000,000	-	500,000	6,500,000	6,500,000	-	100%
7.0 Primary Schools Projects							
Barrgoror Primary School	1,000,000			1,000,000	1,000,000	-	100%
Chebaran Primary School	200,000			200,000	200,000	-	100%
Chebaran Primary School	400,000			400,000	400,000	-	100%
Chebeter Primary School	200,000			200,000	200,000	-	100%
Chebrech Primary School	900,000			900,000	900,000	-	100%
Chebrech Primary School	500,000			500,000	500,000	-	100%
Chebrir Primary school	900,000			900,000	900,000	-	100%
Chelosgei Primary School.	1,800,000			1,800,000	1,800,000	-	0%
Chemogoch Primary School.	400,000			400,000	400,000	-	0%
Cheptuiyet Primary School	1,800,000			1,800,000	1,800,000	-	0%
Kakbei Primary School	450,000			450,000	450,000	-	100%
Kamolok Primary School.	400,000			400,000	400,000	-	100%
Kanungasia Primary School.	100,000			100,000	100,000	-	0%
Kapkisai Primary School	500,000			500,000	500,000	-	100%
Kapkoromom Primary School.	200,000			200,000	200,000	-	100%
Kaplelartet Primary School.	1,200,000			1,200,000	1,200,000	-	0%
Kapelwo Primary School.	200,000			200,000	200,000	-	100%
Kapndege Primary School.	150,000			150,000	150,000	-	100%
Kapsegut Primary School.	150,000			150,000	150,000	-	100%
Kessainet Primary School.	400,000			400,000	400,000	-	100%
Kibugat Hills Primary School.	200,000			200,000	200,000	-	100%
Kimalal Primary School.	250,000			250,000	250,000	-	100%
Kimalal Primary School.	900,000			900,000	900,000	-	0%
Kipsainoi Primary School.	400,000			400,000	400,000	-	0%
Kolbono Primary School	300,000			300,000	300,000	-	100%
Koiyat Primary School	250,000			250,000	250,000	-	100%
Lelagoi Primary School.	900,000			900,000	900,000	-	0%
Laitigo Primary School.	700,000			700,000	700,000	-	0%
Maenba Primary School	2,700,000			2,700,000	2,700,000	-	100%

Sigowel/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
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Mindilwet Primary School	100,000				100,000	100,000		~	100%
Motero Primary School	200,000				200,000	200,000		~	100%
Ndoryomare Primary School	200,000				200,000	200,000		~	100%
Segerek Primary School	200,000				200,000	200,000		~	100%
Seronik Primary School	200,000				200,000	200,000		~	100%
Simotwet Primary School	200,000				200,000	200,000		~	100%
Simotwet Primary School	750,000				750,000	750,000		~	100%
Singoronk Primary School	400,000				400,000	400,000		~	100%
Sosur Primary School	200,000				200,000	200,000		~	100%
Sugutek Primary School	200,000				200,000	200,000		~	100%
Chelosgei Primary School				600,000	600,000	600,000.00		~	100%
Kapkatet Primary School				230,000	230,000	230,000.00		~	100%
Kabasweiti Primary Sch				400,000	400,000	400,000.00		~	100%
Coop Bank (Koilsir Pyy School)				1,000,000	1,000,000	1,000,000.00		~	100%
Asenwet Primary School				700,000	700,000	700,000.00		~	100%
Chemangat Primary School				700,000	700,000	700,000.00		~	100%
Chepkochun Primary School				700,000	700,000	700,000.00		~	100%
Chepyegon Primary School				700,000	700,000	700,000.00		~	100%
Chesiche Primary School				700,000	700,000	700,000.00		~	100%
Kaitui Primary School				400,000	400,000	400,000.00		~	100%
Kapkaisai Pri School				400,000	400,000	400,000.00		~	100%
Kaplkorgoni Primary School				700,000	700,000	700,000.00		~	100%
Kapsegut Pri School				700,000	700,000	700,000.00		~	100%
Kasainet Pri School				300,000	300,000	300,000.00		~	100%
Kimasaat Pri School			500,000	-	500,000	500,000.00		~	100%
Kimorogo Pri School				700,000	700,000	700,000.00		~	100%
Kimugul Primary School				700,000	700,000	700,000.00		~	100%
Kiplelguitik Pri School			400,000	-	400,000	400,000.00		~	100%
Kipranaye Pri School				700,000	700,000	700,000.00		~	100%
Kipsolet Pri School				500,000	500,000	500,000.00		~	100%
Segerek Pri School				700,000	700,000	700,000.00		~	100%

Sigowet/Soin Constituency
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Seronik Pri School		700,000	700,000	700,000.00	700,000.00	-	100%
Sosur Pri School		700,000	700,000	700,000.00	700,000.00	-	100%
Barageiwet Pri School		700,000	700,000	700,000.00	700,000.00	-	100%
Coop Bank (Kongerren Primary School)		1,964,912	1,964,912	1,964,912.00	1,964,912.00	-	100%
Vat Comm (Kongerren Primary School)		35,088	35,088	35,088.00	35,088.00	-	100%
Coop Bank (Kamasega Primary School)		1,964,912	1,964,912	1,964,912.00	1,964,912.00	-	100%
Vat Comm (Kamasega Primary School)		35,088	35,088	35,088.00	35,088.00	-	100%
Coop Bank (Simbi Primary School)		1,964,912	1,964,912	1,964,912.00	1,964,912.00	-	100%
Vat Comm (Simbi Primary School)		35,088	35,088	35,088.00	35,088.00	-	100%
Kibirigut Pri School		451,930	451,930	451,930.00	451,930.00	-	100%
Vat Comm - Kibirigut Primary School		8,070	8,070	8,070.00	8,070.00	-	100%
Kapsewa Primary School.		2,000,000	2,000,000	2,000,000.00	2,000,000.00	-	100%
Simbi Primary School		1,500,000	1,500,000	1,500,000.00	1,500,000.00	-	100%
Kapsewa Primary School.		1,500,000	1,500,000	1,500,000.00	1,500,000.00	-	100%
kapkegoi Primary		250,000	250,000	250,000.00	250,000.00	-	100%
Total	21,100,000	900,000	25,340,000	47,340,000	39,140,000	8,200,000	83%
8.0 Secondary Schools Projects				-		-	
Cheptuyet Day Secondary School.	6,000,000		6,000,000	6,000,000	6,000,000	-	100%
Cheramor Day Sec school	290,000		290,000	290,000	290,000	-	100%
Ithet Secondary School	2,000,000		2,000,000	2,000,000	2,000,000	-	100%
Kapchebwai Secondary School.	900,000		900,000	900,000	900,000	-	100%
Kabokyek Day Secondary School	4,000,000		4,000,000	4,000,000	4,000,000	-	100%
Kapkoromn Secondary School	1,800,000		1,800,000	1,800,000	1,800,000	-	0%
Kapitalamwa Secondary School.	300,000		300,000	300,000	300,000	-	100%
Kapitebergwo Secondary School	2,800,000		2,800,000	2,800,000	2,800,000	-	100%
Kapitebergwo Secondary School	500,000		500,000	500,000	500,000	-	100%

Sigowet/Soin Constituency
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Kaplebenswo Secondary School	300,000			300,000	300,000		~	100%
Kebeheti Day Secondary School	900,000			900,000		900,000	~	0%
Kejirit Secondary School	200,000			200,000	200,000		~	100%
Kileges Day Secondary School	300,000			300,000	300,000		~	100%
Kipsitet Day Secondary School	1,000,000			1,000,000	1,000,000		~	100%
Kiptere Secondary School	3,500,000			3,500,000	3,000,000	500,000	~	86%
Kipitugumo Day Secondary School.	400,000			400,000	400,000		~	100%
Kolsir Day Secondary School	1,000,000			1,000,000	1,000,000		~	100%
Kongeren Day Secondary School	200,000			200,000	200,000		~	100%
Maemba Kipkok Day Secondary School.	2,200,000			2,200,000	2,200,000		~	100%
Marumbasi Secondary School	700,000			700,000	700,000		~	100%
Musaria Secondary School	1,000,000			1,000,000	1,000,000		~	100%
Mwebe Secondary School.	200,000			200,000	200,000		~	100%
Sinbi Day Secondary School.	900,000			900,000	900,000		~	100%
Sondu Secondary School.	4,000,000			4,000,000	4,000,000		~	100%
Sumeek Secondary School.	2,750,000			2,750,000	2,750,000		~	100%
St. Thomas Mindilwet Sec School.	4,300,000			4,300,000	4,300,000		~	100%
Tabaita Secondary School	850,000			850,000	850,000		~	100%
Coop Bank (Kapkormom Sec School)		1,500,000		1,500,000	1,500,000		~	100%
Coop Bank (Kabokyek Day Sec)		2,000,000		2,000,000	2,000,000		~	100%
Kiptugumu Day Sec School		2,000,000		2,000,000	2,000,000		~	100%
Coop Bank (Sumeek Secondary School)		2,000,000		2,000,000	2,000,000		~	100%
Ngeny Koiborot Sec School		500,000		500,000	500,000		~	100%
Coop Bank (Kebeheti Sec School)		7,162,250		7,162,250	7,162,250		~	100%
Coop Bank - Kipsitet Sec School		7,162,250		7,162,250	7,162,250		~	100%
Coop Bank (Sondu Sec School)		2,500,000		2,500,000	2,500,000		~	100%
Total	43,290,000	24,824,500		68,114,500	64,914,500	3,200,000	~	95%
9.0 Tertiary institutions Projects				-				

***SigowetSoin Constituency
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PMC savings									
Total	12,100,000	521,380	-	12,621,380	-	12,621,380			0%
GRANT TOTAL	137,088,879	3,067,910	69,367,724	208,957,125	162,895,055	46,629,458			78%

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

Sigowet/Soim Constituency
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Receipt/Expense Item	Original Budget a	Opening Balance (C/Blk) and AIA	Adjustments b Previous years Outstanding Disbursements	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
PAYMENTS							
Compensation of Employees	2,830,000	816,080	1,813,927	5,460,007	2,051,966	3,408,041	38%
Use of goods and services	8,976,564	830,450	3,796,621	13,603,635	8,951,883	4,651,752	66%
Transfers to Other Government Units	66,490,000	900,000	50,164,500	117,554,500	106,154,500	11,400,000	90%
Other grants and transfers	46,192,315	-	13,592,676	59,217,603	45,386,706	14,398,285	77%
Acquisition of Assets	500,000	-	-	500,000	350,000	150,000	70%
Other payments	-	-	-	-	-	-	0%
UNALLOCATED FUND	12,100,000	521,380	-	12,621,380	-	12,621,380	0%
TOTAL	137,088,879	3,067,910	69,367,724	208,957,125	162,895,055	46,629,458	78%

***Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

XI. 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 (gratuity 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-Sigowet/Soin 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.

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

***Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
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External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance 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 constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the constituency 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 constituency 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 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

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National Government Constituencies Development Fund (NGCDF)
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For the purposes of these financial statements, Deposits (gratuity 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. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. 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 are 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 financial 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 NG-CDF Act, 2015

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is 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 11 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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 2021.

14. Errors

Material prior period errors are 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

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

*Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

AIE NO.	2020 - 2021	2019 - 2020
	Kshs	Kshs
AIE NO. B 047190		55,040,876
AIE NO. B 041206		4,000,000
AIE NO. B 047817		18,000,000
AIE NO. B 104094		15,000,000
AIE NO. B 104476		15,000,000
AIE NO. B 096641		16,000,000
AIE NO. B 104751	20,000,000	
AIE NO. B 823722	34,000,000	
AIE NO. B 104840	15,367,724	
AIE NO. B 104841	8,000,000	
AIE NO. B 104842	10,000,000	
AIE NO. B 104843	13,000,000	
AIE NO. B 104844	6,900,000	
AIE NO. B 104845	6,000,000	
AIE NO. B 104846	6,000,000	
AIE NO. B 104847	12,000,000	
AIE NO. B 104848	7,000,000	
AIE NO. B 104849	11,100,000	
AIE NO. B 104850	12,000,000	
AIE NO...		
	161,367,724	123,040,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify) Cheque Reversed	521,380	-
TOTAL	521,380	-

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,013,166	1,808,141.00
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	-
Employer Contributions Compulsory NSSF Schemes	38,800	41,200
TOTAL	2,051,966	1,849,341

*Sigowet/Soin Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	-	40,000
Electricity	-	-
Water & sewerage charges	-	-
Office rent		-
Communication, supplies and services	100,000	125,000
Domestic travel and subsistence	226,900	17,500
Printing, advertising and information supplies & services	117,000	40,000
Rentals of produced assets		-
Training expenses	947,500	-
Hospitality supplies and services	79,050	-
Other committee expenses	2,521,000	1,709,550
Committee allowance	3,178,000	2,712,200
Insurance costs		-
Specialised materials and services		320,000
Office and general supplies and services	857,000	395,965
Fuel , oil & lubricants	650,000	550,000
Other operating expenses	-	18,900
Bank service commission and charges	24,160	7,140
Other Operating Expenses	-	
Security operations		
Routine maintenance - vehicles and other transport equipment	251,273	520,664
Routine maintenance- other assets		-
TOTAL	8,951,883	6,456,919

Sigowet/Soin Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Transfers to Primary Schools		42,140,000	31,388,203
Transfers to Secondary Schools		64,914,500	71,366,027
Transfers to Tertiary Institutions		2,100,000	4,250,000
TOTAL		109,154,500	107,004,230

7. OTHER GRANTS AND OTHER PAYMENTS

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Bursary - Secondary (see attached list)		16,092,720	603,000
Bursary -Tertiary (see attached list)		12,287,000	240,000
Bursary- Special Schools		-	
Mocks & CAT (see attached list)		-	
Social Security programmes (NHIF)			
Security Projects (see attached list)		3,567,288	5,850,000
Sports Projects (see attached list)		1,998,540	
Environment Projects (see attached list)		3,500,000	2,250,000
Emergency Projects (see attached list)		4,941,158	6,079,400
TOTAL		42,386,706	15,022,400

*Sigowet/Soin Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2020 - 2021	2019 - 2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	350,000	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	350,000	-

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
Closing cash book bank balance			
<i>Kenya Commercial Bank, Kericho Branch . SIGOWET/SOIN NG-CDF</i>	<i>A/C no.1146215614</i>	1,540,578	2,546,530
		-	-
		-	-
TOTAL		1,540,578	2,546,530

Sigowet/Soin Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Total</i>				-

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

Sigowet/Soin Constituency
National Government Constituencies Development Fund (NGCDF)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

		2020- 2021	2019- 2020
		Kshs (1/7/2020)	Kshs (1/7/2019)
Opening cash book bank balance			
Bank accounts		2,546,530	9,838,544.63
Cash in hand			
Imprest			
TOTAL		2,546,530	9,838,545

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020– 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	FY 2020/21	FY 2019/20
	Kshs	Kshs
Compensation of Employees	3,408,041	2,630,007
Use of goods and services	4,651,752	4,627,071
Transfers to Other Government Units	8,400,000	51,064,500
Other grants and transfers	17,398,285	135,926,763.32
Acquisition of Assets	150,000	-
Other Payments	-	-
Funds Pending approval	12,621,380	-
	46,629,458	71,914,254

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17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	95,980,078.00	14,319,275.00
	95,980,078.00	14,319,275.00

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted B	Amount Paid To- Date c	Outstanding Balance 2020 d=a-c	Comments
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 3 – UNUTILIZED FUND

	Brief Description Kshs	FY 2020/21	FY 2019/20 Kshs	Comments
1.0 Administration and Recurrent				
1.1 Compensation of employees	NGCDF staff Salaries	3,408,041	2,630,007	Ongoing
1.2 Committee allowances	CDFC allowances	1,400,000	1,400,000	Ongoing
1.3 Use of goods and services	CDFC use of gds and services	952,000	952,000	Ongoing
Total		5,760,041	4,982,007	
2.0 Monitoring and evaluation				
2.1 Capacity building	CDFC training expenses	742,000	742,000	Ongoing
2.2 Committee allowances	CDFC allowances	759,000	759,000	Ongoing
2.3 Use of goods and services	CDFC use of gds and services	798,753	774,071	Ongoing
Total		2,299,753	2,275,071	
3.0 Emergency				
Total	to cater for unforeseen circumstances	2,251,103		
4.0 Bursary and Social Security				
4.1 Secondary Schools	Bursary for needy students	4,907,280	5,000,000	Ongoing
4.2 Tertiary Institutions	Bursary for needy students	6,313,000	5,600,000	Ongoing
Total		11,220,280	10,600,000	
5.0 Sports				
Total	Sport tournament facilitation	926,748	1,925,288	
7.0 Primary Schools Projects				
Chelogsei Primary School.	Construction of 2No. classroom to completion.	1,800,000		Ongoing

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Chemogoch Primary School.	Renovation of 2 classrooms; floor replacement, plastering , painting and glazing to completion.	400,000		Ongoing
Cheptuyet Primary School	Construction of 2No. classroom to completion.	1,800,000		Ongoing
Kamungasia Primary School.	Completion of 2.7Acre land payment to completion	100,000		Ongoing
Kaplelaret Primary School.	Renovation of 6 classrooms ; floor replacement, Plastering, painting, and roof replacement to completion.	1,200,000		Ongoing
Kimatal Primary School.	Completion of one classroom ; painting, glazing, and external finishes to completion.	900,000		Ongoing
Kipsamoi Primary School.	Completion of purchase of 1acre land.	400,000		Ongoing
Lelagoi Primary School.	Construction of 1No. classroom to completion.	900,000		Ongoing
Laitigo Primary School.	Renovation of 5No. classrooms ; floor replacement, plastering, glazing and painting to completion.	700,000		Ongoing
Chelosgei Primary School			600,000	Funds disbursed to PMC
Kapkatet Primary School			230,000	Funds disbursed to PMC
Kabaswet Primary Sch			400,000	Funds disbursed to PMC

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Kiplelgettk Pri School			400,000	Funds disbursed to PMC
Kipiranye Pri School			700,000	Funds disbursed to PMC
Kipsotet Pri School			500,000	Funds disbursed to PMC
Segerek Pri School			700,000	Funds disbursed to PMC
Seronik Pri School			700,000	Funds disbursed to PMC
Sosur Pri School			700,000	Funds disbursed to PMC
Barageiwet Pri School			700,000	Funds disbursed to PMC
Coop Bank (Kongerren Primary School)			1,964,912	Funds disbursed to PMC
Vat Comm (Kongerren Primary School)			35,088	Funds disbursed to PMC
Coop Bank (Kamasega Primary School)			1,964,912	Funds disbursed to PMC
Vat Comm (Kamasega Primary School)			35,088	Funds disbursed to PMC
Coop Bank (Simbi Primary School)			1,964,912	Funds disbursed to PMC
Vat Comm (Simbi Primary School)			35,088	Funds disbursed to PMC
Kibirigut Pri School			451,930	Funds disbursed to PMC

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Vat Commn - Kibirirugut Primary School			8,070	Funds disbursed to PMC
Kapsewa Primary School.			2,000,000	Funds disbursed to PMC
Simbi Primary School			1,500,000	Funds disbursed to PMC
Kapsewa Primary School.			1,500,000	Funds disbursed to PMC
kapkegoi Primary			250,000	Funds disbursed to PMC
Total		8,200,000	26,240,000	
8.0 Secondary Schools Projects			-	
Kapkorrom Secondary School	Construction of 2 classrooms to completion.	1,800,000		Ongoing
Kebeneti Day Secondary School	Construction of 1No. classroom to completion.	900,000		Ongoing
Kiptere Secondary School	Construction of a 300 capacity dormitory; slab, walling to roofing. Remaining plastering, fixing doors and windows, glazing, painting, and external finishes.	500,000		Ongoing
Coop Bank (Kapkorrom Sec School)			1,500,000	
Coop Bank (Kabokyek Day Sec)			2,000,000	
Kiptugumu Day Sec School			2,000,000	
Coop Bank (Sunneck Secondary School)			2,000,000	

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Ngery Kolborot Sec School				500,000	
Coop Bank (Kebenet Sec School)				7,162,250	
Coop Bank - Kipsitet Sec School				7,162,250	
Coop Bank (Sondu Sec School)				2,500,000	
Total		3,200,000		24,824,500	
10.0 Security Projects		-			
Deputy County Commissioners office Chepkemel.		154			Ongoing
Chepkemel Ass Chief			200,000		
Kiptere Chief Office			367,388		
Total		154	567,388		
11.0 Acquisition of assets		-			
11.1 Motor Vehicles		-			
11.2 Renovation of CDF office	Renovation of CDF office	150,000			Ongoing
11.4 Purchase of computers		-			Ongoing
Total		150,000			
13.0 unallocated fund					
Unapproved projects	Pending Boards approval	12,621,380			Awaiting Boards approval
Total		12,621,380		-	
		46,629,458	71,414,254		

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f/		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs)
	2019/20 (Kshs)	2020/21 (Kshs)			
Land	829,246		~		829,246
Buildings and structures	534,900		~		534,900
Transport equipment	4,970,315		~		4,970,315
Office equipment, furniture and fittings	829,246	350,000	~		1,179,246
ICT Equipment, Software and Other ICT Assets	534,900		~		534,900
Other Machinery and Equipment	4,970,315	-	~		4,970,315
Heritage and cultural assets	829,246		~		829,246
Intangible assets	534,900		~		534,900
Total	14,033,068		~		14,383,068

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PROJECT NAME/ PMC NAME	AMOUNT	ACCOUNT NUMBER	BANK	BALANCE AS AT NOW
CHELOSGEI PRIMARY SCHOOL	600,000.00	1520229381800	NATIONAL	1,000.00
KAPKATET PRIMARY SCHOOL	230,000.00	1178604853	KCB	1,450.00
KABASWETI PRIMARY SCHOOL	400,000.00	1168451213	KCB	600.00
COOP BANK (KOILSIR PRY SCHOOL)	1,000,000.00	1141053034600	COOP	1,000.00
COOP BANK (KAPKORMOM SEC SCHOOL)	1,500,000.00	1139604540800	COOP	2,000.00
KAPSEWA PRIMARY SCHOOL	800,000.00	1139604683800	COOP	1,250.00
ASENWET PRIMARY SCHOOL	700,000.00	1139604771800	COOP	1,000.00
COOP BANK (KAPKORMOM PRI SCHOOL)	148,658.00	1139604540800	COOP	1,500.00
CHEMANGAT PRIMARY SCHOOL	700,000.00	1139604942300	COOP	648.00
CHEPKOCHUN PRIMARY SCHOOL	700,000.00	1139604126200	COOP	307.00
CHEPYEGON PRIMARY SCHOOL	700,000.00	1109603312200	COOP	574.00
CHESICHE PRIMARY SCHOOL	700,000.00	1139752208500	COOP	475.00
KAITUI PRIMARY SCHOOL	400,000.00	1139054184601	COOP	1,373.00
COOP BANK - KAMASEGA PRI SCHOOL	2,000,000.00	1139604363100	COOP	1,485.00
KAPKISAI PRI SCHOOL	400,000.00	1139054144101	COOP	1,000.00
KAPKONGONI PRIMARY SCHOOL	700,000.00	1022230963900	NATIONAL	464.00
KAPSEGUT PRI SCHOOL	700,000.00	1139753303200	COOP	1,470.00
KASAINET PRI SCHOOL	300,000.00	1139604236800	COOP	557.00

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KIMASAAT PRI SCHOOL	500,000.00	1139604587600	COOP	1,648.00
KIMOROGO PRI SCHOOL	700,000.00	1139430186300	COOP	1,000.00
KIMUGUL PRIMARY SCHOOL	700,000.00	1022230837700	NATIONAL	2,300.00
KIPLELGUTIK PRI SCHOOL	400,000.00	1139603790200	COOP	1,145.00
KIPRANYE PRI SCHOOL	700,000.00	1139603408000	COOP	600.00
KIPSOTET PRI SCHOOL	500,000.00	1139752223700	COOP	500,000.00
COOP BANK - KONGERENG PRI SCHOOL	2,000,000.00	1139603724900	COOP	1,000.00
SEGEREK PRI SCHOOL	700,000.00	1139604125500	COOP	437.00
SERONIK PRI SCHOOL	700,000.00	1109604748600	COOP	1,000.00
COOP BANK - SIMBI PRI SCHOOL	2,000,000.00	1139053675500	COOP	785.00
SOSUR PRI SCHOOL	700,000.00	1141752472600	COOP	1,458.00
NGENY KOIBOROT SEC SCHOOL	500,000.00	1139604526300	COOP	899.00
KILEGES SEC SCHOOL	450,000.00	1139603740500	COOP	1,000.00
KAPTEBENGWO DAY SEC SCHOOL	800,000.00	1139603646200	COOP	450.00
BARAGEIWET PRI SCHOOL	700,000.00	1139335029700	COOP	2,000.00
COOP BANK (KONGEREN PRIMARY SCHOOL)	2,000,000.00	1139603724900	COOP	1,600.00
COOP BANK (KAMASEGA PRIMARY SCHOOL)	2,000,000.00	1139604363100	COOP	1,000.00
COOP BANK (SIMBI PRIMARY SCHOOL)	2,000,000.00	1139053675500	COOP	1,127.00
KIBIRIRGUT PRI SCHOOL	460,000.00	1139335627400	COOP	648.00
COOP BANK - KAPSEWA PRIMARY SCHOOL	2,000,000.00	1139604683800	COOP	2,460.00

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COOP BANK (MAEMBA PRIMARY SCHOOL)	2,700,000.00	1122730462	KCB	2,700,000.00
COOP BANK (KAMASEGA PRY SCHOOL)	1,500,000.00	1139604363100	COOP	1,200.00
COOP BANK (KONGEREN PRIMARY SCHOOL)	1,500,000.00	1139603724900	COOP	1,500,000.00
BARNGOROR PRIMARY SCHOOL	1,000,000.00	1139603689900	COOP	1,250.00
COOP BANK (SIMBI PRIMARY SCHOOL)	1,500,000.00	1139053675500	COOP	1,000.00
COOP BANK (KAPSEWA PRIMARY SCHOOL)	1,500,000.00	1139604683800	COOP	1,500,000.00
CHEBARAN PRIMARY SCHOOL	200,000.00	1139752272500	COOP	200,000.00
CHEBETET PRIMARY SCHOOL	200,000.00	1139603326000	COOP	200,000.00
CHEBIRECH PRIMARY SCHOOL	900,000.00	1209528770	KCB	900,000.00
CHEBIRECH PRIMARY SCHOOL	500,000.00	1209528770	KCB	500,000.00
KAKIBEI PRIMARY SCHOOL	450,000.00	1139054412201	COOP	450,000.00
KAMOLOK PRIMARY SCHOOL	400,000.00	1338313876	KCB	400,000.00
KAPKORMOM PRIMARY SCHOOL	200,000.00	1139604540800	COOP	200,000.00
KAPLELWO PRIMARY SCHOOL	200,000.00	1240000002400	COOP	200,000.00
KAPNDEGE PRIMARY SCHOOL	150,000.00	1129139646	KCB	1,300.00
KAPSEGUT PRI SCHOOL	150,000.00	1139753303200	COOP	500.00
KIBUGAT HILLS PRIMARY SCHOOL	200,000.00	1117054339000	COOP	1,250.00
KIMALAL PRIMARY SCHOOL	250,000.00	1139603761400	COOP	250,000.00
KOIBONO PRIMARY SCHOOL	300,000.00	1139604125800	COOP	300,000.00

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KOİYAT PRIMARY SCHOOL	250,000.00	1139752004400	COOP	250,000.00
MINDILILWET PRIMARY SCHOOL	100,000.00	1109604687400	COOP	100,000.00
MOTERO PRIMARY SCHOOL	200,000.00	1139604192400	COOP	200,000.00
NDONYOMARE PRIMARY SCHOOL	200,000.00	1139604003900	COOP	200,000.00
SEGEREK PRIMARY SCHOOL	200,000.00	1139604125500	COOP	200,000.00
SERONIK PRI SCHOOL	200,000.00	1109604748600	COOP	200,000.00
SIMOTWET PRIMARY SCHOOL	200,000.00	1139604143400	COOP	2,000.00
SINGORONIK PRIMARY SCHOOL	400,000.00	1141603605000	COOP	400,000.00
SOSUR PRIMARY SCHOOL	200,000.00	1141752472600	COOP	200,000.00
SIGUTEK PRIMARY SCHOOL	200,000.00	1139604790100	COOP	200,000.00
CHERABAN PRIMARY SCHOOL	400,000.00	1139752272500	COOP	400,000.00
KAPKEGOI PRIMARY SCHOOL	250,000.00	1139603473800	COOP	250,000.00
SIMOTWET PRIMARY SCHOOL	750,000.00	1139604143400	COOP	1,000.00
CHEBIRIR PRIMARY SCHOOL	900,000.00	1139603740400	COOP	900,000.00
KAPKISAI PRIMARY SCHOOL	500,000.00	1139054144101	COOP	500,000.00
KESAINET PRIMARY SCHOOL	400,000.00	1139604236800	COOP	2,000.00
COOP BANK (KABOKYEK DAY SEC)	2,000,000.00	1139336255501	COOP	4,000.00
KIPTUGUMU DAY SEC SCHOOL	2,000,000.00	1022217854800	NATIONAL	900.00
COOP BANK (SONDU SEC SCHOOL)	2,500,000.00	1020229323900	NATIONAL	1,300.00
COOP BANK (SUMEEK SECONDARY SCHOOL)	2,000,000.00	1109640724300	COOP	4,260.00

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COOP BANK (KEBENETI SEC SCHOOL)	7,162,250.00	1153386666	KCB	200.00
COOP BANK - KIPSITET SEC SCHOOL	7,162,250.00	1136110348	KCB	1,600.00
COOP BANK (SONDU SEC SCHOOL)	2,500,000.00	1020229323900	NATIONAL	3,000.00
COOP BANK (CHEPTUIYET SEC SCHOOL)	6,000,000.00	1022215995000	NATIONAL	6,000,000.00
KIPSITET SEC SCHOOL	1,000,000.00	1136110348	KCB	1,000,000.00
KEBENETI DAY SEC	763,158.00	1153386666	KCB	763,158.00
SONDU SEC SCHOOL	350,000.00	1020229323900	NATIONAL	500.00
COOP BANK (ITIBET SEC. SCHOOL)	2,000,000.00	1022220787201	NATIONAL	2,000,000.00
KAPCHEBWAI SECONDARY SCHOOL	900,000.00	1136904502600	COOP	900,000.00
CHERAMOR DAY SECONDARY	290,000.00	1139603754900	COOP	290,000.00
COOP BANK (KAPTEBENGWO DAY SEC.)	2,800,000.00	1139603646200	COOP	2,800,000.00
KAPTEBENGWO DAY SEC SCHOOL	500,000.00	1139603646200	COOP	5,000,000.00
KILEGES SEC SCHOOL	300,000.00	1139603740500	COOP	100.00
MARUMBASI SECONDARY SCHOOL	700,000.00	1139603814400	COOP	700,000.00
MUSARIA SECONDARY SCHOOL	1,000,000.00	1139603658900	COOP	1,000,000.00
COOP BANK (KIPTERE SEC SCHOOL)	3,000,000.00	1139053309701	COOP	300.00
KIPTUGUMU DAY SEC SCHOOL	400,000.00	1022217854800	NATIONAL	400,000.00
KONGEREN DAY SECONDARY	200,000.00	1139603724900	COOP	200,000.00
COOP BANK (SUMEEK SECONDARY SCHOOL)	2,750,000.00	1109604724300	COOP	2,750,000.00

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COOP BANK (ST. THOMAS MINDILILWET SEC)	4,300,000.00	1139603152400	COOP	43,000,000.00
COOP BANK (KABOKYEK DAY SEC. SCHOOL)	4,000,000.00	1139336255501	COOP	2,000,000.00
KAPTALAMWA SEC SCHOOL	300,000.00	1109604771700	COOP	300,000.00
KAPTEBENGWO DAY SEC SCHOOL	300,000.00	1139603646200	COOP	3,000,000.00
KEJIRIET SEC SCHOOL	200,000.00	1139604103500	COOP	200,000.00
COOP BANK (KOILSIR DAY SECONDARY)	1,000,000.00	1285199146	KCB	200.00
COOP BANK (MAEMBA PRIMARY SCHOOL)	2,200,000.00	1122730462	KCB	1,500.00
MWEBE SECONDARY SCHOOL)	200,000.00	1109604349100	COOP	200,000.00
COOP BANK (SONDU SECONDARY SCHOOL)	4,000,000.00	1020229323900	NATIONAL	4,000,000.00
TABAITA SECONDARY SCHOOL	850,000.00	1210878380	KCB	850,000.00
SIMBI DAY SECONDARY SCHOOL	900,000.00	1139752488900	COOP	900,000.00
SONDU SEC SCHOOL	600,000.00	1020229323900	NATIONAL	1,650.00
KAMOGON PRI SCHOOL	600,000.00	1178819337	KCB	1,000.00
CHEPKEMEL ASS CHIEF	200,000.00	1278886168	KCB	2,000.00
KIPTERE CHIEF OFFICE	367,387.59			1,200.00
KIPSITET CHIEF'S OFFICE	500,000.00	1141753736400	COOP	1,000.00
KEJIRIET CHIEF'S OFFICE	200,000.00	1139604103500	COOP	200,000.00
MINDILILWET ASSISTANT CHIEF OFFICE	350,000.00	1141645448300	COOP	350,000.00
ASS CHIEFS OFFICE KEJIRIET	200,000.00	1139604103500	COOP	200,000.00
CHIEFS OFFICE SINGORONIK	300,000.00	1141752642900	COOP	300,000.00
KAMAGET ASS CHIEFS OFFICE	350,000.00	1022218583500	NATIONAL	350,000.00

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KAPKEBURU ASS. CHIEFS OFFICE	350,000.00	128647842	KCB	350,000.00
COOP BANK (KMTC SIGOWET)	2,100,000.00	1139603897500	COOP	2,100,000.00
				95,980,078.00

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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 and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
SISO/AUDIT/ CORRE/ 002/ 21	1. Inaccuracies in the Financial Statements	Financial Statement amended as advised	Resolved	Resolved
SISO/AUDIT/ CORRE/ 002/ 21	2. Summary Statement of Appropriation	<i>The unexplained variance of Kshs. 9,838,544 is the closing balance for the year ended June 2020, further the adjustments of Kshs. 64, 879,420 are the payments of the projects which were approved the previous financial year 2018/2019 but their funds were received and paid during the financial 2019/2020</i>	Resolved	Resolved
SISO/AUDIT/ CORRE/ 002/ 21	3. Unutilized Fund	Schedule for verification availed	Resolved	Resolved
SISO/AUDIT/ CORRE/ 002/ 21	4. Project Management Account Balances Committees	<i>Although the management did availed all the relevant documents i.e the bank statements, cash book etc during the audit exercise,</i>	Resolved	Resolved