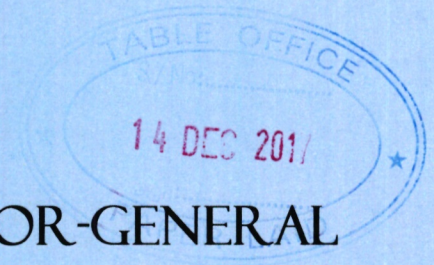


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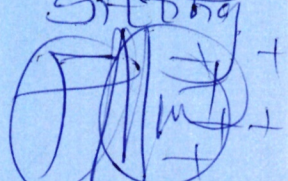
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**

*Paper Laid on
the Table of
the House
by the
Leader of the
Majority
Party on Thursday
14th December 2017
during the
Special
Morning
Sitting*







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

REPORTS AND FINANCIAL STATEMENTS

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
SIGORCONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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CONSTITUENCY DEVELOPMENT FUND- SIGOR CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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

(b) Key Management

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

- i. Constituencies Development Fund Board (NG-CDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NG-CDFC)

(c) Fiduciary Management

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

| No. | Designation | Name |
|-----|--------------------|------------------|
| 1. | Accounting Officer | Yusuf Mbuno |
| 2. | A.I.E holder | Stephen Mwang'at |
| 3. | Accountant | Henry Okumu |
| 4. | | |

(d) Fiduciary Oversight Arrangements

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

(e) SIGORNG-CDF Headquarters

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
SIGORCONSTITUENCY**

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

(f) SIGOR NG-CDF Contacts

Telephone: (254) 0725132194
E-mail: cdfsigor@cdf.go.ke
Website: www.go.ke

(g) SIGOR NG-CDF Bankers

Equity Bank
Account No 1070296968337
Kapenguria Branch

(h) Independent Auditors

Auditor General
Kenya National Audit Office
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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
SIGORCONSTITUENCY**

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

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

The financial year 2015/2016 has been a year of tremendous growth in terms of projects within the constituency and this has seen a number of development projects taking place within the constituency courtesy of Sigor NG-CDFC. As an entity we managed to utilise 84% of our budget allocation.

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

Sign.....
CHAIRMAN NG-CDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
SIGORCONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

III. STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES

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

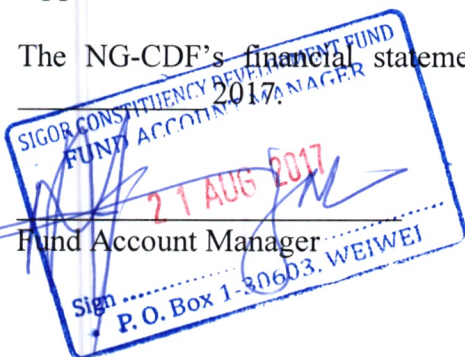
The Accounting Officer in charge of the Sigor NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NG-CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the Sigor NG-CDF accepts responsibility for the NG-CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the Sigor NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

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


Fund Account Manager


Chairman

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SIGOR CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

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

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

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

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

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

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

Basis for Qualified Opinion

1.0. Cash and Cash Equivalents

The statement of assets and liabilities as at 30 June 2016 reflects cash and cash equivalents balance of Kshs.22,626,796 which includes bank balance of Kshs.21,686,796 as at 30 June 2016. Audit review of the bank reconciliation statement for the month of June 2016 showed unrepresented cheques amounting to Kshs.20,118,370 out of which, cheques amounting to Kshs.731,000 related to the period December 2015 and earlier and which had therefore become stale as at 30 June 2016 but had not been reversed in the cash book. Consequently, the accuracy and validity of the bank balance of Kshs.21,686,796 as at 30 June 2016 cannot not be confirmed.

2.0. Use of Goods and Services

2.1.1 Irregular Cash Purchases

The statement of receipts and payments for the year ended 30 June 2016 reflects use of goods and services figure of Kshs.7,143,513. Included in this amount are cash purchases totalling Kshs.2,180,000 in respect of motor vehicle repairs amounting to Kshs.1,650,000 and office stationaries amounting to Kshs.530,000 that ranged between Kshs.50,000 and Kshs.300,000 contrary the first schedule of the Public Procurement and Disposal Regulations, 2006 which sets low value cash purchase limit of Kshs.5,000 per item for entities in class 'C' in which CDFC falls as detailed below:

| Date | P/V No | Particulars | Transaction Amount Kshs. |
|--|---------------|--|---------------------------------|
| Routine maintenance-Motor vehicle | | | |
| 16-Jun-16 | 8 | Amount payable for cost of repair of GKB 992B | 200,000 |
| 16-Jun-16 | 1 | Amount payable for cost of repair of GKA 602R | 250,000 |
| 15-Jun-16 | 4 | Amount payable for cost of repair of GKB 992B | 100,000 |
| 05-Mar-16 | 9 | Amount payable for cost of repair of GKA 602R | 200,000 |
| 11-May-16 | 6 | Amount payable for fuel and repair of GKB 992B | 200,000 |
| 23-Jun-16 | 11 | Amount payable for cost of repair of GKA 602R | 200,000 |

| | | | |
|------------------------------------|----|--|------------------|
| 24-Jun-16 | 4 | Amount payable for cost of repair of GKB 992B | 200,000 |
| 23-Jun-16 | 2 | Amount payable for cost of repair of GKB 992B | 300,000 |
| | | Sub Total | 1,650,000 |
| Office and General Supplies | | | |
| 15-Dec-15 | 2 | Amount payable for cost of stationeries and fuel | 60,000 |
| 23-Jun-16 | 14 | Amount payable for cost of office stationeries | 200,000 |
| 23-Jun-16 | 8 | Amount payable for cost of office stationeries | 220,000 |
| 23-Jun-16 | 4 | Amount payable for cost of office stationeries and refreshments incurred during PMC training | 50,000 |
| | | Sub Total | 530,000 |
| | | TOTAL | 2,180,000 |

Although the management has explained that the goods procured were urgently needed for use and that in future cash purchases will be reduced as much as possible, no reason has been provided for not adhering to the regulations. Consequently, the management breached the law and the propriety of the expenditure of Kshs.2,180,000 for the year ended 30 June 2016 cannot be confirmed.

2.2 Routine Maintenance of Vehicles

The statement of receipts and payments reflects use of goods and services amount of Kshs.7,143,513 for the year ended 30 June 2016 which, includes routine maintenance- other assets balance of Kshs.2,483,334 as disclosed in Note 5 to the financial statements. The balance of Kshs.2,483,334 includes an amount of Kshs.1,650,000 incurred on repair and maintenance of motor vehicles as detailed below:

| Date | PV | CHQ | Payee | Particulars | Amount (Kshs) |
|-----------|----|------|--------------|--|------------------|
| 16-Jun-16 | 8 | Cash | Sigor CDF | Amount payable for cost of repair of GKB 992B | 200,000 |
| 16-Jun-16 | 1 | cash | Sigor CDF | Amount payable for cost of repair of GKA 602R | 250,000 |
| 15-Jun-16 | 4 | cash | Sigor CDF | Amount payable for cost of repair of GKB 992B | 100,000 |
| 5-Mar-16 | 9 | cash | Sigor CDF | Amount payable for cost of repair of GKA 602R | 200,000 |
| 11-May-16 | 6 | Cash | Sigor CDF | Amount payable for cost of fuel and repair of GKB 992B | 200,000 |
| 23-Jun-16 | 11 | Cash | Sigor CDF | Amount payable for cost of repair of GKA 602R | 200,000 |
| 24-Jun-16 | 4 | Cash | Sigor CDF | Amount payable for cost of repair of GKB 992B | 200,000 |
| 23-Jun-16 | 2 | Cash | Sigor CDF | Amount payable for cost of repair of GKB 992B | 300,000 |
| | | | Total | | 1,650,000 |

However, the pre-inspection and post inspection reports from Government chief mechanical engineer were not availed for audit review contrary to Section 19.8 of the Government Financial Regulations and Procedures which requires that an unserviceable vehicle should be inspected and reported upon by a skilled technical officer of the Ministry of Public Works. Further, the expenditure of Kshs.1,650,000 was irregularly classified under routine maintenance-other assets instead of routine maintenance-vehicles and other transport equipment. Consequently, the management breached the law and the propriety of the expenditure of Kshs.1,650,000 for the year ended 30 June 2016 cannot be confirmed.

3.0 Transfers to Other Government Units

3.1 Transfers to Secondary Schools

Included in transfers to other government units amount of Kshs.46,300,747 as disclosed in Note 6 to the financial statements are transfers to secondary schools amount of Kshs.15,050,000 which includes Kshs.9,500,000 paid to five (5) secondary schools for various projects as shown below:

| No. | Date | PV. No. | Cheque No | Payee | Description | Amount (Kshs) |
|-----|-----------|---------|------------------------|-------------------|---|------------------|
| 1 | 22-Jun-16 | 2 | 3696 | Katuw Secondary | Full construction of two (2) Classrooms from the foundation, slab, walling, ring beam, roofing and plastering. | 1,500,000 |
| 2 | 11-Nov-15 | 4 | 3171 | Lomut Mixed Sec. | | 2,000,000 |
| 3 | 20-Nov-15 | 8 | 3181. 3182 | Masol Sec. | Completion ongoing works on three classrooms from the foundation, slab, walling, ring beam, roofing and plastering. | 1,500,000 |
| 4 | 11-Nov-15 | 4 | 3172 | Sekerr Mixed Sec. | Purchase of school bus | 2,000,000 |
| 5 | 12-Jan-16 | 2 | 3247. 3148. 3149 | Sekerr Mixed Sec. | Purchase of school bus | 2,500,000 |
| | | | | TOTAL | | 9,500,000 |

However, the expenditure returns and reports detailing particulars of the project management committees (PMCs), project proposals, project location, details of project funding, approved drawings and structural designs, procurement records, and inspection reports from the relevant departments, completion certificates, CDFC monitoring and evaluation reports in respect of these projects costing Kshs.9,500,000 were not availed for audit review. Consequently, the propriety of the transfers amounting to Kshs.9,500,000 for the year ended 30 June 2016 cannot be confirmed.

3.2 Transfers to Primary Schools

Included in transfers to other government units amount of Kshs.46,300,747 is transfers to primary schools amount of Kshs.23,487,931 as disclosed in Note 6 to the financial statements which includes Kshs.8,837,931 transferred to the following eleven (11) primary schools for various projects as cited in the attached appendix marked I.

However, the expenditure returns and reports detailing particulars of project management committees (PMCs), project proposals, project location, details of project funding, approved drawings and structural designs, procurement records, and inspection reports from relevant government departments, completion certificates, CDFC monitoring and evaluation reports were not availed for audit review.

Consequently, the propriety of the expenditure of Kshs.8,837,931 for the year ended 30 June 2016 cannot be confirmed.

3.3 Construction of Sigor Technical Training Institute

The transfers to other government units amount of Kshs.46,300,747 includes transfers to tertiary institutions amount of Kshs.3,130,816.40 as disclosed in Note 6 to the financial statements. The amount was paid to a contractor on 5 July 2015 in respect of erection and completion of twin workshop, classrooms and office block for the proposed Sigor Technical Training Institute. Information available indicates that the tender for the construction of the twin workshop, classrooms and office block was awarded to the contractor for a contract sum of Kshs.48,433,780 by the Kitale Technical Training Institute, who were co-funding the project. However, the MOU between the Fund and Kitale Technical Training Institute stipulating each party's responsibilities and the phase that was to be funded by Sigor NG-CDF was not defined as required by Section 25 of the National Government Constituencies Development Fund Act, 2015. Further, procurement records including tender advertisement, tender evaluation and tender award minutes, signed contract and minutes of the site meetings were not availed for audit review.

Consequently, the propriety of the expenditure of Kshs.3,130,816 incurred on the project cannot be confirmed for the year ended 30 June 2016.

4.0 Other Grants and Transfers

4.1 Lack of Bursary Sub-Committee

The other grants and transfers amount of Kshs.58,911,117 includes bursary-secondary schools amount of Kshs.8,035,000 and bursary- tertiary amount of Kshs.5,283,000 all totalling Kshs.13,318,000 as disclosed in Note 7 to the financial statements. However, the disbursement of bursaries was approved by the Constituency Development Fund Committee (CDFC) and did not incorporate two other members one of whom must be the area Education Officer or a representative of the ministry of education as required

by the Constituency Development Fund Board Circular reference CDF Board Circular VOL1/111 dated 13 September 2010. Although the management has indicated that the area education officer was co-opted in January 2017, no evidence has been provided to confirm the co-option and also no reason has been provided for not adhering to the guidelines issued by the CDF Board which came into effect in 2010.

Consequently, the management breached the law and the propriety of the bursary disbursements totalling Kshs.13,318,000 for the year ended 30 June 2016 cannot be confirmed.

4.2 Roads, Water and Emergency Projects

The statement of receipts and payments reflects other grants and other transfers amount of Kshs.58,911,117 and which includes roads projects amounting to Kshs.21,795,000, water projects amounting to Kshs.10,469,830 and emergency projects amounting to Kshs.4,690,000. However, audit review of payment records, project files, cash books and field project inspection reports on fund disbursements totalling Kshs.26,245,000 revealed that there were no expenditure returns filed with the Constituency Development Fund Committee in respect of the following nine (9) projects:

| No | PV No | Date | Cheque | Payee | Details | Amount (Kshs) |
|----|--------|------------|-----------------------|----------------------------------|---|---------------|
| 1 | 290619 | 23-Dec-15 | 3216,3217, 3218, 3219 | Kapro-Weiwei Water project | Kopro-Weiwei water project. 3kms pipe laying. | 2,500,000 |
| 2 | | | | Kapro-Weiwei Water Project | Kopro-Weiwei water project. 3kms pipe laying. | 3,500,000 |
| 3 | 290632 | 15-Dec-15 | 3209, 3210 | Sigor-Sub district Hospital road | Sigor-sub-District hospital road | 1,815,000 |
| 4 | 290621 | 31-Dec-15 | 3223,3224, 3225 | Lokarkar Borehole | Upgrading of Lokarkar Borehole | 1,375,000 |
| 5 | | | | Lokarkar Borehole | Upgrading of Lokarkar Borehole | 1,500,000 |
| 6 | 290627 | 20-Nov-15 | 3183,3184, 3185 | Yoton-Korelach Road | Excavation, road formation, blasting and removal of stamp 5km Yoton-Korrelach road | 3,300,000 |
| 7 | 290626 | 15-Dec-15 | 3205,3206, 3207 | Yoton-Korelach Road | Excavation, road formation, blasting and removal of stamp 5km Yoton-Korrelach road | 3,200,000 |
| 8 | 290639 | 20 Nov. 15 | 3174,3175, 3176 | Poghoi-Sengelel Road | Excavation, road formation, blasting and removal of stamp 10km Poghoi-Sengelel road | 4,255,000 |

| | | | | | | |
|---|--|-----------|-----------|--------------------|--|-------------------|
| 9 | | 16-Jun-16 | 3665-3670 | Amoler Police Post | Completion works of two roomed police office, roofing, plastering, floor tiling, fixing steel windows and doors. | 4,800,000 |
| | | | | | TOTAL | 26,245,000 |

Further, there was no documentary evidence that the water and roads projects were implemented through requisite consultation with the relevant government ministries/departments in determining the cost of the projects as required by Section 36(1) of the National Government Constituencies Development Fund Act, 2015. In addition, the project files did not have expenditure returns and reports indicating the procurement process, project supervision and certificates of completion.

Consequently, the management breached the law and the propriety of the expenditure of Kshs.26,245,000 for the year ended 30 June 2016 cannot be confirmed.

4.3 Unaccounted for Fuel

The other grants and transfers amount of Kshs.58,911,117 includes roads projects amount of Kshs.21,795,000 as disclosed in Note 7 to the financial statements for the year ended 30 June 2016. The roads project figure of Kshs.21,795,000 includes amounts totalling Kshs.2,800,000 paid to an oil company on 21 June 2016 for supply of fuel as detailed below:

| Date | PV No | Cheque | Amount (Kshs) |
|--------------|-------|--------|------------------|
| 21-Jun-2016 | 1 | 3673 | 750,000 |
| 21-Jun-2016 | 2 | 3674 | 750,000 |
| 21-Jun-2016 | 3 | 3675 | 650,000 |
| 21-Jun-2016 | 4 | 3676 | 650,000 |
| TOTAL | | | 2,800,000 |

However, fuel records including fuel register, motor vehicle work tickets, detailed orders and supplier statements were not availed for audit review. Consequently, the propriety of the expenditure of Kshs.2,800,000 incurred on purchase of fuel for the year ended 30 June 2016 cannot be confirmed .

5.0 Acquisition of Assets

5.1 Construction of Sigor CDF Office

The statement of receipts and payments reflect acquisition of assets amount of Kshs.5,687,012 which includes construction of buildings amount of Kshs.3,177,012 for the year ended 30 June 2016 as disclosed in Note 8 to the financial statements. The

balance of Kshs.3,177,012 includes Kshs.3,099,012 paid to a construction company in respect of completion of CDF administration block at Sigor market as detailed below:

| PV No | Date | Cheque No | Amount (Kshs) |
|--------------|-------------|------------------|----------------------|
| 3 | 28-Oct-15 | 3161 | 600,416 |
| 1 | 12-Jan-16 | 3229, 3233 | 1,276,596 |
| 2 | 5-Feb-16 | 3595 | 1,222,000 |
| | | | 3,099,012 |

The amount of Kshs.3,099,012 paid towards the project contracted to the construction company for Kshs.13,710,381 raised the cumulative expenditure on the project to Kshs.12,332,012 as at 30 June 2016. However, as previously reported, procurement records such as tender advertisement, tender opening minutes, tender evaluation and tender award minutes were not availed for audit verification. Also, only payment voucher No. 1 of 12 January 2016 supporting a payment of Kshs.1,276,596 was availed for audit verification leaving a balance of Kshs.1,822,416 unsupported. In addition, payment certificates from the Ministry of Public Works in support of the payments were also not availed for audit review.

Consequently, the propriety of the expenditure of Kshs.3,099,012 for the year ended 30 June 2016 cannot be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Sigor Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

6.0 Budgetary Control and Performance

6.1 Budget Performance

During the year under review, National Government Constituencies Development Fund-Sigor Constituency had an approved budget amounting to Kshs.142,208,835 and actual expenditure of Kshs.119,582,038 or 84% of the approved budget resulting to under-expenditure of Kshs.22,626,797 or 16% of the approved budget as detailed below:

| Item | Approved Budget (Kshs) | Actual Expenditure (Kshs) | Under Absorption (Kshs) | Under Absorption % |
|-------------------------------------|------------------------|---------------------------|-------------------------|--------------------|
| Compensation of Employees | 1,635,462 | 1,539,649 | 95,813 | 6% |
| Use of goods and services | 8,416,168 | 7,143,513 | 1,272,655 | 15% |
| Transfers to Other Government Units | 49,750,000 | 46,300,747 | 3,449,253 | 7% |
| Other grants and transfers | 72,198,163 | 58,911,117 | 13,287,046 | 18% |
| Acquisition of Assets | 10,209,042 | 5,687,012 | 4,522,030 | 44% |
| TOTAL | 142,208,835 | 119,582,038 | 22,626,797 | 16% |

Failure to utilize all the funds as budgeted is an indication that programs or activities were not implemented as planned and thus did not achieve the objective of improving delivery of goods and services to the people of Sigor Constituency

6.2 Projects Implementation Status

During the financial year 2015/2016, National Government Constituencies Development Fund- Sigor Constituency had an approved budget of Kshs.107,481,963 to be spent on sixty five (65) projects out of which an amount of Kshs.87,742,529.40 was disbursed to sixty four (64) projects. Eight (8) projects budgeted for Kshs.8,600,000 were not funded during the year while seven(7) projects that had not been budgeted for but were funded for Kshs.2,900,000 as detailed in the attached appendix marked II:

Out of the sixty four projects that were funded, thirty seven (37) projects that received funding totalling Kshs.55,879,949 were complete and in use, twenty four (24) projects with funding of Kshs.26,447,940 were on going at various levels of completion while three (3) projects with funding of Kshs.5,414,640 had not started. However, no reason was provided for funding projects that had not been budgeted for and excluding those that had been budgeted for. This is an indication that the management did not comply with the approved budget.

Consequently, the residents of Sigor Constituency did not obtain value-for-money in respect of the projects that were not funded.

Project Verification

During the year under review, nineteen (19) projects costing Kshs.41,651,952 were inspected during the month of July 2017.

Ten (10) projects costing Kshs.14,900,000 were complete and in use, while eight (8) projects funded for Kshs.25,951,952 were on going and were at various levels of completion. Sigor Girls Primary School with a funding of Kshs.800,000 for construction of one classroom the funds were diverted to construction of administration block. However, authority of the CDF Board to reallocate the funds as required by law was not provided for audit review. Consequently, the residents of Sigor constituency did not obtain value for Kshs.25,951,952 in respect of the incomplete projects and Kshs.800,000 that was put to a different use other than the budgeted projects. Details on these and other anomalies are cited in the attached appendix marked III.



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

Nairobi

10 November 2017

Appendix I – Transfers to Primary Schools

| No | Date | PV. No. | Cheque | Payee | Description | Amount (Kshs) |
|----|----------|---------|---------------|-------------------------|--|------------------|
| 1 | 22/6/16 | 2 | 3692 | AIC Sintai Primary Sch | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 800,000 |
| 2 | 22/6/16 | 2 | 3681 | Cherelio Primary School | Finishing works on two classrooms from the ring beam roofing, plastering, painting, fixing steel doors and windows. | 800,000 |
| 3 | 22/6/16 | 2 | 3687 | Chesegon Primary Sch | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 800,000 |
| 4 | 22/6/16 | 2 | 3690 | Lokarkar Primary Sch | Finishing works on two classrooms from the roofing, plastering, painting, fixing steel doors and windows. | 800,000 |
| 5 | 16/7/15 | 7 | 2984 | Lomut Primary Sch | Finishing works on two classrooms from the roofing, plastering, painting, fixing steel doors and windows. | 600,000 |
| 6 | 16/7/215 | 7 | 2985 | Moi Masol Pry School | Renovation works of three classrooms, plastering, flooring, painting | 837,931 |
| 7 | 22/6/16 | 10, 2 | 2995. 3689 | Nyangaita Primary Sch | Finishing works on two classrooms from the roofing, plastering, painting, fixing steel doors and windows. | 1,000,000 |
| 8 | 22/6/16 | 2 | 3686 | Poghoi Primary Sch | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 800,000 |
| 9 | 22/6/16 | 2 | 3684 | Sigor Girls Pry School | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 800,000 |
| 10 | 22/6/16 | 2 | 3683 | Sigor Mixed Pry Sch | Finishing works on two classrooms from the ring beam, roofing, plastering and painting. | 800,000 |
| 11 | 22/6/16 | 2 | 3691 | Simbol Primary School | Finishing works on two classrooms from the ring beam, roofing, plastering and painting. | 800,000 |
| | | | | | TOTAL | 8,837,931 |

Appendix II Project Implementation Status

| S/No | Project Name | Sub-Project Activities | Approved Budget (Kshs) | Disbursement (Kshs) | % Of completion | Implementation Status as at 30 June 2016 |
|------|--------------------------------|--|---------------------------|------------------------|-----------------|--|
| 1 | Poghoi Sengelel road | Excavation works, road formation works, rock blasting and removal of stamps 10kms | 17,000,000.00 | 9,455,000.00 | 100% | Complete |
| 2 | Yoton - Korelach road | Excavation works, road formation works, rock blasting and removal of stamps | 11,000,000.00 | 9,300,000.00 | 100% | Complete |
| 3 | Completion of Sigor CDF Office | Completion of office, roofing, plastering, painting, floor tiling and fixing steel windows and doors | 8,000,000.00 | 3,099,012.00 | 100% | Complete |
| 4 | Kapros-Weiwei Water Project | Kopro-Weiwei water project. 3kms pipe laying. | 6,000,000.00 | 6,000,000.00 | 100% | Complete |
| 5 | Lomut Mixed Sec School | Purchase of school bus | 4,781,216.00 | 2,000,000.00 | 100% | Complete |
| 6 | Sekerr Mixed Sec. Sch | Purchase of school bus | 4,500,000.00 | 4,000,000.00 | 100% | Ongoing |
| 7 | Annet Dispensary Staff Houses | Construction of staff houses | 4,432,000.00 | 4,432,000.00 | 0% | Not started |
| 8 | Sigor TTI | Erection and completion of twin workshop, classrooms and office blocks | 3,130,816.00 | 3,130,816.40 | 100% | Complete |
| 9 | Amoler Police Post | Completion of two roomed police office, roofing, plastering, painting and fixing steel windows and doors. | 2,000,000.00 | 4,800,000.00 | 80% | Ongoing |
| 10 | Katuw Secondary Sch | Full construction works of two classrooms from the foundation, slab, walling, ring beam, roofing and plastering. | 1,500,000.00 | 1,500,000.00 | 10% | Ongoing |
| 11 | Masol Sec. School | Completion works of ongoing three classrooms from the foundation, slab, | 1,500,000.00 | 1,500,000.00 | 100% | Complete |

| | | | | | | |
|----|---------------------------|--|--------------|--------------|------|----------|
| | | walling, ring beam, roofing and plastering. | | | | |
| 12 | Sigor Mixed Sec. Sch | Completion works of ongoing three classrooms from the roofing , plastering, flooring, fixing steel windows and doors and painting. | 1,500,000.00 | 1,500,000.00 | 10% | Ongoing |
| 13 | Takaywa - Sekerot Road | Heavy grading and bush clearing works for 9kms | 1,500,000.00 | 1,500,000.00 | 100% | Complete |
| 14 | Lokarkar Borehole | Upgrading of Lokarkar Borehole | 1,500,000.00 | 1,500,000.00 | 100% | Complete |
| 15 | Otiot Sec. School | Construction of two classes, foundation, slabbing, walling, roofing. | 1,100,000.00 | 1,100,000.00 | 100% | Complete |
| 16 | Nyangaita Primary School | Finishing works on two classrooms from the roofing,plastering ,painting, fixing steel doors and windows. | 1,000,000.00 | 1,000,000.00 | 100% | Complete |
| 17 | Chemutlokotio Sec. Sch | Completion works of ongoing two classrooms from the roofing , plastering, flooring, fixing steel windows and doors and painting. | 1,000,000.00 | 1,000,000.00 | 10% | Ongoing |
| 18 | Selenga Water Pan | Construction of water pan, excavation, fencing of water pan | 1,000,000.00 | 1,000,000.00 | 100% | Complete |
| 19 | Kokworitit Sec. Sch | Completion works of ongoing two classrooms from the roofing , plastering, flooring, fixing steel windows and doors and painting. | 950,000.00 | 950,000.00 | 10% | Ongoing |
| 20 | Nasolot-Talon road | Manual reshaping and bush clearing works for 3kms | 900,000.00 | 900,000.00 | 100% | Complete |
| 21 | Moi Masol Pry School | Renovation works of three classes, plastering, flooring and painting | 837,931.00 | 837,931.00 | 100% | Complete |
| 22 | AIC Sintai Primary School | Construction works of one classroom from foundation,slab,walling,ring beam level, | 800,000.00 | 800,000.00 | 10% | Ongoing |

| | | | | | | |
|----|-------------------------|--|------------|--------------|------|----------|
| | | roofing, plastering, fixing windows and doors and painting. | | | | |
| 23 | Chepkokog Pry School | Completion works: roofing, plastering, flooring and painting. | 800,000.00 | 800,000.00 | 100% | Complete |
| 24 | Chepkondol Pry School | Finishing works on two classrooms from the ring beam, roofing, plastering, painting, fixing steel doors and windows. | 800,000.00 | 800,000.00 | 100% | Complete |
| 25 | Cheratak Primary School | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 800,000.00 | 800,000.00 | 100% | Complete |
| 26 | Cherelo Primary School | Finishing works on two classrooms from the ring beam, roofing, plastering, painting, fixing steel doors and windows. | 800,000.00 | 800,000.00 | 10% | Ongoing |
| 27 | Cherkil Primary School | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 800,000.00 | 800,000.00 | 10% | Ongoing |
| 28 | Chesegon Primary School | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 800,000.00 | 1,600,000.00 | 100% | Complete |
| 29 | Chorwa Primary School | full construction works of two classrooms from the foundation to painting | 800,000.00 | 800,000.00 | 100% | Complete |

| | | | | | | |
|----|--------------------------|--|------------|------------|------|----------|
| 30 | Kakachawa Primary School | Finishing works on two classrooms from the ring beam, roofing, plastering, painting, fixing steel doors and windows. | 800,000.00 | 800,000.00 | 10% | Ongoing |
| 31 | Kapsoo Primary School | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 800,000.00 | 800,000.00 | 100% | Complete |
| 32 | Lokarkar Primary School | Finishing works on two classrooms from the roofing, plastering, painting, fixing steel doors and windows. | 800,000.00 | 800,000.00 | 10% | Ongoing |
| 33 | Pitpagh Primary School | Finishing works on two classrooms from the ring beam, roofing, plastering, painting, fixing steel doors and windows. | 800,000.00 | 800,000.00 | 100% | Complete |
| 34 | Poghoi Primary School | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 800,000.00 | 800,000.00 | 10% | Ongoing |
| 35 | Psakas Primary School | Finishing works on two classrooms from the ring beam, roofing, plastering and painting. | 800,000.00 | 800,000.00 | 10% | Ongoing |
| 36 | Sigor Girls Pry School | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 800,000.00 | 800,000.00 | 10% | Ongoing |

| | | | | | | |
|----|------------------------------|--|------------|------------|------|----------|
| 37 | Sigor Mixed Pry School | Finishing works on two classrooms from the ring beam,roofing,plastering and painting. | 800,000.00 | 800,000.00 | 10% | Ongoing |
| 38 | Simbol Primary School | Finishing works on two classrooms from the ring beam,roofing,plastering and painting. | 800,000.00 | 800,000.00 | 10% | Ongoing |
| 39 | Sostin Primary School | Finishing works on two classrooms from the ring beam,roofing,plastering ,painting, fixing steel doors and windows. | 800,000.00 | 800,000.00 | 100% | Complete |
| 40 | St. John's Komugh Pry School | Finishing works on two classrooms from the roofing,plastering ,painting, fixing steel doors and windows. | 800,000.00 | 800,000.00 | 100% | Complete |
| 41 | Supetoi Primary School | Construction works of one classroom from foundation,slab,walling,ring beam level, roofing, plastering,fixing windows and doors and painting. | 800,000.00 | 800,000.00 | 10% | Ongoing |
| 42 | Yawyaw Primary School | Finishing works on administration block from the ring beam,roofing,plastering and painting. | 800,000.00 | 800,000.00 | 10% | Ongoing |
| 43 | Cheptulel Boys Secondary. | Finishing of dining hall, roofing and plastering, and painting, fixing windows and steel doors. | 800,000.00 | 800,000.00 | 100% | Complete |
| 44 | Paroo Secondary. School | Construction works of one classroom from foundation,slab,walling,ring beam level, roofing, plastering,fixing windows and doors and painting. | 700,000.00 | 700,000.00 | 70% | Ongoing |

| | | | | | | |
|----|----------------------------|--|-----------------------------|-----------------------------|-------------|-------------|
| 45 | Lomut Primary School | Completion works: roofing, plastering, flooring and painting. | 600,000.00 | 600,000.00 | 100% | Complete |
| 46 | DC Residence Renovation | Renovation of building | 500,000.00 | 497,940.00 | 10% | Ongoing |
| 47 | Krongon Water Project | Repair works on existing line, laying 1/2" pvc water pipes for 2km, digging the trenches, labour works. | 500,000.00 | 500,000.00 | 100% | Complete |
| 48 | Poghin Water Project | laying 1/2" pvc water pipes for 2km, digging the trenches, labour works. | 500,000.00 | 487,190.00 | 100% | Complete |
| 49 | Chepkondol Water Project | laying 1/2" pvc water pipes for 2km, digging the trenches, labour works. | 500,000.00 | 487,740.00 | 0% | Not started |
| 50 | Rotin Water Farrow Project | Digging water furrow/ repairing existing water furrow for 2km | 500,000.00 | 494,900.00 | 0% | Not started |
| 51 | Ngoyomwo Primary School | Construction of classroom | 400,000.00 | 400,000.00 | 100% | Complete |
| 52 | Cheptokol-Mnyokok road | Manual reshaping and bush clearing works for 2kms | 400,000.00 | 220,000.00 | 100% | Complete |
| 53 | Malos-Marus road | Manual reshaping and bush clearing works for 3kms | 400,000.00 | 400,000.00 | 100% | Complete |
| 54 | Cheptem Primary School | Construction of classroom | 300,000.00 | 300,000.00 | 100% | Complete |
| 55 | Emborukut Primary School | Completion works: roofing, plastering, flooring and painting of two classes. | 300,000.00 | 300,000.00 | 100% | Complete |
| 56 | Kakawa road | Manual reshaping and bush clearing works for 3kms | 300,000.00 | 300,000.00 | 100% | Complete |
| 57 | Orwa Primary School | Completion of classroom | <u>250,000.00</u> | <u>250,000.00</u> | 100% | Complete |
| | Total | | <u>98,881,963.00</u> | <u>84,842,529.40</u> | | |
| 58 | Oruro Primary School | Completion works of ongoing two classrooms from roofing , plastering, flooring, fixing steel windows and doors and painting. | 800,000.00 | 0.00 | Not started | Not funded |

| | | | | | | |
|----|-----------------------------------|--|-----------------------|-------------|-------------|------------|
| 59 | Chemain Primary School | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 800,000.00 | 0.00 | Not started | Not funded |
| 60 | Kaisa Primary School | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 1,000,000.00 | 0.00 | Not started | Not funded |
| 61 | Kokwotendwo Secondary School | Construction works of one classroom from foundation, slab, walling, ring beam level, roofing, plastering, fixing windows and doors and painting. | 4,000,000.00 | 0.00 | Not started | Not funded |
| 62 | Asar Water Project | laying 1/2" pvc water pipes for 2km, digging the trenches, labour works. | 500,000.00 | 0.00 | Not started | Not funded |
| 63 | Soka - Sobukwo road | Bush clearing, manual reshaping for 3km | 500,000.00 | 0.00 | Not started | Not funded |
| 64 | Masol Chief's Office Construction | Construction works of two roomed chief's office, foundation, slabbing, walling and lintal | 500,000.00 | 0.00 | Not started | Not funded |
| 65 | Soito Chief's Office Construction | Construction works of two roomed chief's office, foundation, slabbing, walling and lintal | 500,000.00 | 0.00 | Not started | Not funded |
| | | | 8,600,000.00 | 0.00 | | |
| | | | 107,481,963.00 | | | |
| 66 | Chemaler Primary School | Construction of classroom | - | 500,000.00 | 70% | Ongoing |
| 67 | Chepkoghin Primary School | Completion of classroom | - | 200,000.00 | 90% | Ongoing |

| | | | | | | |
|----|-------------------------|---------------------------|------------------------------|-----------------------------|------|----------|
| 68 | Kamanau Primary School | Construction of classroom | - | 400,000.00 | 100% | Ongoing |
| 69 | Parsonga Primary School | Completion of classroom | - | 300,000.00 | 100% | Complete |
| 70 | Skot Primary School | Construction of classroom | - | 800,000.00 | 20% | Ongoing |
| 71 | Kisera Dispensary | | - | 200,000.00 | 100% | Complete |
| 72 | Wakor Chief's Office | Construction of office | = | <u>500,000.00</u> | 100% | Complete |
| | Sub Total | | = | <u>2,900,000.00</u> | | |
| | Grant Total | | <u>107,481,963.00</u> | <u>87,742,529.40</u> | | |

Appendix III – Project Verification

| No | Project | Description | Approved Budget (Kshs) | Amount (Kshs) | Results of verification/ examination of records |
|----|------------------------------|--|------------------------|---------------|---|
| 1 | Sigor CDF Office | Completion of office, roofing, plastering, painting, floor tiling and fixing steel windows and doors | 8,000,000 | 3,099,012 | Roofing done, plastering done, painting done, tiling done except for toilet areas yet to be tiled and toilet bowls and cistern yet to be fitted, steel windows and doors fixed and glasses fitted. |
| 2 | Renovation of DC's Residence | Renovation of building | 500,000 | 497,940 | Floor hacked off, tiling done and painting of inside and outside walls and roof. |
| 3 | Wakor Chief's Office | New construction of chief's office | 0 | 500,000 | Project at lintel level. Roofing timber and bricks for completion in place. |
| 4 | Phogoi-Sengelel road | Excavation works, road formation works, rock blasting and removal of stamps 10kms | 17,000,000 | 9,455,000 | 10 Kms road works done with 4kms downhill already redone and some sections re-designed by Kenya Rural Roads Authority (KERRA). Road still incomplete and yet to reach Seker sec. school targeted. |
| 5 | Takaywa-Sekera road | Heavy Grading and bush clearing for 9kms. | 1,500,000 | 1,500,000 | 9kms road graded and in good condition except sections requiring culverts/ drainage works. |
| 6 | Yoton-Korelach road | Excavation works, road formation works, rock blasting and removal of stamps | 11,000,000 | 9,300,000 | Road works done but the road is still not complete to the mountain top and therefore still not in use. |
| 7 | Lokarkar borehole | Renovation/ repair works of Lokarkar borehole, replacing of worn out pipes and installation of new solar pump. | 1,500,000 | 1,500,000 | Bore hole dug approx. 120ft, elevated tank of 1000lts capacity put up, Solar powered water pump fitted, 7No solar pannels each of 600vits fitted, piping works from bore hole to elevated tank and to rest of school and one point outside school serving community. |
| 8 | Cherellio Primary School | Finishing works on two classrooms from the ring beam, roofing, plastering, painting, fixing steel doors and windows. | 800,000 | 800,000 | 2 classes done from foundation, walling and roofing. Plastering of floors and walls not done, doors and windows fitted but no glasses. Classes in use at the current status. Also 2 temporary classes of ironsheet roof and walls also put up from the funds and is in use. |
| 9 | Lokarkar Primary School | Finishing works on two classrooms from the roofing, plastering, painting, fixing steel | 800,000 | 800,000 | 1 class completed and in use. 2 nd class started from same funds at window level with the foundation done. |

| | | | | | |
|----|----------------------------|--|-----------|-----------|---|
| | | doors and windows. | | | |
| 10 | Nyangaita Primary School | Finishing works on two classrooms from the roofing,plastering ,painting, fixing steel doors and windows. | 1,000,000 | 1,000,000 | 2 classes completed and in use with one done from foundation and the other from lintal to finishing. Plastering of floors and walls done and walls painted, doors and windows fitted with glasses. Classes in are in use. Also, a third class put up from foundation, walling and roofing with no finishes and fittings. Class also in use at current status. |
| 11 | Poghoi Primary School | Construction works of one classroom from foundation,slab,walling,ring beam level, roofing, plastering,fixing windows and doors and painting. | 800,000 | 800,000 | Foundation, walling and roofing done. Inside wall plastering done. Project complete and in use. |
| 12 | Sigor Girls Primary School | Construction works of one classroom from foundation,slab,walling,ring beam level, roofing, plastering,fixing windows and doors and painting. | 800,000 | 800,000 | Construction of admin block being undertaken instead of classroom. Foundation and walling done up to ring beam level. |
| 13 | Sigor Mixed Primary School | Finishing works on two classrooms from the ring beam,roofing,plastering and painting. | 800,000 | 800,000 | Foundation, walling and roofing done. Inside wall plastering done but outside not yet done. Brandering done but ceiling not yet fixed. Wiring not yet done. Two windows not yet fitted though in place. Metal doors fitted. |
| 14 | Simbol Primary School | Finishing works on two classrooms from the ring beam,roofing,plastering and painting. | 800,000 | 800,000 | 3 Classes completed and in use from the ring beam level, roofing, and plastering and fitted with windows and doors and are in use. Also 3 toilets each with two doors completed using the funds and are in use. |
| 15 | Katuw Secondary | Full construction of 2No. Classrooms from the foundation,slab,walling, ring | 1,500,000 | 1,500,000 | 2 classes constructed from foundation, walling, roofing and finishes with good quality work. Completed and in use. |

| | | | | | |
|----|-------------------------|---|-------------------|-------------------|--|
| | | beam,roofing and plastering. | | | |
| 16 | Masol Secondary. | Completion works of ongoing three classrooms from the foundation, slab, walling, ring beam, roofing and plastering. | 1,500,000 | 1,500,000 | 2 classes constructed from foundation, walling, roofing and finishes with good quality work. Completed and in use. |
| 17 | Sekerr Mixed Secondary. | Purchase of school bus | 4,500,000 | 4,000,000 | Bus Isuzu Reg. KCE 823 D verified supplied and in use. |
| 18 | Selenga Water Pan | Construction of water pan, excavation, fencing of water pan | 1,000,000 | 1,000,000 | Water pan completed and in use. Water level high and benefiting residents. Banks well compacted. |
| 19 | Lomut Mixed secondary. | Purchase of school bus | 4,781,216 | 2,000,000 | Bus Isuzu Reg. KCH 656Q verified supplied and in use. |
| | | | 58,581,216 | 41,651,952 | |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
SIGORCONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2015 - 2016 Kshs | 2014 - 2015 Kshs |
|--|------|---------------------|---------------------|
| RECEIPTS | | | |
| Transfers from CDF board-AIEs' Received | 1 | 115,017,373 | 108,528,920 |
| Proceeds from Sale of Assets | 2 | - | |
| Other Receipts | 3 | - | |
| TOTAL RECEIPTS | | 115,017,373 | 108,528,920 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 1,539,649 | 1,844,000 |
| Use of goods and services | 5 | 7,143,513 | 6,937,895 |
| Transfers to Other Government Units | 6 | 46,300,747 | 22,828,684 |
| Other grants and transfers | 7 | 58,911,117 | 48,311,000 |
| Acquisition of Assets | 8 | 5,687,012 | 11,014,000 |
| Other Payments | 9 | - | - |
| TOTAL PAYMENTS | | 119,582,039 | 90,935,579 |
| SURPLUS/DEFICIT | | (4,564,666) | 17,593,341 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Sigor NG-CDF financial statements were approved on _____ 2017 and signed by:



Chairman - NG-CDFC




**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
SIGORCONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

V. STATEMENT OF ASSETS AND LIABILITIES AS AT JUNE 30, 2016

| | Note | 2015 - 2016 Kshs | 2014 - 2015 Kshs |
|---------------------------------------|------|---------------------|---------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 21,686,796 | 27,191,462 |
| Cash Balances (cash at hand) | 10B | - | - |
| Outstanding Imprests | 11 | 940,000 | |
| TOTAL FINANCIAL ASSETS | | 22,626,796 | 27,191,462 |
| REPRESENTED BY | | | |
| Retention | 12 | | |
| Fund balance b/fwd 1st July, 2015 | 13 | 27,191,462 | 9,598,121 |
| Surplus/Deficit for the year | | (4,564,666) | 17,593,341 |
| Prior year adjustments | 14 | - | |
| NET LIABILITIES | | 22,626,796 | 27,191,462 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SigorNG-CDF financial statements were approved on 21 AUG 2017 and signed by:


Chairman - NG-CDFC


21 AUG 2017
Fund Account Manager
Sign
P. O. Box 1-30603. WEIWEI

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
SIGORCONSTITUENCY**

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


VI. STATEMENT OF CASHFLOW

| | | 2015 - 2016 | 2014 - 2015 |
|---|----|----------------------|---------------------|
| Receipts for operating income | | | |
| Transfers from CDF Board | 1 | 115,017,373 | 108,528,920 |
| Other Receipts | 3 | - | - |
| | | 115,017,373 | 108,528,920 |
| Payments for operating expenses | | | |
| Compensation of Employees | 4 | (1,539,649) | (1,844,000) |
| Use of goods and services | 5 | (7,143,513) | (6,937,895) |
| Transfers to Other Government Units | 6 | (46,300,747) | (22,828,684) |
| Other grants and transfers | 7 | (58,911,117) | (48,311,000) |
| Other Payments | 9 | - | - |
| | | (113,895,027) | (79,921,579) |
| Adjusted for: | | | |
| Adjustments during the year | 14 | - | - |
| Net cash flow from operating activities | | 1,122,346 | 28,607,341 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 8 | (5,687,012) | (11,014,000) |
| Net cash flows from Investing Activities | | (5,687,012) | (11,014,000) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (4,564,666) | 17,593,341 |
| Cash and cash equivalent at BEGINNING of the year | 13 | 27,191,462 | 9,598,122 |
| Cash and cash equivalent at END of the year | | 22,626,796 | 27,191,462 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SigorNG-CDF financial statements were approved on ~~2016~~ 2017 and signed by:



Chairman NG-CDFC



 SIGOR CONSTITUENCY DEVELOPMENT FUND
 FUND ACCOUNT MANAGER
 71 AUG 2017
 Fund Account Manager
 Sign
 P. O. Box 1-30603. WEIWEI



VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|-------------------|--------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | | | | |
| Transfers from CDF Board | 115,017,373 | 27,191,462 | 142,208,835 | 142,208,835 | 00 | 100% |
| Proceeds from Sale of Assets | | | | | | |
| Other Receipts | | | | | | |
| TOTAL | 115,017,373 | 27,191,462 | 142,208,835 | 142,208,835 | 00 | 100% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 1,444,000 | 191,462 | 1,635,462 | 1,539,649 | 95,813 | 94% |
| Use of goods and services | 4,416,168 | 4,000,000 | 8,416,168 | 7,143,513 | 1,272,655 | 85% |
| Transfers to Other Government Units | 31,750,000 | 18,000,000 | 49,750,000 | 46,300,747 | 3,449,253 | 93% |
| Other grants and transfers | 67,198,163 | 5,000,000 | 72,198,163 | 58,911,117 | 13,287,046 | 82% |
| Acquisition of Assets | 10,209,042 | | 10,209,042 | 5,687,012 | 4,522,030 | 56% |
| Other Payments | | | - | | | |
| TOTAL | 115,017,373 | 27,191,462 | 142,208,835 | 119,582,039 | 22,626,796 | 84% |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SIGORCONSTITUENCY**

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

The SIGORNG-CDF financial statements were approved on _____ 2017 and signed by:



Chairman NG-CDF

SIGOR CONSTITUENCY DEVELOPMENT FUND
FUND ACCOUNT MANAGER

21 AUG 2017
Fund Account Manager
Sign _____
P. O. Box 1-30603. WEIWEI

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SIGORCONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SIGORCONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | 2015 - 2016 | 2014 - 2015 |
|--------------------------|--------------------|--------------------|
| | Kshs | Kshs |
| Normal allocation | | |
| AIE NO 750381 | | 7,300,000 |
| AIE NO 759605 | | 19,832,230 |
| AIE NO 796641 | | 14,279,338 |
| AIE NO 796868 | | 12,852,892 |
| AIE NO797058 | | 27,132,230 |
| AIE NO 796152 | | 27,132,230 |
| AIE NO A 724151 | 10,000,000 | |
| AIE NO A 796368 | 10,000,000 | |
| AIE NO A 796499 | 10,000,000 | |
| AIE NO A 820788 | 27,000,000 | |
| AIE NO A825608 | 29,000,000 | |
| AIE NO A 825769 | 29,017,373 | |
| TOTAL | 115,017,373 | 108,528,920 |

2. PROCEEDS FROM SALE OF ASSETS

| | 2015 – 2016 | 2014 – 2015 |
|--|-------------|-------------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | | |
| Receipts from the Sale of Vehicles and Transport Equipment | | |
| Receipts from sale of office and general equipment | | |
| Receipts from the Sale Plant Machinery and Equipment | | |
| Total | | |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SIGORCONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

| | 2015 - 2016 | 2014 - 2015 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Interest Received | - | - |
| Rents | - | - |
| Receipts from Sale of tender documents | - | - |
| Other Receipts Not Classified Elsewhere | - | - |
| Total | - | - |

4. COMPENSATION OF EMPLOYEES

| Description | 2015 - 2016 | 2014 - 2015 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Basic wages of contractual employees | 1,519,649 | 1,844,000 |
| Basic wages of casual labour | - | - |
| Personal allowances paid as part of salary | - | - |
| House allowance | - | - |
| Transport allowance | - | - |
| Leave allowance | - | - |
| Other personnel payments | - | - |
| Employer contribution to NSSF gratuity | 20,000 | - |
| Total | 1,539,649 | 1,844,000 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SIGORCONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

| Description | 2015 - 2016 Kshs | 2014 - 2015 Kshs |
|---|-----------------------------|-----------------------------|
| Utilities, supplies and services | 462,843 | 459,360 |
| Office rent | - | - |
| Communication, supplies and services | 30,000 | - |
| Domestic travel and subsistence | - | - |
| Printing, advertising and information supplies & services | - | - |
| Rentals of produced assets | - | - |
| Training expenses | 100,000 | - |
| Hospitality supplies and services | 443,337 | - |
| Other committee expenses | 960,800 | 3,125,000 |
| Committee allowance | 1,187,000 | 1,930,000 |
| Insurance costs | - | - |
| Specialised materials and services | - | - |
| Office and general supplies and services | 1,048,400 | - |
| Fuel ,oil & lubricants | 357,800 | - |
| Other operating expenses | 70,000 | - |
| Routine maintenance – vehicles and other transport equipment | - | 1,423,535 |
| Routine maintenance – other assets | 2,483,334 | - |
| Total | 7,143,513 | 6,937,895 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SIGORCONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2015 - 2016 Kshs | 2014 - 2015 Kshs |
|--|---------------------|---------------------|
| Transfers to National Government entities | - | - |
| Transfers to primary schools (see attached list) | 23,487,931 | 4,700,000 |
| Transfers to secondary schools (see attached list) | 15,050,000 | 6,260,000 |
| Transfers to tertiary institutions (see attached list) | 3,130,816 | 11,468,684 |
| Transfers to health institutions (see attached list) | 4,632,000 | 400,000 |
| -TOTAL | 46,300,747 | 22,828,684 |

7. OTHER GRANTS AND OTHER PAYMENTS

| | 2015 - 2016 Kshs | 2014 -2015 Kshs |
|---|---------------------|--------------------|
| Bursary – secondary schools (see attached list) | 8,035,000 | 5,709,000 |
| Bursary – tertiary institutions (see attached list) | 5,283,000 | 6,928,000 |
| Bursary – special schools (see attached list) | - | - |
| Mock & CAT (see attached list) | - | - |
| Water projects (see attached list) | 10,469,830 | 5,537,000 |
| Agriculture projects (see attached list) | - | 800,000 |
| Electricity projects (see attached list) | - | - |
| Security projects (see attached list) | 5,797,940 | - |
| Roads projects (see attached list) | 21,795,000 | 20,887,000 |
| Sports projects (see attached list) | 2,040,000 | 2,100,000 |
| Environment projects (see attached list) | 800,347 | 1,200,000 |
| Other Projects (see attached list) | - | - |
| Emergency Projects (specify) | 4,690,000 | 5,150,000 |
| Total | 58,911,117 | 48,311,000 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SIGORCONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets

| | 2015 - 2016 | 2014 - 2015 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | 3,177,012 | 9,233,000 |
| Refurbishment of Buildings | - | - |
| Purchase of Vehicles and Other Transport Equipment | - | - |
| Overhaul of Vehicles and Other Transport Equipment | - | - |
| Purchase of Household Furniture and Institutional Equipment | - | - |
| Purchase of Office Furniture and General Equipment | 2,510,000 | 1,781,000 |
| Purchase of ICT Equipment, Software and Other ICT Assets | - | - |
| Purchase of Specialized Plant, Equipment and Machinery | - | - |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | - | - |
| Acquisition of Land | - | - |
| Acquisition of Intangible Assets | - | - |
| Total | 5,687,012 | 11,014,000 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SIGORCONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

| Specify | 2015 - 2016 Kshs | 2014 - 2015 Kshs |
|---------|---------------------|---------------------|
|---------|---------------------|---------------------|

10A: Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & currency | 2015 - 2016 Kshs | 2014 - 2015 Kshs |
|--|---------------------|---------------------|
| Equity Bank –a/c no 1070296968337 | 21,686,796 | 27,191,462 |
| | - | - |
| | - | - |
| | - | - |
| | 21,686,796 | 27,191,462 |
| 10B: CASH IN HAND | | |
| | 2015 - 2016 | 2014 - 2015 |
| | Kshs | Kshs |
| Location 1 | | |
| Location 2 | | |
| Location 3 | | |
| Other Locations (specify) | | |
| | | |
| Total | | |
| [Provide cash count certificates for each] | | |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SIGORCONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

| Name of Officer or Institution | Date Imprest Taken | Amount Taken | Amount Surrendered | Balance |
|---------------------------------------|---------------------------|---------------------|---------------------------|----------------|
| | | Kshs | Kshs | Kshs |
| Stephen Mnangat | 14/5/2016 | 300,000 | nil | 300,000 |
| Samson Daimoi | 20/5/2016 | 440,000 | nil | 440,000 |
| Moses lomala | 15/6/2016 | 200,000 | nil | 200,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | <u>940,000</u> |

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

| 12 Retention | | | |
|----------------------------|--------------|--------------------|--------------------|
| Supplier/Contractor | PV no | 2015 - 2016 | 2014 - 2015 |
| | | Kshs | Kshs |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SIGORCONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

| | 2015 - 2016 Kshs | 2014 - 2015 Kshs |
|---------------|---------------------|---------------------|
| Bank accounts | 27,191,462 | 9,598,122 |
| Cash in hand | | |
| Imprest | - | - |
| Total | 27,191,462 | 9,598,122 |

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

| | 2014 - 2015 Kshs | 2013 - 2014 Kshs |
|---------------|---------------------|---------------------|
| Bank accounts | - | - |
| Cash in hand | - | - |
| Imprest | - | - |
| Total | - | - |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SIGORCONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: OTHER PENDING PAYABLES (See Annex 3)

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

NATIONAL GOVERNMENT ENTITY - (SIGOR CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2016 | Outstanding Balance 2015 | Comments |
|------------------------------------|-------------------|-----------------|---------------------|--------------------------|--------------------------|----------|
| | a | b | c | d=a-c | | |
| Construction of buildings | | | | | | |
| 1. Security projects | 8,950,000 | | | 8,950,000 | | |
| 2. Sports | 2,573,807 | | | 2,573,807 | | |
| 3. Environment | 3,000,000 | | | 3,000,000 | | |
| Sub-Total | 14,523,807 | | | 14,523,807 | | |
| Construction of civil works | | | | | | |
| 4. Emergency | 1,100,000 | | | 1,100,000 | | |
| 5. | | | | | | |
| 6. | | | | | | |
| Sub-Total | 1,100,000 | | | 1,100,000 | | |
| Supply of goods | | | | | | |
| 7. Purchase of goods | 650,000 | | | 650,000 | | |
| 8. | | | | | | |
| 9. | | | | | | |
| Sub-Total | 650,000 | | | 650,000 | | |
| Supply of services | | | | | | |
| 10. Purchase of services | 732,989 | | | 732,989 | | |
| 11. | | | | | | |
| 12. | | | | | | |
| Sub-Total | 732,989 | | | 732,989 | | |
| Grand Total | 17,006,796 | | | 17,006,796 | | |

NATIONAL GOVERNMENT ENTITY - (SIGOR CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

NATIONAL GOVERNMENT ENTITY - (SIGOR CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs)

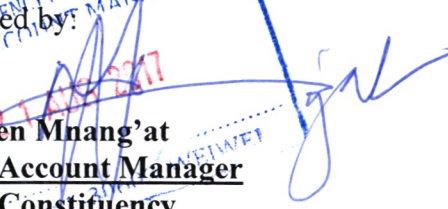
ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

| Name | Brief Transaction Description | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2016 | Outstanding Balance 2015 | Comments |
|--|-------------------------------|------------------|-------------------------|---------------------|--------------------------|--------------------------|----------|
| | | a | b | c | d=a-c | | |
| Amounts due to other Government entities | | | | | | | |
| 1. | Transfer to secondary schools | 3,400,000 | | | 3,400,000 | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| | Sub-Total | 3,400,000 | | | 3,400,000 | | |
| Amounts due to other grants and other transfers | | | | | | | |
| 4. | Bursary- Secondary Schools | 2,220,000 | | | 2,220,000 | | |
| 5. | | | | | | | |
| 6. | | | | | | | |
| | Sub-Total | 2,220,000 | | | 2,220,000 | | |
| | Sub-Total | | | | | | |
| Others (specify) | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| | Sub-Total | | | | | | |
| | Grand Total | 5,620,000 | | | 5,620,000 | | |

NATIONAL GOVERNMENT ENTITY - (SIGOR CONSTITUENCY)
 Reports and Financial Statements
 For the year ended June 30, 2016 (Kshs)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost (Kshs) 2015/16 | Historical Cost (Kshs) 2014/15 |
|--|--------------------------------------|--------------------------------------|
| Land | | |
| Buildings and structures | 12,410,012 | 9,233,000 |
| Transport equipment | | |
| Office equipment, furniture and fittings | 2,510,000 | |
| ICT Equipment, Software and Other ICT Assets | | |
| Other Machinery and Equipment | 1,781,000 | 1,781,000 |
| Heritage and cultural assets | | |
| Intangible assets | | |
| Total | 16,701,012 | 11,014,000 |

Prepared by:

 Stephen Mwang'at
 Fund Account Manager
 Sigor Constituency
 P.O. Box 217
 Sigor Constituency