

REPUBLIC OF KENYA




OFFICE OF THE AUDITOR-GENERAL

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REPORT

 THE NATIONAL ASSEMBLY PARLIAMENT BUILDING NAIROBI	
DATE: 03 MAR 2022	DAY: THURSDAY
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THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**

Revised Template 30th June 2020



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

14 APR 2021

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 SIGOWET/SOIN CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020**

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	2
II. FORWARD BY THE CHAIRMAN NG-CDF COMMITTEE.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETRMINED OBJECTIVES	6
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	8
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	14
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- SIGOWET/SOIN CONSTITUENCY</i> ...15	15
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	16
VIII. STATEMENT OF ASSETS AND LIABILITIES	17
IX. STATEMENT OF CASHFLOW	18
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	19
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	21
XII. SIGNIFICANT ACCOUNTING POLICIES	30
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	34

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

Core Values

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

(b) Key Management

The NG-CDF Sigowet/Soin Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) NG-CDF Sigowet/Soin Constituency Headquarters

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

SIGOWET/SOIN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

(f) NG-CDF Sigowet/Soin Constituency Contacts

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

(g) NG-CDF Sigowet/Soin Constituency Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

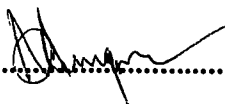
II.FORWARD BY THE CHAIRMAN NG-CDF COMMITTEE

The Sigowet Soin National Government Constituency Development Fund in the Financial Year 2019/2020 had a total receipt from the NGCDFB Kshs. 123,040,876. There was balance brought forward from previous financial year 2018/2019 of Ksh. 9,838,545. During the Financial year 2019/2020 Kshs 130,332,890 was spent. This translate to 98% utilization. There was a balance of Ksh. 2,546,530 at the close of financial year. A Total of Kshs 107,004,230 was Transfers to Other Government Units and another Ksh. 15,022,400 was other grants and transfer. After the pandemic was reported the NG-CDFC did not spend on Bursaries. Sigowet Soin NG-CDFC is eagerly waiting for the final disbursement of Funds from the Board so that we can be able to complete projects for Financial Year 2019/2020.

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

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

We look forward to a better Performance in the next financial year 2020/2021

Sign.....

**CHAIRPERSON NG-CDF COMMITTEE
MARY C. YEBEI**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

SIGOWET/SOIN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

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

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	29 classrooms to completion in Tertiary, Secondary and Primary institutions. More than 11 Acres of land purchased in various institutions. 5 Science laboratories either commenced or completed within FY 2019/20 3 Multi-purpose Halls capacity approximately 300	In FY 19/20 - We increased number of classrooms, dormitories, laboratories etc. as follows -Classrooms increased by 29 in various primary and secondary schools We purchased /cleared payment for parcels of land in 11 institutions. We either completed or

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

SIGOWET/SOIN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

			pax.	construct new Laboratories in 5 secondary schools We also managed to construct multipurpose Halls in 3 schools
Security	To ensure there are security infrastructures, equipment and facilitation in order to enhance capacity to provincial administration and other security organs towards improvement of service to the community	Enhancement and development of infrastructure to foster to provision of critical services to the citizenry.	Establishment and erection of Police Stations, Police base, Divisional, Locational and Sub-locational offices and infrastructure	In FY 19/20 - we increased number of ACC office by one, Police Camp Two, Chiefs and Assistant chiefs by two and three respectively
Water and Environment	To improve and increase accessibility to and sustainability of clean reliable drinking water in learning institutions and communities	Eradicate communicable diseases which are water borne by harvesting and providing clean water in learning institution	Purchase and installation of water tanks in 15 institutions especially Primary Schools. Fund to the tune of Ksh 2,250,000 was utilized Drilling of Boreholes within dry parts in the Constituency	In FY 2019/20 -We managed to purchase and installed a total of Fifteen 10,000 Litre water tanks to address water shortage.
Sports	Empowerment of youth and special groups in order to tap talents of the youth in the competitive globe	Mitigation of dependence among the youths and spur economic development so as to reduce unemployment	Number of youth groups benefitting from sports programme	Number of youth groups and PWDs benefitting from sports programme was curtailed by COVID-19 pandemic
Disaster Management	To address serious, unexpected, and often dangerous situation requiring immediate action.	Mitigation of suffering on the affected community after a disaster occurrence	Construction of new Toilets and classrooms which collapsed due to unfavourable weather like heavy rains, strong winds and floods.	In FY 2019/20 -Transferred over 3 million to various institutions and families who suffered loss due to unfavourable weather pattern. Lower area of the constituency experienced floods

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

The Sigowet Soin NG-CDF Committee endeavours to work within the existing strategy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

These are the standards, principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring.

2. Environmental performance

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

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

Impact Area Approach Capacity Building

- Promote environmental awareness by sensitizing the Sigowet Soin NG-CDF, NGCDFC staff and PMCs on good conservation practices
- To encourage, through regular communication to Sigowet Soin NG-CDF, staff, and other stakeholders changes in individual behaviour to reduce usage Conservation of Energy and Resources
- To maximize use of available technologies to remove the need to use paper
- To encourage our clients to engage with us using electronic means where possible
- To maximize on rain water harvesting
- To encourage tree planting in the constituency to improve the forest cover.
- To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks.

3. Employee welfare

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

Categories of Employment

Sigowet Soin NG-CDFC offers only categories of employment, which are Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements. Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done

The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job
- Clear instructions on how to apply and information to be submitted in the application
- Last date for receipt of applications

Appointment of a selection and Interview subcommittee

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc. Offer of Appointment
A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

Letters of Appointment

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

Orientation and Induction of employees

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate
Induction and orientation is done within the first three months of employment.

Promotions.

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the Annual performance Appraisal
Recommendations for promotion is only made by the NG-CDFC resolution

HEALTH, SAFETY AND WELL BEING

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIGOWET/SOIN CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

This provides guidelines on the health, safety and well-being of the office staff. Guidelines to General Safety. The office has maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents. All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

Emergency Preparedness

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events.

Fire precautions

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers. Provision of protective equipment and clothing. The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

Reporting of an Accident

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007.

Guidance and Counselling

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary. Health Care Services. The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive. HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace. HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office by a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

Persons Living with Disability

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities Sexual harassment and other Forms of Harassment Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive. Disciplinary action will be taken against an officer of the Institute for harassing another person. Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying – which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being. Reporting Harassment Cases Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual.

4. Market place practices-

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors b)

Responsible Supply chain and supplier relations Payments to suppliers are done promptly upon presentation of requisite supporting documents c)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

Responsible marketing and advertisement - outline efforts to maintain ethical marketing practices
Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders d)

Product stewardship In order to safeguard consumer rights and interests, the Sigowet Soin NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. Community Engagements-

Public Participation in Project Identification and Implementation and Monitoring The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders participation is important since: • Providing information helps them understand the issues, options, and solutions available for the projects • Consulting with the public aids in obtaining their feedback on alternatives or decisions • Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

Public Awareness

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

Public Awareness and Sensitisation Exercise Provide

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty
- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya

Covid-19 Mitigation Measures

Taking into consideration the current Corona Virus pandemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures.

- Through Kibos Sugar Factory we distributed 10,000 bottles of 500mls sanitizers to the community free of charge.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIGOWET/SOIN CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

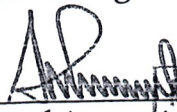
The Accounting Officer in charge of the NGCDF-Sigowet/Soin Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NG-CDF-Sigowet/Soin Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Sigowet/Soin Constituency financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF-Sigowet/Soin Constituency further confirms the completeness of the accounting records maintained for the Sigowet/Soin Constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NG-CDF-Sigowet/Soin Constituency financial statements were approved and signed by the Accounting Officer on _____ 2020.


FUND ACCOUNT MANAGER
Name: Francis Lemuna
PO BOX 1837 - 20200.
KERICHO.


Sub-County Accountant
Name: Kiprono Soi
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIGOWET/SOIN CONSTITUENCY**


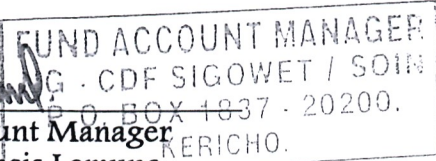
Reports and Financial Statements

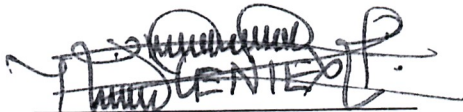
For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NG-CDF Board	1	123,040,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	=	=
TOTAL RECEIPTS		123,040,876	108,784,483
PAYMENTS			
Compensation of employees	4	1,849,341	1,941,666
Use of goods and services	5	6,456,919	6,164,577
Transfers to Other Government Units	6	107,004,230	47,289,000
Other grants and transfers	7	15,022,400	43,892,777
Acquisition of Assets	8	-	649,946
Other Payments	9	=	=
TOTAL PAYMENTS		130,332,890	99,937,966
SURPLUS/(DEFICIT)		<u>(7,292,015)</u>	<u>8,846,518</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-Sigowet/Soin Constituency financial statements were approved on _____ 2020 and signed by:



Fund Account Manager
Name: Francis Lemuna

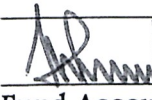

National Sub-County Accountant
Name: Kiprono Soi
ICPAK Member Number:


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIGOWET/SOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	2,546,530	9,838,545
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		2,546,530	9,838,545
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		2,546,530	9,838,545
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		2,546,530	9,838,545
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	9,838,545	992,027
Surplus/Deficit for the year		(7,292,015)	8,846,518
Prior year adjustments	14		-
NET FINANCIAL POSITION		2,546,530	9,838,545

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

2020 and signed by:

FUND ACCOUNT MANAGER
NGCDF SIGOWET / SOIN
Fund Account Manager
Name: Francis Lemuna
TEL: 011 1837 - 20200.
KERICHO.


National Sub-County Accountant
Name: Kiprono Soi
ICPAK Member Number:

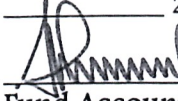
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIGOWET/SOIN CONSTITUENCY**

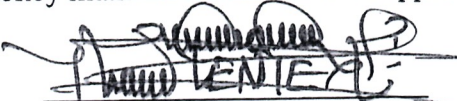
**Reports and Financial Statements
For the year ended June 30, 2020**

IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,040,876	108,784,483
Other Receipts	3		-
		123,040,876	108,784,483
Payments for operating expenses			
Compensation of Employees	4	1,849,341	1,941,666
Use of goods and services	5	6,456,919	6,164,577
Transfers to Other Government Units	6	107,004,230	47,289,000
Other grants and transfers	7	15,022,400	43,892,777
Other Payments	9	-	-
		130,332,890	99,288,020
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(7,292,015)	9,496,464
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	-	649,946
Net cash flows from Investing Activities		-	(649,946)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(7,292,015)	8,846,518
Cash and cash equivalent at BEGINNING of the year	13	9,838,545	992,027
Cash and cash equivalent at END of the year		2,546,530	9,838,545

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-Sigowet/Soin Constituency financial statements were approved on 2020 and signed by:


FUND ACCOUNT MANAGER
NG CDF SIGOWET / SOIN
Fund Account Manager
Name: Francis Lemuna
BOX 1837 - 20200.
KERICHO.


National Sub-County Accountant
Name: Kiprono Soi
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUTIONAL COMMISSION - SIGOVET/ELC/MEN/UNL/USGL/1 - SIGOVET/ELC/MEN/UNL/USGL/1 - SIGOVET/ELC/MEN/UNL/USGL/1 - SIGOVET/ELC/MEN/UNL/USGL/1
 Reports and Financial Statements
 For the year ended June 30, 2020

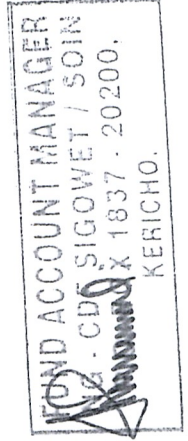
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724	64,879,420	202,247,144	132,879,420	69,367,724	65.7%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts		0				
PAYMENTS						
Compensation of Employees	3,110,000	553,268	3,663,268	1,849,341	1,813,927	50.5%
Use of goods and services	8,903,095	3,016,432	11,919,527	6,456,919	5,462,608	54.2%
Transfers to Other Government Units	83,039,000	50,318,203	133,357,203	107,004,230	26,352,973	80.2%
Other grants and transfers	41,965,629	10,991,462	52,957,091	15,022,400	37,934,691	28.4%
Acquisition of Assets	350,000	55	350,055	-	350,055	0.0%
Other Payments	0	0		-	-	
TOTALS	137,367,724	64,879,420	202,247,144	130,332,890	71,914,254	64.4%

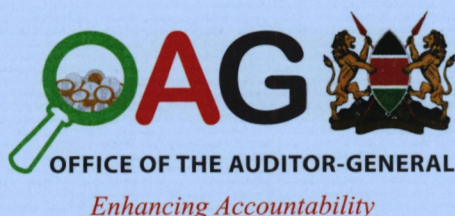
There was no any revenue recorded since there was no any sale of assets or tenders by the constituency within the financial 2019/2020.

The general budget performance of the constituency was not such impressive as it recorded below 90% utilization on some instances which was mainly due to delay of release of funds by the NG-CDF Board.

However, with the half of the allocated funds received by the NG-CDF Committee, they were disbursed to the PMCs efficiently and in the shortest time. The Committee looks forward with lots of hope that the following years the utilization will rise up above 90% if they receive the fundings in good time.



REPUBLIC OF KENYA



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SIGOWET/SOIN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Sigowet/Soin Constituency set out on pages 16 to 58, which comprise the statement of assets and liabilities as at 30 June, 2020 and the statement of receipts and payments, statement of cash flows, and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Sigowet/Soin Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Audit of the financial statements presented for audit revealed the following inaccuracies: -

- i. Note 14 to the financial statements on prior year adjustments reflects Kshs.9,838,545 in respect of bank balance prior year adjustment which was not supported by any documentary evidence.
- ii. Note 1 to the financial statements on transfer from other government entities reflect Kshs.108,784,483 in respect of comparative balance totals. However, recasting of the balances gave a balance of Kshs.95,784,483 and resulting to an unexplained variance of Kshs.13,000,000.

- iii. The statement of budget execution by programmes and sub-programmes reflect original budget balance of Kshs.136,367,724 which differs with the original budget balance of Kshs.137,367,724 reflected in the summary statement of appropriation. The difference of Kshs.1,000,000 on original budget balance reflected in the two statements was not explained.

Consequently, the accuracy, validity and completeness of the financial statements for the year ended 30 June, 2020 could not be confirmed.

2. Summary Statement of Appropriation

The summary statement of appropriation reflect Kshs.132,879,420 in respect of transfer from the National Government Constituencies Development Fund Board. However, the balance differs with the Kshs.123,040,876 reflected in the statement of receipts and payments in respect of transfer from the National Government Constituencies Development Fund Board. The resulting variance of Kshs.9,838,544 between the two statements was not explained.

In addition, the summary statement of appropriation reflect budget adjustments of Kshs.64,879,420 which was not supported. Further, contrary to the reporting template by the Public Sector Accounting Standards Board which requires that all financial statements be presented in Kenya Shillings (Kshs), the statement does also not show that the balances are in "Kshs".

Consequently, the accuracy, validity and completeness of the summary statement of appropriation for the year ended 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Sigowet/Soin Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.202,247,144 and Kshs.132,879,420 respectively resulting to an under-funding of Kshs.69,367,724 or 34.3% of the budget. Similarly, the Fund spent Kshs.130,332,890 against an approved budget of Kshs.202,247,144 resulting to an under-expenditure of Kshs.71,914,254 or 35.6% of the budget. The underfunding and underperformance affected the planned

activities and may have impacted negatively on service delivery to the residents of Sigowet/Soin Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

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

Basis for Conclusion

1. Transfers to Other Government Units

1.1 Delayed Completion of Iraa Girls Secondary School Dormitory

Note 6 to the financial statements reflect Kshs.71,366,027 in respect of transfers to Secondary Schools which includes Kshs.2,400,000 transferred to Iraa Girls Secondary School for the Completion of a dormitory. However, physical verification in March, 2021 revealed that although all funds had been paid to the contractor, the contractor was not on site and roofing was incomplete.

Consequently, the project stalled and the beneficiaries were not able to realize value for money for the Kshs.2,400,000 incurred.

1.2 Purchase of Land

Note 6 to the financial statements reflect Kshs.71,366,027 in respect of transfers to Secondary Schools which includes Kshs.1,800,000 for purchase of land for expansion of Kebeneti Day Secondary School and Kapsorok Day Secondary School. However, the title deeds for the parcels of land purchased were not availed for audit verification, and during project verification it was difficult to confirm boundaries since demarcation of the land had not been done.

Consequently, the ownership, size, value of the land and value for money of Kshs.1,800,000 spent could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective manner.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

04 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT JNL (NGCLD) - SIGOWET SOIN COUNTY INC.
Reports and Financial Statements
For the year ended June 30, 2020

There's a difference of Kshs. 64,879,420 between the original budget and the final budget and this is the total of Ksh. 9,838,544.63 being the opening balance of 1st July 2019, Kshs. 55,040,875.50 which was the last bunch of funds of the original budget for the 2018/19 FY.

The NG-CDF-Sigowet/Soin Constituency financial statements were approved on _____ 2020 and signed by:


FUND ACCOUNT MANAGER
NG-CDF SIGOWET / SOIN
P.O. BOX 1837 - 20200,
KERicho.

Fund Account Manager
Name: Francis Lemuna


KIPRONO SOI

Sub-County Accountant
Name: Kiprono Soi
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT AND SOCIAL SERVICES - SIYOT/ELWET/SONGON/STI/OLNCA
Reports and Financial Statements
For the year ended June 30, 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on		Budget	
	2019/2020		Kshs		2019/2020		comparable basis		utilization	
	Kshs		Kshs		Kshs		30/06/2020		difference	
	Kshs		Kshs		Kshs		Kshs		Kshs	
1.0 Administration and Recurrent										
1.1 Compensation of employees	3,110,000.00		553,268.00		3,663,268.00	1,849,341		1,813,927.00		
1.2 Committee allowances	2,540,000.00				2,540,000.00	1,709,550		830,450.00		
1.3 Use of goods and services	2,242,063.45		3,016,432.00		5,258,495.45	1,485,169		3,773,326.45		
2.0 Monitoring and evaluation										
2.1 Capacity building	1,400,000.00				1,400,000.00	712,200.00		687,800		
2.2 Committee allowances	2,081,464.00				2,081,464.00	2,000,000		81,464.00		
2.3 Use of goods and services	639,567.72				639,567.72	550,000.00		89,567.72		
3.0 Emergency										
3.1 Primary Schools										
Kapsorok Primary School			750,000.00		750,000.00	750,000.00				
Cheptiliik Primary School	377,125.00		222,875.00		600,000.00	600,000.00				
Asenwet Primary School	600,000.00				600,000.00	600,000.00				
Korongoi Primary School	600,000.00				600,000.00	600,000.00				
3.2 Secondary schools										
COMMISSIONAR OF VAT (Cheptuiyet Day)	14,300.00				14,300.00	14,300.00				
KICAB Investment (Cheptuiyet Day)	815,100.00				815,100.00	815,100.00				
Kipsitet Day Secondary Sch	600,000.00				600,000.00	600,000.00				

P.O. BOX 937, 20200
 N.G. CDF
 FUND ACCOUNT MANAGER
 ASSESSMENT

NATIONAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS
 Reports and Financial Statements
 For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Motero Day Secondary School	200,000.00		200,000.00	200,000.00	
Kakibei Secondary School	700,000.00		700,000.00	700,000.00	
3.3 Tertiary institutions					
3.4 Security projects					
Kipsitet Police Post	600,000.00		600,000.00	600,000.00	
Chiefs Office Kipsitet	600,000.00		600,000.00	600,000.00	
Unspent Balance	2,091,716.34		2,091,716.34		2,091,716.34
4.0 Bursary and Social Security					
4.1 Primary Schools					
4.2 Secondary Schools	15,000,000.00	973,256.00	15,973,256.00	603,000.00	15,370,256.00
4.3 Tertiary Institutions and Universities.	12,000,000.00	468,304.00	12,468,304.00	240,000.00	12,228,304.00
4.4 Universities					
4.5 Social Security					
5.0 Sports					
5.1					1,000,000.00
5.2					
5.3					
6.0 Environment					
6.1 Kamogon Primary School.	2,000,000.00		2,000,000.00		2,000,000.00
6.2					
6.3					
Tililbei Primary School		150,000.00	150,000.00	150,000.00	
Tuiyobei Primary School		150,000.00	150,000.00	150,000.00	
Simbi Primary School		150,000.00	150,000.00	150,000.00	

ACCOUNT MANAGER
 P.P.
 15/06/2020
 15/06/2020
 15/06/2020

NATIONAL GOVERNMENT CONSILIARIES DELIVERED IN JUNE 2020 - SIERRA LEONE COUNTY COUNCIL
 Reports and Financial Statements
 For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Cheptililik Primary School		150,000.00	150,000.00	150,000.00	
Kabore Primary School		150,000.00	150,000.00	150,000.00	
Kipranye Primary School		150,000.00	150,000.00	150,000.00	
Chemagat Primary School		150,000.00	150,000.00	150,000.00	
Emdit Primary School		150,000.00	150,000.00	150,000.00	
Taiwyet Primary School		150,000.00	150,000.00	150,000.00	
Kapkigoro Primary School		150,000.00	150,000.00	150,000.00	
Kaplelach Primary School		150,000.00	150,000.00	150,000.00	
Kapsewa Primary School		150,000.00	150,000.00	150,000.00	
Keleges Day Secondary Sch		150,000.00	150,000.00	150,000.00	
Barngoror Primary School		150,000.00	150,000.00	150,000.00	
Kimasaat Primary School		150,000.00	150,000.00	150,000.00	
7.0 Primary Schools Projects (List all the Projects)					
Asenwet Primary School	700,000.00		700,000.00		700,000.00
Barageywet Primary School	700,000.00		700,000.00		700,000.00
Chebaran Primary School	200,000.00		200,000.00	200,000.00	
Chebetet Primary School	200,000.00		200,000.00	200,000.00	
Chebetet Primary School	700,000.00		700,000.00	700,000.00	
Chebirech primary school	700,000.00		700,000.00	700,000.00	
Chelosgei Primary School	600,000.00		600,000.00		600,000.00
Chemangat Primary school	700,000.00		700,000.00		700,000.00
Chepkochun Primary school	700,000.00		700,000.00	500,000.00	700,000.00
Cheptuiyet primary school	500,000.00		500,000.00		
Chepyegon Primary School	700,000.00		700,000.00		700,000.00
Chesiche Primary School	700,000.00		700,000.00		700,000.00
Kabasweti Primary School	400,000.00		400,000.00		400,000.00

FUNDS ACCOUNT MANAGER
 H.C. SIGOWET / 50
 P.O. BOX 137, 20200
 KENCHO.

NATIONAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS
 Reports and Financial Statements
 For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Kabore Primary school	200,000.00		200,000.00	200,000.00	
Kabore Primary school	300,000.00		300,000.00	300,000.00	
Kaitui Primary School	400,000.00		400,000.00		400,000.00
Kakibei Primary School	500,000.00		500,000.00	500,000.00	
Kamasega Primary School	2,000,000.00		2,000,000.00		2,000,000.00
Kamogoon Primary school	200,000.00		200,000.00	200,000.00	
Kamungasia Primary School	350,000.00		350,000.00	350,000.00	
Kapkatet Primary school	230,000.00		230,000.00		230,000.00
Kapkisai Primary School	400,000.00		400,000.00		400,000.00
Kapkongoni Primary school	700,000.00		700,000.00		700,000.00
Kaplelwo Primary School	700,000.00		700,000.00	700,000.00	
Kapsegut Primary School	700,000.00		700,000.00		700,000.00
Kebeneti Primary School	500,000.00		500,000.00	500,000.00	
Kesainet Primary School	300,000.00		300,000.00		300,000.00
Kibugat Hill Primary school	700,000.00		700,000.00	700,000.00	
Kimasaat primary school	500,000.00		500,000.00		500,000.00
Kimorogo primary school	700,000.00		700,000.00		700,000.00
Kimugul Primary School	700,000.00		700,000.00		700,000.00
Kipkeiyo Primary School	700,000.00		700,000.00	700,000.00	
Kipkok Primary school	300,000.00		300,000.00	300,000.00	
Kiplel gutik Primary School	400,000.00		400,000.00		400,000.00
Kipranye Primary school	700,000.00		700,000.00		700,000.00
Kipsamoi Primary School	700,000.00		700,000.00	700,000.00	
Kipsotet Primary school	500,000.00		500,000.00		500,000.00
Koilsir Primary school	1,000,000.00		1,000,000.00		1,000,000.00
Koiyat Primary School	700,000.00		700,000.00	700,000.00	
Kongereng Primary school	2,000,000.00		2,000,000.00		2,000,000.00
Motero Primary school	400,000.00		400,000.00	400,000.00	

FUND ACCOUNT MANAGER
 NG. CDE SIGOMEI SCIN
 P.O. BOX 20200
 KERICHO

NATIONAL GOVERNMENT CONSILIUENCIAS DEVELOPMENT / UNL (UGCL) – SIGWET, SOIN COLLEGE, INC.
Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Ngendale Primary school	450,000.00		450,000.00	450,000.00	
Segerek Primary School	700,000.00		700,000.00		700,000.00
Seronik Primary School	700,000.00		700,000.00		700,000.00
Sertwet Primary school	200,000.00		200,000.00	200,000.00	
Simbi Primary school	2,000,000.00		2,000,000.00		2,000,000.00
Simotwet Primary school	700,000.00		700,000.00	700,000.00	
Sosur Primary school	700,000.00		700,000.00		700,000.00
Ngendale Primary Sch		800,000.00	800,000.00	800,000.00	
Chebirech Primary Sch		700,000.00	700,000.00	700,000.00	
Koyat Primary School		300,000.00	300,000.00	300,000.00	
Tililbei Primary School		600,000.00	600,000.00	600,000.00	
Kamogon Primary School		900,000.00	900,000.00	900,000.00	
Kipsofet Primary School		500,000.00	500,000.00	500,000.00	
Kapilieli Primary School		350,000.00	350,000.00	350,000.00	
Kalyet B Primary School		300,000.00	300,000.00	300,000.00	
Cheptagum Primary Sch		500,000.00	500,000.00	500,000.00	
Mindililwet Primary Sch		450,000.00	450,000.00	450,000.00	
Chepkochun Primary Sch		600,000.00	600,000.00	600,000.00	
Kapkikoro Primary School		400,000.00	400,000.00	400,000.00	
Cheptililik Primary School		600,000.00	600,000.00	600,000.00	
Kamungasia Primary Sch		600,000.00	600,000.00	600,000.00	
Kamineiywo Primary Sch		600,000.00	600,000.00	600,000.00	
Sisionik Primary School		400,000.00	400,000.00	400,000.00	
Korongoi Primary School		600,000.00	600,000.00	600,000.00	
Kiptenden Primary School		600,000.00	600,000.00	600,000.00	
Kipsamoi Primary School		300,000.00	300,000.00	300,000.00	
Simotwet Primary School		600,000.00	600,000.00	600,000.00	

P.O. BOX 10000
 NG. CHEPTILIK
 KERICHO, 20200.
 FUND ACCOUNT MANAGER
 MRS. G. SIGWET / SOIN

NATIONAL GOVERNMENTI CONSILIIUENCIJES DE VELOUMENI FUND (NGCF) – SIOWELETION COUNCIL, UENCI
Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Kipranye Primary School		600,000.00	600,000.00	600,000.00	
Kabore Primary School		600,000.00	600,000.00	600,000.00	
Kapkormom Primary Sch		600,000.00	600,000.00	600,000.00	
Kaptandus Primary School		600,000.00	600,000.00	600,000.00	
Kimalal Primary School		600,000.00	600,000.00	600,000.00	
Koirir Primary School		600,000.00	600,000.00	600,000.00	
Kipkok Primary School		300,000.00	300,000.00	300,000.00	
Kiplogoi Primary School		600,000.00	600,000.00	600,000.00	
Laitigo Primary School		500,000.00	500,000.00	500,000.00	
Lelagoi Primary School		600,000.00	600,000.00	600,000.00	
Maemba Primary School		500,000.00	500,000.00	500,000.00	
Boito Primary School		158,203.00	158,203.00	158,203.00	
Chemagat Primary School		300,000.00	300,000.00	300,000.00	
Kapyagitari Primary School		230,000.00	230,000.00	230,000.00	
Kapansenwo Primary School		500,000.00	500,000.00	500,000.00	
Kibirigut Primary School		500,000.00	500,000.00	500,000.00	
Sondu Primary School		600,000.00	600,000.00	600,000.00	
Ndonoyo Mare Primary School		600,000.00	600,000.00	600,000.00	
Chebaran Primary School		600,000.00	600,000.00	600,000.00	
Kapchanga Primary School		600,000.00	600,000.00	600,000.00	
Koibono Primary School		600,000.00	600,000.00	600,000.00	
8.0 Secondary Schools Projects all the Projects					
Aic Kakibei Girls Secondary School	500,000.00		500,000.00	500,000.00	
Aic Kakibei Girls Secondary School	500,000.00		500,000.00	500,000.00	
Cheptuiyet Day Secondary School	11,700,000.00		11,700,000.00	11,700,000.00	

FUND ACCOUNT MANAGER
 P.O. BOX 1007 / SOIN
 KERICHU - 20200.

NATIONAL GOVERNMENT CONSILIUENCIES DEVELOPMENT FUND (NGCDF) – SIGWET/IN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Cheramor Day Secondary School	150,000.00		150,000.00	150,000.00	
Itibet Day Secondary School	3,000,000.00		3,000,000.00	3,000,000.00	
Kabokyek Day Secondary School	2,000,000.00		2,000,000.00		2,000,000.00
Kakibei Boys Secondary School	7,109,000.00		7,109,000.00	7,109,000.00	
Kalyongwet Secondary School	400,000.00		400,000.00	400,000.00	
Kapchebwai Secondary School	300,000.00		300,000.00	300,000.00	
Kapkormom Day secondary school	1,500,000.00		1,500,000.00		1,500,000.00
Kaplelartat Secondary School	400,000.00		400,000.00	400,000.00	
Kapsorok Day Secondary School	200,000.00		200,000.00	200,000.00	
Kapsorok Day Secondary School	800,000.00		800,000.00	800,000.00	
Kaptebengwo Day Secondary School	2,000,000.00		2,000,000.00	2,000,000.00	
Kebeneti Day Secondary School	1,000,000.00		1,000,000.00	1,000,000.00	
Kejiriet Secondary School	800,000.00		800,000.00	800,000.00	
Kipsamoi Secondary School	700,000.00		700,000.00	700,000.00	
Kipsitet Day Secondary School	2,800,000.00		2,800,000.00	2,800,000.00	
Kiptugumo Day Secondary School	2,000,000.00		2,000,000.00		2,000,000.00
Marumbasi Secondary School	500,000.00		500,000.00	500,000.00	
Motero Day Secondary School	1,000,000.00		1,000,000.00	1,000,000.00	
Ng'eny Koiborot Secondary School	500,000.00		500,000.00		500,000.00
Nyaberi Day Secondary School	800,000.00		800,000.00	800,000.00	
Nyaberi Day Secondary School	2,200,000.00		2,200,000.00	2,200,000.00	
Soliat Boys secondary school	2,000,000.00		2,000,000.00	2,000,000.00	
Sondu Secondary School	2,500,000.00		2,500,000.00		2,500,000.00
St. Thomas Mindililwet Secondary School	2,500,000.00		2,500,000.00	2,500,000.00	
Sumeek Secondary School.	2,000,000.00		2,000,000.00		2,000,000.00
Aic Kakibei Girls Sec School		2,500,000.00	2,500,000.00	2,500,000.00	
Kalyongwet Sec School		1,200,000.00	1,200,000.00	1,200,000.00	

HING ACCOUNT MANAGER
 P.O. BOX 1837 - 20200
 NG. DE SIGWET / SOIN

NATIONAL GOVERNMENTI CONSILIUENCIAS DEVELORMENI FUNDI (NGCDF) – SIGOWET/SOIN COLLESTI, UENCI
Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Kipsamai Secondary School		850,000.00	850,000.00	850,000.00	
Itibet Secondary School		3,400,000.00	3,400,000.00	3,400,000.00	
Motero Day Secondary Sch		1,000,000.00	1,000,000.00	1,000,000.00	
Iraa Girls High School		4,400,000.00	4,400,000.00	4,400,000.00	
Cheramor Secondary Sch		700,000.00	700,000.00	700,000.00	
Kamasega Day Secondary		1,200,000.00	1,200,000.00	1,200,000.00	
Mwebe Day Secondary Sch		700,000.00	700,000.00	700,000.00	
Kapchebwai Secondary Sch		700,000.00	700,000.00	700,000.00	
Kapsorok Day Sec School		300,000.00	300,000.00	300,000.00	
Kebeneti Day Sec School		1,000,000.00	1,000,000.00	1,000,000.00	
Kiptugumo Day Sec School		1,000,000.00	1,000,000.00	1,000,000.00	
Kongeren Day Sec School		700,000.00	700,000.00	700,000.00	
Nyaberi Day Sec School		3,000,000.00	3,000,000.00	3,000,000.00	
Kaptebengwo Day Sec Sch		700,000.00	700,000.00	700,000.00	
Kipsitet Day Secondary Sch		500,000.00	500,000.00	500,000.00	
Kipsitet Day Secondary Sch		500,000.00	500,000.00	500,000.00	
Iraa Girls High School		980,000.00	980,000.00	980,000.00	
Kapchebwai Secondary Sch		4,677,027.20	4,677,027.20	4,677,027.20	
9.0 Tertiary institutions Projects (List all the Projects)					
9.1 KMTC Sigowet Campus	750,000.00		750,000.00	750,000.00	
9.2 KMTC Sigowet Campus		3,500,000.00	3,500,000.00	3,500,000.00	
10.0 Security Projects					
Assistant Chiefs office Chepkemel	200,000.00		200,000.00		200,000.00
Chiefs office Kiptere	367,387.59		367,387.59		367,387.59
Kejiret chief's office	150,000.00		150,000.00	150,000.00	

TUNJ ACCOUNT MANAGER
 H. P. SIGOWET / SOIN
 KERICHO, 20200.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIGOWET/SUIN COUNSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Tabaita chiefs office	400,000.00		400,000.00	400,000.00	
Assistance county commissioners office Kiptere	800,000.00		800,000.00	800,000.00	
Chiefs office Kipsitet	2,100,000.00		2,100,000.00	2,100,000.00	
Chiefs office Singoronik.	450,000.00		450,000.00	450,000.00	
Kapsorok AP Camp	300,000.00		300,000.00	300,000.00	
Kejiriet Chiefs Office		450,000.00	450,000.00	450,000.00	
Kipsitet Chiefs Office		500,000.00	500,000.00	500,000.00	
Chepkemel DCC'S office		700,000.00	700,000.00	700,000.00	
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)					
11.2 Construction of CDF office					
11.3 Purchase of furniture and equipment	350,000.00	55	350,055.00	-	350,055.00
11.4 Purchase of computers					
11.5 Purchase of land					
12.0 Others					
12.1 Strategic Plan					
12.2 Innovation Hub					
12.2					
Grand TOTAL	136,367,724	64,879,420	201,247,244	130,332,890	69,322,638

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

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020


XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NG-CDF Board			
AIE NO. B 005134	1		43,405,173
AIE NO. B 005296	2		11,379,310
AIE NO. B 030301	3		10,000,000
AIE NO. B 005471	4		12,000,000
AIE NO. B 007470	5		8,000,000
AIE NO. B042616	6		11,000,000
AIE NO. B 047190	1	55,040,876	
AIE NO. B 041206	2	4,000,000	
AIE NO. B 047817	3	18,000,000	
AIE NO. B 104094	4	15,000,000	
AIE NO. B 104476	5	15,000,000	
AIE NO. B 096641	6	16,000,000	
TOTAL		123,040,876	108,784,483

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
	-	-
Total	-	-


FUND ACCOUNT MANAGER
 NG-CDF SIGOWET / SOIN
 P.O. BOX 1837 - 20200,
 KERICHO.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,849,341	1,941,666
Personal allowances paid as part of salary	-	-
Pension and other social security contributions (Gratuity)	-	-
Employer Contributions Compulsory national social security schemes	-	-
Total	1,849,341	1,941,666

FUND ACCOUNT MANAGER
NG - SIGOWET / SOIN
P.O. 20200,
KERICHO.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	4,421,750	3,439,500
Utilities, supplies and services	40,000	100,000
Office rent		90,000
Communication, supplies and services	125,000	50,000
Domestic travel and subsistence	17,500	321,200
Printing, advertising and information supplies & services	40,000	50,000
Rentals of produced assets	-	-
Training expenses	-	868,193
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	320,000	-
Office and general supplies and services	395,965	232,050
Other operating expenses	18,900	69,955
Bank service commission and charges	7,140	
Routine maintenance – vehicles and other transport equipment	520,664	343,679
Fuel, oil & other Lubricants	550,000	600,000
Total	6,456,919	6,164,577

FUND ACCOUNT MANAGER
NGCDF SIGOWET / SOIN
31/03/2020
KERICHO.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	31,388,203	14,880,000
Transfers to secondary schools (see attached list)	71,366,027	30,309,000
Transfers to tertiary institutions (see attached list)	4,250,000	2,100,000
Transfers to health institutions (see attached list)	-	-
TOTAL	107,004,230	47,289,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	603,000	15,180,825
Bursary – tertiary institutions (see attached list)	240,000	10,721,696
Bursary – special schools (see attached list)		700,000
Mock & CAT (see attached list)		-
Security projects (see attached list)	5,850,000	1,700,000
Sports projects (see attached list)		2,736,206
Environment projects (see attached list)	2,250,000	1,350,000
Emergency projects (see attached list)	6,079,400	9,004,049.50
Roads and Bridges		2,500,000.00
Total	15,022,400	43,892,777

FUND ACCOUNT MANAGER
NGCDF SIGOWET / SOIN
P.O. BOX 189
KERICHO.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
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	-	350,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	299,946
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
Total	-	649,946

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-


FUND ACCOUNT MANAGER
 NGCDF SIGOWET / SOIN
 P.O. BOX 1837 - 20200,
 KERICHO.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Kenya Commercial Bank, Kericho Branch . SIGOWET/SOIN NG-CDF A/C no.1146215614</i>	2,546,529.20	9,838,545
Total	2,546,529.20	9,838,545

FUND ACCOUNT MANAGER
NGCDF SIGOWET / SOIN
P.O. BOX 1146215614, 20200,
KERICHO.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	01/07/2019 Kshs	01/07/2018 Kshs
Bank accounts	9,838,545	1,887,271
Cash in hand	-	-
Imprest	-	-
Total	9,838,545	1,887,271

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f	Adjustments	Adjusted
	FY 2019/2020 as		Balance b/f
	per Financial		FY 2018/2019
	statements		
	Kshs	Kshs	Kshs
Bank account Balances	-	-	9,838,545
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	9,838,545

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 – 2020	2018 – 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NG-CDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,813,927	553,268
Use of goods and services	5,462,608	3,016,432
Amounts due to other Government entities (see attached list)	26,352,973	50,318,203
Amounts due to other grants and other transfers (see attached list)	37,934,691	10,991,462
Acquisition of assets	350,055	54
Others (<i>specify</i>)	-	-
	71,914,254	64,879,419


 FUND ACCOUNT MANAGER
 NGCDF SIGOWET / SOIN
 P.O. BOX 137 - 20200,
 KERicho.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	14,319,275.00	13,473,732
Total	14,319,275.00	13,473,732

FUND ACCOUNT MANAGER
NGCDF SIGOWET / SOIN
P.O. BOX 1837 - 20200,
KERicho.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIGOWET/SOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIGOWET/SOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
	Sub-Total					
Middle Management						
4.						
5.						
6.						
	Sub-Total					
Unionisable Employees						
7.						
8.						
9.						
	Sub-Total					
Others (<i>specify</i>)						
10.						
11.						
12.						
	Sub-Total					
	Grand Total					

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

	EDUCATION	AMOUNT	PROJECT ACC. NO	BANK BAL.
	Primary Schools Projects			
1	Ngendalel Primary Sch	800,000.00	1141604494400	1,000.00
2	Chebirech Primary Sch	700,000.00	1209528770	1,450.00
3	Koiyat Primary School	300,000.00	1139752004400	600.00
4	Tililbei Primary School	600,000.00	1139603665800	1,000.00
5	Kamogon Primary School	900,000.00	1178819337	2,000.00
6	Kipsotet Primary School	500,000.00	1139752223700	1,250.00
7	Kapilieli Primary School	350,000.00	1139604009400	350,000.00
8	Kalyet B Primary School	300,000.00	1139504672000	1,000.00
9	Cheptagum Primary Sch	500,000.00	1139604147000	1,500.00
10	Mindililwet Primary Sch	450,000.00	1109604687400	648.00
11	Chepkochun Primary Sch	600,000.00	1139604126200	307.00
12	Kapkigoro Primary School	400,000.00	1139054144201	574.00
13	Cheptililik Primary School	600,000.00	1109603475500	475.00
14	Kamungasia Primary Sch	600,000.00	1139604512500	1,373.00
15	Kamineiywo Primary Sch	600,000.00	1139603332201	1,485.00
16	Sisionik Primary School	400,000.00	1139604974700	1,000.00
17	Korongoi Primary School	600,000.00	1175854956	464.00
18	Kiptenden Primary School	600,000.00	1168451213	1,470.00
19	Kipsamoi Primary School	300,000.00	1139752274300	557.00
20	Simotwet Primary School	600,000.00	1139604143400	1,648.00
21	Kipranye Primary School	600,000.00	1139603408000	1,000.00
22	Kabore Primary School	600,000.00	1139752215700	300.00
23	Kapkormom Primary Sch	600,000.00	1139604540800	1,145.00
24	Kaptandus Primary School	600,000.00	1139604192300	600.00
25	Kimalal Primary School	600,000.00	1139603761400	374.00
26	Koirir Primary School	600,000.00	1139602173700	1,000.00
27	Kipkok Primary School	300,000.00	1139653734400	500.00
28	Kiplogoi Primary School	600,000.00	1139054143201	437.00
29	Laitigo Primary School	500,000.00	1139753771600	1,000.00
30	Lelagoi Primary School	600,000.00	1139753390100	785.00
31	Maemba Primary School	500,000.00	1122730462	1,458.00
32	Boito Primary School	158,203.00	1139752264900	899.00
33	Chemangat Primary School	300,000.00	1139604942300	1,000.00
34	Kapnyagitari Primary School	230,000.00	1139603978100	450.00
35	Kapasenwo Primary School	500,000.00	1109053018100	2,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

36	Sondu Primary School	600,000.00	1214065503	1,600.00
37	Kibirirgut Primary School	500,000.00	1139335627400	1,000.00
38	Ndonyo Mare Primary School	600,000.00	1139604003900	1,127.00
39	Chebaran Primary School	600,000.00	1139752272500	648.00
40	Kapchanga Primary School	600,000.00	1139752198900	2,460.00
41	Kaplelwo Primary School	700,000.00	1109603315100	101,500.00
42	Kakibei Primary School	500,000.00	1139054412201	1,200.00
43	Chebaran Primary School	200,000.00	1139752272500	145,800.00
44	Chebetet Primary School	200,000.00	1139603326000	1,250.00
45	Chebirech Primary School	700,000.00	1209528770	1,000.00
46	Cheptuiyet Primary School	500,000.00	1139604009600	500,000.00
47	Kabore Primary School	200,000.00	1139752215700	200,000.00
48	Kamogoon Primary School	200,000.00	1178819337	1,000.00
49	Kibugat Hills Primary Sch	700,000.00	1117054339000	298,500.00
50	Kipkeiyo Primary School	700,000.00	1022226756600	295,000.00
51	Kipkok Primary School	300,000.00	1139753734400	1,000.00
52	Kipsamoi Primary School	700,000.00	1139752274300	1,000.00
53	Koiyat Primary School	700,000.00	113952004400	300,000.00
54	Motero Primary School	400,000.00	1139604192400	500.00
55	Ngedalel Primary School	450,000.00	1141529703100	40,000.00
56	Sertwet Primary School	200,000.00	1139603873800	450.00
57	Simotwet Primary School	700,000.00	1139604143400	155,000.00
58	Kebeneti Primary School	500,000.00	1178848094	500,000.00
59	Kamungasia Primary School	350,000.00	11396012500	1,000.00
60	Kabore Primary School	300,000.00	1139752215700	300,000.00
61	Chebetet Primary School	700,000.00	1139603326000	235,000.00
62	Kipsamoi Primary School	700,000.00	1139752274300	1,000.00
	Secondary Schools Projects			
63	Aic Kakibei Girls Sec School	2,500,000.00	1139604970700	2,450.00
64	Kalyongwet Sec School	1,200,000.00	1139603694900	1,500.00
65	Kipsamoi Secondary School	850,000.00	1139077743200	1,858.00
66	Itibet Secondary School	3,400,000.00	1139603308300	3,490.00
67	Motero Day Secondary Sch	1,000,000.00	1154160890	1,000.00
68	Iraa Girls High School	4,400,000.00	1139603814700	2,700.00
69	Cheramor Secondary Sch	700,000.00	1139603754900	146.00
70	Kamasega Day Secondary	1,200,000.00	1139604538200	215.00
71	Mwebe Day Secondary Sch	700,000.00	1109604349100	700,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

72	Kapchebwai Secondary Sch	700,000.00	1139604502600	837.00
73	Kapsorok Day Sec School	300,000.00	12042999099	550.00
74	Kebeneti Day Sec School	1,000,000.00	1153386666	1,000.00
75	Kiptugumo Day Sec School	1,000,000.00	1022217854800	5,000.00
76	Nyaberi Day Sec School	3,000,000.00	1160871957	2,000.00
77	Kaptebengwo Day Sec Sch	700,000.00	1139603646200	758.00
78	Kipsitet Day Secondary Sch	500,000.00	1136110348	1,000.00
79	Kipsitet Day Secondary Sch	500,000.00	1136110348	1,000.00
80	Iraa Girls High School	980,000.00	1139603814700	1,547.00
81	Kapchebwai Secondary Sch	4,677,027.20	1139604502600	2,346.00
82	Kalyongwet Sec School	400,000.00	1139603694900	1,600.00
83	AIC Kakibei Girls Sec School	1,000,000.00	1139604970700	2,000.00
84	Nyaberi Day Sec School	3,000,000.00	1160871957	2,000.00
85	Itibet Secondary School	3,000,000.00	1139603308300	3,574.00
86	Cheptuiyet Day Secondary	11,700,000.00	1022215995000	5,001,766.00
87	Soliat Boys Sec School	2,000,000.00	1139604111600	1,500.00
88	Kipsitet Day Secondary Sch	2,800,000.00	1136110348	1,375.00
89	Cheramor Secondary School	150,000.00	1139603754900	750.00
90	Kapchebwai Secondary Sch	300,000.00	1139604502600	1,000.00
91	Kaplelartet Secondary Sch	400,000.00	1139603717200	400,000.00
92	Kaptebengwo Day Sec School	2,000,000.00	1139603646200	200,000.00
93	Kebeneti Day Sec School	1,000,000.00	1153386666	1,000.00
94	Kejiriet Secondary School	800,000.00	1139604103500	800,000.00
95	Kipsamoi Secondary School	700,000.00	1139077743200	1,000.00
96	Marumbasi Secondary School	500,000.00	1139603814400	1,700.00
97	Motero Secondary School	1,000,000.00	1154160890	1,000,000.00
98	St.Thomas Mindililwet Sec Sch	2,500,000.00	1139603152400	1,000,000.00
99	Kapsorok Secondary School	800,000.00	1204299099	1,000.00
100	Kapsorok Secondary School	200,000.00	1204299099	1,000.00
	TERTIARY			
101	KMTC SIGOWET CAMPUS	3,500,000.00	1139603897500	1,000.00
102	KMTC SIGOWET CAMPUS	750,000.00	1139603897500	1,000.00
	ENVIRONMENT			
103	Tililbei Primary School	150,000.00	1139603665800	1,364.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIGOWET/SOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

104	Tuiyobei Primary School	150,000.00	1139603871000	1,000.00
105	Simbi Primary School	150,000.00	1139053675500	1,000.00
106	Cheptililik Primary School	150,000.00	1109603475500	1,650.00
107	Kabore Primary School	150,000.00	1139752215	1,000.00
108	Kiprane Primary School	150,000.00	1139603408000	2,000.00
109	Chemagat Primary School	150,000.00	1139604942300	1,464.00
110	Emdit Primary School	150,000.00	1129529978200	1,100.00
111	Taiywet Primary School	150,000.00	1139604706700	1,000.00
112	Kapkigoro Primary School	150,000.00	1139054144201	1,150.00
113	Kaplelach Primary School	150,000.00	1139054189201	1,000.00
114	Kapsewa Primary School	150,000.00	1139604683800	257.00
115	Keleges Day Secondary Sch	150,000.00	1139603740500	1,000.00
116	Barngoror Primary School	150,000.00	1139603689900	150,000.00
117	Kimasaat Primary School	150,000.00	1139604587600	1,005.00
SECURITY				
118	Kejiriet Chiefs Office	450,000.00	1134752258000	438.00
119	Kipsitet Chiefs Office	500,000.00	1141753736400	1,000.00
120	Kapsorok Ap Camp	300,000.00	1141752097300	210.00
121	Tabaita Chiefs Office	400,000.00	1214111610	1,000.00
122	Acc Office Kiptere	800,000.00	1141752276900	401,000.00
123	Kipsitet Chiefs Office	2,100,000.00	1141753736400	908,000.00
124	Chiefs Office Singoronik	450,000.00	1141752642900	212,500.00
125	Acc Office Kejiriet	150,000.00	1139604103500	450.00
EMERGENCY				
126	Kipsitet Police Post	600,000.00	1141753819700	1,000.00
127	Kapsorok Primary School	750,000.00	1139604003600	1,000.00
128	Cheptililik Primary School	600,000.00	1109603475500	90.00
129	Chiefs Office Kipsitet	600,000.00	1141753736400	1,246.00
130	Asenwet Primary School	600,000.00	1139604771800	1,157.00
133	Kipsitet Day Secondary Sch	600,000.00	1136110348	163.00
134	Korongoi Primary School	600,000.00	1175854956	1,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 SIGOWET/SOIN CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020**

135	Motero Day Secondary School	200,000.00	1154160890	385.00
136	Kakibei Secondary School	700,000.00	1139743802930	200.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIGOWET/SOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Unsupported Payments of Bursary	The statement for receipts and payments at note 7 of explanatory notes to the financial statements is result disbursements of Kshs. 15,180,825 bursaries to secondary schools, Kshs. 10,721,696 to tertiary schools, and Kshs. 700,000 to special schools all totalling to Kshs. 26,602,521. However, the disbursements were not supported by the minutes of the constituency committee meeting authorizing the payments by the Fund. In addition, the bursary project management committee minutes indicating the criteria of identifying the beneficiaries and awarding the bursaries were not made available for audit purposes. In the circumstance, it was not possible to	Attached herewith are the NG-CDFC minutes approving the bursary disbursement, the Bursary process guide, Bursary circular, bursary criteria for your further verification.	FUND ACCOUNT MANAGER	RESOLVED	2 Weeks

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIGOWET/SOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	confirm the accuracy and validity of the expenditure of Kshs. 26,602,521 on the bursary.				
2. Inaccuracies in Financial Statements	<p>The numbering of note 4, 5 and 6 in the statement of receipts and payments do not correspond with numbering of respective notes as disclosed on pages 21 and 22 of financial statements. In addition other inaccuracies included:</p> <ul style="list-style-type: none"> i) Page numbering of financial statements after page 18 indicated the next page as 14. ii) Note disclosing bank balances for PMC did not state bank account number and branch for the following programmes: <ol style="list-style-type: none"> 1. Cheptuiyet Day Secondary School 2. St. Thomas Mindililwet Secondary School 	<p><i>The management have noted the above anomaly and we have taken serious measures to rectify the mess, hereby attached is the Bank details</i></p>	<p>FUND ACCOUNT MANAGER</p>	<p>RESOLVED</p>	<p>2 Weeks</p>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIGOWET/SOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.Failure to Label a Project	<p>3. Kapasenwo Primary school</p> <p>4. Kapsorok Day Secondary School</p> <p>Included in the transfer to other government entities balance of Kshs. 47,289,000 is a transfer of kshs. 2,100,000 to tertiary institutions. The amount of Kshs. 2,100,000 was transferred to Kenya Medical Training College (KMTC) - Sigowet vide payment voucher number 665 of 06 August 2018. In support of the payment were minutes and approval from the board. The amount was to be utilized as follows:</p> <p>a) Completion of two lecture halls i.e. roofing Kshs. 900,000,</p> <p>b) Completion of piping – Kshs. 500,000 and</p> <p>Erection of two gates and land scapping – Kshs.</p>				

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIGOWET/SOIN CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4. The Construction of a Laboratory at Ng'eny Koiborot Secondary School	<p>700,000</p> <p>Physical verification of the project, revealed that the project is complete but no returns had been filled at the constituency office.</p> <p>i. Other audit findings:</p> <p>The laboratory has taken five (5) years to complete since the project does not receive adequate funding from the constituency committee which is against the Act and Regulations stated above.</p> <p>No project management committee minutes were made available for audit review to confirm the signatories to the account and the minutes of withdrawing funds from the account.</p> <p>It was difficult to confirm how the project was implemented since no returns were filed at the</p>	<p>Although during the time of audit exercise all the institutions have already been closed due to the effects of covid - 19 pandemic hence accessing their records was a challenge, we wish to state that all the expenditure returns and other project records have since been availed and hereby attached for your review and verification.</p> <p>The NG-CDFC always funds projects in phases towards their completion and thus made the project in question to be funded in different financial years. However, the project have since been completed and in use as per the attached certificate of completion and photos of the</p>	<p>FUND ACCOUNT MANAGER</p>	<p>RESOLVED</p>	<p>2 Weeks</p>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGDF) – SIGOWET/SOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	constituency office. No budget estimates, work plans and project proposals were made available for audit review to confirm that the school initiated the project. Ng'eny Koiborot Secondary School.	<i>project showing the current status..</i>			
5 Project Returns for Transfers to Secondary Schools	<p>a) Cheptuiyet Secondary Schools</p> <p>Physical verification of the project revealed that the works were at slab level and two (2) classrooms had been built to completion as per the approved project proposal.</p> <p>The following anomalies were noted:</p> <ul style="list-style-type: none"> i. No returns for the 1.2 acre of land and toilets were made available for audit verification. ii. No signboard was in place 	<p><i>Response;</i> <i>Although during the time of audit exercise all the institutions have already been closed due to the effects of covid - 19 pandemic hence accessing their records was a challenge, we wish to state that all the expenditure returns and other project records have since been availed and hereby attached for your review and verification.</i></p>	<p>FUND ACCOUNT MANAGER</p>	<p>RESOLVED</p>	<p>2 Weeks</p>

NATION GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIGOMET/SOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>even though the Bill of Quantities (BQ) stated that allow for providing, erecting, maintaining throughout the course of the contract and afterwards clearing away a signboard as designed, specified and approved by the project manager at Kshs. 25,000.</p>				
	<p>b) Iraa Girls High School</p> <p>Physical verification of the project revealed that one dormitory was complete and the other had reached lintel level. However, the following anomalies have been observed:</p> <p>i. Other audit findings were;</p> <p>No evidence was made available to confirm that the project was</p>	<p>Response;</p> <p><i>Although during the time of audit exercise all the institutions have already been closed due to the effects of covid - 19 pandemic hence accessing their records was a challenge, we wish to state that all the expenditure returns and other project records have since been availed and</i></p>	<p>FUND ACCOUNT MANAGER</p>	<p>RESOLVED</p>	<p>2 Weeks</p>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – SIGOWET/SOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>implemented in consultation with other government entities.</p> <p>It was not possible to ascertain if records of minutes, accounting documents and other records in relation to the project implementation were maintained.</p>	<p><i>herby attached for your review and verification.</i></p> <p><i>Attached hereby are the technical drawings and designs, Bills of quantities from the ministry of works for the above mentioned project for your verifications and this confirms that the NG-CDFC office implement the projects with consultation with other government entities.</i></p>			