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**REPORT**

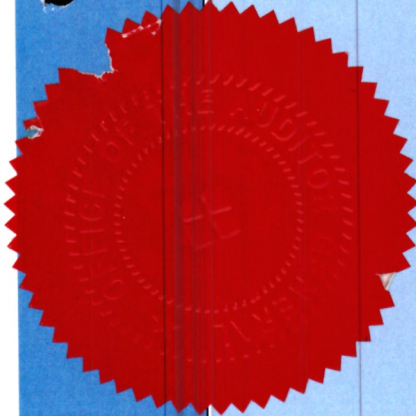
**OF**

**THE AUDITOR-GENERAL**

**ON**

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

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





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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
SIGOR CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SIGOR  
CONSTITUENCY**

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

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# CONSTITUENCY DEVELOPMENT FUND- SIGOR CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2016

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### I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

#### (a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDFA) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

#### (b) Key Management

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

- i. 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 30<sup>th</sup> June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Stephen Mwang'at</b>
3.	Accountant	<b>Stephen Kokeno</b>
4.		

#### (d) Fiduciary Oversight Arrangements

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

#### (e) SIGORNG-CDF Headquarters

NG-CDF Office Building.  
P.O. Box 1-30603  
WEI WEI, KENYA

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
SIGORCONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

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

Telephone: (254) 0725132194

E-mail: [cdfsigor@cdf.go.ke](mailto:cdfsigor@cdf.go.ke)

Website: [www.go.ke](http://www.go.ke)

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

1. Equity Bank  
Account No 1070296968337  
Kapenguria Branch

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

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

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

The financial year 2016/2017 has been a year of tremendous growth in terms of projects within the constituency and this has seen a number of development projects taking place within the constituency courtesy of SigorNG-CDFC. As an entity we managed to utilise 99% of our budget allocation.

We wish to encourage more funding to the kitty so that development may be accelerated at constituency level

Sign.....  
**CHAIRMAN NG-CDFC**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
SIGORCONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**III. STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government NG-CDF shall prepare financial statements in respect of that NG-CDF. 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 SigorNG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NG-CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

**Approval of the financial statements**

The NG-CDF's financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2018.

  
  
Fund Account Manager

Chairman 

# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-SIGOR CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

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#### REPORT ON THE FINANCIAL STATEMENTS

#### **Adverse Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Sigor Constituency set out on pages 5 to 24, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund - Sigor Constituency as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015.

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

#### **Basis for Adverse Opinion**

##### **1.0 Employee Compensation**

Included in the statement of receipts and payments is an amount of Kshs.2,605,195 reported as compensation of employees. However, monthly payroll summaries, statutory deduction records and personnel files for employees employed by the Fund were however not provided for audit review.

Under the circumstances, the accuracy and completeness of Kshs.2,605,195 in respect of compensation of employees as at 30 June 2017 could not be confirmed.

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



## **2.0 Other Grants and Transfers**

### **2.1 Sports**

Included in other grants and transfers amount of Kshs.54,771,382 under note 7 to the financial statements is sports projects expenditure of Kshs.3,089,918 out of which cash purchase of sports items amounted to Kshs.1,141,017 which exceeded the low value cash purchase limit of Kshs.5,000 for entities in class 'C'. In addition, the payment vouchers were not supported by imprest warrant, invoices and goods received notes, distribution list and inspection and acceptance report. Under the circumstances, the validity and propriety of the cash purchases figure of Kshs.1,141,017 on sports projects could not be confirmed.

### **3.0 Transfer to Other Government Units**

The statement of receipts and payments reflect transfers to other government units balance of Kshs.33,350,000 relating to funds disbursed to various project management committees. However, actual expenditure returns and acknowledgement letters from institutions that received the funds were not availed for audit verification contrary to Section 15(1) (d) of the National Constituency Development Fund Regulations, 2016. Under the circumstances, it was not possible to confirm whether the funds totalling Kshs.33,350,000 were actually received and utilized for the budgeted projects in the year under review.

## **4.0 Other Grants and Transfers**

### **4.1 Bursary Disbursement**

The statement of receipts and payments reflect other grants and transfers balance of Kshs.54,771,382 as disclosed in note 7 to the financial statements which include bursaries totalling Kshs.21,049,000 disbursed to secondary schools. However, the minutes of the bursary sub-committee indicating how the beneficiaries were identified and evidence that two members of whom one should be area education officer or officer seconded from the Ministry of Education were co-opted as required by the CDF Board circular Ref. CDF Board circulars/Vol 1/111 dated 13 September 2010 were not provided for audit review. In addition, no documentary evidence in form of acknowledgements from schools and institutions was provided for audit verification to confirm receipt of these bursaries.

Consequently, the regularity of Kshs.21,049,000 expenditure could not be confirmed.

### **4.2 Roads**

The other grants and transfers of Kshs.54,771,382 also include roads projects expenditure of Kshs.8,650,000 out of which an amount of Kshs.5,450,000 was paid to two construction firms for construction of Yoton-Korelach and Nasolot-Talon roads.

However, procurement records such as bill of quantities, tender documents, evaluation and award minutes and contract agreement were not provided for audit review.

Consequently, the propriety and validity of the expenditure of Kshs.5,450,000 for the year ended 30 June 2017 could not be confirmed.

#### **4.3 Environmental Projects**

Included in the other grants and transfers of Kshs.54,771,382 is environmental projects expenditure of Kshs.1,600,000 out of which Kshs.1,000,000 was paid to a construction firm for construction of gabions at Sigor secondary school. However, procurement records such as tender documents, evaluation and award minutes and contract agreement were not provided for audit review.

Consequently, the propriety and validity of the expenditure of Kshs.1,000,000 for the year ended 30 June 2017 could not be confirmed.

#### **4.4 Security Projects**

Included in the other grants and transfers of Kshs.54,771,382 is security projects expenditure of Kshs.14,988,000 for the construction of various chief's offices. However, procurement records such as tender documents, evaluation and award minutes and contract agreement were not provided for audit review.

Consequently, the propriety and validity of the expenditure of Kshs.14,988,000 for the year ended 30 June 2017 could not be confirmed.

#### **5.0 Construction of CDF Office**

The statement of receipts and payments reflect acquisition of assets figure of Kshs.5,878,040 which includes an amount of Kshs.5,000,140 incurred on the completion of constituency office administration block in Sigor. The contract was awarded to a construction firm in the financial year 2015/2016 at a contract sum of Kshs.13,710,381. Available information revealed that the contractor has been paid a total of Kshs.12,332,012 or about 90% of the contract sum. However, the procurement records such as tender advertisement, opening minutes, evaluation, award of tender minutes and contract document were not availed for audit review. The payment vouchers were also not supported by minutes of site meeting and interim certificate. It was further noted that the contractor abandoned the project after payment of 90% of the contract sum. The management did not explain why the contractor was paid without certificates of completion and evidence of work done. Available information revealed that after the contractor vacated the site, the CDF management opted to directly procure materials and labour totalling Kshs.5,000,140. However, the management did not provide evidence that the procurement was done competitively as per the provisions of Public Procurement and Asset Disposal Act, 2015.

Consequently, the propriety of the total expenditure of Kshs.17,332,152 on construction of the CDF office for the year ended 30 June 2017 could not be confirmed.

## **6.0 Cash and Bank Balances**

The statement of financial assets reflects bank balances figure of Kshs.863,040 as at 30 June 2017. However, the bank reconciliation statement availed for audit review reflects un-presented cheques totalling Kshs.327,123 which had become stale and had not been reversed back to the cash book. No explanation was provided for this anomaly

In the circumstances, the accuracy and completeness of the cash and bank balances of Kshs. 863,040 as at 30 June 2017 could not be confirmed.

## **7.0 Project Management Committee Balances**

The financial statements submitted for audit do not disclose unutilized balances in the project management committee bank accounts. In addition, cash books, bank confirmation certificates and bank reconciliation statements for various project management committee which received fund from the CDF were not availed for audit review.

Under the circumstances, it was not possible to confirm that all funds disbursed to project management committees were fully utilized.

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

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Adverse Opinion and Other Matter sections of my report, I have determined that there are no other Key Audit Matters to communicate in my report.

## **Other Matter**

### **1.0 Budget Performance and Controls**

#### **1.1 Budget Performance**

The National Government Constituencies Development Fund- Sigor Constituency had an approved budget of Kshs.104,523,348 for the year ended 30 June 2017. During the same

period, the Fund recorded expenditure of Kshs.103,660,308 (99%) resulting into an under expenditure of Kshs.863,040 (1%) as detailed below:

Item	Budget Amount	Expenditure (Kshs)	Under Absorption (Kshs)	Under Absorption (%)
Compensation of employees	2,926,137	2,605,195	320,942	11.0
Use of goods and services	7,067,622	7,055,691	11,931	0.1
Transfers to Other Government Units	33,380,069	33,350,000	30,069	0.1
Other grants and transfers	55,253,276	54,771,382	481,895	0.9
Acquisition of assets	5,896,244	5,878,040	18,204	0.3
<b>Total</b>	<b>104,523,348</b>	<b>103,660,308</b>	<b>863,040</b>	<b>1</b>

Failure to utilize all the funds as budgeted is an indication that programs or activities were not implemented as planned thus not achieving the intended objectives for the people of Sigor Constituency.

## 1.2 Project Verification

During the audit, fifteen (15) projects with total disbursements amounting to Kshs.44,797,347 as summarized below were verified during the month of June 2018 and the following observations were made:

	Date	PV No.	Cheque No	Payee	Description	Amount	Results of verification/examination of records
1	Various	Variou us	various	Sigor CDF Office	Completion of office, roofing, plastering, painting, floor tiling and fixing steel windows and doors, plumbing, septic tank	5,000,040.00	Roofing done, plastering done, painting done, tiling done except for toilet areas yet to be tiled and toilet bowls and cistern yet to be fitted, steel windows and doors fixed and glasses fitted.
2	23-Feb-17	2	4242	Soito Chief's Office	Completion works of two roomed chief's office. Roofing and plastering, fixing doors and windows.	500,000.00	Builders work completed for four roomed offices, plastering done, windows and doors fitted but no glasses fixed. 2 door toilet constructed and complete.

3	19-Sep-16		3874-3877	Phogoi-Sengel el rd	Excavation works, road formation works, rock blasting and removal of stamps 10kms	2,200,000.00	10 Kms road works done with 4kms downhill already redone and some sections re-designed by Kenya Rural Roads Authority ( KERRA). Road still incomplete and yet to reach Sekerr sec. school targeted.
4	27-Feb-17		4248, 4260-4263	Kambi Karai Lamı Nyeusi Security Project.	Fortification of security infrastructure, 300m radius circular bush clearing, erecting 20M dyke around road block sentry box, construction of security surveillance tower.	4,700,000.00	Heavy bush clearing of around 150m radius done. Construction of dyke, sentry box and surveillance tower not yet done.
5	20-Jan-17		4039, 3940	Sigor Trading Centre Gabions	Gabions construction.	1,600,000.00	Stone filled gabion boxes and masonry stone wall scurr checks done but some scurr checks done by stone wall damaged by erosion.
6	4-Aug-16		3825-3830	Yoton-Korelach rd	Excavation works, road formation works, rock blasting and removal of stamps	2,200,000.00	Road opening works done but the road is still not complete across the mountain to the other end and therefore still not in use. Opened sections still requires grading and shaping.
7	5-Aug-16	1	2909-3912, 3841-3842, 3908, 3942	Chesegon AP Camp	Completion works for construction of 4 police houses	5,497,307.00	9No. Single iron sheet rooms done with a wall done all round the iron sheet wall reaching the window sill level.
8	7-Mar-17		4363	Sakata Primary	Completion works of ongoing two classrooms from roofing,plastering ,painting, fixing steel doors and windows and painting.	500,000.00	2 classes done from foundation, walling and roofing. Plastering of floors and walls not done, doors and windows fitted but no glasses. Classes in use at the current state.

9	17-Feb-17	1	4215	Nyanga ita Primary Sch	Completion of ongoing construction of dormitory, flooring, plastering, fixing steel doors and windows and painting.	500,000.00	2 classes completed and in use with one done from foundation and the other from lintal to finishing. Plastering of floors and walls done and walls painted, doors and windows fitted with glasses. Classes in are in use. Also, a third class put up from foundation, walling and roofing with no finishes and fittings. Class also in use at current status.
10	8-Feb-17		4241	Chepse rum Primary Sch	Completion works of one classroom from ring beam level, roofing, plastering, fixing windows and doors and painting.	500,000.00	Funds used in completion of dormitory. Walling completed from ring beam, roofing, inside plastering done, windows fitted but no glasses, metal doors fitted, two door pit latrine also done to completion.
11	30-Nov-16	4	3931- 3934 3960- 3961	Katuw Second ary	Completion of ongoing construction of three classrooms from ring beam, roofing, flooring, plastering, fixing steel doors and windows and painting.	6,000,000.00	3 classes constructed from foundation, walling, roofing and finishes with good quality work. Classes completed and in use.
12	9-Feb-17	2	4202- 4204	Masol Sec.	Purchase of school bus	6,200,000.00	School bus KCH 649Q verified and is in use.
13	4-Aug-16	5	3831- 3833	Sekerr Mixed Sec.	Purchase of school bus	2,700,000.00	Bus Isuzu Reg. KCE 823 D verified and is in use.
14	17-Feb-17	2	4210, 4181, 4182	Lous Police post	Fencing of 10 Acre perimeter with chain link wire and metal/iron posts.	2,500,000.00	Fencing using metal posts, chain link and barbed wire done covering an approximate area of 6Acres, 2 gates fixed.
15	15-Dec-16	5	3962	Lomut Mixed sec.	Additional funds to complete Purchase of 51 seater school bus	4,200,000	Bus Isuzu Reg. KCH 656Q verified and is in use.
<b>TOTAL</b>						<b>44,797,347.00</b>	

The people of Sigor Constituency may have not benefited from the incomplete projects. Therefore there is need for the management to fast track the implementation process to ensure that projects are completed as scheduled for efficiency and effective service delivery to the residents of Sigor Constituency.

### 1.3 Project Implementation

During the financial year under review, Sigor Constituency had budgeted to disburse Ksh.48,918,966 towards the implementation of forty (40) projects. However, an amount of

Kshs.55,535,307 was disbursed to thirty seven (37) projects resulting in unexplained variance of Kshs.6,616,341. It was further noted that three(3) projects with a budget of Kshs.1,800,000 did not receive funding during the year while six (6) projects received more than the approved allocations. Three (3) projects were under funded all detailed as below.

<b>PROJECTS FUNDED AS AT 30TH JUNE 2017</b>				
	<b>Project Name</b>	<b>Sub-Project Activities</b>	<b>Budget (Kshs)</b>	<b>Disbursement (Kshs)</b>
1	Environment	Gabions works at sigor primary school-deputy county commissioners office gully and planting sisal to reduce soil erosion	1,018,965.30	1,600,000
2	Ptirap Primary School	Finishing works on two classrooms – roofing, plastering and Painting.	500,000.00	0.00
3	Chesegon Primary School	Construction of one classroom from the foundation, slabbing, walling, ring beam, roofing, plastering, fixing steel doors, windows and painting	1,000,000.00	750,000.00
4	Kapatet Primary School	Completion works ongoing two classrooms from ring beam, roofing, flooring, plastering, fixing steel windows and doors, painting	500,000.00	500,000.00
5	Sasach Primary School	Completion works ongoing one classroom from ring beam, roofing, plastering, flooring, fixing steel windows and painting	500,000.00	300,000.00
6	Parkino Primary School	Completion works ongoing two, classrooms from roofing, Plastering, flooring, fixing steel windows & doors & painting.	500,000.00	500,000.00
7	Sakata Primary School	Completion works, ongoing Construction of one classroom from roofing, plastering, fixing steel doors and painting	500,000.00	500,000.00
8	Poito Primary School	Completion works ongoing Construction of one classroom from roofing, fixing steel doors and painting.	500,000.00	500,000.00
9	Kale Primary School	Completion works ongoing construction of one classroom from roofing, plastering, flooring and painting.	500,000.00	500,000.00
10	Kokwososion Primary School	Completion of two classrooms from ring beam, roofing, plastering, flooring, fixing steel windows and painting	500,000.00	500,000.00
12	Sangat Primary School	Completion works of ongoing Construction of dormitory from roofing, flooring, plastering, fixing steel doors and painting	500,000.00	500,000.00
13	Orolwo Primary School	Completion of two classrooms from ring beam, roofing, plastering, flooring, fixing steel doors and painting	500,000.00	500,000 .00

14	Kakawa Primary School	Completion of ongoing construction of one classroom from roofing, flooring and Painting	500,000.00	500,000.00
15	Iyoon Primary School	Completion works of ongoing construction of two classrooms from ring beam, roofing, flooring, fixing steel doors, windows and painting.	500,000.00	0
16	Toosikirio Primary School	Completion of ongoing Construction of girls dormitory from flooring, plastering, fixing steel windows & doors & painting.	500,000.00	300,000.00
17	Sengelel Primary School	Construction of one classroom from the foundation, slabbing, walling, ring beam, roofing, plastering, fixing steel doors and windows and painting.	800,000.00	500,000.00
18	Silip Primary School	Construction of one classroom from the foundation, slabbing, walling, ring beam, roofing, plastering, fixing steel doors and windows and painting.	500,000.00	500,000.00
19	Temow Primary School	Completion works ongoing Construction of one classroom from roofing, plastering, flooring fixing steel doors and windows and painting.	500,000.00	500,000.00
20	Nyangaita Primary School	Completion works of ongoing construction of dormitory, Flooring, plastering, fixing steel windows and painting	500,000.00	500,000.00
21	Kangisia Primary School	Completion works ongoing construction of two classrooms from flooring, plastering, fixing steel doors and windows and painting.	500,000.00	500,000.00
22	Talon Primary School	Construction of one classroom from the foundation, slabbing, walling, ring beam, roofing, plastering, fixing steel doors and windows and painting.	800,000.00	0
23	Krongon Primary School	Construction of one classroom from foundation, slabbing, walling ring beams, roofing, plastering, fixing steel doors and windows and painting.	500,000.00	500,000.00
24	Kokworitit Primary School	Completion works ongoing construction of two classrooms from flooring, plastering, fixing steel doors and windows and painting.	500,000.00	500,000.00
25	Otiot Primary School	Completion works ongoing construction of one classroom from roofing, flooring, plastering and painting	500,000.00	500,000.00
26	Marus Primary School	Construction of one classroom from the foundation, slabbing, walling, ring beam, roofing, plastering, fixing steel doors and windows and painting.	800,000.00	800,000.00



27	Sunukur Primary School	Completion works of ongoing 500,000 constructions of three classrooms, flooring, plastering and fixing of steel doors and windows and painting.	500,000.00	500,000.00
28	Chepserum Primary School	Completion works of one classroom from ring beam, roofing, flooring, plastering and fixing of steel doors and Windows and painting.	500,000.00	500,000.00
29	Chepkukui Primary School	Completion works of ongoing 500,000 construction of one classroom from roofing, plastering, flooring, fixing steel doors and windows and painting.	500,000.00	800,000.00
30	Kambi Karai Lami Nyeusi security project	Complete purchase of 51 seater school bus, labeling, delivery to the school.	4,700,000.00	4,700,000
31	Masol Sec. School	Complete purchase of 51 seater school bus, labeling, delivery to the school	6,200,000.00	6,200,000.00
32	Sekerr Mixed Sec. School	Additional funds to complete purchase of 51 seater school bus labeling and delivery	2,200,000.00	2,700,000.00
33	Lomut Sec. School	Additional funds to complete purchase of 51 seater school bus labeling and delivery	2,000,000.00	4,200,000.00
34	Katuw Sec. School	Completion works ongoing construction of three classrooms from ring beam, roofing, flooring, plastering, fixing steel doors and windows and painting.	2,500,000.00	6,000,000.00
35	Amoler Police Posts	Completion works construction of 4 police houses.	5,000,000.00	4,288,000.00
36	Chesegon AP Post	Complete construction of 2 units Adm Police Quick responses Units/Team houses.	2,000,000.00	5,497,307.00
37	Lous AP Camp	Fencing of 10 Acre perimeter with chain link wire and metal/iron posts.	2,500,000.00	2,500,000.00
38	Muino Chief's Office	Completion works of 2 roomed chief's office. Roofing & plastering, fixing doors and windows	400,000.00	400,000.00
39	Soito Chief's Office	Completion works of 2 roomed chief's office. Roofing & plastering, fixing doors and windows	500,000.00	500,000.00
40	NG CDF Offices Construction	Completion of ongoing Sigor NG CDF Office from plastering, flooring, painting and finishing.	5,000,000.00	5,000,000
	<b>TOTAL</b>		<b>48,918,965.30</b>	<b>55,535,307.00</b>

In addition, an updated Project Implementation status report as at 30 June 2017 detailing the status and levels of completion for the projects funded was not availed for audit. It was therefore not possible to establish the various implementation levels of the projects.

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to liquidate the Fund's or to cease operations, or have no realistic alternative but to do so.

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

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

## **Auditor-General's Responsibilities for the Audit of the Financial Statements**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund's 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's to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

**Nairobi**

**06 August 2018**


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
SIGOR CONSTITUENCY**

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

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	81,896,552	115,017,373
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>81,896,552</b>	<b>115,017,373</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,605,195	1,539,649
Use of goods and services	5	7,055,691	7,143,513
Transfers to Other Government Units	6	33,350,000	46,300,747
Other grants and transfers	7	54,771,382	58,911,117
Acquisition of Assets	8	5,878,040	5,687,012
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>103,660,308</b>	<b>119,582,039</b>
<b>SURPLUS/DEFICIT</b>		<b>(21,763,756)</b>	<b>(4,564,666)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Sigor NG-CDF financial statements were approved on 19/7/2018 and signed by:

  
Chairman - NG-CDFC

  
**SIGOR CONSTITUENCY DEVELOPMENT FUND  
FUND ACCOUNT MANAGER**  
**19 JUL 2018**  
Fund Account Manager  
Sign:.....  
P.O.Box 1 - 30603, WEIWEI

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

**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per the cash book)	10A	863,040	21,686,796
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11		940,000
<b>TOTAL FINANCIAL ASSETS</b>		<b>863,040</b>	<b>22,626,796</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July, 2015	13	22,626,796	27,191,462
Surplus/Deficit for the year		(21,763,756)	(4,564,666)
Prior year adjustments	14	-	
<b>NET ASSETS</b>		<b>863,040</b>	<b>22,626,796</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SigorNG-CDF financial statements were approved on 19/7/18 2018 and signed by:



Chairman - NG-CDFC



Fund Account Manager



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
SIGORCONSTITUENCY  
Reports and Financial Statements  
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**VI. STATEMENT OF CASHFLOW**

		2016 - 2017	2015 - 2016
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	81,896,552	115,017,373
Other Receipts	3	-	-
		<b>81,896,552</b>	<b>115,017,373</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(2,605,195)	(1,539,649)
Use of goods and services	5	(7,055,691)	(7,143,513)
Transfers to Other Government Units	6	(33,350,000)	(46,300,747)
Other grants and transfers	7	(54,771,382)	(58,911,117)
Other Payments	9	-	-
		<b>(97,782,268)</b>	<b>(113,895,027)</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>(15,885,716)</b>	<b>1,122,346</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(5,878,040)	(5,687,012)
<b>Net cash flows from Investing Activities</b>		<b>(5,878,040)</b>	<b>(5,687,012)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(21,763,756)</b>	<b>(4,564,666)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>22,626,796</b>	<b>27,191,462</b>
<b>Cash and cash equivalent at END of the year</b>		<b>863,040</b>	<b>22,626,796</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SigorNG-CDF financial statements were approved on 19/7/18 2018 and signed by:



Chairman NG-CDFC



Fund Account Manager



VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	81,896,552	22,626,796	104,523,348	103,660,308	863,040	99.2%
Proceeds from Sale of Assets						
Other Receipts						
<b>TOTAL</b>	<b>81,896,552</b>	<b>22,626,796</b>	<b>104,523,348</b>	<b>103,660,308</b>	<b>863,040</b>	<b>99.2%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,380,000	1,546,137	2,926,137	2,605,195	320,942	89.0%
Use of goods and services	5,990,690	1,076,932	7,067,622	7,055,691	11,931	99.8%
Transfers to Other Government Units	27,800,000	5,580,069	33,380,069	33,350,000	30,069	99.9%
Other grants and transfers	41,725,862	13,527,414	55,253,276	54,771,382	481,894	99.1%
Acquisition of Assets	5,000,000	896,244	5,896,244	5,878,040	18,204	99.7%
Other Payments						
<b>TOTAL</b>	<b>81,896,552</b>	<b>22,626,796</b>	<b>104,523,348</b>	<b>103,660,308</b>	<b>863,040</b>	<b>99.2%</b>

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

The SIGOR NG-CDF financial statements were approved on \_\_\_\_\_ 2018 and signed by:

\_\_\_\_\_  
**Chairman NG-CDF**

\_\_\_\_\_  
**Fund Account Manager**



## **VIII. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NG-CDF.

### **2. Recognition of revenue and expenses**

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

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

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

### **4. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGORCONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Pending bills**

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

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NG-CDF’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NG-CDF’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2017.

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
<b>Normal allocation</b>		
AIE NO A 724151	4,094,828	10,000,000
AIE NO A	36,853,449	10,000,000
AIE NO A	40,948,275	10,000,000
AIE NO A		27,000,000
AIE NO A		29,000,000
AIE NO A 825769		29,017,373
<b>TOTAL</b>	<b>81,896,552</b>	<b>115,017,373</b>

2. PROCEEDS FROM SALE OF ASSETS

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
<b>Total</b>		

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER RECEIPTS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	2,605,195	1,519,649
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>	<b>-</b>	<b>-</b>
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF gratuity	-	20,000
<b>Total</b>	<b>2,605,195</b>	<b>1,539,649</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGORCONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**5. USE OF GOODS AND SERVICES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	973,519	462,843
Office rent	-	-
Communication, supplies and services	45,000	30,000
Domestic travel and subsistence	665,000	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	324,000	100,000
Hospitality supplies and services	-	443,337
Other committee expenses	-	960,800
Committee allowance	725,000	1,187,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	1,048,400
Fuel ,oil & lubricants	151,582	357,800
Other operating expenses	46,090	70000
Routine maintenance – vehicles and other transport equipment	2,175,948	-
Routine maintenance – other assets	1,949,552	2,483,334
<b>Total</b>	<b>7,055,691</b>	<b>7,143,513</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGORCONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2016 - 2017 Kshs	2015 - 2016 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	12,600,000	23,487,931
Transfers to secondary schools (see attached list)	20,750,000	15,050,000
Transfers to tertiary institutions (see attached list)	-	3,130,816
Transfers to health institutions (see attached list)	-	4,632,000
<b>-TOTAL</b>	<b>33,350,000</b>	<b>46,300,747</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2016 - 2017 Kshs	2015 -2016 Kshs
Bursary – secondary schools (see attached list)	11,861,000	8,035,000
Bursary – tertiary institutions (see attached list)	9,985,000	5,283,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	-	10,469,830
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	14,988,000	5,797,940
Roads projects (see attached list)	8,650,000	21,795,000
Sports projects (see attached list)	3,089,918	2,040,000
Environment projects (see attached list)	1,600,000	800,347
Other Projects (see attached list)	-	3,169,012
Emergency Projects (specify)	4,597,464	4,690,000
<b>Total</b>	<b>54,771,382</b>	<b>58,911,117</b>

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**8. ACQUISITION OF ASSETS**

<u>Non-Financial Assets</u>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	5,000,040	3,177,012
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	2,510,000
Purchase of ICT Equipment, Software and Other ICT Assets	878,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>5,878,040</b>	<b>5,687,012</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGORCONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**9. OTHER PAYMENTS**

Specify	2016 - 2017 Kshs	2015 - 2016 Kshs
---------	---------------------	---------------------

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

Name of Bank, Account No. & currency	2016 - 2017 Kshs	2015 - 2016 Kshs
Equity Bank –a/c no 1070296968337	863,040	21,686,796
	-	-
	-	-
	-	-
	<b>863,040</b>	<b>21,686,796</b>

**10B: CASH IN HAND**

	2016 - 2017 Kshs	2015 - 2016 Kshs
Location 1		
Location 2		
Location 3		
Other Locations (specify)		
<b>Total</b>		
[Provide cash count certificates for each]		



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGORCONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11: OUTSTANDING IMPRESTS**

<b>Name of Officer or Institution</b>	<b>Date Imprest Taken</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>

0

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

<b>12 Retention</b>			
<b>Supplier/Contractor</b>	<b>PV no</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>TOTAL</b>			

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGORCONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**13. BALANCES BROUGHT FORWARD**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	21,686,796	27,191,462
Cash in hand		
Imprest	940,000	-
<b>Total</b>	<b>22,626,796</b>	<b>27,191,462</b>

[Provide short appropriate explanations as necessary]

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGORCONSTITUENCY**  
Reports and Financial Statements  
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**15. OTHER IMPORTANT DISCLOSURES**

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

	<b>2016- 2017</b>	<b>2017 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

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

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

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

	<b>Kshs</b>	<b>Kshs</b>
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (specify)	-	-
	-	-

**NATIONAL GOVERNMENT ENTITY - (SIGOR CONSTITUENCY)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017 (Kshs'000)**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						



**NATIONAL GOVERNMENT ENTITY - (SIGOR CONSTITUENCY)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017 (Kshs'000)**

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Amounts due to other Government entities</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Amounts due to other grants and other transfers</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land		
Buildings and structures	17,410,052	12,410,012
Transport equipment		
Office equipment, furniture and fittings	2,510,000	2,510,000
ICT Equipment, Software and Other ICT Assets	878,000	
Other Machinery and Equipment	1,781,000	1,781,000
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>22,579,052</b>	<b>11,014,000</b>