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OFFICE OF THE AUDITOR-GENERAL

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20 FEB 2017

PAPER LAID

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF**  
**NATIONAL GOVERNMENT**  
**CONSTITUENCIES DEVELOPMENT FUND -**  
**SIGOWET/SOIN CONSTITUENCY**

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





OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI

30 SEP 2016

**RECEIVED**

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

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**FUND ACCOUNT MANAGER  
SIGOWET/SOIN CDF  
30 AUG 2016  
P. O. Box 1 SOSIOT**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
SIGOWET/SOIN CONSTITUENCY**

**Reports and Financial Statements**

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

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FUND ACCOUNT MANAGER  
SIGOWET/SOIN CDF  
30 AUG 2016  
P. O. Box 1 SOSIOT

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND -  
SIGOWET/SOIN 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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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-CDF) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

**(b) Key Management**

The *SIGOWET/SOIN Constituency's* 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 (CDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

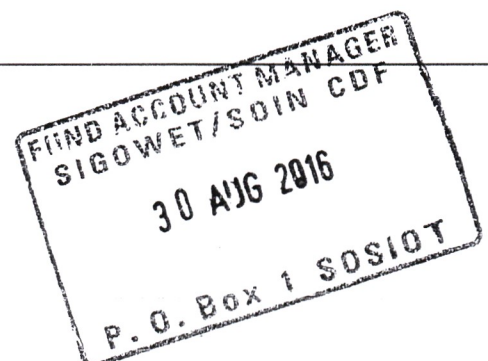
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Caroline Cheres
3.	Accountant	Samwel koskei
4.		

**(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. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the NG-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) SIGOWET/SOIN NG-CDF Headquarters**

P.O. Box 1837-20200  
Kericho, KENYA





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

**Reports and Financial Statements**

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

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**(f) SIGOWET/SOIN NG-CDF Contacts**

Telephone: (254) 715307740  
E-mail: Sigowet/soin@cdf.go.ke  
Website :www.cdf.go.ke

**(g) SIGOWET/SOIN NG-CDF Bankers**

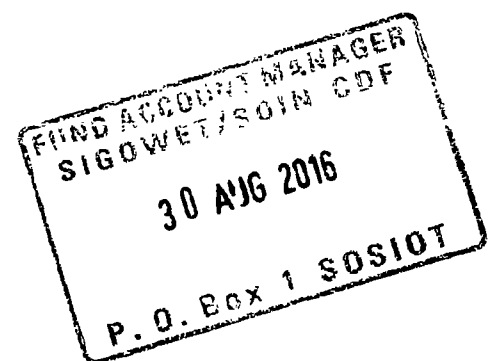
1. Cooperative Bank of Kenya  
P.O. Box 1742-20200  
KERICHO

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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



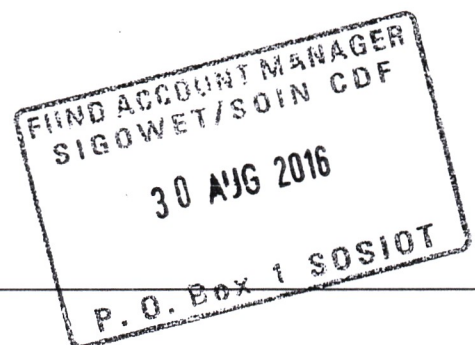
**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

Sigowet/Soin NG-constituency development fund in the financial year 2015/16 was allocated kshs 110,476,181( one hundred and ten million four hundred and seventy six thousand one hundred and eighty one shillings) by the NG-CDF board. During the financial year Kshs 136,545,429.55 was disbursed to the constituency by end of June 2016, this includes the balances of the previous financial year kshs 26,069,248.25. The funds were disbursed by the CDFC immediately when the funds were received. Projects funded during the financial year are at various stages of completion as implemented by the project management committees. As at end of the financial year, all the bursaries had been disbursed.

Some of the projects received inadequacy of funds allocated for the completion of their projects this could be due to inadequate allocations and /or increasing costs for the various projects materials and labour cost as reported by the PMCs.

We appreciate all the work done by all the parties to ensure development is accomplished in our constituencies. Hope the financial year 2016/2017 will experience better performance.

Sign.....  
CHAIRMAN NGCDFC





NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- SIGOWET/SOIN  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

III. STATEMENT OF NGCDF 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 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.

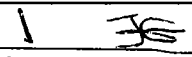
The Accounting Officer in charge of the Sigowet/Soin NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF; (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 NGCDF; (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 Sigowet/Soin NGCDF accepts responsibility for the NGCDF'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 NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2016, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Sigowet/Soin NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

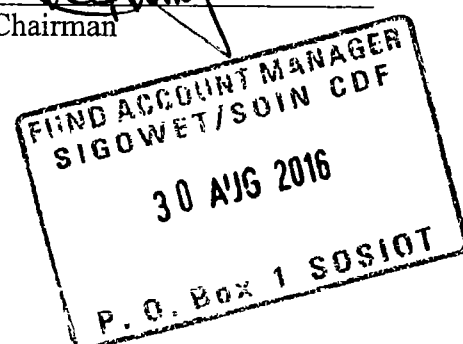
The Accounting Officer in charge of the Sigowet/Soin NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes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

**Approval of the financial statements**

The NGCDF's financial statements were approved and signed by the Accounting Officer on 30/8/2016 2016.

  
Fund Account Manager

  
Chairman





# REPUBLIC OF KENYA

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E-mail: oag@oagkenya.go.ke  
Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SIGOWET/SOIN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Sigowet/Soin set out on pages 5 to 24, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

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

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

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund – Sigowet/Soin Constituency for the year ended 30 June 2016*



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

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

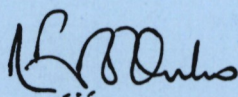
### **Opinion**

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Sigowet/Soin Constituency as at 30 June 2016, and its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

### **Other Matter**

#### **Incomplete Health Projects**

The statement of receipts and payments reflects an expenditure of Kshs.71,251,930.50 in respect of transfer to other government entities out of which Kshs.4,360,000 are transfers to eight (8) health institutions. Physical verification of the projects in May 2017 and examination of the project implementation status report revealed that the projects are incomplete, and needed more funds for completion. However, according to the Constitution and the CDF Act, 2015, health services are a devolved function that should be funded by the county government. According to a circular from the National Government – CDF Board reference CDF BOARD/CIRCULARS VOL.II (121) of 7 April 2017, the Board intends to come up with an action plan on how to complete the projects. In the circumstance, the continued delay in completion of these projects implies that the funds used on them could go to waste.



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

**Nairobi**

**11 January 2018**



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- SIGOWET/SOIN  
CONSTITUENCY


Reports and Financial Statements


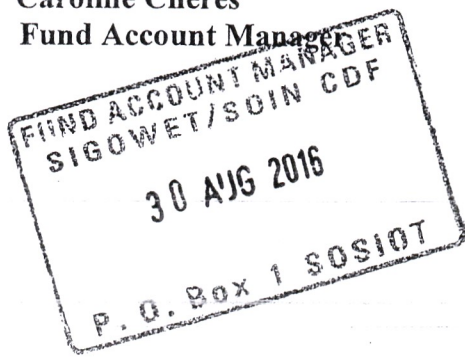
For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Not e	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	136,545,429.55	114,586,837.95
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	134,000.00
<b>TOTAL RECEIPTS</b>		<b>136,545,429.55</b>	<b>114,720,837.95</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,344,424.00	1,722,750.00
Use of goods and services	5	8,040,072.40	5,488,837.50
Transfers to Other Government Units	6	71,251,930.50	57,612,759.00
Other grants and transfers	7	46,535,416.00	34,935,264.20
Acquisition of Assets	8	947,610.00	109,700.00
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>129,119,452.90</b>	<b>99,869,310.70</b>
<b>SURPLUS/DEFICIT</b>		<b>7,425,976.65</b>	<b>14,851,527.25</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Sigowet/Soin NGCDF financial statements were approved on 30/8/2015 and signed by:

  
Richard Chepkwony  
Chairman - NGCDFC

  
Caroline Cheres  
Fund Account Manager  





NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- SIGOWET/SOIN  
 CONSTITUENCY


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

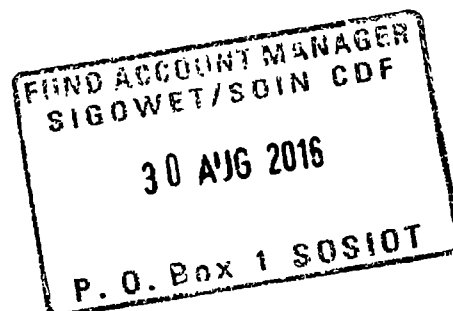
V. STATEMENT OF ASSETS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	23,191,238	14,965,762
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	480,000.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>23,191,238</b>	<b>15,445,762</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	15,445,762	535,046
Surplus/Deficit for the year		7,425,977	14,851,527
Prior year adjustments	14	319,500	59,188
<b>NET LIABILITIES</b>		<b>23,191,238</b>	<b>15,445,761</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Sigowet/Soin NGCDF financial statements were approved on 30/8/2016 and signed by:

  
 Richard Chepkwony  
 Chairman - NGCDFC

  
 Caroline Cheres  
 Fund Account Manager



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- SIGOWET/SOIN  
CONSTITUENCY

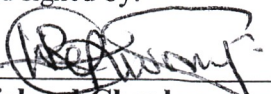
Reports and Financial Statements

For the year ended June 30, 2016

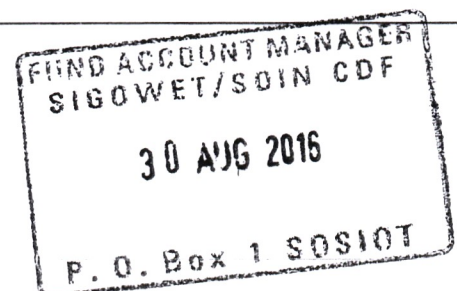
VI. STATEMENT OF CASHFLOW

		2015 - 2016	2014 - 2015
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	136,545,429.55	114,586,837.95
Other Receipts	3	-	134,000.00
		<b>136,545,429.55</b>	<b>114,720,837.95</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,344,424.00	1,722,750.00
Use of goods and services	5	8,040,072.40	5,488,837.50
Transfers to Other Government Units	6	71,251,930.50	57,612,759.00
Other grants and transfers	7	46,535,416.00	34,935,264.20
Other Payments	9	-	-
		<b>128,171,842.90</b>	<b>99,759,610.70</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	319,500.00	59,188.00
<b>Net cash flow from operating activities</b>		<b>8,693,086.65</b>	<b>15,020,415.25</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(947,610.00)	(109,700.00)
<b>Net cash flows from Investing Activities</b>		<b>(947,610.00)</b>	<b>(109,700.00)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>7,745,476.65</b>	<b>14,910,715.25</b>
Cash and cash equivalent at BEGINNING of the year	13	15,445,761.75	535,046.50
Cash and cash equivalent at END of the year		<b>23,191,238.40</b>	<b>15,445,761.75</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Sigowet/Soin NGCDF financial statements were approved on 30/8/1 2016 and signed by:

  
Richard Chepkwony  
Chairman NGCDFC

  
Caroline Cheres  
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	110,476,181.00	41,834,510.30	152,310,691.30	152,310,691.30	-	100.0%
Proceeds from Sale of Assets						
Other Receipts						
<b>TOTAL</b>	<b>110,476,181.00</b>	<b>41,834,510.30</b>	<b>152,310,691.30</b>	<b>152,310,691.30</b>	<b>-</b>	<b>100.0%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,806,870.00	300,000.00	3,106,870.00	2,344,424.00	762,446.00	75.5%
Use of goods and services	6,121,700.00	4,010,592.05	10,132,292.05	8,040,072.40	2,092,219.65	79.4%
Transfers to Other Government Units	66,360,000.00	14,506,804.00	80,866,804.00	71,251,930.50	9,614,873.50	88.1%
Other grants and transfers	34,187,611.00	23,017,114.25	57,204,725.25	46,535,416.00	10,669,309.25	81.3%
Acquisition of Assets	1,000,000.00		1,000,000.00	947,610.00	52,390.00	94.8%
Other Payments						
<b>TOTAL</b>	<b>110,476,181.00</b>	<b>41,834,510.30</b>	<b>152,310,691.30</b>	<b>129,119,452.90</b>	<b>23,191,238.40</b>	<b>84.8%</b>



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

**Reports and Financial Statements**

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

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- (a) During the year the receipts were from the NG CDF board vide AIEs. All the money for the current financial was received.
- (b) The adjustment relates to last financial year amount which was pending from board as the year ends and closing balances of last financial year.
- (c) The other budget items were done well.

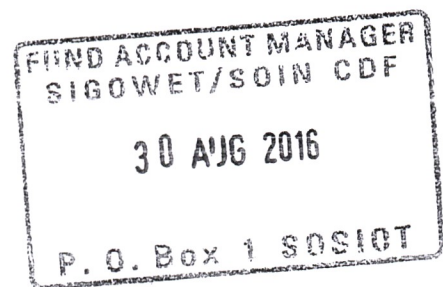
The SIGOWET/SOIN NGCDF financial statements were approved on 30/8/ 2016 and signed by:



**RICHARD CHEPKWONY**  
Chairman CDF



**CAROLINE CHERES**  
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 *NGCDF* 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 *NGCDF*.

### 2. Recognition of revenue and expenses

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

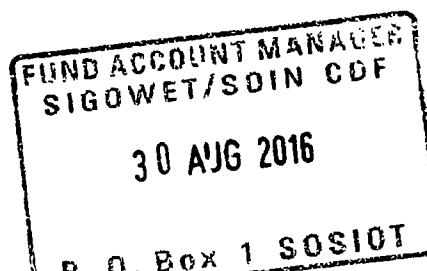
### 3. In-kind contributions

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

### 4. Cash and cash equivalents

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

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGOWET/SOIN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

*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 NGCDF 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**

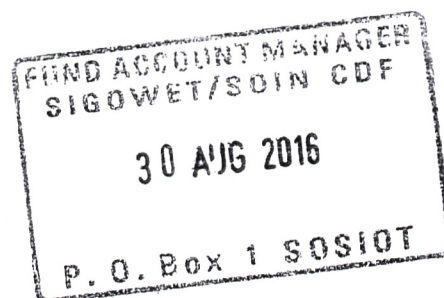
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NGCDF's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment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

**7. Comparative figures**

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

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGOWET/SOIN CONSTITUENCY

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

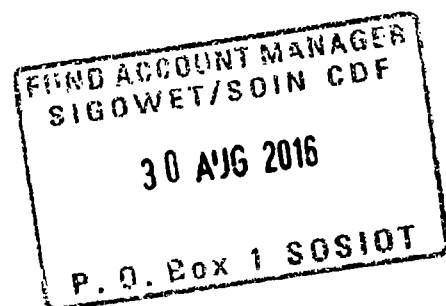
Description		2015 - 2016 Kshs	2014 -2015 Kshs
	AIE NO.		
Normal Allocation	A750144	-	36,379,093.50
	A759642		26,069,248.25
	A796642		14,641,548.95
	A796869		11,427,699.00
	A796003		26,069,248.25
	A796153	26,069,248.55	
	A759712	10,000,000.00	
	A796500	20,000,000.00	
	A820787	15,000,000.00	
	A796369	10,000,000.00	
	A825666	55,476,181.00	
	AIE NO...	-	-
Conditional grants	AIE NO...	-	-
	AIE NO...	-	-
	AIE NO...	-	-
Receipt from other Constituency	AIE NO...	-	-
<b>TOTAL</b>		<b>136,545,429.55</b>	<b>114,586,837.95</b>

2. PROCEEDS FROM SALE OF ASSETS

	2015 – 2016 Kshs	2014 – 2015 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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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGOWET/SOIN CONSTITUENCY

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER RECEIPTS**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of tender documents	-	134,000.00
Other Receipts Not Classified Elsewhere (specify)		
<b>Total</b>	-	<b>134,000.00</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	2,025,124.00	1,468,750.00
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>	-	-
House allowance	295,900.00	236,000.00
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF gratuity	23,400.00	18,000.00
<b>Total</b>	<b>2,344,424.00</b>	<b>1,722,750.00</b>

FUND ACCOUNT MANAGER  
SIGOWET/SOIN CDF  
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
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For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Utilities, supplies and services	34,788.00	22,950.00
Office rent	90,000.00	165,000.00
Communication, supplies and services		
Domestic travel and subsistence	291,200.00	141,200.00
Printing, advertising and information supplies & services		
Rentals of produced assets	-	-
Training expenses	862,600.00	-
Hospitality supplies and services	-	
Other committee expenses	1,858,450.00	1,326,800.00
Committee allowance	3,319,650.00	2,528,000.00
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	719,298.40	381,795.00
Fuel ,oil & lubricants	400,000.00	659,683.50
Other operating expenses	15,360.00	18,490.00
Routine maintenance – vehicles and other transport equipment	448,726.00	244,919.00
Routine maintenance – other assets	-	
<b>Total</b>	<b>8,040,072.40</b>	<b>5,488,837.50</b>

FUND ACCOUNT MANAGER  
SIGOWET/SOIN CDF  
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGOWET/SOIN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

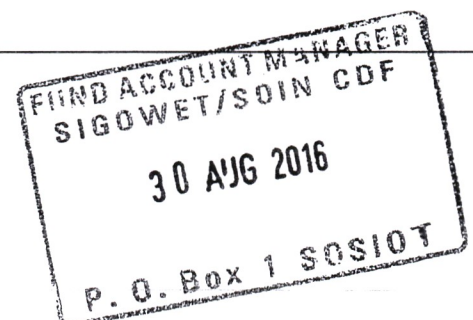
NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers to primary schools	29,941,930.50	23,360,000.00
Transfers to secondary schools	30,880,000.00	19,500,000.00
Transfers to Tertiary institutions	6,070,000.00	6,170,000.00
Transfers to Health institutions	4,360,000.00	8,582,759.00
<b>TOTAL</b>	<b>71,251,930.50</b>	<b>57,612,759.00</b>

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Bursary -Secondary	5,585,938.00	10,334,700.00
Bursary -Tertiary	6,036,400.00	9,036,000.00
Bursary-Special schools	52,000.00	117,000.00
Mocks & CAT	-	-
water	5,200,468.00	1,450,000.00
Agriculture (food security)	1,035,725.00	2,110,000.00
Electricity projects	420,000.00	34,980.00
Security	9,583,000.00	299,750.00
Roads	14,277,335.00	6,919,234.20
Sports	1,314,550.00	1,163,600.00
Other capital grants and transfer	-	-
Emergency Projects (specify)	3,030,000.00	3,470,000.00
<b>Total</b>	<b>46,535,416.00</b>	<b>34,935,264.20</b>





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGOWET/SOIN CONSTITUENCY

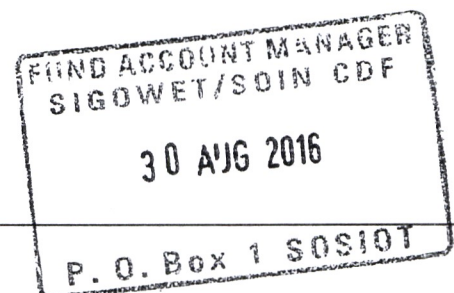
Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2015 - 2016 Kshs	2014 - 2015 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	547,770.00	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	109,700.00
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	330,240.00	-
Purchase of other office equipments	69,600.00	-
Purchase of software	-	-
Acquisition of Land	-	-
<b>Total</b>	<b>947,610.00</b>	<b>109,700.00</b>



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGOWET/SOIN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

Specify	2015 – 2016 Kshs	2014 – 2015 Kshs
	-	-

10A: Bank Accounts (cash book bank balance)

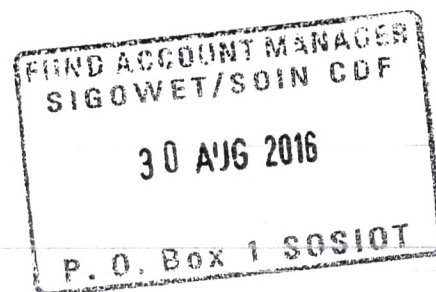
Name of Bank, Account No. & currency	Account Number	2015 - 2016 Kshs (30/6/2016)	2014 - 2015 Kshs (30/6/2015)
Cooperative Bank, kericho branch	1141529703100	23,191,238.40	14,965,761.75
		-	-
		-	-
<b>Total</b>		<b>23,191,238.40</b>	<b>14,965,761.75</b>

10B: CASH IN HAND

	2015 - 2016 Kshs (30/6/2015)	2014 - 2015 Kshs (30/6/2015)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>Total</b>	-	-

[Provide cash count certificates for each]

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGOWET/SOIN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
				0

No outstanding Imprests as 30<sup>th</sup> June 2016.

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

**FUND ACCOUNT MANAGER**  
**SIGOWET/SOIN CDF**  
**30 AUG 2016**  
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SIGOWET/SOIN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs (1/1/2015)	2014 - 2015 Kshs (1/1/2014)
Bank accounts	14,965,761.75	495,046.50
Cash in hand	-	-
Imprest	480,000.00	40,000.00
<b>Total</b>	<b>15,445,761.75</b>	<b>535,046.50</b>

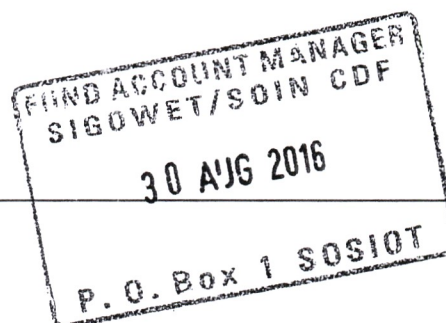
[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts		
Cash in hand	319,500.00	59,188.00
Imprest	-	-
<b>Total</b>	<b>319,500.00</b>	<b>59,188.00</b>

NOTES

prior year adjustment of 319500 represent lapsing of bursary of kshs 219,500 which was out standing as at january 2016 reversal at folio 100 and reversal of double posting of fuel of kshs 100,000 at folio 72



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

**Reports and Financial Statements**

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

**15. OTHER IMPORTANT DISCLOSURES**

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

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

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

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (specify)	-	-

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

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

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**FUND ACCOUNT MANAGER**  
**SIGOWET/SOIN CDF**  
**30 AUG 2016**  
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SIGOWET/SOIN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	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>						

**FUND ACCOUNT MANAGER**  
**SIGOWET/SOIN CDF**  
**30 AUG 2016**  
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SIGOWET/SOIN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		A	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Middle Management</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
10.							
11.							
12.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SIGOWET/SOIN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

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

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		a	B	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

FUND ACCOUNT MANAGER  
 SIGOWET/SOIN CDF  
 30 AUG 2016  
 P. O. Box 1 SOSIOT

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REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2016  
**REPORTS and Financial Statements**  
**For the year ended June 30, 2016**

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

Asset class	Historical Cost (Kshs) 2015/2016	Historical Cost (Kshs) 2014/2015
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings	179,300	109,700.00
ICT Equipment, Software and Other ICT Assets	534,900	204,660.00
Other Machinery and Equipment	4,970,315	4,970,315.00
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>5,684,515</b>	<b>5,284,675.00</b>

**NOTES**

- increase in assets of kshs 399,840 is the purchase of photocopier (330,240) and 3 office cabinets(69600)

Prepared by:

**Caroline cheres**  
**Fund Account Manager**  
**Sigowet/soin**

**FUND ACCOUNT MANAGER**  
**SIGOWET/SOIN CDF**  
**30 AUG 2016**  
**P. O. Box 1 SOSIOT**

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