

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**

THE NATIONAL ASSEMBLY

DATE: 27 JUL 2023

DAY

ABLED

ERK-AT

RE-TABLE:





OFFICE OF THE AUDITOR -GENERAL
CENTRAL RIFT REGIONAL OFFICE
28 MAR 2023
RECEIVED
P. O. Box 2774 - 30100, ELDORET



SOY CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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***Soy Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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- i) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Soy Constituency NGCDF day-to-day management is under the following key organs:

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

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Luka Kimosop
2.	Sub-County Accountant	Robert Kibet
3.	Chairman NGCDFC	Micah Cheruiyot
4.	Member NGCDFC	Mondester Rotich

(d) Fiduciary Oversight Arrangements

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

(e) Soy Constituency NGCDF Headquarters

P.O. Box 731-30100
NG-CDFC Building
At the County Commissioners Compound Uasin-Gishu
Eldoret, KENYA

(f) Soy Constituency NGCDF Contacts

Telephone: (254) 721965454
E-mail: cdfsoy@ngcdf.go.ke
Website: www.ngcdf.go.ke

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(g) Soy Constituency NGCDF Bankers

Cooperative Bank -Uganda Road Branch

P.o Box 220-30100

ELDORET

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. NG-CDFC Chairman’s Report



Mr. Micah Kipketer Cheruiyot
Soy NG-CDFC Chairperson

The report and the financial statement represents the true financial position of NG-CDF Soy Constituency for the financial year 2021/2022. I wish to make the following remarks;

a). Budget performance

Final budget	Total funds Spent	Un spent Balance
223,685,069.00	202,500,197.00	21,184,873.00

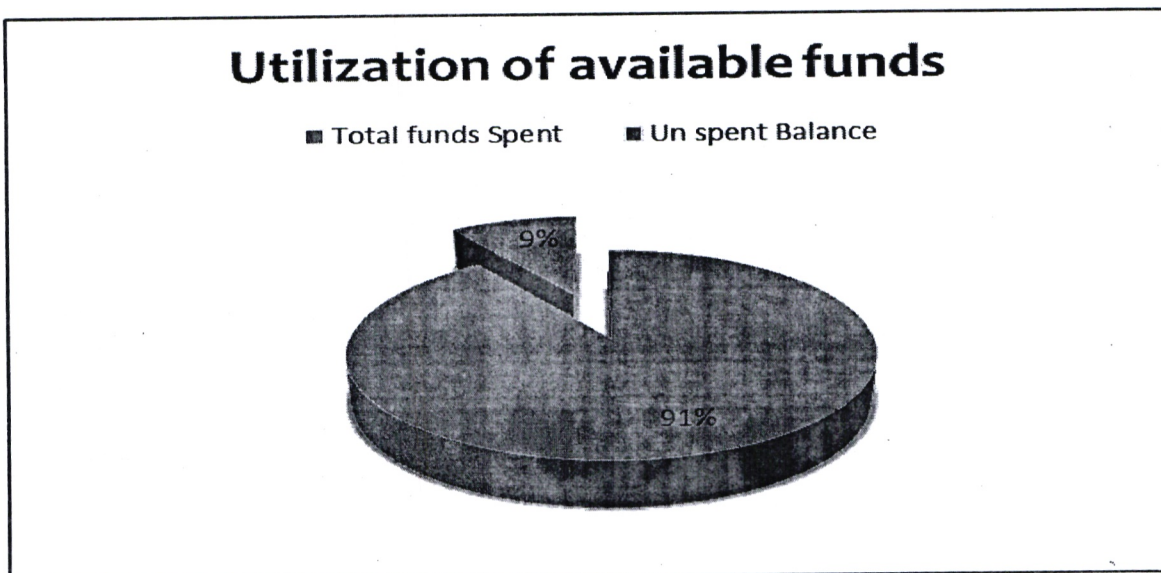


Chart 1. The above Chart indicates that our Total Expenditure performance increased to 91% in the financial year from 78% in the financial year 2020/2021

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SECTORS	Final Budget	Total Expenditure	Unspent balance	% of utilization
Compensation of Employees	7,558,847	4,162,597	3,396,250	82%
Use of goods and services	10,451,174	8,972,449	1,478,725	86%
Transfers to Other Government Units	117,716,499	113,016,500	4,699,999	96%
Other grants and transfers	87,671,550	76,348,651	11,322,899	87%
Acquisition of Assets	250,000	-	250,000	0%
Un allocated	37,000	-	37,000	0
TOTAL	223,685,070	202,500,197	21,184,873	91%

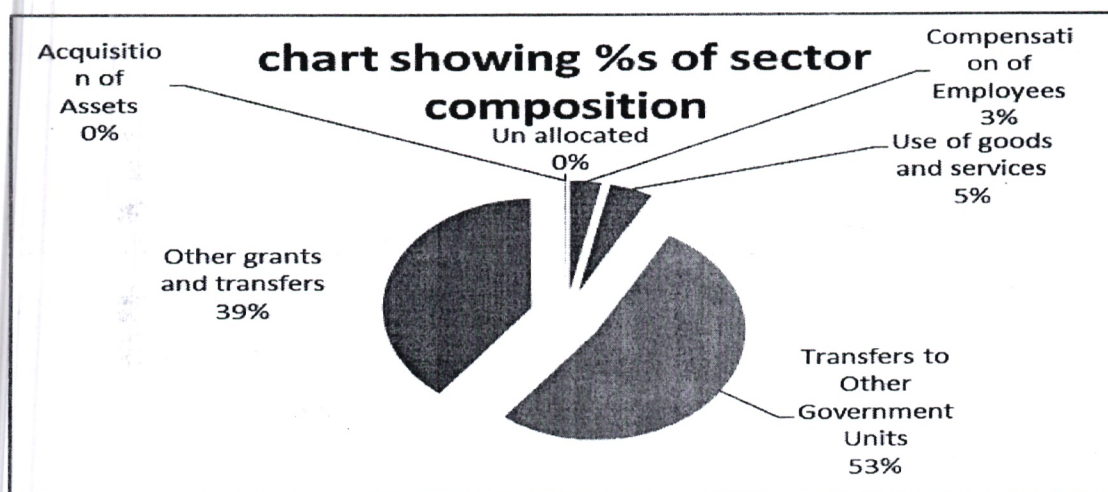


Chart 2: chart shows an upward trajectory in sector composition from the last years

b). Key achievements for NG-CDF Soy Constituency in the Financial Year 2021/2022

1. A total of 35 project activities in various primary schools were funded in the financial year 2021/2022 out of which 18 new classrooms were constructed to completion, whereas 28 classrooms were renovated and completed in 7 primary schools. The photos attached hereunder are some of the projects implemented in the financial year.

2. A total 13 project activities in various Secondary schools were implemented and their status are as follows;

- i). 5 new classrooms were constructed in 5 secondary schools that are complete and in use.
- ii). 1 dormitory was constructed and completed in Kerotet Girls Secondary School.
- iii). Constructed 2 laboratories in 2 Secondary School which are complete and in use.
- iv). Purchased 5, 46 seater school buses for 5 Secondary School.

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Photo1. AIC Tamboiyot Secondary School construction of 1 classroom.
Impact: Enhanced conducive learning environment.

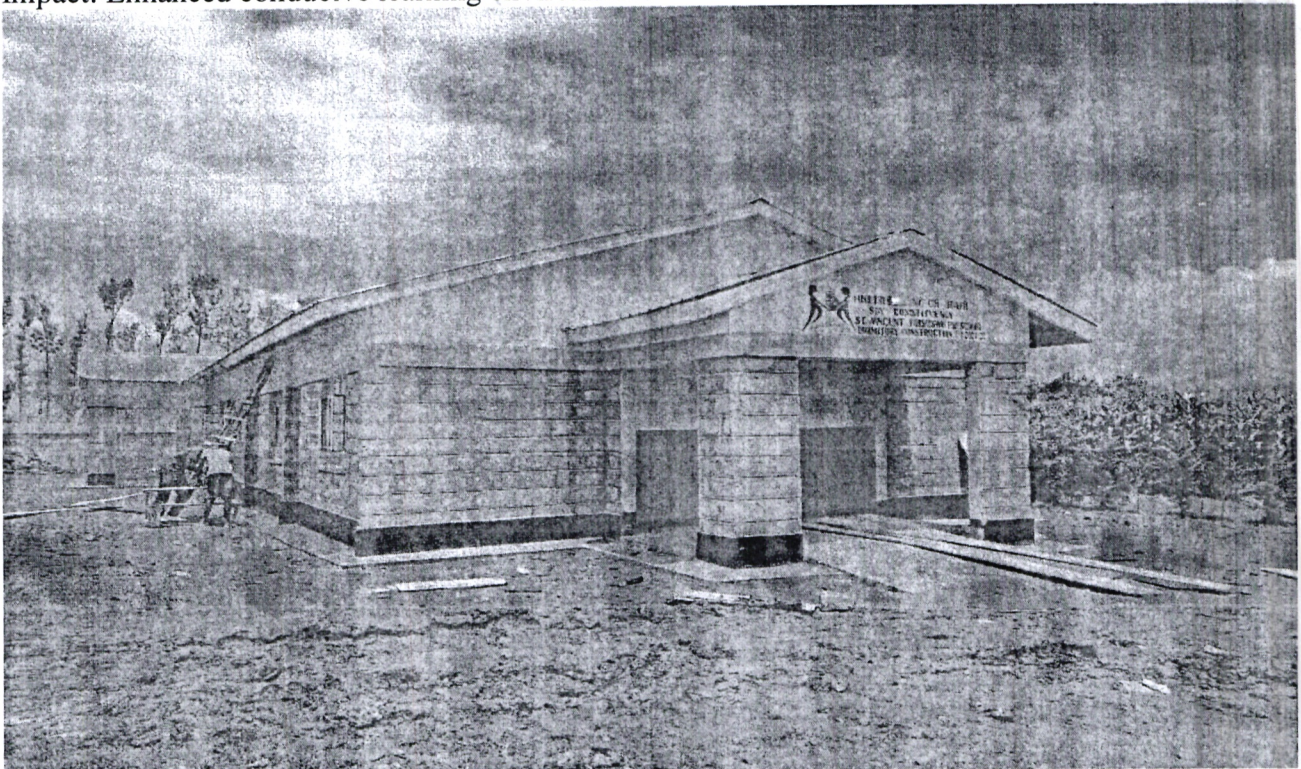


Photo 2. St. Vincent Tuisuswo Primary school dormitory construction.
Impact: improved performance in the school due to more time for learning.

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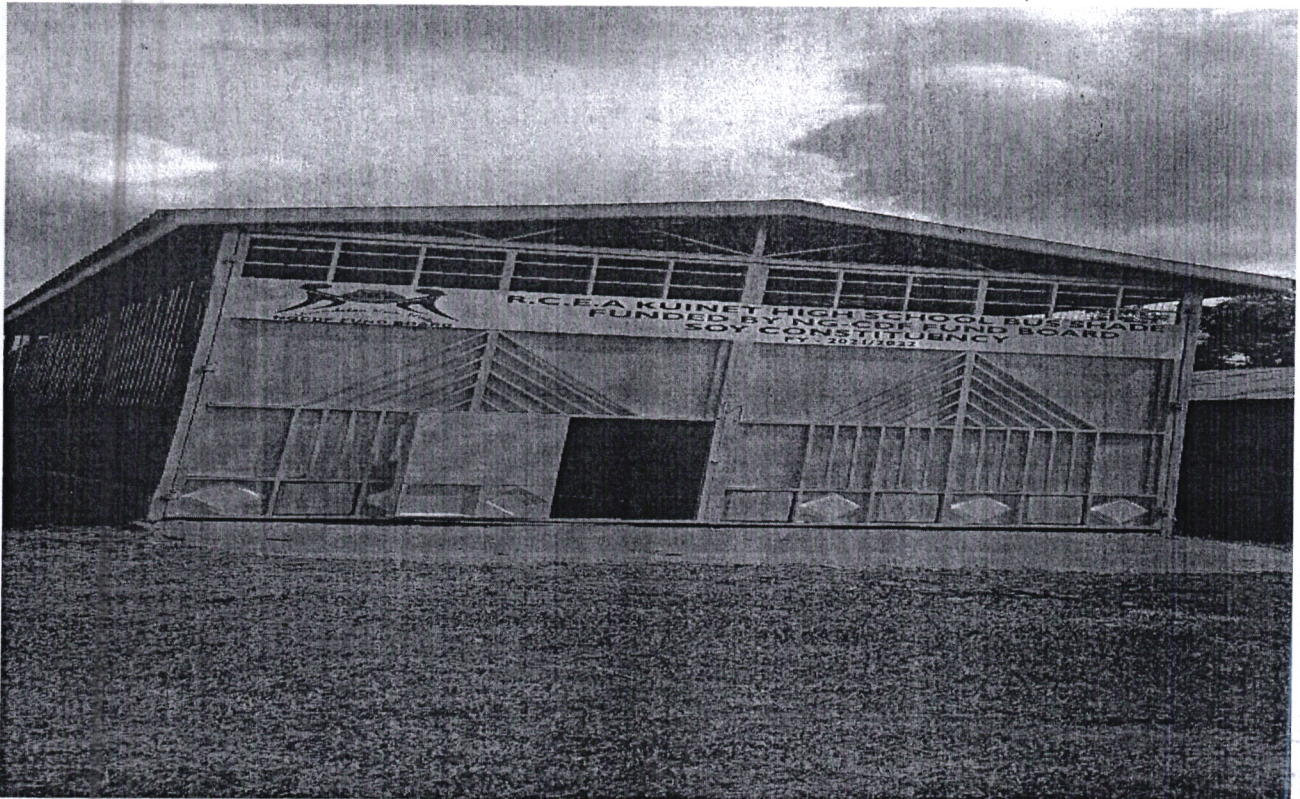


Photo 3. RCEA Kuinet Secondary School Construction of Bus shade
Impact. Improved security of the school buses



Photo 4. AIC Kaptebengwet Secondary School purchase of 46 seater school bus
Impact. Eased mobility, talent nurturing and sporting

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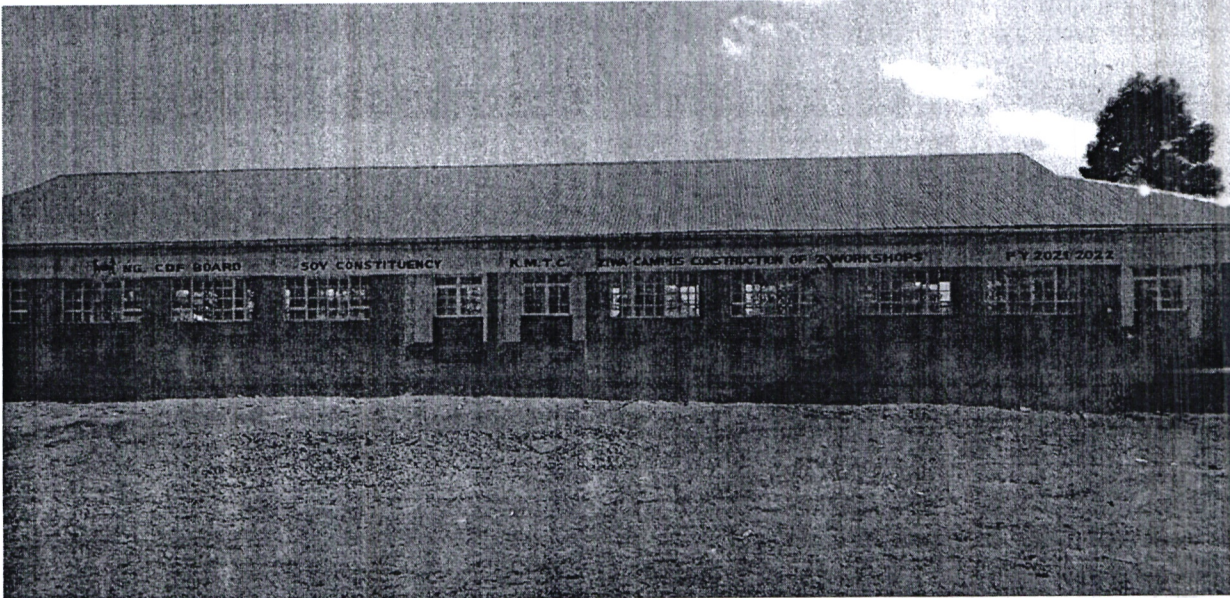


Photo. 5. KMTC Ziwa campus construction of 3 lecture halls and 2 laboratories
Impact. Increased skilled medical personnel in the Constituency.

3. Bursary

a). Bursaries amounting to Kshs. 63,548,745 were paid to various tertiary institutions (Kshs.28,388,313) and various secondary schools (Kshs. 35,160,432) in respect of 6,143 students in the financial year.

b). The fund paid NHIF Medical insurance cover for 1,000 Vulnerable families within the constituency in the financial year.



Photo. 6: NHIF Payment for 1,000 vulnerable families.
Impact: enables access to health care.

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4. Security

The following projects activities were implemented

- Construction of Kibulgeny Location Chiefs office which is ongoing at a cost of 3.5million
- Purchased furniture for Kapsang Location Chiefs Office
- Constructed 4 door pit latrines at Kapsang Location chiefs office which is complete and in use

5. Sports

In the financial year the fund purchased sports materials and equipments for 7 primary schools. These schools are;

1. Chepkongi primary School Kshs. 100,000
2. Soy Primary school Kshs. 100,000
3. Kipsomba Primary School Kshs. 100,000
4. Kapkoren Primary School Kshs. 100,000
5. Moisbridge Primary School Kshs. 100,000
6. Sirikwa Primary School Kshs. 100,000
7. Sirikwa Primary School Kshs. 100,000

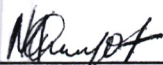
6. Emergency

The following projects were funded;

- i). Chemororoch Primary School- Construction of 3 door pit latrine to completion.
 - ii). Legebet Secondary School- Renovation of library roof that was blown off by wind to completion.
 - iii). Sugutek Primary School- Renovation of 3 classrooms roof blown off by wind to completion.
 - iv). Lemoru Primary School -Construction of 8 door pit latrine to completion because the old toilets collapsed.
- c). Emerging issues related to NG-CDF Soy during the year 2021/2022 includes
1. Heavy rains resulting in toilets collapsing in some of the institutions
 2. Overdependence on the fund for infrastructure expansion in primary and secondary schools due to 100% transition.
 3. High demand of social security funding versus the allocated amount of kshs 6,000,000.00
- d). Implementation of the projects and programs challenges during the financial year

No	Challenge	Action done to overcome the challenge
1	High demand of the limited funds for infrastructural expansion due to 100% transition requirement	NG-CDFC allocated funds to the projects according to needs and priorities of the people
2	Collapsing toilets due to heavy rains and loose soils in several institutions	NG-CDFC allocated emergency funds to construction toilets and septic tanks in some other schools
3	Low level of project management committees knowledge on procurement	NG-CDFC trained project management committees on procurement laws and regulations
4	Public works Bills of Quantity costs being higher than the allocated funds for the project by NG-CDFC	Clerk of works Customized the BQs to match the allocated funds

MR. MICAH KIPKETER CHERUIYOT



CHAIRMAN NG-CDF COMMITTEE

III. Statement of Performance against Predetermined Objectives for FY2021/22

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 *Soy Constituency 2018-2022* Strategic plan are to:
In underscoring the above, the key development objectives of NGCDFC-SOY Constituency's 2018-2022 strategic plans includes but not limited to;

Strategic Area One: Education

Objective: Become a national model for education by improving schools infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition and retention rates.

Initiative 1: Construct, enhance and improve schools infrastructure facilities to provide conducive learning environment for children in primary, secondary, special education schools and TIVET.

Initiative 2: Enhance and develop bursary programmes that facilitate retention and skills achievement of students in the constituency.

Strategic Area Two: Security

Objective: Construct, equip, improve the working conditions of security personnel, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure.

Initiative 1: Improving Security infrastructure by building and equipping chiefs, assistant chiefs and Dcc offices.

Initiative 2: Equip security offices with furniture.

Strategic Area Three: Sports

Objective 1: Empower and promote youth initiative to build and nurture their talents and develop youth and special groups to reduce dependence and spur economic growth through sports.

Initiative 2: Develop and empower youth and special groups through sponsorship of sports tournaments and purchase of sports equipment's.

Initiative 3: Labelling of playing fields in schools, fixing of goal posts, volleyball posts and purchase of nets,

Strategic Area Four: Environment

Objective: Promote environmental conservation in the whole constituency

Initiative 1: Construction of pit latrines and modern ones in schools and chiefs offices and police stations.

Strategic area five: Information Communication and Technology (ICT)

Objective: Enhance access to information and technology by Soy residents especially the youth and use ICT to enhance service delivery and spurring development

Initiative: Enhancement of infrastructure and accessibility of ICT resources in the constituency.

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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 Sector	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	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	1.constructed 14 new classrooms in primary schools 2. Constructed 5new classrooms in secondary schools. 4. Renovated 28 classrooms in primary schools. 4.Constructed 2 new laboratories in 2 secondary schools. 5.Constructed a girls dormitory in Kerotet Girls High school. 6.purchased 5, 46 seater school buses for 5 secondary schools 7.Bursaries amounting to Kshs. 63,548,745 were paid to various secondary schools and tertiary institutions in respect of 6,143 students. 8.Paid NHIF medical insurance for 1,000 vulnerable families
Security	To improve the working	Improved security	No of functional chiefs offices	9.Constructed 1 new chiefs office in

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	conditions of security personnel and reduce crime rates in the constituency	infrastructure	constructed.	Kibulgeny Location, Purchased furniture for Kapsang chiefs office and Constructed 4 door pit latrine at Kapsang chiefs offices
Sports	To nurture youth talents and skills in sports	Support sports tournaments Procure sports uniforms and equipment	No of sports tournaments supported No of teams supported with uniforms and equipment	Purchased sports equipment for 7 primary school to be used in zonal competitions
Emergency	To return to normalcy after an occurrence	Fund emergency occurrences	No of institutions returning to normalcy	1. Funded 2 schools whose classroom roofs were blown off by wind 2. Funded 2 schools whose pit latrines collapsed

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- Sensitization of youth/ community on the impact of drugs abuse, protection of the environment in compliance with relevant regulations and approved codes of practice.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- NG-CDFC members sensitized the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

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

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

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of

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movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Soy NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Soy NGCDF has endeavoured to sustain community engagement through ward clinics and Public participation as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and

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policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

Public Awareness

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

Soy NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

.....
Luka Kimosop

Name: Luka Kimosop

SENIOR FIELD OPERATIONS OFFICER

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Soy Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Soy Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Soy Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- Soy Constituency financial statements were approved and signed by the Accounting Officer on 22/09/ 2022.

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Name: Micah K. Cheruiyot
Chairman – NGCDF Committee

.....


Name: Luka Kimosop
Senior Field Operations Officer

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SOY CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Soy Constituency set out on pages 1 to 51, which comprises of the statement of assets and liabilities as at 30 June, 2022, statement of

Report of the Auditor-General on National Government Constituencies Development Fund - Soy Constituency for the year ended 30 June, 2022

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Soy Constituency as at 30 June, 2022, 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

Project Management Committee (PMC) Bank Account Balances

Note 17.4 to the financial statements reflect Project Management Committee (PMC) bank balances totalling Kshs.48,432,137 which, according to annex 5 of the financial statements is made up of balances held in two hundred and three (203) bank accounts. However, cash books, bank reconciliation statements and bank confirmation certificates for the PMC accounts were not provided for audit.

In the circumstances, the accuracy, completeness and existence of project management committee bank balances amounting to Kshs.48,432,137 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 - Soy Constituency Management in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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

1. Budgetary Control and Performance

The Fund had a final budget amounting to Kshs.223,685,070 comprising of the current year's allocation of Kshs.137,088,879, prior year's cash and bank balances of Kshs.41,487,312, previous year's outstanding disbursements of Kshs.45,088,879 and other receipts of Kshs.20,000. However, the Fund expended Kshs.202,500,197

Report of the Auditor-General on National Government Constituencies Development Fund - Soy Constituency for the year ended 30 June, 2022

against the approved budget of Kshs.223,685,070 resulting to an under-expenditure of Kshs.21,184,873 or 9.5% of the budget.

The under expenditure of funds affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter 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

Proposed Erection and Completion of Kibulgeny Chief's Office

The statement of receipts and payments reflects other grants and transfers of Kshs.76,348,651 which includes Kshs.3,929,906 for security projects as disclosed in Note 7 to the financial statements. The Fund awarded a contract for proposed erection and completion of Kibulgeny Chief's office in Kibulgeny location to a local contractor at a contract sum of Kshs.3,500,000. However, review of procurement documents provided revealed that the local contractor did not provide the bid bond of 2% of the contract sum as per the specifications in the tender document. This was contrary to Regulation 76(2) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that the Evaluation Committee shall reject tenders which do not satisfy the technical requirements. Further, physical verification conducted in March, 2023 revealed that the project which was meant to be Chief's office was complete but was instead being used as a Police Station. No document authorizing the change of use was provided for audit.

In the circumstance, the project did not serve the intended purpose and value for money 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 controls, 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 controls, 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 way.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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


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

collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 July, 2023

Soy Constituency

National Government Constituencies Development Fund (NGCDF)

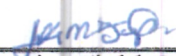
Annual Report and Financial Statements for The Year Ended June 30, 2022

VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

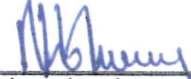
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	20,000	5,000
Total Receipts		182,197,758	161,372,724
Payments			
Compensation Of Employees	4	4,162,597	4,417,621
Use Of Goods and Services	5	8,972,449	7,761,034
Transfers To Other Government Units	6	113,016,500	91,886,000
Other Grants and Transfers	7	76,348,651	16,382,000
Acquisition Of Assets	8	-	1,023,258
Other Payments	9	-	-
Total Payments		202,500,197	121,469,913
Surplus/(Deficit)		(20,302,439)	39,902,811

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.


The Constituency financial statements were approved on 22/09/2022 and signed by:


Senior Field Operations
Officer

Name: Luka Kimosop


National Sub-County
Accountant

Name: Robert Kibet
ICPAK M/No:24117


Chairman NG-CDF
Committee

Name: Micah K. Cheruiyot

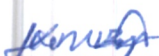
Soy Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VIII. Statement of Assets and Liabilities As At 30th June, 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	21,184,873	41,487,312
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		21,184,873	41,487,312
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		21,184,873	41,487,312
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		21,184,873	41,487,312
Represented By			
Fund Balance B/Fwd	13	41,487,312	1,584,501
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(20,302,439)	39,902,811
Net Financial Position		<u>21,184,873</u>	<u>41,487,312</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.


The Constituency financial statements were approved on 22/09/2022 and signed by:


 Senior Field Operations
 Officer

Name: Luka Kimosop


 National Sub-County
 Accountant

Name: Robert Kibet
 ICPAK M/No:24117


 Chairman NG-CDF
 Committee

Name: Micah K. Cheruiyot

Soy Constituency

National Government Constituencies Development Fund (NGCDF)


Annual Report and Financial Statements for The Year Ended June 30, 2022

IX. Statement of Cash Flows for the Year Ended 30th June 2022


	Notes	2021 – 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Other Receipts	3	20,000	5,000
Total Receipts		182,197,758	161,372,724
Payments			
Compensation Of Employees	4	4,162,597	4,417,621
Use Of Goods and Services	5	8,972,449	7,761,034
Transfers To Other Government Units	6	113,016,500	91,886,000
Other Grants and Transfers	7	76,348,651	16,382,000
Other Payments	9	-	-
Total Payments		202,500,197	120,446,655
Total Receipts Less Total Payments		(20,302,439)	40,926,069
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		(20,302,439)	40,926,069
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	-	(1,023,258)
Net Cash Flows from Investing Activities		-	(1,023,258)
Net Increase In Cash And Cash Equivalent		(20,302,439)	39,902,811
Cash & Cash Equivalent At Start Of The Year	10	41,487,312	1,584,501
Cash & Cash Equivalent At End Of The Year	10	21,184,873	41,487,312

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.


The Constituency financial statements were approved on 22/09/2022 and signed by:


Senior Field Operations
Officer

Name: Luka Kimosop


National Sub-County
Accountant

Name: Robert Kibet
ICPAK M/No:24117


Chairman NG-CDF
Committee

Name: Micah K. Cheruiyot

Soy Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

X.Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	41,487,312	45,088,879	223,665,070	223,665,070	-	100%
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	20,000	-	20,000	20,000	-	100.0%
TOTAL RECEIPTS	137,088,879	41,507,312	45,088,879	223,685,070	223,685,070	-	100.0%
PAYMENTS							
Compensation of Employees	4,150,000	1,393,514	2,015,333	7,558,847	4,162,597	3,396,250	55.10%
Use of goods and services	6,447,472	2,795,036	1,208,666	10,451,174	8,972,449	1,478,725	85.90%
Transfers to Other Government Units	80,549,200	4,999	37,462,300	118,016,499	113,016,500	4,999,999	96.00%
Other grants and transfers	45,692,207	37,276,763	4,402,580	87,371,550	76,348,651	11,022,899	87.10%
Acquisition of Assets	250,000	-	-	250,000	0	250,000	0.00%
Other payment	-	-	-	0	0	0	0.00%
Funds pending approval	-	37,000	-	37,000	0	37,000	0.00%
TOTAL	137,088,879	41,507,312	45,088,879	223,685,070	202,500,197	21,184,873	90.50%

COMMENTARY ON BUDGET UTILIZATION


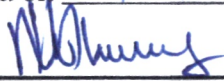
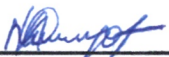
- i. On Receipts, the percentage of total Receipts from NG-CDF Board as a percentage of final budget is 100%
- ii. Compensation of Employees total budget was Kshs. 7,558,847 out of which Kshs. 4,162,597 has been spend as at close of financial years, this translates to 55 % since payment of employees' wages is continuous and Gratuity is also set aside.
- iii. Use of Goods and services is 85%. This was occasioned by non-utilization of Kshs. 1,478,725, whose activities were ongoing at the end of financial year, thus hindering the constituency from achieving 100% on use of goods and services.

Soy Constituency
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- iv. Other grants and transfers is 87%. This was due the non- utilization of emergency funds and social Security totaling to Kshs. 11,322,899 as at 30th June 2022 thereby hindering the constituency from achieving 100% on other grants in transfers.
- v. On acquisition of Assets is 0% this was occasioned by non-utilization of Kshs. 250,000 that was meant for purchase of fireproof cabinet and Generator since change of activity was sought
- vi. Funds pending approval currently stands at Kshs. 37,000

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	21,184,873
Less undisbursed funds receivable from the Board as at 30th June 2022	-
	21,184,873
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	21,184,873

The Constituency financial statements were approved on 22/09/2022 2022 and signed by:

		
_____ Senior Field Operations Officer	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Luka Kimosop	Name: Robert Kibet ICPAK M/No:24117	Name: Micah K. Cheruiyot

Soy Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,150,000	1,393,514	2,015,333	7,558,847	4,162,597	3,396,250
1.2 Committee allowances	1,000,000	500,000	200,000	1,700,000	1,640,400	59,600
1.3 Use of goods and services	2,497,106	745,036	408,666	3,650,808	2,755,859	894,949
2.0 Monitoring and evaluation						
2.1 Capacity building	1,037,700	500,000	200,000	1,737,700	1,392,050	345,650
2.2 Committee allowances	1,200,000	1,000,000	250,000	2,450,000	2,401,700	48,300
2.3 Use of goods and services	712,666	50,000	150,000	912,666	782,440	130,226
3.0 Emergency						
3.1 Primary Schools						
3.1 CHEMOROROCH PRI. SCHOOL	300,000	-	-	300,000	300,000	-
3.2 SUGUTEK PRIMARY SCHOOL	450,000	-	-	450,000	450,000	-
3.3 LEMORU PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-
3.2 Secondary schools						
3.1 LEGEBET SECONDARY SCHOOL	220,000	-	-	220,000	220,000	-
3.3 Tertiary institutions						
3.4 Security projects						
3.5 Unutilised	5,022,207	-	690	5,022,897		5,022,897

Soy Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.0 Bursary and Social Security						
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	16,000,000	19,160,432	-	35,160,432	35,160,432	-
4.3 Tertiary Institutions/universities	13,000,000	14,941,124	447,189	28,388,313	28,388,313	-
4.5 Social Security	6,000,000	-	6,000,000	12,000,000	6,000,000	6,000,000
5.0 Sports						
5. 1. Chepkongi Primary School	-	-	100,000	100,000	100,000	-
5.2 Soy Primary School	-	-	100,000	100,000	100,000	-
5.3 Kipsomba Primary School	-	-	100,000	100,000	100,000	-
5.4 Kapkorren Primary school	-	-	100,000	100,000	100,000	-
5.5 Moisbridge primary school	-	-	100,000	100,000	100,000	-
5.6 Sirikwa Primary School	-	-	100,000	100,000	100,000	-
5.7 Barsombe Primary School	-	-	100,000	100,000	100,000	-
6.0 Environment						
7.0 Primary Schools Projects (List all the Projects)						
1. Kosyin Primary school	-	-	1,400,000	1,400,000	1,400,000	-
2. Mafuta Primary School	-	-	800,000	800,000	800,000	-
3. Kapkoros gaa pri. school	-	-	1,600,000	1,600,000	1,600,000	-
4. Chepkigen Primary School	-	-	800,000	800,000	800,000	-
5. Soy primary school	-	-	1,600,000	1,600,000	1,600,000	-
6. Kaptait Primary School	-	-	800,000	800,000	800,000	-

Soy Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7. Lorwa Primary School	-	-	600,000	600,000	600,000	-
8. Chemororoch Pri. School	-	-	1,600,000	1,600,000	1,600,000	-
9. Emkwen gaa Primary School	-	-	1,600,000	1,600,000	1,600,000	-
10. kokwet primary school	-	-	1,000,000	1,000,000	1,000,000	-
11. makongi primary school	-	-	800,000	800,000	800,000	-
12. Kapngetuny Primary school	-	-	800,000	800,000	800,000	-
13.Kapsabul Primary School	1,200,000	-	800,000	2,000,000	2,000,000	-
14.cheukta Primary school	-	-	800,000	800,000	800,000	-
15. CCI Nabiswa Primary Sch	-	-	800,000	800,000	800,000	-
16. Growel Koitebes Primary	-	-	1,600,000	1,600,000	1,600,000	-
17. kapkuis primary school	-	-	800,000	800,000	800,000	-
18. Kabianga sisal Primary	-	-	800,000	800,000	800,000	-
19. Mobet Primary School	-	-	700,000	700,000	700,000	-
20.Cheptarit Primary School	1,200,000	-	-	1,200,000	1,200,000	-
21. Kabianga sisal pri. Sch	1,200,000	-	-	1,200,000	1,200,000	-
22. St. Vincent Tuisuswo pri	4,000,000	-	300,000	4,300,000	4,300,000	-
23.kilima Primary School	3,000,000	-	-	3,000,000	3,000,000	-
24. kongasis primary school	1,200,000	-	-	1,200,000	1,200,000	-
25. teldet primary school	-	-	300,000	300,000	300,000	-
26. Kiptanui Primary School	-	-	300,000	300,000	300,000	-
27. Majimazuri Primary School	-	-	300,000	300,000	300,000	-
28. Nyalilbei Primary School	-	-	300,000	300,000	300,000	-

*Soy Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
29. Roret Adventist pri.school	-	-	300,000	300,000	300,000	-
30. Ngeny Primary School	-	-	300,000	300,000	300,000	-
31. Kabianga Sisal Pri. School	-	-	300,000	300,000	300,000	-
32. AIC Kabobo pri. school	-	-	300,000	300,000	300,000	-
33. AIC Itigo primary school	-	-	300,000	300,000	300,000	-
34.kilima primary school	-	-	1,600,000	1,600,000	-	1,600,000
35. natwana primary school	-	-	1,000,000	1,000,000	-	1,000,000
36. st vincent Tuisuswo primary sch	-	-	1,200,000	1,200,000	-	1,200,000
37. Mikwen primary school	-	-	1,200,000	1,200,000	-	1,200,000
Total	11,800,000	-	27,700,000	39,500,000	34,500,000	5,000,000
8.0 Secondary Schools Projects (List all the Projects)						
1. Kaptebengwet sec school	-	2,762,300	7,000,000	9,762,300	9,762,300	-
2. St. Pauls Makongi sec sch	-	5,000	-	5,000	5,000	-
3. AIC Tamboiyot sec sch	1,200,000	-	-	1,200,000	1,200,000	-
4. Cheukta secondary school	4,000,000	-	-	4,000,000	4,000,000	-
5. Kipsangui Girls Sec School	1,200,000	-	-	1,200,000	1,200,000	-
6. RCEA Kuinet sec school	9,762,300	-	-	9,762,300	9,762,300	-
7. Saramek Secondary School	1,200,000	-	-	1,200,000	1,200,000	-
8. Sinendet Secondatry School	1,200,000	-	-	1,200,000	1,200,000	-
9.SisyobeiAdventist Sec school	9,762,300	-	-	9,762,300	9,762,300	-
10St.MichaelsKipsomba sec	4,000,000	-	-	4,000,000	4,000,000	-

Soy Constituency

National Government Constituencies Development Fund (NGCDF)

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11. St. Peters Kamukunji sec	1,200,000	-	-	1,200,000	1,200,000	-
12. St. Peters Natwana Secondary	9,762,300	-	-	9,762,300	9,762,300	-
13. Ziwa Primary School	9,762,300	-	-	9,762,300	9,762,300	-
14. Kerotet Girls High School	2,200,000	-	-	2,200,000	2,200,000	-
9.0 Tertiary institutions Projects (List all the Projects)						
1. KMTc ZIWA Campus	3,000,000	-	-	3,000,000	3,000,000	-
2. KMTc ZIWA Campus	4,000,000	-	-	4,000,000	4,000,000	-
3. KMTc ZIWA Campus	3,500,000	-	-	3,500,000	3,500,000	-
4. KMTc ZIWA Campus	3,000,000	-	-	3,000,000	3,000,000	-
10.0 Security Projects						
1. Kapsang Chiefs Office	-	429,906	1	429,907	429,906	1
2. Kibulgeny Chiefs Office	3,500,000	-	-	3,500,000	3,500,000	-
11.0 Acquisition of assets						
1. NG-CDF OFFICE	250,000	-	-	250,000	-	250,000
12.0 Others						
Funds pending approval**	-	-	-	-	-	-
AIA	-	20,000	17,000	37,000	-	37,000
Total	137,088,879	41,507,312	45,088,879	223,685,070	202,500,197	21,184,873

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Soy 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.

Soy Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Un-utilized funds from PMCs.

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

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

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 (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Soy Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Significant Accounting Policies continued

14. Errors

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

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

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

Soy Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description		2021-2022	2020 - 2021
		Kshs	Kshs
Normal Allocation	AIE NO.B104507	-	15,000,000
	AIE NO. B104677	-	19,000,000
	AIE NO. A823726	-	30,367,724
	AIE NO. B104842	-	5,000,000
	AIE NO. B124665	-	9,000,000
	AIE NO.B119648	-	10,000,000
	AIE NO. B128037	-	12,000,000
	AIE NO. B128280	-	6,900,000
	AIE NO. B122040	-	6,000,000
	AIE NO. B132334	-	6,000,000
	AIE NO.B126003	-	12,000,000
	AIE NO. B126295	-	7,000,000
	AIE NO.B105090	-	11,100,000
	AIE NO.B140734	-	12,000,000
	AIE NO B105283	33,000,000	-
	AIE NO. B105560	44,000,000	-
	AIE NO. B105932	22,000,000	-
	AIE NO. B128702	5,000,000	-
	AIE NO. B163864	12,000,000	-
	AIE NO. B154209	12,000,000	-
	AIE NO. B154431	18,000,000	-
	AIE NO. B154486	24,088,879	-
	AIE NO. B089095	12,088,879	-
TOTAL		182,177,758	161,367,724

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Notes To the Financial Statements (Continued)

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	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	-	-
Others (specify)		
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	20,000	5,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	20,000	5,000

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,122,758	2,131,656
Personal allowances paid as part of salary		
House Allowance	448,200	455,700
Transport Allowance	400,800	381,600
Leave allowance	-	-
Gratuity to contractual employees	1,156,879	1,411,945
Employer Contributions Compulsory national social security schemes	33,960	36,720
Total	4,162,597	4,417,621

Soy Constituency

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Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	1,104,142	1,361,600
Electricity	92,744	70,978
Water & sewerage charges	16,122	42,358
Office rent	-	-
Communication, supplies and services	1,217,958	99,696
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets		
Training expenses	1,467,050	2,348,700
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	4,042,100	2,832,400
Insurance costs	71,169	100,287
Specialised materials and services	-	-
Office and general supplies and services	197,424	461,575
Fuel , oil & lubricants	425,020	326,380
Other operating expenses	-	-
Bank service commission and charges	66,570	13,860
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	272,150	103,200
Routine maintenance- other assets	-	-
TOTAL	8,972,449	7,761,034

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	34,500,000	53,036,000
Transfers To Secondary Schools (See Attached List)	65,016,500	28,850,000
Transfers To Tertiary Institutions (See Attached List)	13,500,000	10,000,000
Total	113,016,500	91,886,000

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	35,160,432	-
Bursary – tertiary institutions (see attached list)	28,388,313	8,982,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	6,000,000	-
Security projects (see attached list)	3,929,906	3,200,000
Sports projects (see attached list)	700,000	1,400,000
Environment projects (see attached list)	-	1,800,000
Emergency projects (see attached list)	2,170,000	1,000,000
Total	76,348,651	16,382,000

8. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	598,000
Purchase of Vehicles and Other Transport Equipment	-	425,258
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	1,023,258

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Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>Cooperative Bank Uganda Road Eldoret; Account No. 01141458965900</i>	21,184,873	41,487,312
Total	21,184,873	41,487,312
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

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

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National Government Constituencies Development Fund (NGCDF)
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Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	41,487,312	1,584,501
Cash in hand	-	-
Imprest	-	-
Total	41,487,312	1,584,501

Soy Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****Notes To the Financial Statements (Continued)****14. Prior Year Adjustments**

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

**** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)**

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

Soy Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	3,396,250	3,408,847
Use of goods and services	1,478,725	3,991,601
Amounts due to other Government entities (see attached list)	4,699,999	26,705,000
Amounts due to other grants and other transfers (see attached list)	11,322,899	52,441,643
Acquisition of assets	250,000	9,501
Strategic plan	-	2,600
Funds pending approval	37,000	17,000
Total	21,184,873	86,576,192

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Annual Report and Financial Statements for The Year Ended June 30, 2022*

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	48,432,137	40,315,970
Total	48,432,137	40,315,970

Annexes
Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	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.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

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Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Soy Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	votebook balances	3,396,250	3,408,847	ON-GOING
Use of goods & services	votebook balances	1,478,726	3,991,601	ON-GOING
Sub-Total		4,874,976	7,400,448	
Amounts due to other Government entities				
Transfers to primary schools				
1. Kosyin primary school		-	1,400,000	
2. Mafuta Primary School		-	800,000	
3.Kapkoros Gaa Primary School		-	1,600,000	
4.Chepkigen Primary School		-	800,000	
5.Soy Primary School		-	1,600,000	
6.Kaptait Primary School		-	800,000	
7. Lorwa Primary School		-	600,000	
8.Chemororoch Pri School		-	1,600,000	
9.Emkwen Primary School		-	1,600,000	
10.Kokwet Primary School		-	1,000,000	
11.Makongi Primary School		-	800,000	
12.Kapngetuny Primary School		-	800,000	
13.Kapsabul Primary School		-	800,000	
14.Cheukta Primary School		-	800,000	
15.CCI Nabiswa Primary School		-	800,000	
16.Growel Koitebes Primary School		-	1,600,000	
17.Kapkuis Primary School		-	800,000	
18.Kabianga Sisal Primary School		-	800,000	
19.Mobet Primary School		-	700,000	
Transfers to secondary schools				
1. Kaptebengwet secondary school		-	7,000,000	
2. st. pauls Makongi Secondary school		-	5,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Transfers to Tertiary Institutions				
Sub-Total		-	26,705,000	
Amounts due to other grants and other transfers				
sports				
1. Chepkongi Primary School		-	100,000	
2. Soy Primary School		-	100,000	
3. Kipsomba Primary School		-	100,000	
4. Kapkoren Primary School		-	100,000	
5. Moisbridge Primary School		-	100,000	
6. Sirikwa Primary School		-	100,000	
7. Barsombe Primary School		-	100,000	
Emergency Projects	votebook balances	5,022,897	6,192,207	To be re-allocated
security Projects		-	-	
Environment projects		-	-	
Bursary Secondary schools		-	19,156,763	
Bursary Tertiary Institutions		-	15,392,673	
Social security	votebook balances	6,000,000	6,000,000	To pay in the month of July 2022
REREC	votebook balances	5,000,000	5,000,000	To be re-allocated
Sub-Total		16,022,897	52,441,643	
Acquisition of assets	votebook balances	250,000	9,501	Assets to be acquired
Others (specify)				
Constituency Strategic Plan		-	2,600	
Sub-Total		-	12,101	
Funds pending approval		37,000	17,000	To seek Boards approval
Grand Total		21,184,873	86,576,191	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	12,057,705	-	-	12,057,705
Transport equipment	5,236,068	-	-	5,236,068
Office equipment, furniture and fittings	586,980	-	-	586,980
ICT Equipment, Software and Other ICT Assets	554,000	-	-	554,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	18,434,753	-	-	18,434,753

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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
AIC Itigo Secondary School	Cooperative Bank	1141685263700	12/09/2021	560.00	134,560.00
AIC Itigo Primary School	Equity Bank	1090297878587	1/11/2021	440.15	326,312.00
AIC Kabobo Primary School	Cooperative Bank	11415983515000	25/8/2021	47,113.50	13,047.00
AIC Kosyin Secondary School	Cooperative Bank	1141686081000	19/7/2020	217	217.00
AIC Mogoon Primary School	Eco Bank	6610005784	21/8/2020	876	876.00
Aic Mogoon Secondary School	Cooperative Bank	1141443916400	12/9/2021	144	254,144.00
Aic Moisbridge Primary School	Eco Bank	6610005783	5/5/2022	100,209.20	760,475.00
Aic Ndabarnach Sec School	Cooperative Bank	1141685312100	23/7/2021	432	258,432.00
Aic Saniak Gaa Primary School	Cooperative Bank	1141685231200	21/8/2020	74	74.00
Aic Tamboiyot Pri-School	Cooperative Bank	1141686062600	21/8/2020	627.00	627.00
Aic Tamboiyot Sec School	Cooperative Bank	1141598653300	21/8/2020	1547	1,548.00
Aic Teldet Sec School	Equity Bank	1090297960403	21/8/2020	565.00	565.00
Aic Tenai Primary School	Cooperative Bank	1141685219200	21/8/2020	17.00	8,717.00
Barsombe Primary School	Cooperative Bank	1141686084800	12/09/2021	101,281.00	492,375.00
Bondeni Primary School	Cooperative Bank	1141686105400	12/09/2021	93.00	37,893.00
Bwayi Primary School	Equity Bank	1090280777810	12/09/2021	615.00	303,615.00
Cci Nabiswa Primary School	ABC Bank	5215001004937	12/09/2021	495.00	1,495.00
CCI Nabiswa Primary School	ECO Bank	6610000286	12/09/2021	940.80	1,495.00

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PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
Chelabal Primary School	Cooperative Bank	1141686065200	21/8/2020	865.00	865.00
Chelabal Primary School	Eco Bank	70235045404901	21/8/2020	456.00	456.00
Chemororoch Pri School	Equity Bank	300262715960	12/09/2021	412.00	900,756.00
Chemoset Primary School	Cooperative Bank	1141685894400	21/8/2020	1,933.00	1,933.00
Chemoset Primary School	Eco Bank	70235044930601	21/8/2020	298.00	63,298.00
Chepkigen Primary School	Eco Bank	6610000291	21/5/2022	801,913.40	1,803.00
Chepkoiel Youth Development Group	Cooperative Bank	1134761232700	21/8/2020	41.00	41.00
Chepkongi Primary School	Eco Bank	6610005777	21/8/2020	1,349.00	1,349.00
Chepkongi Primary School	Equity Bank	1090262802028	21/5/2022	100,424.00	424.00
Cheplelaibei North Sec School	Cooperative Bank	1141598514400	21/8/2020	1,520.00	1,520.00
Cheplelaibei Pri School	ABC Bank	5215001004944	21/8/2020	111.00	111.00
Cheptarit Primary School	Cooperative Bank	1141598653400	21/8/2020	858.00	858.00
Cheptuon Primary School	ABC Bank	5215001004923	14/9/2021	65.00	430,665.00
Cheukta Primary School	Co-operative Bank	01141244594501	21/5/2022	788,975.00	210.00
Emdin Primary School	Cooperative Bank	1141686980300	14/02/2022	51.00	241,751.00
Emkwen Gaa Primary School	Cooperative Bank	1141244442700	15/03/2022	1,474.00	247,950.00
Greenfield Pri School	ABC Bank	5215001004953	21/8/2020	25.00	25.00
Greenfields Primary School	Cooperative Bank	1141685879700	21/8/2020	88.00	43,088.00
Jabali Ass Chiefs Office	Cooperative Bank	1141685113000	21/8/2020	1.00	1.00

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PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
Jabali Asst Chief S Office	ABC Bank	5215001004948	21/8/2020	21.00	21.00
Jabali Primary School	Cooperative Bank	1141685223000	21/8/2020	1,261.00	1,261.00
Kabianga Primary School	Eco Bank	6610001658	14/9/2021	559.2	18,890.00
Kabianga Primary School	Eco Bank	6610006544	6/8/2021	36,789	-
Kag Bwayi Primary School	ABC Bank	521500100	6/8/2021	437.00	437.00
Kag Bwayi Sec School	Cooperative Bank	1141598550000	6/8/2021	246.00	86,946.00
Kambuku Pri School	Cooperative Bank	1141685295600	6/8/2021	35.00	4,635.00
Kambuku Primary School	Eco Bank	70235040253201	6/8/2021	62.00	4,662.00
Kamoiwo Primary School	Cooperative Bank	1141046549100	6/8/2021	78.00	1,678.00
Kamoiwo Sec School	Cooperative Bank	1141685138700	21/8/2020	845.00	845.00
Kapchan Primary School	Cooperative Bank	1141685873600	21/8/2020	727.00	727.00
Kapkatet Primary School	Cooperative Bank	1141686086400	21/8/2020	256.00	37,256.00
Kapkoros Gaa Primary School	Cooperative Bank	1141686109200	21/8/2020	325.00	325.00
Kapkoros Gaa Primary School	Eco Bank	70235045190301	21/8/2020	460.00	460.00
Kapkorren Primary School	Cooperative Bank	1141685301100	21/5/2022	102,667.50	142,092.00
Kapkuis Primary School	Equity Bank	1090262859073	21/5/2022	798,975.00	440.00
Kapkures Primary School	Cooperative Bank	1141685301200	25/3/2022	1,208.00	1,208.00
Kapkures Ward Football Tournament	Cooperative Bank	1134244348300	25/3/2022	2,555.00	2,555.00
Kapngetuny Gaa Sec School	Cooperative Bank	1141443749800	25/3/2022	495.00	133,495.00

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PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
Kapngetuny Primary School	Cooperative Bank	1141686298600	21/5/2022	800,275.00	175.00
Kapsabul Primary School	Eco Bank	6610004491	21/5/2022	783,920.40	18,093.00
Kapsang Chiefs Office	Cooperative Bank	1134244398300	25/3/2022	475.00	2,461,075.00
Kapsang Pri School	ABC Bank	5215001004938	21/8/2020	51.00	51.00
Kapsang Secondary School	Cooperative Bank	1141685346100	25/3/2022	23.00	781,023.00
Kapsumbeiywet Primary School	ABC Bank	5215001004958	21/8/2020	513.00	513.00
Kapsumbeiywet Primary School	Equity Bank	1090262833161	25/3/2022	37.00	800,037.00
Kaptait Primary School	Cooperative Bank	1141685223200	21/5/2022	800,030.50	50,131.00
Kaptebengwet Primary School	Cooperative Bank	1141685266700	25/3/2022	176.00	6,176.00
Kaptebengwet Sec School	Cooperative Bank	1141598515600	25/3/2022	100,179.50	1,492,530.00
Kerotet Girls High School	cooperative Bank	1141685685200	21/5/2022	2,090,507.40	288,507.00
Kerotet Mixed Sec School	Cooperative Bank	1141598638500	25/3/2022	788.00	69,788.00
Kesogon Primary School	Equity Bank	300295124918	25/3/2022	881.00	1,585,881.00
Kiborokwa Pri. School	Equity Bank	300295189678	25/3/2022	1,348.00	1,348.00
Kiborom Secondary School	Cooperative Bank	1141598547100	25/3/2022	143.00	4,143.00
Kibulgeny Chiefs Office	Cooperative Bank	01141244594900	21/5/2022	3,458,975.00	-
Kidiwa Primary School	Cooperative Bank	1141686960700	21/8/2020	495.00	495.00
Kilima Primary School	Cooperative Bank	1141685306800	21/5/2022	1,612,000.00	2,873.00
Kipketiengwet Pri School	Cooperative Bank	1141685264700	21/8/2020	48.00	48.00

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PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
Kipsangui Boys Sec School	Cooperative Bank	1141880444000	21/8/2020	1,369.00	1,369.00
Kipsangui Girls Secondary School	Cooperative Ban k	1141598572700	21/8/2020	1,492.00	1,492.00
Kipsangui Pri. School	Eco Bank	70235046359701	21/8/2020	893.00	1,000,893.00
Kipsangui Primary School	ABC Bank	5215001004952	21/8/2020	10.00	10.00
Kipsangui Primary School	Cooperative Bank	1141685231300	21/8/2020	1,869.00	1,869.00
Kipsomba Chiefs Office	Cooperative Bank	1141685113400	21/8/2020	1,196.00	1,196.00
Kipsomba Farm Primary School	Cooperative Bank	1141685140200	21/8/2020	59.00	10,059.00
Kipsomba Primary School	Equity Bank	1090296374852	21/8/2020	255.00	255.00
Kipsomba Ward Football Tournament	Cooperative Bank	1134244358000	21/8/2020	875.00	875.00
Kiptanui Primary School	Equity Bank	1090262857175	25/3/2022	4,563.10	144.00
Kisabei Primary School	Cooperative Bank	1141686100200	25/3/2022	440.00	13,440.00
Kiwato Primary School	Cooperative Bank	1141685894200	25/3/2022	1,953.00	1,953.00
Kmtc- Ziwa Campus	Cooperative Bank	1141244450700	21/5/2022	11,365,902.55	10,000,000.00
Koisagat Chiefs Office	Cooperative Bank	1141685121800	12/2/2022	1,708.00	1,708.00
Koitebes Primary School	Equity Bank	1090263414789	12/2/2022	4,695.55	16.00
Kokwet Sec School	Eco Bank	70235046249001	12/2/2022	734.00	3,734.00
Kokwet Sec School	Cooperative Bank	1141598667600	12/2/2022	428.00	10,428.00
Kong`Asis Chief`S Office	Cooperative Bank	1141686043600	12/2/2022	80.00	80.00
Kong`Asis Chief`S Office	Abc	5215001004935	12/2/2022	143.00	143.00

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PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
Kong`Asis Pri School	Coop	1141685231100	21/5/2022	969,112.14	12.00
Kosirai North Pr School	Abc	5215001004947	12/2/2022	14.00	14.00
Kosirai North Pri School	Cooperative Bank	1141686406800	12/2/2022	220.00	220.00
Kosyin Primary School	Eco Bank	6610006504	12/2/2022	291.40	1,325.00
Kuinet Chief Office	Coop	1141685168600	12/2/2022	873.00	19,873.00
Kuinet Chief Office	Abc	5215001004956	12/2/2022	107.00	107.00
Kuinet Primary School	Cooperative Bank	1141685302300	12/2/2022	123.00	300,123.00
Kuinet/Kapsuswa Ward Football Tournament	Cooperative	113424438220	12/2/2022	475.00	475.00
Kuresok Primary School	Cooperative	1141685262100	12/2/2022	538.00	538.00
Kwenet Primary School	Abc	5215001004940	12/2/2022	607.00	775,607.00
Lalakin Primary School	Cooperative Bank	1141685886300	12/2/2022	168.00	168.00
Lamaiywet Pri School	Abc	5215001004939	12/2/2022	309.00	500,309.00
Lamaiywet Pri School	Coop	1141685307100	12/2/2022	1,133.00	1,133.00
Lamaon Primary School	Eco Bank	6610004554	21/8/2020	14.00	14.00
Lamaon Primary School	Cooperative	1141686073200	21/8/2021	825.00	825.00
Legebet Assistant Chiefs Office	Cooperative	1134598356800	21/8/2021	568.00	568.00
Legebet Asst Chief S Office	Abc	5215001004936	21/8/2021	889.00	889.00
Legebet secondary School	Cooperative	01141958876200	21/8/2021	650.00	1,903.00
Legebet Primary School	Eco	70235045573001	21/8/2021	451.00	451.00

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PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
Lelboinet Primary School	Cooperative Bank	1141685449000	21/8/2021	421.00	669,001.00
Lemoru Primary School	Eco Bank	70235046046601	21/5/2022	213,225.00	244.00
Lemoru Primary School	Cooperative Bank	1141685300800	21/8/2021	473.00	473.00
Lemoru Secondary School	Cooperative Bank	1141598851800	21/8/2021	733.00	1,976,733.00
Limnyomoi Pri School	Abc	5215001004946	21/8/2021	31.00	31.00
Limnyomoi Primary School	Equity	1090262861776	21/8/2021	2,203.00	2,203.00
Lolkinyei Primary School	Cooperative Bank	1141685443700	21/8/2021	1,883.00	1,883.00
Lolkinyei Sec School	Cooperative	1141598756601	21/8/2021	85.00	85.00
Loreto High School Matunda	Coop	1141598970900	21/8/2021	3,342.00	3,342.00
Lorwa Primary School	Equity	300262715496	21/8/2021	1,060.00	-
Lorwa Sec School	Cooperative	1141686083600	21/8/2021	1,650.00	1,650.00
Lower Moiben Chief S Office	Abc	5215001004986	21/8/2021	165.00	165.00
Lower Moiben Chiefs Office	Cooperative Bank	1141685150300	21/8/2021	103.00	103.00
Lower Moiben Pri School	Equity	1090295299769	21/8/2021	2,490.00	2,490.00
Maendeleo Primary School	Cooperative	1141685265200	21/8/2021	53.00	53.00
Mafuta Pri School	Equity	300297840424	21/5/2022	799,808.40	(168.00)
Mafuta Secondary School	Equity	1090295175924	21/8/2021	331.00	331.00
Majimazuri Pri. School	Eco Bank	6610001673	21/8/2021	2,112.20	242.00
Majimazuri Primary School	Cooperative Bank	1141598393500	21/8/2021	217.00	217.00

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PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
Makongi High School	Cooperative	1141598572300	21/8/2021	443.00	5,443.00
Makongi Pri School	Abc	5215001004945	21/8/2021	396.00	396.00
Makongi Pri School	Eco	70235039166801	21/8/2021	175.00	175.00
Matunda Chief S Office	Coop	1141598433000	21/8/2021	537.00	537.00
Matunda Primary School	Equity	1090262864803	21/8/2021	245.00	1,204,245.00
Matunda School Of Disabled	Cooperative Bank	1128443746000	21/8/2021	2,290.00	2,290.00
Mikwen Primary School	Cooperative Bank	1141686516300	21/8/2021	625.00	625.00
Milimani Primary School	Eco Bank	70235046045001	21/8/2021	350.00	350.00
Milimani Primary School	Cooperative Bank	1141685269200	21/8/2021	858.00	858.00
Mobet Primary School	Abc	5215001004815	21/8/2021	508.00	508.00
Mogoiywet Primary School	Cooperative	1141686105200	21/5/2022	58,467.00	784,075.00
Mogoon Primary School	Cooperative	1141685611300	1/7/2021	778.00	778.00
Moi`S Bridge Chief`S Office	Coop	1141685305400	1/7/2021	924.00	924.00
Moisbridge Primary School	Equity	1090262833294	1/7/2021	11.00	11.00
Moisbridge Sec School	Cooperative	1141598649800	1/7/2021	1,713.00	1,713.00
Moisbridge Ward Football Tournament	Cooperative	1134244374600	1/7/2021	375.00	375.00
Mukunga Primary School	Cooperative Bank	1141686176200	1/7/2021	65.00	9,065.00
Nabiswa Primary School	Cooperative	1141685303400	1/7/2021	853.00	853.00
Nabiswa Primary School	Eco Bank	70235046205001	1/7/2021	1,644.00	1,644.00

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PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
Natwana Primary School	Cooperative	1141685302400	6/8/2021	438.00	1,067,438.00
Ndabarnach Primary School	Cooperative Bank	01141685229100	6/8/2021	493.00	493.00
Ndalat Simatwo Primary Sch	Cooperative Bank	1141686341000	6/8/2021	2,980.00	2,980.00
Ngeny Pri School	Equity	300277707162	6/8/2021	965.00	965.00
Ngeny Primary School	Cooperative	1141685309500	6/8/2021	2,633.50	503.00
Ngeny Sec School	Cooperative Bank	1141598505800	6/8/2021	1,873.00	1,873.00
Ngobitwa Primary School	Cooperative Bank	1141685908100	6/8/2021	3,012.00	3,012.00
Nukiat Primary School	Cooperative	1141686401700	6/8/2021	267.00	267.00
Nyalilbei Primary School	COOPERATIVE	01141686075501	6/8/2021	5,379.00	-
Rcea Chepkigen Sec School	Cooperative Bank	1141441128500	6/8/2021	46.00	46.00
Rcea Kuinet Sec	Eco Bank	70235046045501	21/5/2022	5,686,524.80	143.00
Rcea Kuinet Secondary School	Cooperative	1141598647800	6/8/2021	1,101.00	1,101.00
Rcea Shirika Secondary School	Coop	1141598673100	6/8/2021	2,113.00	2,113.00
Ripmoy Pri School	Abc	5215001004939	6/8/2021	502.00	502.00
Ripmoy Primary School	Cooperative	1141686087500	6/8/2021	720.00	720.00
Roret Adventist Primary School	Cooperative Bank	1141685298900	6/8/2021	1,683.00	1,683.00
Roret Adventist Primary School	ECO BANK	6610006565	6/8/2021	600.00	-
Sachangwan Primary School	Cooperative Bank	1141686975300	6/8/2021	125.00	125.00
Saramek Primary School	Cooperative Bank	1141598547000	6/8/2021	373.00	373.00

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PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
Saramek Sec School	Cooperative Bank	1141598547000	21/5/2022	1,171,076.50	977.00
Sda Ainamoi Pri School	Cooperative Bank	1141685309000	2/8/2021	683.00	240,683.00
Sda Sisoyobei Primary School	Cooperative	1141686056100	2/8/2021	60.00	60.00
Segero Chiefs Office	Abc	5215001005067	2/8/2021	71.00	71.00
Segero Chiefs Office	Cooperative	1141685300600	2/8/2021	550.00	550.00
Segero Pri School	Abc	5215001004957	2/8/2021	397.00	397.00
Segero Primary School	Cooperative	1141686551900	2/8/2021	1,651.00	1,651.00
Segero/Barsombe Football Tournament	cooperative	1141244446800	2/8/2021	450.00	450.00
Shirika Primary School	Eco	70235044938901	2/8/2021	98.00	546,998.00
Shirika Primary School	Equity	1090296367625	2/8/2021	448.00	448.00
Sigaon Primary School	Cooperative Bank	1141685309400	2/8/2021	583.00	583.00
Sigaon Primary School	Eco	70235045289501	2/8/2021	721.00	721.00
Sigowet Hill Primary School	Equity	1090261684385	2/8/2021	113.00	113.00
Sinendet Primary School	Cooperative Bank	1141685829800	2/8/2021	643.00	643.00
Sinendet Sec School	Coop	1141685138300	2/8/2021	1,708.00	1,708.00
Sinonin Primary School	Cooperative	1141685476600	2/8/2021	63.00	1,063.00
Sirikwa Chiefs Office	Eco	70235045257901	2/8/2021	5.00	639,505.00
Sirikwa Primary School	Cooperative Bank	1141686080900	21/5/2022	133,625.50	977,375.00
Sisoyobei Adventist Sec School	Cooperative Bank	1141685292900	21/5/2022	5,708,019.50	10,038.00

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PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
Soy Chiefs Office	Cooperative Bank	1141598417800	2/8/2021	68.00	68.00
Soy Constituency Football Org	Eco bank	73025045404501	2/8/2021	110.00	110.00
Soy Police Station	Eco Bank	6610005778	2/8/2021	15.00	2,015.00
Soy Primary School	Cooperative	1141685473800	21/5/2022	133,669.50	7.00
Soy Secondary School	Cooperative Bank	1141686135400	7/7/2021	75.00	2,000,000.00
Soy Ward Football Tournament	cooperative	1141244367900	7/7/2021	35.00	28,535.00
St Barnabas Kipsomba Pri School	Sidian	1008150084551	7/7/2021	3.00	1,703.00
St Pauls Makongi Sec	Cooperative	1141598521400	7/7/2021	1.00	1.00
St Peters Kamukunji Sec	Cooperative	1141598669600	7/7/2021	132.00	801,532.00
St Teresa Of Avilla Tekeiyat Pri. School	Cooperative	1141686478000	7/7/2021	260.00	579,260.00
St. Barnabas Kibiegen Primary School	Cooperative	1141458562601	7/7/2021	155.00	155.00
St. Josephs Mobet Sec Sch	Cooperative Bank	1141598919100	7/7/2021	47.00	4,047.00
St. Mathews Lamaiywet Pri	Cooperative Bank	1141685328300	7/7/2021	36.00	84,736.00
St. Michaels Kipsomba Sec	Cooperative Bank	1141685372300	21/5/2022	2,296,493.	58,208.00
St. Pauls Makongi Secondary Sch	Cooperative	01141598521400	7/7/2021	1	-
St. Peters Kamukunji Primary School	Equity	1090262814685	7/7/2021	80	759,980.00
St. Peters Kamukunji Sec Sch	Cooperative Bank	1141598669600	21/5/2022	440,759	801,532.00
St. Peters Kapkorren Sec Sch	Cooperative Bank	1141598636800	7/7/2021	423	460,423.00
St. Peters Natwana Sec Sch	Cooperative Bank	1141598511300	7/7/2021	788	788.00

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PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
St. Stephen Jabali Secondary School	Cooperative	114168603700	7/7/2021	126	126.00
St. Thomas Mararai Primary School	Cooperative	1141685301300	7/7/2021	1,073	1,073.00
St. Vincent Tuisuswo Pri. School	Cooperative	01141046105300	21/5/2022	2,254,493	-
St.Pauls Makongi Sec School	Cooperative Bank	1141598521400	7/7/2021	1	1.00
Sugutek Primary School	Cooperative Bank	1141685899900	7/7/2021	22	777,162.00
Tamboiyot Primary School	Eco	70235044855101	7/7/2021	78	9,978.00
Tamboiyot Primary School	Cooperative Bank	1141685294600	7/7/2021	1	1.00
Teachers Advisory Centre Moisbridge	Cooperative	1141598623900	7/7/2021	613	613.00
Tegeiyat Gaa Primary School	Equity	1090262877407	7/7/2021	631	631.00
Teldet Primary School	Abc	5224001000592	7/7/2021	138	138.00
Teldet Primary School	Cooperative	1141685223700	7/7/2021	216	32,716.00
Vumilia Primary School	Cooperative Bank	1141685272900	7/7/2021	92	203,292.00
Ziwa Chief S Office	Abc	5215001005000	12/7/2020	-	3,600.00
Ziwa Primary School	Equity	300262709566	7/7/2021	290	330,490.00
Ziwa Secondary School	Cooperative Bank	1141598564400	5/8/2021	5,707,582	601.00
Ziwa Ward Football Tournament	Cooperative Bank	1134244366600	25/7/2020	1,525	1,525.00
Total				48,432,137	40,315,970.00

Annex 6: Progress On Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	<p>4.1 Summary statement of appropriation</p> <p>International Public Sector Accounting Standards (IPSAS) 1 –Presentation of Financial Statements, paragraph 25 stipulates that financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires faithful presentation of recognition criteria for assets, liabilities, income and expenses in the framework. The application of IPSAS with additional disclosures, when necessary is presumed to resulting financial statements that achieve fair presentation.</p> <p>The summary statement of appropriation reflects other receipts final budget figure of Kshs. 5,000 and a nil balance under actual on comparable basis thereby resulting into other receipts budget utilization difference of Kshs 5,000. However, the statement of receipts and payments and note 3 to the financial statements reflects other receipts income amounting to Kshs 5,000 which should have been reported as actuals and therefore the total actual receipts on comparable basis of Kshs. 162,957,225 is misstated and should have reflected Kshs. 162,962,225. Similarly, the receipts budget utilization</p>	<p>The error noted and revision made on the financial statement to reflect the actual receipt on comparable basis. Therefore, the total actual receipts on comparable basis is Kshs. 162,962,225 while receipts budget utilization difference is Kshs.45,083,879.</p> <p>The management undertakes to be keen on the future reporting on the financial statements so as to fairly state the summary statement of appropriation.</p>	Responded through management letter	30/6/2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>difference of Kshs. 45,088,879 is also misstated. Risks/effects/implications Consequently, the actual receipts amount of Kshs 162,957,225 and budget utilization difference for receipt amount of Kshs. 45,088,879 for the year ended 30 June 2021 is not fairly stated.</p>			
2.0	<p>4.2 Cash and Cash Equivalents-Un-presented cheques The statement of assets and liabilities as at 30 June 2021 reflects under financial assets, cash and bank balances of Kshs. 41,487,312. An examination of bank reconciliation statement for the month of June, 2021 reflects payments in the cash book not yet recorded in bank statement(un presented cheques) amounting to Kshs. 887,639 as detailed in Appendix i. However, no information was availed for audit review showing the dates when the un-presented cheques were subsequently cleared in the bank Risks/effects/implications Consequently, the accuracy, validity and completeness of the bank balance of Kshs. 41,487,312 as at 30 June, 2021 could not be confirmed.</p>	The stale cheques were written to the cash book and issued to new beneficiaries. The management will soon provide information as to when the un-presented cheques were written back and cleared.	Responded through management letter	30/6/2022
	<p>5.0 Project Management Committee(PMC) bank account balances Note 17.4 of the Financial Statements reflect Project Management Committee (PMC) bank balances totaling Kshs 40,315,970 as at 30 June 2021 which according to Annex 5 of the Financial Statements was made up of balances held in 262 (two hundred and sixty-two)bank</p>	<p>PMC account balances as at 30 June 2021 amounted to Kshs 40,315,970 in respect to two hundred and sixteen (262) bank account in various commercial banks. The management obtained all</p>	Responded through management letter	30/6/2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>accounts. However, cash books and bank reconciliation statements for the PMC accounts were provided for audit review. Further, a number of these project accounts were for projects whose status was completed and therefore the balances needed to be transferred to the CDFC bank account and project account closed.</p> <p>Risk(s)/Effect(s)/implications Consequently, the existence, accuracy, validity and completeness of the Project Management Committee bank balance of Kshs 40,315,970 for the year ended 30 June 2021 could not be confirmed.</p>	<p>bank statements in respect to the said projects and therefore is forwarding them for Audit review.</p> <p>However in future PMCs will be trained to prepare cash books, bank reconciliation statements, certificates of bank balance and bank statements and ensure that bank accounts are supported by adequate and appropriate supporting documents/records.</p>		
1.0	<p>5.0 Transfers to other government units 5.1 Proposed erection and completion of 3NO. Classrooms and 2No. electrical workshops at KMTC Ziwa campus Contract No:NG-CDF/KMTC/00-2021/2022</p> <p>The statements of receipts and payments reflects transfers to other government units figure of Kshs 91,886,000 which include transfers to tertiary institutions of Kshs 10,000,000 for construction of Kenya Training Medical college Ziwa Campus. According to the code list for the financial year 2020/2022 the amount allocated for the project was Kshs 10,000,000 up to completion. However, the management entered into a contract of Kshs 12,627,720 with M/s Bamco International Company which is Kshs 2,627,720 over and above the allocated funds</p>	<p>In the financial year 2020/2021 kshs 10,000,000 was allocated towards construction of 3 classrooms and 2 workshops, consequently in the financial year 2021/2022 Kshs. 3,000,000 was further allocated towards completion of 2 70 student capacity workshops and three-70 student capacity lecture hall. The project management committee entered into a contract of Kshs. 12,627,720 with Bamco international company since the engineers estimate was Kshs. 13, 000,</p>	Responded through management letter	30/6/2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>for the project.</p> <p>Risk(s)/Effect(s)/Implications Non-completion of the project due to inadequate funding.</p>	<p>000.However,the management will ensure in future that contracts are entered into based on available allocations.</p>		
2.0	<p>5.2 Proposed Construction and Completion of a Library at World hope Lemoru High School The statements of receipts and payments reflects transfers to other government units of Kshs 91,886,000 which include transfers to secondary schools of KShs 28,850,000.According to the tender evaluation report held on 02 June 2021 indicated that the tender was advertised through open tender and it was opened on 11 June 2021.The tender document clause 6.5 indicates that the performance security shall be five percent(5%)of the contract price and shall be inform of a bank guarantee, in the preliminary evaluation stage, clause(h), the bid bond of 5% of tender in form of bank guarantee from reputable bank or insurance company approved by PPRA and located in Kenya and valid for 150 days from the closing of the tender. In the technical evaluation stage, bidders had to score a minimum of 70 points to proceed to the financial evaluation. Four (4) firms submitted their bids and Bamco International LTD was awarded the contract at a contract sum of Kshs 1,962,125.The contract was signed on 10 June 2021.A scrutiny of the tender documents, tender evaluation report and professional opinion revealed the following:</p> <p>i. The company provided bid bond of Kshs</p>	<p>i. The management has noted the anomalies and will train the pmc to ensure that Public Procurement and Asset Disposal Regulations, 2020 is strictly adhered to.</p> <p>ii. The project management will advise the project management committees to put the project to its intended use with immediate effect.</p>	Responded through management letter	30/6/2022

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	<p>40,000 from AMACO (Africa Merchant Assurance Co.LTD) contrary to clause (h) of the tender document which states that the bid bond should have been Kshs 98,106.</p> <p>ii. The company did not provide a performance security which is contrary to clause 6.5 of the tender document.</p> <p>iii. The company scored 40 points in the technical evaluation stage and proceeded to the financial evaluation stage. However, the tender documents indicate that the pass mark was 70 points which is contrary to Regulation 76(2) of the Public Procurement and Asset Disposal Regulations, 2020.</p> <p>A physical verification conducted on 06 April 2022 revealed that the library building was complete but had instead been transformed into a staffroom.</p> <p>Risk(s)/Effect(s)/Implications</p> <p>i. Lack of fairness in the award of contract</p> <p>ii. Conversion of a project into un-intended use</p>			
	<p>6.0 Bursaries</p> <p>The statement of Receipts and Payments reflects other grants and transfers amount of Kshs 16,382,000. Included in the figure is bursary amount of Kshs 8,982,000 transferred to tertiary institutions to support needy and deserving students. However, there was no evidence to</p>	<p>i. The management has put in place a bursary sub-committee comprising of two co-opted members</p>		


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	<p>show that the sub-committee formed included two co-opted members, one who must be education officer or an officer seconded from Ministry of Education. In addition, there were no acknowledgement from the various Tertiary Institutions indicating that they have received the bursaries.</p> <p>Risk(s)/Effect(s)/Implications The validity and accuracy of the bursary expenditure of kshs 8,982,000 for the year ended 30 June 2021 could not be confirmed.</p>	<p>one who must be education officer or an officer seconded from Ministry of Education.</p> <p>ii. The management as since entered into contract with postal corporation of Kenya for dispatch and return of acknowledgement letters from institutions receiving bursary cheques.</p>		
1.0	<p>7.0 Budgetary Control and performance The summary statement of appropriation, the National Government Constituencies Development Fund –Soy had an approved budget of Kshs 208,046,104 during the financial year 2020/2021 comprising of the current year's allocation of Kshs 137,088,87, prior year cash and bank balances of Kshs 1,584,501, previous year outstanding disbursements of Kshs 69,367,724 and other receipts of Kshs 5,000 presented as adjustments. During the same period, the Fund recorded expenditure of Kshs 121,469,913 or approximately 58% of the budgeted amount</p>	<p>i. Non- utilization of Kshs. 86,576,191 during the year ended 30 June 2021 resulted from non-disbursement of funds from NG-CDF Board.</p> <p>ii. The management will in future liase with NG-CDF Board for</p>	Responded through management letter	30/6/2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>resulting in under expenditure of Kshs 86,576,191 or 42% of the budget.</p> <p>Risk(s)/Effect(S)/Implications Failure to utilize all the funds as budgeted for is an indication that programs or activities were not implemented as planned thus not achieving the intended objective of improving delivery of goods and services to the people of Soy Constituency. It may also be an indication that the budgetary process was not properly estimated.</p>	<p>timely funds disbursement therefore speedy implementation of projects.</p>		
2.0	<p>8.0 Projects 8.1 Projects Status Reports During the financial year 2020-2021, National Government Constituency Development Fund-Soy had approved budget of Kshs 131,991,000 to be spent on one hundred and twenty-nine (129) projects out of which an amount of KShs 99,286,000 was disbursed to one-hundred (100) projects including emergency, environment and sports projects. Twenty-nine (29) projects with a total budget of KShs 25,405,000 were not funded during the year. As at 30 June 2021, according to Projects Implementation Status report, a number of projects had been completed and put into use whereas others were ongoing at different stages of completion.</p> <p>Risk(s)/Effect(s)/Implications Failure to fund or complete the projects as budgeted may lead on their implementation/completion and may deny the</p>	<p>The Management will put measures in place to ensure that all budgeted programs are implemented so as to deliver services to the people of the constituency as planned to improve their livelihoods.</p>	<p>Responded through management letter</p>	<p>30/6/2022</p>

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	people of Soy Constituency the benefits of the projects.			
3	<p>8.2 Projects Verification During the year under review, sixteen (16) projects with total disbursements of KShs 29,050,000 were verified. Six(6) projects with a total disbursements amounting to KShs 4,050,000 were found to be complete and in use, two(2) projects with a total disbursements amounting to kshs 4,500,000 had been completed but had not been put under use, five(5) projects with a disbursement of Kshs 2,800,000 were partially completed whereas three(3) school bus projects with a total disbursement of KShs 17,700,000 had received their buses but one school is yet to receive its log book as detailed.</p> <p>Risk(s)/Effect(s)/Implications Under the circumstances, the incomplete projects have not achieved the intended objectives and no benefits or value has been derived by the citizens of Soy Constituency from the projects and expenditure that have so far been incurred on the projects.</p>	<p>i. The Management will put measures in place to ensure that the projects are implemented as initially scheduled.</p> <p>ii. The school which has not received its log book for the bus to pursue the same with the Isuzu bus company</p>	Responded through management letter	30/6/2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4	<p>9.0 Unresolved Prior Year Matters In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and the National Treasury and Planning Circular reference No.AG.4/16/2 VOL.3(72) dated 30 June,2021 as listed below:</p> <p>9.1 Unsupported Bank Balances –Projects Management Committee Note 17.4 to the financial statements reflects project management committee bank account balances of Kshs 31,902,500 held in two hundred and sixteen(216) bank accounts in various commercial banks as at 30 June 2020.However,the cashbooks, bank reconciliation statements and certificates of bank balances were not provided for audit review. Consequently, the accuracy and completeness and existence of project management committee bank balance amounting to Kshs 31,902,500 as at 30 June 2020 could not be confirmed.</p>	<p>PMC account balances as at 30 June 2020 amounted to Kshs 31,902,499.62 in respect to two hundred and sixteen (216) bank account in various commercial banks. The management obtained all bank statements in respect to the said projects and therefore is forwarding them for Audit review.However in future PMCs will be trained to prepare cash books, bank reconciliation statements, certificates of bank balance and bank statements and ensure that bank accounts are supported by adequate and appropriate supporting documents/records.</p>	Responded through management letter	30/6/2022



LUKA KIMOSOP
 Fund Account Manager.