



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 23 FEB 2022

DAY:

Wed

**REPORT**

BY:

The majority whip  
Hon. E. Wangwe MP

CLERK AT  
THE TABLE:

**OF**

Benson Inzoga

**THE AUDITOR-GENERAL**

**ON**

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

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









---

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

**REPORTS AND FINANCIAL STATEMENTS**

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

---

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



# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2020

---

| Table of Content   | Page |
|--|------|
| I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....                               | 2    |
| II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE .....                                  | 5    |
| III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....  | 16   |
| IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....        | 18   |
| V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....                            | 26   |
| VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- SOY CONSTITUENCY</i> ..... | 27   |
| VII. STATEMENT OF RECEIPTS AND PAYMENTS.....                                       | 28   |
| VIII. STATEMENT OF ASSETS AND LIABILITIES .....                                    | 29   |
| IX. STATEMENT OF CASHFLOW .....  | 30   |
| X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....     | 31   |
| XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES .....                        | 33   |
| XII. SIGNIFICANT ACCOUNTING POLICIES .....   | 18   |
| XIII. NOTES TO THE FINANCIAL STATEMENTS.....                                       | 22   |



**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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



# **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY**

## **Reports and Financial Statements**

**For the year ended June 30, 2020**

### **Core Values**

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

### **(b) Key Management**

The NGCDF Soy Constituency 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)

### **(c) Fiduciary Management**

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

| No | Designation           | Name                       |
|----|-----------------------|----------------------------|
| 1. | A.I.E holder          | Luka Kipkemoi Kimosop      |
| 2. | Sub-County Accountant | Rael Cherotich Limolel     |
| 3. | Chairman NGCDFC       | Felix Kipngetich Bett      |
| 4. | Member NGCDFC         | Mondester Chepkoech Rotich |

### **(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -Soy Constituency. 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) NGCDF Soy Constituency Headquarters**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**(f) NGCDF Soy Constituency Contacts**

Telephone: (254) 721965454  
E-mail: [cdsfoy@ngcdf.go.ke](mailto:cdsfoy@ngcdf.go.ke)  
Website: [www.ngcdfsoyconstituency.go.ke](http://www.ngcdfsoyconstituency.go.ke)

**(g) NGCDF Soy Constituency Bankers**

1. Cooperative bank  
Uganda road Eldoret  
Po 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

The report and financial statement represents the financial position of NG-CDF Soy Constituency for the financial year 2019/2020. It lays down the receipts and expenditures of all the funds that Soy NG-CDFC received from NG-CDF Board.

I wish to make the following remarks;

**a). Year performance**

in the financial year 2019/2020 NG-CDF Soy was able to achieve the following comparative performance in various sectors

| Receipt/Expense Item                | original budget    | Adjustments       | Final Budget       | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|-------------------|--------------------|----------------------------|-------------------------------|------------------|
|                                     | a                  | b                 | c=a+b              | d                          | e=c-d                         | f=d/c %          |
| <b>RECEIPTS</b>                     |                    |                   |                    |                            |                               |                  |
| Transfers from NG-CDF Board         | 137,367,724        | 62,409,868        | 199,777,592        | 130,409,868                | 69,367,724                    | 65.3%            |
| Proceeds from Sale of Assets        | 0                  | 0                 | 0                  | -                          | -                             | 0.0%             |
| Other Receipts                      | 0                  | 0                 | 0                  | -                          | -                             | 0.0%             |
| <b>TOTAL RECEIPTS</b>               | <b>137,367,724</b> | <b>62,409,868</b> | <b>199,777,592</b> | <b>130,409,868</b>         | <b>69,367,724</b>             | <b>65.3%</b>     |
| <b>PAYMENTS</b>                     |                    |                   |                    |                            |                               |                  |
| Compensation of Employees           | 4,102,783          | 2,030,924         | 6,133,707          | 2,692,572                  | 3,441,135                     | 43.9%            |
| Use of goods and services           | 8,249,392          | 1,473,023         | 9,722,415          | 5,922,446                  | 3,799,969                     | 60.9%            |
| Transfers to Other Government Units | 79,400,000         | 51,696,493        | 131,096,493        | 84,591,494                 | 46,504,999                    | 64.5%            |
| Other grants and transfers          | 45,185,549         | 7,006,315         | 52,191,864         | 35,434,860                 | 16,757,004                    | 67.9%            |
| Acquisition of Assets               | 430,000            | 188,513           | 618,513            | 183,995                    | 434,518                       | 29.7%            |
| Strategic plan                      | 0                  | 2,600             | 2,600              | -                          | 2,600                         | 0.0%             |
| un allocated funds                  | 0                  | 12,000            | 12,000             | -                          | 12,000                        | 0.0%             |
| <b>TOTAL</b>                        | <b>137,367,724</b> | <b>62,409,868</b> | <b>199,777,592</b> | <b>128,825,367</b>         | <b>70,952,225</b>             | <b>64.5%</b>     |

i. On Receipts from NG-CDF Board 65.3% was realized versus last financial year 2018-2019 receipts of 66.8% resulting in an decrease of 1.5% occasioned by Covid 19 pandemic.

ii. Compensation of Employees stands at 43.9% compared to last financial years 58.6% since gratuity of Kshs 1,242,406 has not been paid. Gratuity to be paid when contracts expires (3 years).

iii. Use of Goods and services absorption rate was 66.2% compared to last year's 83.7%. This was occasioned by low activities in the constituency due to Covid 19 pandemic.



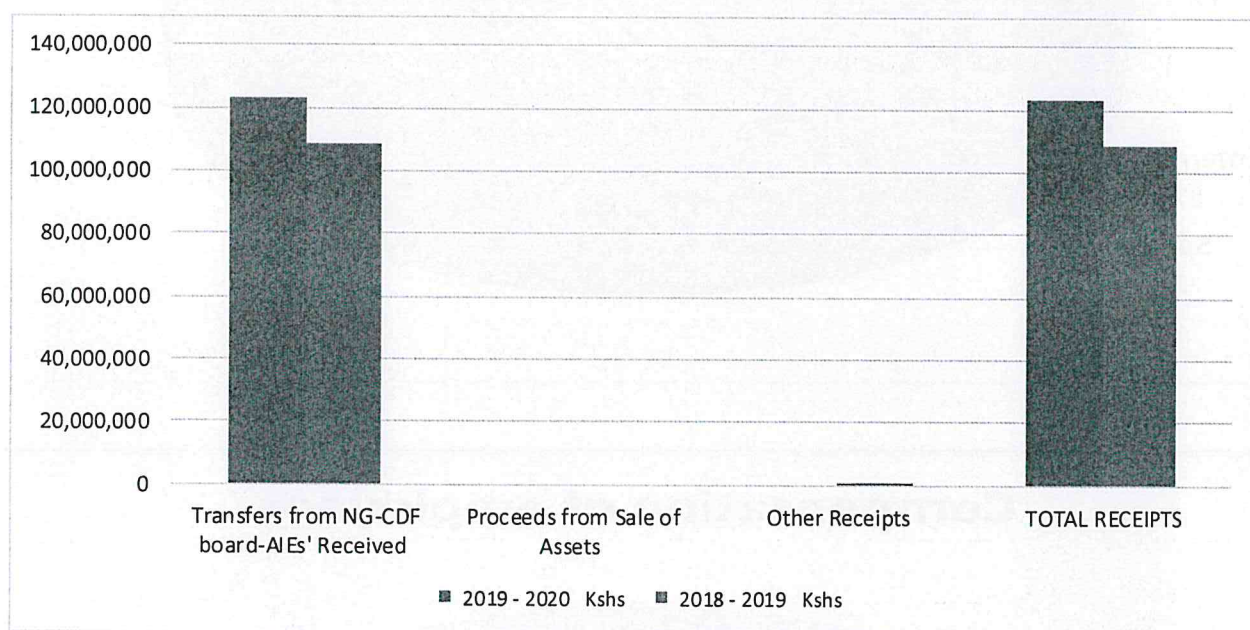
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

- iv. Transfer to other Government units improved to 66.2% compared to last year 49% due NG-CDFC commitment in ensuring that all secondary schools have workable laboratories and purchase of two buses.
- v. Other grants and transfers realized 63.8 % being a drop from last financial year of 81.9%. This was occasioned by non-disbursement of Kshs. 20,095,998 by end of the financial year and low activities in the constituency due to Covid 19 pandemic e.g bursaries
- vii. un allocated from sale of tender stands at 0%. This funds have not been allocated by the board therefore cannot be utilized.

**Bar graphs comparing transfers from NG-CDF Board and total receipts for FYR 2018/2019 &2019/2020**

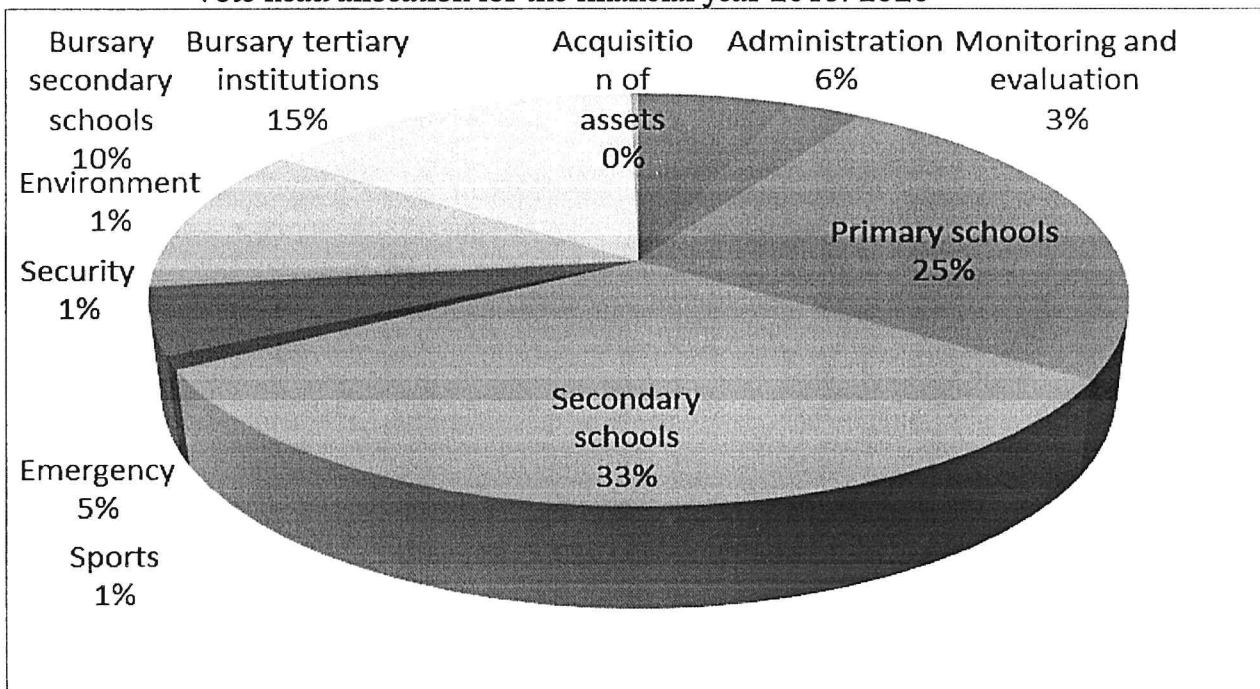


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

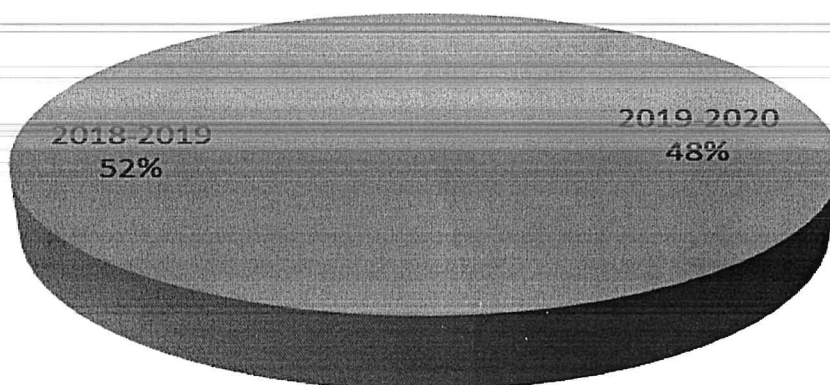
**Reports and Financial Statements**

**For the year ended June 30, 2020**

**Vote head allocation for the financial year 2019/2020**

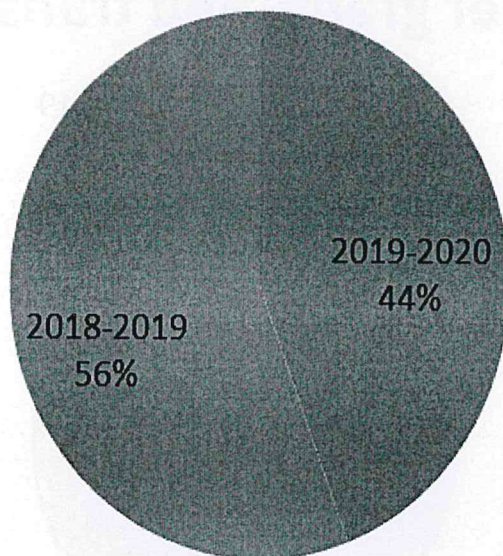


**Compensation of employees**



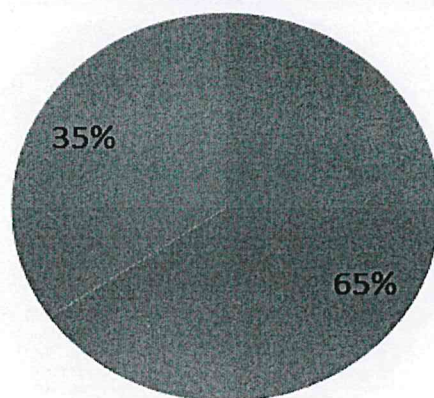


## Use of goods and services



## Transfers to Other Government Units

■ 2019-2020 ■ 2018-2019



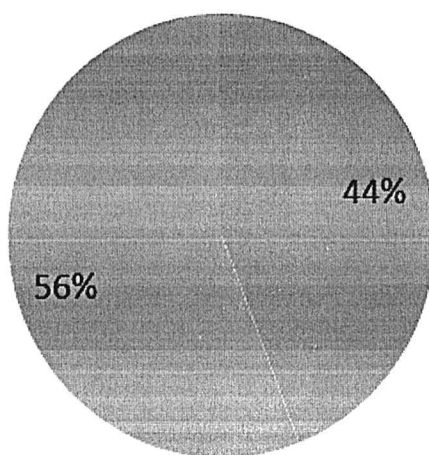
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

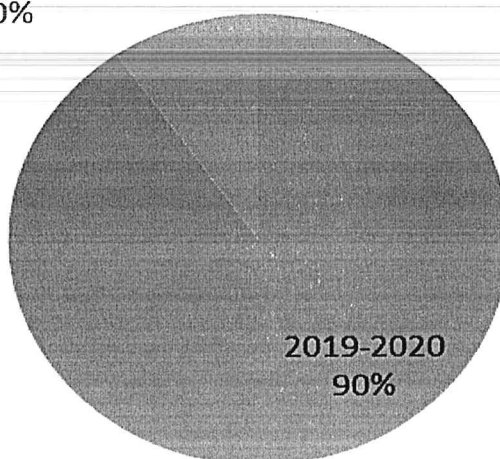
## Other grants and transfers

■ 2019-2020 ■ 2018-2019



## Acquisition of Assets

2018-2019  
10%



b). Key achievements for NG-CDF Soy constituency in the Financial year 2019/2020

1. 37 Primary school project activities were funded in the financial year out of which 12 new classrooms were completed, 34 ongoing classrooms were completed, 32 doors pit latrines were also constructed, 1 dormitory is ongoing.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

2. 29 secondary schools project activities were funded of which 2 school buses were bought, 11 laboratories were completed, 5 classrooms were completed, 2 administration blocks, 2 dining halls, computer lab, 2 two units staff houses and 4 door pit latrine.
3. Completion of 2 security projects, and funding of furniture in 5 chiefs offices.
4. 5 emergency projects were undertaken in the financial year.
5. 7 environment projects were implemented within the financial year
6. Paid bursaries to a tune of Kshs. 29,484,860 to needy students in both secondary and tertiary institutions which has resulted in student's retention in school and improved their academic performance in the financial year 2019/2020.

The following photos are some of the complete projects realized in the financial year;



Figure 1. Kabianga sisal primary school Construction of 1 classroom at Kshs 850,000



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

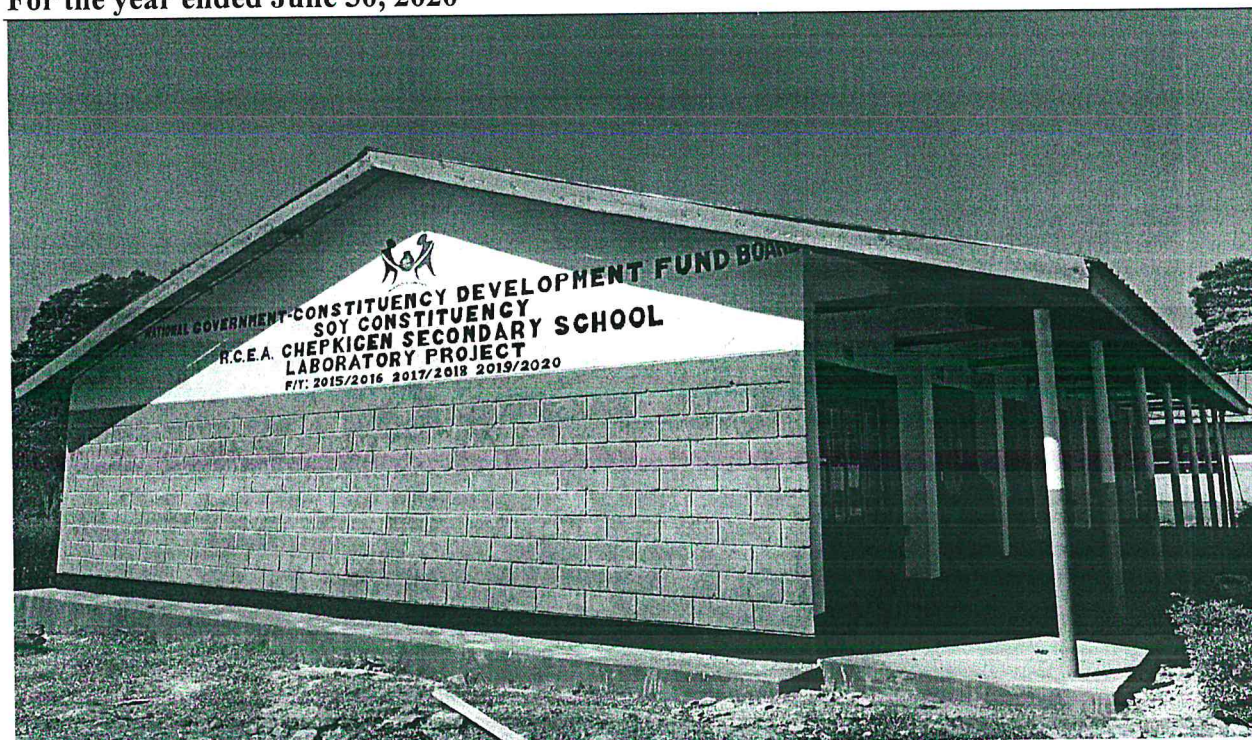


Figure 2. RCEA Chepkigen Secondary School completion of school lab at Kshs 800,000



Figure 3. Lemoru Primary school completion of an administration block at Kshs. 500,000



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

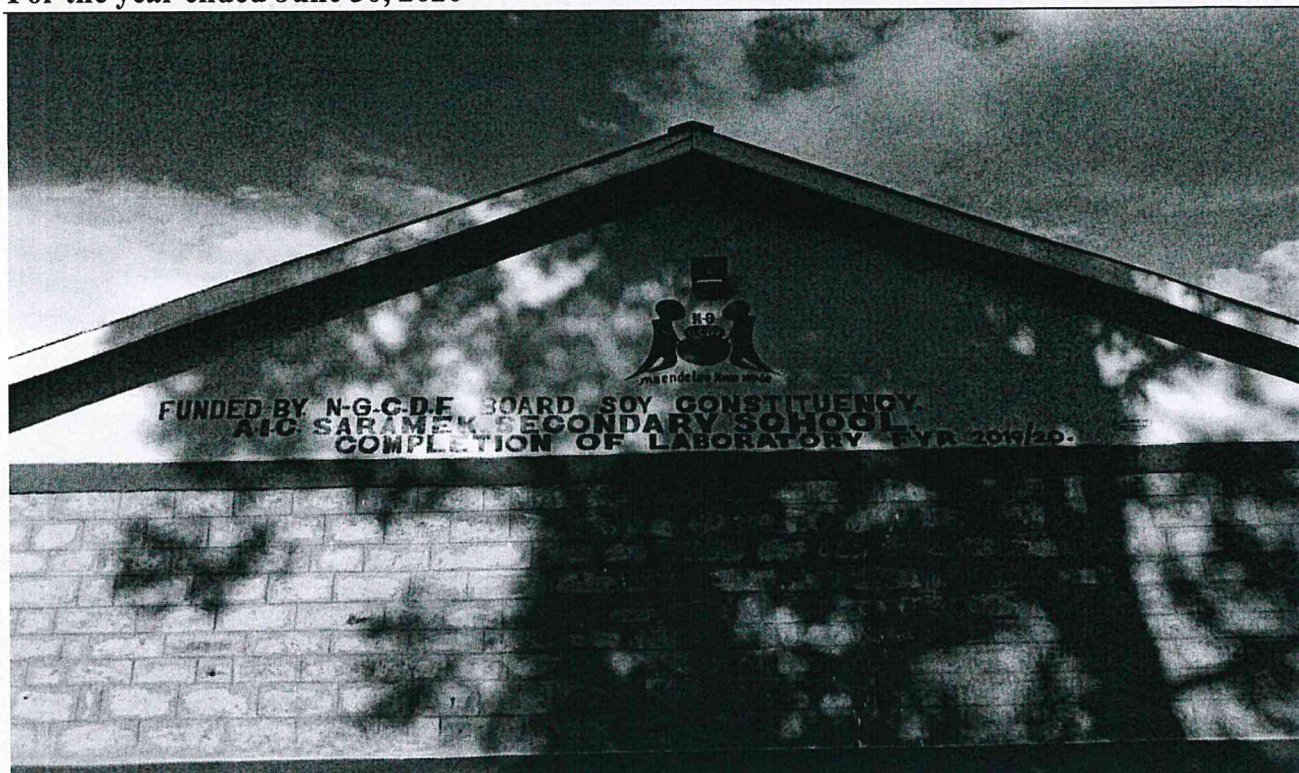


Figure 4. AIC Saramek secondary school completion of school lab at Kshs 1,800,000.



Figure 5. RCEA Kuinet secondary school completion of 2-unit staff house at Kshs 1,000,000.



***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY***

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

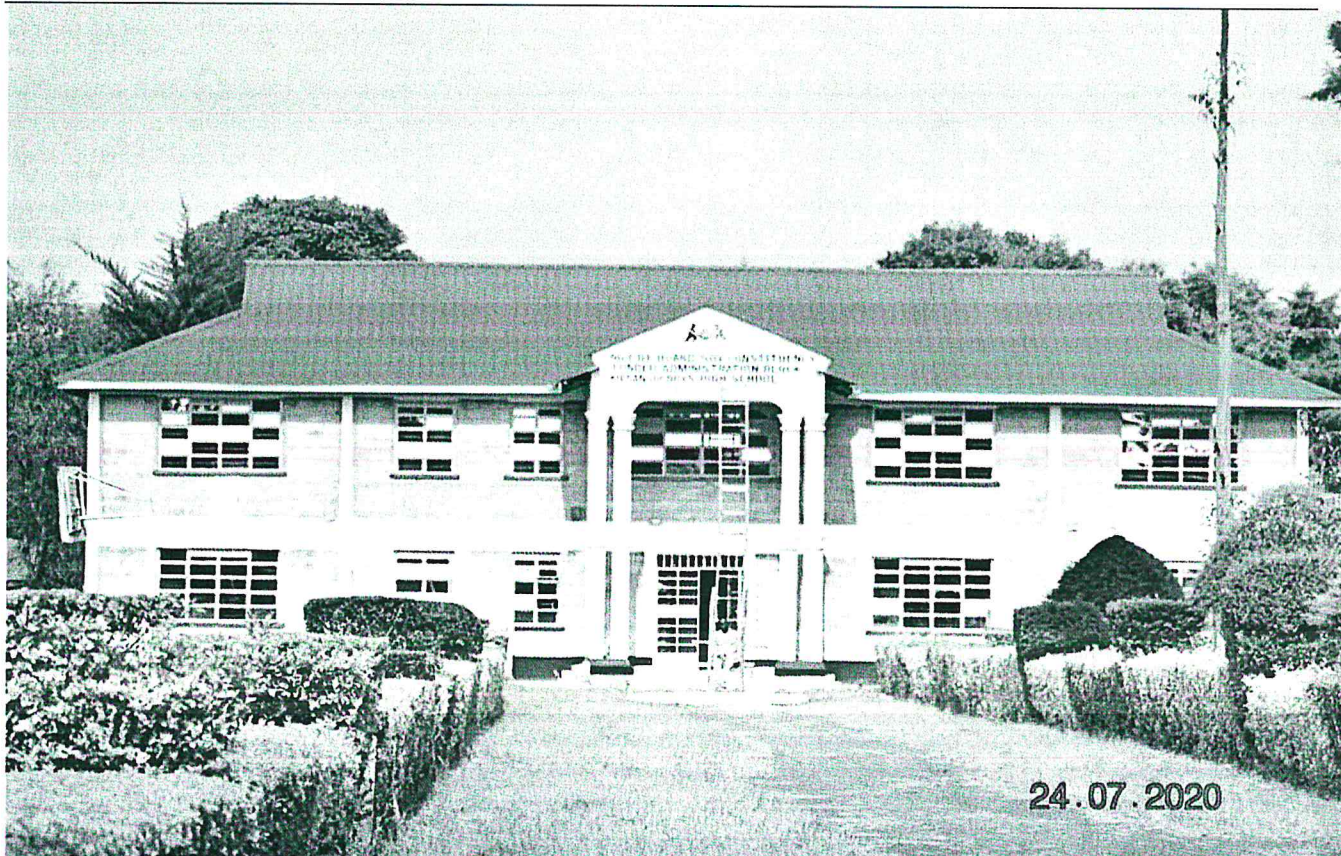


Figure 6. Kipsangui Boys High School completion of administration block at Kshs. 8,000,000.



Figure 7. Cheplelaibei North Secondary School purchase of school bus at Kshs. 7,000,000.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**



Figure 8. AIC Kabobo primary school construction of 2 classrooms at Kshs. 1,700,000



Figure 6. Kuresok primary school construction of 4 door pit latrine at Kshs 250,000

c). Emerging issues related to NG-CDF Soy during the year 2019/2020 includes

1. Heavy rains resulting in toilets collapsing in some of the institutions
2. Covid 19 pandemic-affected the implementation of projects and disbursement of bursary cheques to schools because they remained closed

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 | NG-CDFC allocated funds to the projects according to |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

|    | requirement   | 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                                       |
| 5. | Covid-19 pandemic as from March 2020- cancellation of bursary award to students in various schools    | NG-CDFC Disbursed the funds to constructions of classrooms, laboratories as we await schools opening |

MR. FELIX KIPNGETICH BETT

Signature: 5/5/2021

CHAIRMAN NGCDF COMMITTEE



# **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY**

## **Reports and Financial Statements**

**For the year ended June 30, 2020**

### **III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES**

#### **Introduction**

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

SOY is a constituency whose potential for growth is promising. The constituency stands high as one of the potential development unit in the country, its climatic conditions and the good network infrastructure is conducive for development growth. The recognition of it as a development unit majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial management and monitoring and evaluation of the projects to achieve efficiency and effectiveness for value for money.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee Soy (NG-CDFC) in its strategic plan (2018-2022) outlined key strategic objectives that are to be used to spur development in the constituency. The plan seeks to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on education and security, improved social security and student's retention in schools. It was anticipated that this will help in achieving security of constituents, improved quality of education, health care for all, expanded access to ICT and environmental conservation, sports among others.

#### **The key development objectives of NGCDF-Soy Constituency's 2018-2022 plan are to:**

In underscoring the above, the key development objectives of NGCDFC-Soy Constituency's 2018-2022 plan 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.

**Initiative 2:** Equip security offices with modern equipments for use by the security personnel

#### **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 equipments.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**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.

**Initiative 2:** Initiate and enhance water conservation programs within constituency through water harvesting in schools and chiefs offices.

**Initiative 3:** Encourage the planting of trees in schools and chiefs offices through the provision of trees seedlings.

**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.

**Progress on attainment of Strategic development objectives**

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

| Constituency Program | Objective   | Outcome   | Indicator  | Performance   |
|----------------------|---|---|--|---|
| Education            | To have all children of school going age attending school                             | Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions | <ul style="list-style-type: none"> <li>number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>number of bursary beneficiaries at all levels</li> </ul> | <ul style="list-style-type: none"> <li>➤ Constructed 29 classrooms in 25 schools.</li> <li>➤ Constructed 7 laboratories in 5 secondary schools.</li> <li>➤ Constructed 1 new laboratory</li> <li>➤ Constructed 2 administration block.</li> <li>➤ Constructed 4-unit staff houses.</li> <li>➤ Purchased 2 buses for secondary schools.</li> </ul> |
| Security             | To improve the working conditions of security personnel and reduce crime rates in the | Improved security infrastructure  | No of functional chiefs offices constructed.   | <ul style="list-style-type: none"> <li>• Constructed 3 chiefs offices.</li> <li>• Constructed 2 assistant chiefs office.</li> <li>• Fenced 2 chiefs office</li> </ul>   |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

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

|  |   |  |  |   |
|--|---|--|--|---|
|  | constituency  |  |  | <ul style="list-style-type: none"> <li>Bought furniture for 4 chiefs offices.</li> <li>Constructed 6 door pit latrine at soy police station.</li> </ul>                                   |
| Environment                                    | Promote environmental conservation and sanitation facilities  | Adopting environmental friendly practices  | No of trees planted in public schools.<br>No of water tanks procured and water harvested.<br>No of pit latrines constructed. | <ul style="list-style-type: none"> <li>Constructed 16 door pit latrine.</li> <li>Purchased 3 water tanks for 3 schools</li> <li>Planted 500 tree seedlings in 3 chiefs offices</li> </ul> |
| Sports   | To nurture youth talents and skills in sports                 | Support sports tournaments<br>Procure sports uniforms and equipment                  | No of sports tournaments supported<br>No of teams supported with uniforms and equipment                                      | <ul style="list-style-type: none"> <li>21 youth groups were supported</li> </ul>  |
| Information Communication and Technology (ICT) | Enhance access to ICT and use ICT to enhance service delivery | Installation of electricity in chiefs office to enable them improve service delivery | Number of chiefs offices connected to electric power   | <ul style="list-style-type: none"> <li>Connected 1 chiefs office to electric power</li> </ul>   |
| Disaster Management                            | Mitigate disasters  | Train employees and NG-CDFC on use of fire extinguishers                             | No of Installed fire extinguishers in NG-CDFC Office.<br>No of smoke detectors installed at NG-CDFC office                   | Installed 3 serviceable fire extinguishers and 8 smoke detectors at NG-CDFC office.   |

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF Soy Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Soy NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.



# **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY**

## **Reports and Financial Statements**

**For the year ended June 30, 2020**

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

### **1. SUSTAINABILITY STRATEGY AND PROFILE**

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

| <b>Model</b> | <b>Definition</b>  | <b>Relevance to sustainability strategy</b>   |
|--------------|--|---|
| Vision       | Equitable socio-economic development in the whole constituency   | What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place.                        |
| Mission      | To provide leadership and policy direction for effective and efficient management of the funds disbursed to the constituency by the Board                  | This communicates what the office does to attain sustainable developments in the constituency   |
| Core values  | Accountability, transparency, neutrality and objectivity, professionalism, integrity, commitment and team work, inclusivity, efficiency and effectiveness. | These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives |

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

### **2. Environmental performance**

#### **Environment Policy and Action Plan**

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

#### **Our Environmental Policy**

In this policy statement Soy NG-CDF commits to:

- I. Comply with all relevant environmental legislation, regulations and approved codes of practice.
- II. Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- III. Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- IV. Managing and disposing of all wastage in a responsible manner;
- V. Providing training for our NG-CDFC and staff so that we all work in accordance with this and within an environmentally aware culture.
- VI. Regularly communicating our environmental performance to our employees and other significant stakeholders.
- VII. Developing our management processes to ensure that environmental factors are considered during planning and implementation.
- VIII. Monitoring and continuously improving our environmental performance.



# **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY**

## **Reports and Financial Statements**

**For the year ended June 30, 2020**

- IX. Environmental performance at Soy constituency is aimed at environmental sustainability which is concerned with the protection of environmental resources for future generations. In soy constituency the environmental policy in this financial year was to build toilets in primary schools to improve on sanitation and thus avoid the pollution of the environment.

### **Our Environmental Action Plan**

Soy NG-CDF has identified four areas in which we as an office have directly or indirectly had environmental impact, and where we can implement initiatives to manage and reduce these impacts. These four areas together with our approach and targets for each are shown below:

| Impact area                               | Approach   |
|---|--|
| Capacity Building                         | I. Promote environmental awareness by sensitizing the soy NG-CDFC, NG-CDFC staff and PMCs on good conservation practices<br>II. To encourage, through regular communication to soy NG-CDFC, staff, and other stakeholders changes in individual behaviour to reduce wastage  |
| Conservation of Energy and Resources      | I. To maximize use of available technologies to remove the need to use paper<br>II. To encourage our clients to engage with us using electronic means where possible<br>III. To maximize on rain water harvesting in all Institutions of learning.<br>IV. To make energy efficiency a key factor in the selection of any new energy devices being purchased. |
| Environmental protection and conservation | I. To promote use of volt guards to control power surges<br>II. To encourage tree planting in the constituency to improve the forest cover.<br>III. To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires   |
| Pollution control and waste management    | I. To ensure that all paper waste is recycled<br>II. To ensure proper human waste disposal through construction of pit latrines.   |

### **3. Employee welfare**

#### **TERMS AND CONDITIONS OF SERVICE**

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

##### **1. Categories of Employment**

Soy NG-CDFC offers only categories of employment, which are contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements as spelt out in labour laws.

##### **2. Recruitment Procedure**

The Fund Account Manager declares vacancies in the office through the NG-CDFC approval, then an advertisement of the stated position to be done within the constituency and conditions as per the stipulated board's guidelines on employment of NG-CDFC Staff.

##### **3. Appointment of a selection and Interview subcommittee**

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

##### **4. Interviews**

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

## ***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY***

### **Reports and Financial Statements**

**For the year ended June 30, 2020**

---

#### **5. Offer of Appointment**

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

#### **6. Letters of Appointment**

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

#### **7. Orientation and Induction of employees**

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this. Induction and orientation is done within the first three months of employment.

#### **8. Promotions**

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

### **HEALTH, SAFETY AND WELL BEING**

This provides guidelines on the health, safety and well-being of the office staff

#### **1. Guidelines to General Safety**

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

#### **2. Emergency Preparedness**

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

#### **3. Fire precautions**

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

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers.

#### **4. Provision of protective equipment and clothing**

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

#### **5. Reporting of an Accident**

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

#### **6. Guidance and Counselling**

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

#### **7. Health Care Services**

The staff is eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

##### **I. Hiv/Aids**

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has



# **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY**

## **Reports and Financial Statements**

**For the year ended June 30, 2020**

put in place care and support programs for the infected and affected officers to enable them remain productive.

The constituency CAAC officer is accommodated within the NG-CDFC office to offer services on HIV/AIDS related issues.

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

### **II. Drugs and substance abuse**

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

### **III. Persons living with disabilities**

An employee with impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities. The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities.

### **IV. Sexual harassment and other forms of harassment**

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive. Disciplinary action will be taken against an officer of the Institute for harassing another person. Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization. The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment. Bullying –which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual

### **4. Market place practices-**

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-

## **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY**

### **Reports and Financial Statements**

**For the year ended June 30, 2020**

level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions.

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

#### ***a) Responsible competition practice.***

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects. The fund is alive to the competition practices while administering the fund. The committee has been trained on the anti-corruption practices, being open with information to anti-corruption agencies eg social audit team of EACC, the public and social audit teams in the constituency. NG-CDFC is a non- partisan politically in its allocation and disbursement of funds to the projects in the constituency

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

#### ***b) Responsible Supply chain and supplier relations***

NG-CDFC Soy constituency prequalified for contractors and suppliers of goods and services for a period of 2 years. Tenders are advertised, use of quotations and bidders are competitively picked for works and services. The organization treats its suppliers well by making prompt payments for goods, works and services rendered that the organization has no pending bill in the financial year. Project management committees are also trained on procurement processes and on prompt payment of suppliers, and contractors.

#### ***c). Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices***

NG-CDFC Soy advertises for works, service it intends to procure as per the procurement laws and regulations. The public is always notified of the funds activities through public barasas and notice boards in chief's offices

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

#### ***d). Product stewardship***

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

NG-CDFC Soy protects the rights and interests of the fund by making public issuance of cheques, opening and handing over of projects and labeling of projects to confirm the identify and the financial year of construction and funding.

### **5. Community Engagements-**

#### **Public Participation in Project Identification and Implementation and Monitoring**

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency. The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development



# **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY**

## **Reports and Financial Statements**

**For the year ended June 30, 2020**

plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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

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

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

In summary stakeholders participation is important since:

- i. Providing information helps them understand the issues, options, and solutions available for the projects
- ii. Consulting with the public aids in obtaining their feedback on alternatives or decisions
- iii. Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

The fund engaged the community in the financial year through ward clinics done from 6/05/2019 to 17/05/2019. The fund promotes the community through building of classrooms, school toilets, dormitories, laboratories in several schools, purchased 2 buses for Cheplelaibei North Secondary school and St Paul's Makongi High school. The fund also promoted sports in the constituency by sponsoring youth sports activities.

## **Public Awareness**

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

## **Public Awareness and Sensitization Exercise Provide**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**Covid-19 Mitigation Measures**

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

- a). Reducing the number of staff working in the office
- b). installation of hand washing pots in the office
- c). purchasing of thermometer gun for use within the office building
- d). through the ministry of interior and coordination of National Government Functions the office distributed 50 facial masks to NG-CDFC Staff and committee.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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


The Accounting Officer in charge of the NGCDF-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, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

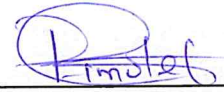
The Accounting Officer in charge of the NGCDF-Soy Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards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

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

**Approval of the financial statements**

The NGCDF-SOY Constituency financial statements were approved and signed by the Accounting Officer on 20 2021.

  
**NG-CDF SOY  
FUND ACCOUNT MANAGER  
P.O. Box 731-30100,  
ELDORET**  
**Fund Account Manager  
Luka Kipkemoi Kimosop**

  
**Sub-County Accountant  
Name: Rael Cherotich Limolel  
ICPAK Member Number: 10374**

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY***

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

***VI. REPORT OF THE AUDITOR GENERAL ON THE NG-CDF- SOY CONSTITUENCY FOR THE  
YEAR ENDED 30 JUNE 2020***



# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

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

---

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Soy Constituency set out on pages 28 to 72, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

#### Basis for Qualified Opinion

##### 1.0 Unsupported Bank Balances – Project Management Committees

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.

##### 2.0 Unsupported Expenditure Disbursed to Project Management Committees

The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers to other government units balance of Kshs.84,591,494 as disclosed in Note 6 to



the financial statements. The balance relates to funds disbursed to various Project Management Committees of various institutions. However, acknowledgement letters from institutions that received the funds were not provided for audit verification.

In the circumstances, it is not possible to confirm whether the expenditure of Kshs.84,591,494 was received and utilized for the budgeted projects in the year under review.

### **3.0 Understated Cash and Cash Equivalents-Stale Cheques**

The statement of assets and liabilities reflects bank balance of Kshs.1,584,501 as at 30 June, 2020 as disclosed in Note 10A to the financial statements. Review of bank reconciliation statement for June, 2020 revealed unpresented cheques amounting to Kshs.1,546,480 which further included stale cheques totaling Kshs.482,500 which had not been reversed or replaced.

Consequently, accuracy of the cash and cash equivalent balance could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1.0 Budgetary Control and Performance**

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.199,777,592 and Kshs.130,409,868 respectively resulting to an under-funding of Kshs.69,367,724 or 35% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.199,777,592 and Kshs.128,825,367 respectively resulting to an under expenditure of Kshs.70,952,225 or 36% of the budget.

Based on the approved estimates, under funding and expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

#### **2.0 Project Implementation Status**

The project status report for the year ended 30 June, 2020 availed for audit review indicates that the Fund had an approved budget of Kshs.164,071,863 to finance one hundred and twelve (112) projects out of which Kshs.105,464,860 was disbursed to sixty six (66) projects which had total budget of Kshs.120,121,863. However, forty six (46)



projects with total budget of Kshs.43,950,000 were not funded during the year ended 30 June, 2020.

Further, during the year under review, nineteen (19) projects with a budget of Kshs.21,630,000 and fund disbursement of Kshs.21,630,000 were verified in April, 2021. Sixteen (16) projects with disbursements of Kshs.18,080,000 were complete, two (2) projects with disbursements of Kshs.2,650,000 were ongoing and one (1) project with disbursement Kshs.900,000 had not started

Delay in fund disbursement, and implementation of approved projects denies residents of Soy Constituency benefits accruing from the approved projects.

### **3.0 Purchase of Land**

As reported in the previous year, an amount of Kshs.1,000,000 was disbursed to Tegeiyat Gaa Primary School for purchase of 2 acres of school land. However, procurement records such as opening, evaluation and award minutes, and search results from the Ministry of Lands, valuation report, ownership document such as title or lease and school's registration certificate from the Ministry of Education were not provided for audit review.

Further, an amount of Kshs.1,000,000 was disbursed to Kapchan Primary School on 16 March, 2017 vide PV No. 291277 and cheque No. 5012 for purchase of 2 acres of land. However, information available showed that Kapchan Primary School paid an additional Kshs.100,000 in respect of survey, rates and administration fees contrary to the provisions of the sale agreement which stipulated that the vendor shall pay outstanding land rates, rents and/or any other liabilities relating to the land.

Under the circumstances, value for money on the additional costs incurred could not be confirmed.

### **4.0 Unresolved Prior Year Matters**

There were issues raised in the audit report for 2018/2019 financial year of which no report or recommendations from the Fund Management was submitted for audit verification and clearance. Further, the issues remain unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require Accounting Officers designated for national government entities to try to resolve any issues resulting from an audit that remain outstanding.

Consequently, the Management is in breach of the law.

## **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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1.0 Lack of Updated Database for Schools and Tertiary Institutions**

The statement of receipts and payments for the year ended 30 June, 2020 reflects other grants and transfers balance of Kshs.35,434,860 which includes a balance of Kshs.29,484,860 as bursary to secondary schools and tertiary institutions as disclosed in Note 7 to the financial statements. However, the Fund does not maintain an updated database of secondary schools, colleges and universities as registered by the Ministry of Education to ascertain whether the students who applied for the and received bursary are undertaking their studies in registered institutions.

Further, the Ward Education Fund Appraisal Committees did not establish from the learning institutions if the bursary applicants had received funding from other sources.

Consequently, the propriety of bursary payments figure of Kshs.29,484,860 for the year ended 30 June, 2020 could not be confirmed.

### **2.0 Non-Justification of Expenditure on Emergency Projects**

The statement of receipts and payments for the year ended 30 June, 2020 reflects other grants and other payments balance of Kshs.35,434,860 as disclosed in Note 7 to the financial statements. During the year, emergency payments totaling Kshs.1,800,000 were made to five (5) projects which include a security project, secondary and primary schools.

However, evidence to show that the nature of payments met the emergency criteria in accordance with Section 8(3) of the National Government Constituencies Development Fund Act, 2015, was not provided for audit review.

Further, there was no evidence to show that the constituency committee reported to the Board within thirty days of occurrence of emergency in respect to utilization of Kshs.1,800,000 contrary to Section 20(2) of National Government Constituencies Development Fund Regulations, 2016 which states that utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

Consequently, the Fund Management is in breach of the law.

## **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.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were



operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the National Government Constituencies Development Fund - Soy Constituency's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the National Government is aware of the intention to abolish the Fund or 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 National Government Constituencies Development Fund - Soy Constituency financial reporting process, reviewing the effectiveness of how the entity 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 control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

08 February, 2022





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**


**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

|  | Note | 2019 - 2020        | 2018 - 2019        |
|--|------|--------------------|--------------------|
|  |      | Kshs               | Kshs               |
| <b>RECEIPTS</b>                            |      |                    |                    |
| Transfers from NG-CDF board-AIEs' Received | 1    | 123,040,876        | 108,784,483        |
| Proceeds from Sale of Assets               | 2    | -                  | -                  |
| Other Receipts                             | 3    | -                  | 12,000             |
| <b>TOTAL RECEIPTS</b>                      |      | <b>123,040,876</b> | <b>108,796,483</b> |
| <b>PAYMENTS</b>                            |      |                    |                    |
| Compensation of employees                  | 4    | 2,692,572          | 2,876,101          |
| Use of goods and services                  | 5    | 5,922,446          | 7,494,631          |
| Transfers to Other Government Units        | 6    | 84,591,494         | 44,792,416         |
| Other grants and transfers                 | 7    | 35,434,860         | 44,817,513         |
| Acquisition of Assets                      | 8    | 183,995            | 19,490             |
| Other Payments                             | 9    | -                  | 3,497,400          |
| <b>TOTAL PAYMENTS</b>                      |      | <b>128,825,367</b> | <b>103,497,551</b> |
| <b>SURPLUS/DEFICIT</b>                     |      | <b>(5,784,491)</b> | <b>5,298,932</b>   |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Soy Constituency financial statements were approved on 5/5 2021 and signed by:

**NG-CDF SOY  
FUND ACCOUNT MANAGER  
P.O. Box 731-30100,  
ELDORET**

**Fund Account Manager  
Luka Kipkemoi Kimosop**



**National Sub-County Accountant  
Rael cherotich Limolel  
ICPAK Member Number:10374**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2020**

|  | Note | 2019 - 2020      | 2018 - 2019      |
|--|------|------------------|------------------|
|  |      | Kshs             | Kshs             |
| <b>FINANCIAL ASSETS</b>                  |      |                  |                  |
| <b>Cash and Cash Equivalents</b>         |      |                  |                  |
| Bank Balances ( as per the cash book)    | 10A  | 1,584,501        | 7,368,992        |
| Cash Balances (cash at hand)             | 10B  | -                | -                |
| <b>Total Cash and Cash Equivalents</b>   |      | <b>1,584,501</b> | <b>7,368,992</b> |
| Current Receivables-Outstanding Imprests | 11   | -                | -                |
| <b>TOTAL FINANCIAL ASSETS</b>            |      | <b>1,584,501</b> | <b>7,368,992</b> |
| <b>FINANCIAL LIABILITIES</b>             |      |                  |                  |
| Accounts Payable-Retention               | 12A  |                  |                  |
| Gratuity                                 | 12B  |                  |                  |
| <b>NET FINANCIAL ASSETS</b>              |      | <b>1,584,501</b> | <b>7,368,992</b> |
| <b>REPRESENTED BY</b>                    |      |                  |                  |
| Fund balance b/fwd 1st July...           | 13   | 7,368,992        | 2,070,060        |
| Surplus/Deficit for the year             |      | (5,784,491)      | 5,298,932        |
| Prior year adjustments                   | 14   |                  | -                |
| <b>NET FINANCIAL POSITION</b>            |      | <b>1,584,501</b> | <b>7,368,992</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- SOY Constituency financial statements were approved on 5/5 2021 and signed by

**NG-CDF SOY**  
**FUND ACCOUNT MANAGER**  
**P.O. Box 731-30100.**  
**Limolel**  
**Fund Account Manager**  
**Luka Kipkemboi Kimosop**

**National Sub-County Accountant**  
**Rael Limolel**  
**ICPAK Member Number:1037**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
CONSTITUENCY**

**Reports and Financial Statements**


**For the year ended June 30, 2020**

**IX. STATEMENT OF CASHFLOW**

|  |           | <b>2019 - 2020</b> | <b>2018 - 2019</b> |
|--|-----------|--------------------|--------------------|
|  |           | <b>Kshs</b>        | <b>Kshs</b>        |
| <b>Receipts for operating income</b>                         |           |                    |                    |
| Transfers from NGCDF Board                                   | 1         | 123,040,876        | 108,784,483        |
| Other Receipts   | 3         | -                  | 12,000             |
|  |           | <b>123,040,876</b> | <b>108,796,483</b> |
| <b>Payments for operating expenses</b>                       |           |                    |                    |
| Compensation of Employees                                    | 4         | 2,692,572          | 2,876,101          |
| Use of goods and services                                    | 5         | 5,922,446          | 7,494,631          |
| Transfers to Other Government Units                          | 6         | 84,591,494         | 44,792,416         |
| Other grants and transfers                                   | 7         | 35,434,860         | 44,817,513         |
| Other Payments   | 9         | -                  | 3,497,400          |
|  |           | <b>128,641,372</b> | <b>103,478,061</b> |
| <b>Adjusted for:</b>   |           |                    |                    |
| Decrease/(Increase) in Accounts receivable                   | 15        |                    |                    |
| Increase/(Decrease) in Accounts Payable                      | 16        | -                  | -                  |
| Prior year Adjustments                                       | 14        | -                  | -                  |
| <b>Net Adjustments</b>                                       |           | <b>-</b>           | <b>-</b>           |
| <b>Net cash flow from operating activities</b>               |           | <b>(5,600,497)</b> | <b>5,318,422</b>   |
| <b>CASHFLOW FROM INVESTING<br/>ACTIVITIES</b>                |           |                    |                    |
| Proceeds from Sale of Assets                                 | 2         |                    | -                  |
| Acquisition of Assets  | 8         | 183,995            | 19,490             |
| <b>Net cash flows from Investing Activities</b>              |           | <b>(183,995)</b>   | <b>( 19,490)</b>   |
| <b>NET INCREASE IN CASH AND CASH<br/>EQUIVALENT</b>          |           | <b>(5,784,491)</b> | <b>5,298,932</b>   |
| <b>Cash and cash equivalent at BEGINNING<br/>of the year</b> | <b>13</b> | <b>7,368,992</b>   | <b>2,070,060</b>   |
| <b>Cash and cash equivalent at END of the<br/>year</b>       |           | <b>1,584,501</b>   | <b>7,368,992</b>   |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Soy Constituency financial statements were approved on 5/5/2021 2021 and signed by:

**NG-CDF SOY  
FUND ACCOUNT MANAGER  
Box 731-30100.  
MURGET**  
Fund Account Manager  
Luka Kipkemoi Kimosop

  
National Sub-County Accountant  
Rael Cherotich Limolel  
ICPAK Member Number:10374

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

**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

| Receipt/Expense Item                | original budget    | Adjustments       | Final Budget       | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|-------------------|--------------------|----------------------------|-------------------------------|------------------|
|                                     | a                  | b                 | c=a+b              | d                          | e=c-d                         | f=d/c %          |
| <b>RECEIPTS</b>                     |                    |                   |                    |                            |                               |                  |
| Transfers from NG-CDF Board         | 137,367,724        | 62,409,868        | 199,777,592        | 130,409,868                | 69,367,724                    | 65.3%            |
| Proceeds from Sale of Assets        | 0                  | 0                 | 0                  | -                          | -                             | 0.0%             |
| Other Receipts                      | 0                  | 0                 | 0                  | -                          | -                             | 0.0%             |
| <b>TOTAL RECEIPTS</b>               | <b>137,367,724</b> | <b>62,409,868</b> | <b>199,777,592</b> | <b>130,409,868</b>         | <b>69,367,724</b>             | <b>65.3%</b>     |
| <b>PAYMENTS</b>                     |                    |                   |                    |                            |                               |                  |
| Compensation of Employees           | 4,102,783          | 2,030,924         | 6,133,707          | 2,692,572                  | 3,441,135                     | 43.9%            |
| Use of goods and services           | 8,249,392          | 1,473,023         | 9,722,415          | 5,922,446                  | 3,799,969                     | 60.9%            |
| Transfers to Other Government Units | 79,400,000         | 51,696,493        | 131,096,493        | 84,591,494                 | 46,504,999                    | 64.5%            |
| Other grants and transfers          | 45,185,549         | 7,006,315         | 52,191,864         | 35,434,860                 | 16,757,004                    | 67.9%            |
| Acquisition of Assets               | 430,000            | 188,513           | 618,513            | 183,995                    | 434,518                       | 29.7%            |
| Strategic plan                      | 0                  | 2,600             | 2,600              | -                          | 2,600                         | 0.0%             |
| un allocated from sale of tender    | 0                  | 12,000            | 12,000             | -                          | 12,000                        | 0.0%             |
| <b>TOTAL</b>                        | <b>137,367,724</b> | <b>62,409,868</b> | <b>199,777,592</b> | <b>128,825,367</b>         | <b>70,952,225</b>             | <b>64.5%</b>     |

**GIVE EXPLANATION ON ALL ITEMS BELOW 100% UTILIZATION**

- On Receipts, the percentage of total Receipts from NG-CDF Board as a percentage of final budget is 65% due to non-disbursement of Kshs 69,367,734 within the financial year. Had we received the funds before the close of the financial year, we could have improved on our utilization of receipts performance.
- Compensation of Employees stands at 43 % since gratuity of Kshs 1,242,406 has not been paid by the end of the financial year thus not achieving 100%
- Use of Goods and services is 61%, this was occasioned by non-disbursement of Kshs 3,799,969 within the financial year thus hindering us from achieving 100% utilization.



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

- iv. Transfer to other Government units is 66%, this was due the non-disbursement of Kshs 46,504,999 by the end of the financial year thereby hindering us from achieving 100%.
- v. Other grants and transfers 64, this was due the non-disbursement of Kshs 16,757,004 by the end of the financial year thereby hindering us from achieving 100%.
- vii. un allocated (FYR 2018/2019) from sale of tender stands at 0%. This funds have not been allocated by NG-CDF Board therefore cannot be utilized.

The NGCDF-SOY Constituency financial statements were approved on 5/5 2021 and signed by:



**Fund Account Manager  
Luka Kipkemoi Kimosop**

A handwritten signature in blue ink, appearing to read "Limolel".

**Sub-County Accountant  
Name: Rael Cherotich Limolel  
ICPAK Member Number: 10374**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY**

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

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

| Programme/Sub-Programme                 | Original Budget   | Adjustments      | Final Budget      | Actual on comparable basis | Budget utilization difference |
|---|-------------------|------------------|-------------------|----------------------------|-------------------------------|
|   | 2019/2020         |                  | 2019/2020         | 30/06/2020                 |                               |
|   | Kshs              | Kshs             | Kshs              | Kshs                       | Kshs                          |
| <b>1.0 Administration And Recurrent</b> |                   |                  |                   |                            |                               |
| 1.1 Compensation Of Employees           | 4,102,783         | 2,030,924        | 6,133,707         | 2,692,572                  | 3,441,135                     |
| 1.2 Committee Allowances                | 1,500,000         | 313,000          | 1,813,000         | 1,127,000                  | 686,000                       |
| 1.3 Use Of Goods And Services           | 2,628,000         | 299,980          | 2,927,980         | 1,974,246                  | 953,734                       |
| <b>Sub Total</b>                        | <b>8,230,783</b>  | <b>2,643,904</b> | <b>10,874,687</b> | <b>5,793,818</b>           | <b>5,080,869</b>              |
| <b>2.0 Monitoring And Evaluation</b>    |                   |                  |                   |                            |                               |
| 2.1 Capacity Building                   | 1,521,392         | 319,201          | 1,840,593         | 365,000                    | 1,475,593                     |
| 2.2 Committee Allowances                | 1,500,000         | 216,000          | 1,716,000         | 1,623,500                  | 92,500                        |
| 2.3 Use Of Goods And Services           | 1,100,000         | 324,842          | 1,424,842         | 832,700                    | 592,142                       |
| <b>Sub Total</b>                        | <b>4,121,392</b>  | <b>860,043</b>   | <b>4,981,435</b>  | <b>2,821,200</b>           | <b>2,160,235</b>              |
| <b>3.0 Emergency</b>                    |                   |                  |                   |                            |                               |
| 3.1 Emergency                           | 7,198,241         | 690              | 7,198,931         | 1,800,000                  | 5,398,931                     |
| <b>4.0 Bursary And Social Security</b>  |                   |                  |                   |                            |                               |
| 4.1 Bursary Secondary Schools           | 14,287,308        | 1,085,624        | 15,372,932        | 15,212,500                 | 160,432                       |
| 4.2 Bursary Tertiary Institutions       | 20,600,000        | 2,770,000        | 23,370,000        | 14,272,360                 | 9,097,640                     |
| <b>Sub Totals</b>                       | <b>34,887,308</b> | <b>3,855,624</b> | <b>38,742,932</b> | <b>29,484,860</b>          | <b>9,258,072</b>              |
| <b>5.0 Sports</b>                       |                   |                  |                   |                            |                               |
| 5.1 Soy Constituency Football Org       | -                 | 750,000          | 750,000           | 750,000                    | -                             |



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

|  |                  |                |                  |                  |                  |
|--|------------------|----------------|------------------|------------------|------------------|
| 5.2 Ziwa Ward Football Tournament            | 200,000          | -              | 200,000          | -                | 200,000          |
| 5.3 Segero/Barsombe Ward Football Tournament | 200,000          | -              | 200,000          | -                | 200,000          |
| 5.4 Soy Ward Football Tournament             | 200,000          | -              | 200,000          | -                | 200,000          |
| 5.5 Kapkures Ward Football Tournament        | 200,000          | -              | 200,000          | -                | 200,000          |
| 5.6 Moisbridge Ward Football Tournament      | 200,000          | -              | 200,000          | -                | 200,000          |
| 5.7 Kuinet/Kapsuswa Ward Football Tournament | 200,000          | -              | 200,000          | -                | 200,000          |
| 5.8 Kipsomba Ward Football Tournament        | 200,000          | -              | 200,000          | -                | 200,000          |
| <b>Sub Totals</b>                            | <b>1,400,000</b> | <b>750,000</b> | <b>2,150,000</b> | <b>750,000</b>   | <b>1,400,000</b> |
| <b>6.0 Environment</b>                       |                  |                |                  |                  |                  |
| 6.1 Kipsangui Primary School                 | -                | 150,000        | 150,000          | 150,000          | -                |
| 6.2 Cheptarit Primary School                 | -                | 150,000        | 150,000          | 150,000          | -                |
| 6.3 Kapsabul Primary School                  | -                | 150,000        | 150,000          | 150,000          | -                |
| 6.4 SDA Ainamoi Primary School               | 250,000          | -              | 250,000          | 250,000          | -                |
| 6.5 Lamaon Primary School                    | 250,000          | -              | 250,000          | 250,000          | -                |
| 6.6 Ndabarnach Primary School                | 250,000          | -              | 250,000          | 250,000          | -                |
| 6.7 Kilima Primary School                    | 250,000          | -              | 250,000          | 250,000          | -                |
| <b>Sub Totals</b>                            | <b>1,000,000</b> | <b>450,000</b> | <b>1,450,000</b> | <b>1,450,000</b> | -                |
| <b>7.0 Primary Schools Projects</b>          |                  |                |                  |                  |                  |
| Kiborokwa Primary School                     | 800,000          | -              | 800,000          | 800,000          | -                |
| Chepterit Primary School                     | 400,000          | -              | 400,000          | 400,000          | -                |
| Kuinet Primary School                        | 600,000          | -              | 600,000          | -                | 600,000          |
| Kidiwa Primary School                        | 800,000          | -              | 800,000          | -                | 800,000          |
| Jabali Primary School                        | 800,000          | -              | 800,000          | -                | 800,000          |
| Mois Bridge Primary School                   | 1,000,000        | -              | 1,000,000        | 1,000,000        | -                |
| Chelabal Primary School                      | 800,000          | -              | 800,000          | -                | 800,000          |
| Kisabei Primary School                       | 1,000,000        | -              | 1,000,000        | -                | 1,000,000        |
| Sinonin Primary School                       | 1,000,000        | 250,000        | 1,250,000        | 250,000          | 1,000,000        |
| Lolkinyei Primary School                     | 700,000          | -              | 700,000          | -                | 700,000          |
| Limnyomoi Primary School                     | 600,000          | -              | 600,000          | -                | 600,000          |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY**

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

|                              |           |         |           |           |           |
|------------------------------|-----------|---------|-----------|-----------|-----------|
| Cheptuon Primary School      | 900,000   | 288,993 | 1,188,993 | 1,188,993 | -         |
| Kapchan Primary School       | 1,800,000 | 250,000 | 2,050,000 | 2,050,000 | -         |
| Cheptarit Primary School     | 900,000   | -       | 900,000   | -         | 900,000   |
| Lamaiywet Primary School     | 900,000   | -       | 900,000   | -         | 900,000   |
| Kabianga Sisal Pri. School   | 900,000   | -       | 900,000   | -         | 900,000   |
| Kosirai North Pri. School    | 900,000   | -       | 900,000   | -         | 900,000   |
| Mikwen Primary School        | 900,000   | -       | 900,000   | -         | 900,000   |
| Itigo Primary School         | 900,000   | -       | 900,000   | -         | 900,000   |
| Bondeni Primary School       | 1,800,000 | -       | 1,800,000 | -         | 1,800,000 |
| St Teresa Tegeiyat Pri Sch   | 900,000   | -       | 900,000   | -         | 900,000   |
| Vumilia Primary School       | 1,800,000 | -       | 1,800,000 | -         | 1,800,000 |
| Lalakin Primary School       | 900,000   | -       | 900,000   | -         | 900,000   |
| Kambugu Primary School       | 900,000   | -       | 900,000   | 900,000   | -         |
| Kongasis Primary School      | 900,000   | 300,000 | 1,200,000 | 300,000   | 900,000   |
| St Mathews Lamaywet Pri Sch  | 900,000   | -       | 900,000   | -         | 900,000   |
| Kiptanui Primary School      | 900,000   | -       | 900,000   | 900,000   | -         |
| Chemororoch Primary School   | 900,000   | -       | 900,000   | -         | 900,000   |
| Kapkatet Primary School      | 1,800,000 | 250,000 | 2,050,000 | 250,000   | 1,800,000 |
| Aic Tenai Primary School     | 1,500,000 | -       | 1,500,000 | -         | 1,500,000 |
| Aic Mogoan Primary School    | 1,500,000 | -       | 1,500,000 | 1,500,000 | -         |
| Aic Kabobo Primary School    | 100,000   | -       | 100,000   | -         | 100,000   |
| Maji Mazuri Primary School   | 50,000    | -       | 50,000    | -         | 50,000    |
| Cci Nabiswa Primary School   | 50,000    | -       | 50,000    | -         | 50,000    |
| AIC Itigo Primary School     | 850,000   | 250,000 | 1,100,000 | 250,000   | 850,000   |
| Kapsabul Primary School      | 850,000   | -       | 850,000   | -         | 850,000   |
| Kaptait Primary School       | 500,000   | -       | 500,000   | -         | 500,000   |
| Mukunga Primary School       | 500,000   | -       | 500,000   | -         | 500,000   |
| Kipketiengwet Primary School | 300,000   | -       | 300,000   | -         | 300,000   |
| Sda Sisoybei Primary School  | -         | 700,000 | 700,000   | 700,000   | -         |



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

|                                      |                   |                   |                   |                   |                   |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| St. Vincent Tuisuswo Pri. Sch        | -                 | 700,000           | 700,000           | 700,000           | -                 |
| Lemoru Primary School                | -                 | 500,000           | 500,000           | 500,000           | -                 |
| Nukiat Primary School                | -                 | 600,000           | 600,000           | 600,000           | -                 |
| Ziwa Primary School                  | -                 | 700,000           | 700,000           | 700,000           | -                 |
| St. Mathews Lamaiywet Pri School     | -                 | 500,000           | 500,000           | 500,000           | -                 |
| Sachangwan Primary School            | -                 | 1,000,000         | 1,000,000         | 1,000,000         | -                 |
| Milimani Primary School              | -                 | 800,000           | 800,000           | 800,000           | -                 |
| Ngeny Primary School                 | -                 | 500,000           | 500,000           | 500,000           | -                 |
| Saramek Primary School               | -                 | 400,000           | 400,000           | 400,000           | -                 |
| Kapsabul Primary School              | -                 | 300,000           | 300,000           | 300,000           | -                 |
| Aic Kabobo Primary School            | -                 | 1,700,000         | 1,700,000         | 1,700,000         | -                 |
| Lorwa Primary School                 | -                 | 400,000           | 400,000           | 400,000           | -                 |
| Majimazuri Primary School            | -                 | 850,000           | 850,000           | 850,000           | -                 |
| Kabianga Primary School              | -                 | 850,000           | 850,000           | 850,000           | -                 |
| Cci Nabiswa Primary School           | -                 | 850,000           | 850,000           | 850,000           | -                 |
| Bonden Primary School                | -                 | 500,000           | 500,000           | 500,000           | -                 |
| Kwenet Primary School                | -                 | 500,000           | 500,000           | 500,000           | -                 |
| Kuresok Primary School               | -                 | 250,000           | 250,000           | 250,000           | -                 |
| Chepkongi Primary School             | -                 | 250,000           | 250,000           | 250,000           | -                 |
| Kamoiwo Primary School               | -                 | 250,000           | 250,000           | 250,000           | -                 |
| Sigaon Primary School                | -                 | 250,000           | 250,000           | 250,000           | -                 |
| Ndalat Simotwo Primary School        | -                 | 1,700,000         | 1,700,000         | 1,700,000         | -                 |
| <b>Sub Totals</b>                    | <b>34,500,000</b> | <b>16,638,993</b> | <b>51,138,993</b> | <b>24,838,993</b> | <b>26,300,000</b> |
| <b>Secondary Schools</b>             |                   |                   |                   |                   |                   |
| St. Stephens Jabali Secondary School | 1,500,000         | -                 | 1,500,000         | 1,500,000         | -                 |
| Aic Itigo Secondary School           | 7,500,000         | -                 | 7,500,000         | 7,500,000         | -                 |
| Aic Teldet Secondary School          | 3,500,000         | -                 | 3,500,000         | 3,500,000         | -                 |
| Aic Sirikwa Secondary School         | 3,500,000         | -                 | 3,500,000         | 3,500,000         | -                 |
| Ziwa Secondary School                | 3,500,000         | -                 | 3,500,000         | 3,500,000         | -                 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

|                                     |                   |                   |                   |                   |                   |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Kipsangui Girls Sec. School         | 1,700,000         | -                 | 1,700,000         | 1,700,000         | -                 |
| St Peters Kapkoren Secondary School | 850,000           | -                 | 850,000           | -                 | 850,000           |
| Cheukta Secondary School            | 850,000           | -                 | 850,000           | -                 | 850,000           |
| Kapngetuny Gaa Secondary School     | 1,500,000         | -                 | 1,500,000         | -                 | 1,500,000         |
| Aic Kamoiywo Secondary Sch          | 3,500,000         | -                 | 3,500,000         | 3,500,000         | -                 |
| Kaptebengwet Sec School             | 4,500,000         | -                 | 4,500,000         | -                 | 4,500,000         |
| St. Peters Kapkorren Sec School     | 7,500,000         | -                 | 7,500,000         | -                 | 7,500,000         |
| Kerotet Girls High School           | 5,000,000         | -                 | 5,000,000         | -                 | 5,000,000         |
| Kerotet Mixed Sec School            | -                 | 1,500,000         | 1,500,000         | 1,500,000         | -                 |
| Saramek Secondary School            | -                 | 1,800,000         | 1,800,000         | 1,800,000         | -                 |
| Kokwet Secondary School             | -                 | 1,800,000         | 1,800,000         | 1,800,000         | -                 |
| Ndabarnach Sec School               | -                 | 2,000,000         | 2,000,000         | 2,000,000         | -                 |
| St. Michael Kipsomba Sec School     | -                 | 1,500,000         | 1,500,000         | 1,500,000         | -                 |
| Kipsangui Boys High School          | -                 | 4,000,000         | 4,000,000         | 4,000,000         | -                 |
| St. Peters Kamukunji Sec School     | -                 | 2,500,000         | 2,500,000         | 2,500,000         | -                 |
| Rcea Kuinet Secondary School        | -                 | 1,000,000         | 1,000,000         | 1,000,000         | -                 |
| Kiborom Secondary School            | -                 | 1,500,000         | 1,500,000         | 1,500,000         | -                 |
| St. Josephs Mobet Sec School        | -                 | 600,000           | 600,000           | 600,000           | -                 |
| Makongi High School                 | -                 | 500,000           | 500,000           | 500,000           | -                 |
| Chepkigen Sec School                | -                 | 800,000           | 800,000           | 800,000           | -                 |
| Lorwa Secondary School              | -                 | 500,000           | 500,000           | 500,000           | -                 |
| Kamoiywo Secondary School           | -                 | 500,000           | 500,000           | 500,000           | -                 |
| St Pauls Makongi Sec School         | -                 | 800,000           | 800,000           | 800,000           | -                 |
| Cheplelailbei North Sec School      | -                 | 7,000,000         | 7,000,000         | 7,000,000         | -                 |
| St Pauls Makongi Sec School         | -                 | 3,657,500         | 3,657,500         | 3,652,500         | 5,000             |
| Aic Teldet Sec School               | -                 | 850,000           | 850,000           | 850,000           | -                 |
| Bwayi Sec School                    | -                 | 1,000,000         | 1,000,000         | 1,000,000         | -                 |
| Ngeny Secondary School              | -                 | 250,000           | 250,000           | 250,000           | -                 |
| <b>Sub-Totals</b>                   | <b>44,900,000</b> | <b>34,057,500</b> | <b>78,957,500</b> | <b>58,752,500</b> | <b>20,205,000</b> |



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

|  |                    |  |                   |  |                    |  |                    |  |                   |
|--|--------------------|--|-------------------|--|--------------------|--|--------------------|--|-------------------|
| <b>Tertiary Institutions</b>               |                    |  |                   |  |                    |  |                    |  |                   |
| Ziwa Technical Training Institute          | -                  |  | 1,000,000         |  | 1,000,000          |  | 1,000,000          |  | -                 |
| <b>10.0 Security Projects</b>              |                    |  |                   |  |                    |  |                    |  |                   |
| Legebet Assistant Chiefs Office            | 100,000            |  | -                 |  | 100,000            |  | -                  |  | 100,000           |
| Koisagat Chiefs Office                     | 100,000            |  | -                 |  | 100,000            |  | -                  |  | 100,000           |
| Lower Moiben Chiefs Office                 | 100,000            |  | -                 |  | 100,000            |  | -                  |  | 100,000           |
| Jabali Assistant Chiefs Office             | 100,000            |  | -                 |  | 100,000            |  | -                  |  | 100,000           |
| Matunda Chiefs Office                      | 100,000            |  | -                 |  | 100,000            |  | -                  |  | 100,000           |
| Kipsomba Chiefs Office                     | 100,000            |  | -                 |  | 100,000            |  | -                  |  | 100,000           |
| Kongasis Chiefs Office                     | 100,000            |  | 150,000           |  | 250,000            |  | 150,000            |  | 100,000           |
| Jabali Ass. Chiefs Office                  | -                  |  | 500,000           |  | 500,000            |  | 500,000            |  | -                 |
| Ziwa Chiefs Office                         | -                  |  | 800,000           |  | 800,000            |  | 800,000            |  | -                 |
| Ziwa Chiefs Office                         | -                  |  | 100,000           |  | 100,000            |  | 100,000            |  | -                 |
| Kuinet Chiefs Office                       | -                  |  | 100,000           |  | 100,000            |  | 100,000            |  | -                 |
| Sirikwa Chiefs Office                      | -                  |  | 150,000           |  | 150,000            |  | 150,000            |  | -                 |
| Segero Chiefs Office                       | -                  |  | 150,000           |  | 150,000            |  | 150,000            |  | -                 |
| <b>Sub-Totals</b>                          | <b>700,000</b>     |  | <b>1,950,000</b>  |  | <b>2,650,000</b>   |  | <b>1,950,000</b>   |  | <b>700,000</b>    |
| <b>11.0 Acquisition Of Assets</b>          |                    |  |                   |  |                    |  |                    |  |                   |
| 11.1 Motor Vehicles (Including Motorbikes) | 430,000            |  | -                 |  | 430,000            |  | -                  |  | 430,000           |
| 11.2 Construction Of CDF Office            | -                  |  | -                 |  | -                  |  | -                  |  | -                 |
| 11.3 Purchase Of Furniture And Equipment   | -                  |  | 25,000            |  | 25,000             |  | 23,995             |  | 1,005             |
| 11.4 Purchase Of Computers                 | -                  |  | 163,513           |  | 163,513            |  | 160,000            |  | 3,513             |
| 11.5 Purchase Of Land                      | -                  |  | -                 |  | -                  |  | -                  |  | -                 |
| <b>Sub Totals</b>                          | <b>430,000</b>     |  | <b>188,513</b>    |  | <b>618,513</b>     |  | <b>183,995</b>     |  | <b>434,518</b>    |
| <b>12.0 Others</b>                         |                    |  |                   |  |                    |  |                    |  |                   |
| 1.1 Strategic Plan                         | -                  |  | 2,600             |  | 2,600              |  | -                  |  | 2,600             |
| Un Allocated                               | -                  |  | 12,000            |  | 12,000             |  | -                  |  | 12,000            |
| <b>Grand Total</b>                         | <b>137,367,724</b> |  | <b>62,409,868</b> |  | <b>199,777,592</b> |  | <b>128,825,367</b> |  | <b>70,952,225</b> |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**XII. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

The financial statements are for the 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 recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

**Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

**Transfers from the Exchequer**

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



## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

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

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

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

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

### **Other receipts**

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

### **b) Recognition of payments**

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

### **Compensation of Employees**

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

### **Use of Goods and Services**

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

### **Acquisition of Fixed Assets**

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**SIGNIFICANT ACCOUNTING POLICIES**

---

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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



**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

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

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

| Description       |                  | 2019 - 2020        | 2018 - 2019        |
|-------------------|------------------|--------------------|--------------------|
|                   |                  | Kshs               | Kshs               |
| Normal Allocation | AIE NO. B 005133 | -                  | 52,484,483         |
|                   | AIE NO. B 005392 | -                  | 2,300,000          |
|                   | AIE NO. B 030118 | -                  | 10,000,000         |
|                   | AIE NO. B 005475 | -                  | 13,000,000         |
|                   | AIE NO. B 007475 | -                  | 7,000,000          |
|                   | AIE NO. B 042620 | 0                  | 11,000,000         |
|                   | AIE NO. B 047048 | 0                  | 13,000,000         |
|                   | AIE NO. B 041065 | 55,040,876         | 0                  |
|                   | AIE NO. B 041341 | 18,000,000         | 0                  |
|                   | AIE NO. B 047757 | 5,000,000          | 0                  |
|                   | AIE NO. B 041211 | 4,000,000          | 0                  |
|                   | AIE NO. B 049178 | 6,000,000          | -                  |
|                   | AIE NO. B 104098 | 14,000,000         | -                  |
|                   | AIE NO. B 104481 | 21,000,000         | -                  |
| <b>TOTAL</b>      |                  | <b>123,040,876</b> | <b>108,784,483</b> |

**2. PROCEEDS FROM SALE OF ASSETS**

|  | 2019-2020 | 2018-2019 |
|--|-----------|-----------|
|  | Kshs      | Kshs      |
| Receipts from sale of Buildings                            | 0         | 0         |
| Receipts from the Sale of Vehicles and Transport Equipment | 0         | 0         |
| Receipts from sale of office and general equipment         | 0         | 0         |
| Receipts from the Sale Plant Machinery and Equipment       | 0         | 0         |
|  |           |           |
|  |           |           |
| <b>Total</b>   | <b>00</b> | <b>00</b> |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEPTS**

|   | 2019-2020 | 2018-2019     |
|---|-----------|---------------|
|   | Kshs      | Kshs          |
| Interest Received                       | 00        | 00            |
| Rents                                   | 00        | 00            |
| Receipts from Sale of tender documents  | 00        | 12,000        |
| Other Receipts Not Classified Elsewhere | 00        | 00            |
| <b>Total</b>                            | <b>00</b> | <b>12,000</b> |

**4. COMPENSATION OF EMPLOYEES**

| Description                                       | 2019 - 2020      | 2018 - 2019      |
|---|------------------|------------------|
|   | Kshs             | Kshs             |
| Basic wages of temporary employees                | 1,902,012        | 1,740,012        |
| Basic wages of casual labour                      | 0                | 138,000          |
| <b>Personal allowances paid as part of salary</b> |                  |                  |
| House allowance                                   | 415,200          | 355,200          |
| Transport allowance                               | 340,800          | 292,800          |
| Leave allowance                                   | 0                | 0                |
| Other personnel payments                          | 0                | 0                |
| Employer contribution to NSSF                     | 34,560           | 24,480           |
| Gratuity-contractual employees                    | 0                | 325,609          |
| <b>TOTAL</b>                                      | <b>2,692,572</b> | <b>2,876,101</b> |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

| Description  | 2019 - 2020      | 2018 - 2019      |
|--|------------------|------------------|
|  | Kshs             | Kshs             |
| Utilities, supplies and services                             | 960,373          | 612,000          |
| Electricity  | 69,815           | 22,477           |
| Water & sewerage charges                                     | 19,805           | 10,753           |
| Office rent  | -                | -                |
| Communication, supplies and services                         | 0                | 240,000          |
| Domestic travel and subsistence                              | 0                | 0                |
| Printing, advertising and information supplies & services    | 0                | 157,853          |
| Rentals of produced assets                                   | 0                | -                |
| Training expenses  | 265,000          | 993,800          |
| Hospitality supplies and services                            | 0                | 0                |
| Other committee expenses                                     | 0                | 0                |
| Committee allowance  | 2,850,500        | 3,671,000        |
| Insurance costs  | 89,953           | 48,532           |
| Specialised materials and services                           |                  | -                |
| Office and general supplies and services                     | 832,700          | 660,484          |
| Fuel , oil & lubricants                                      | 430,900          | 739,000          |
| Other operating expenses                                     | 0                | 0                |
| Bank service commission and charges                          | 41,880           | 39,540           |
| Other Operating Expenses                                     | -                | -                |
| Security operations  | 0                | -                |
| Routine maintenance - vehicles and other transport equipment | 361,520          | 187,300          |
| Routine maintenance- other assets                            | 0                | 111,892          |
| <b>TOTAL</b>   | <b>5,922,446</b> | <b>7,494,631</b> |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

| Description                        | 2019 - 2020       | 2018 - 2019       |
|------------------------------------|-------------------|-------------------|
|                                    | <b>Kshs</b>       | <b>Kshs</b>       |
| Transfers to Primary Schools       | 24,838,994        | 16,250,000        |
| Transfers to Secondary Schools     | 58,752,500        | 28,542,416        |
| Transfers to Tertiary Institutions | 1,000,000         | -                 |
| Transfers to Health Institutions   | 0                 | 0                 |
| <b>TOTAL</b>                       | <b>84,591,494</b> | <b>44,792,416</b> |

**7. OTHER GRANTS AND OTHER PAYMENTS**

| Description              | 2019 - 2020       | 2018 - 2019       |
|--------------------------|-------------------|-------------------|
|                          | <b>Kshs</b>       | <b>Kshs</b>       |
| Bursary - Secondary      | 15,212,500        | 11,054,000        |
| Bursary -Tertiary        | 14,272,360        | 15,130,000        |
| Bursary- Special Schools | -                 | -                 |
| Mocks & CAT              | -                 | -                 |
| Water                    | -                 | -                 |
| Food Security            | -                 | -                 |
| Electricity              | -                 | -                 |
| Security                 | 1,950,000         | 12,338,513        |
| Roads and Bridges        | -                 | -                 |
| Sports                   | 750,000           | 1,750,000         |
| Environment              | 1,450,000         | 600,000           |
| Cultural Projects        | -                 | -                 |
| Agriculture              | -                 | -                 |
| Emergency Projects       | 1,800,000         | 3,945,000         |
| <b>TOTAL</b>             | <b>35,434,860</b> | <b>44,817,513</b> |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

| <b>Non Financial Assets</b>                             | <b>2019 - 2020</b> | <b>2018 - 2019</b> |
|---|--------------------|--------------------|
|   | <b>Kshs</b>        | <b>Kshs</b>        |
| Purchase of Buildings                                   | -                  | -                  |
| Construction of Buildings                               | -                  | -                  |
| Refurbishment of Buildings                              | -                  | -                  |
| Purchase of Vehicles                                    | -                  | -                  |
| Purchase of Bicycles & Motorcycles                      | -                  | -                  |
| Overhaul of Vehicles                                    | -                  | -                  |
| Purchase of office furniture and fittings               | 23,995             | 19,490             |
| Purchase of computers ,printers and other IT equipments | 160,000            | -                  |
| Purchase of photocopier                                 | -                  | -                  |
| Purchase of other office equipments                     | -                  | -                  |
| Purchase of soft ware                                   | -                  | -                  |
| Acquisition of Land                                     | -                  | -                  |
| <b>TOTAL</b>  | <b>183,995</b>     | <b>19,490</b>      |

**9. OTHER PAYMENTS**

|                | <b>2019-2020</b> | <b>2018-2019</b> |
|----------------|------------------|------------------|
|                | <b>Kshs</b>      | <b>Kshs</b>      |
| Strategic plan | 00               | 3,497,400        |
| ICT Hub        | 00               | 00               |
| <b>TOTAL</b>   | <b>00</b>        | <b>3,497,400</b> |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

| Name of Bank, Account No. & currency               | Account Number                          | 2019 - 2020                 | 2018 - 2019             |
|--|---|-----------------------------|-------------------------|
|  |   | <b>Kshs<br/>(30/6/2020)</b> | <b>Kshs (30/6/2019)</b> |
| <i>Cooperative Bank Uganda road Eldoret Branch</i> | <i>SOY NG-CDF A/C no.01141458965900</i> | <b>1,584,501</b>            | <b>7,368,992</b>        |
|  |   |                             |                         |
|  |   |                             |                         |
| <b>10B: CASH IN HAND)</b>                          |   |                             |                         |
|  |   |                             |                         |
|  |   | <b>2019 - 2020</b>          | <b>2018 - 2019</b>      |
|  |   | <b>Kshs<br/>(30/6/2020)</b> | <b>Kshs (30/6/2019)</b> |
| Location 1   |   | -                           | -                       |
| Location 2   |   | -                           | -                       |
| Location 3   |   | -                           | -                       |
| Other receipts (specify)                           |   | -                           | -                       |
| <b>TOTAL</b>                                       |   | <b>00</b>                   | <b>00</b>               |
|  |   |                             |                         |
| <i>[Provide cash count certificates for each]</i>  |   |                             |                         |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11: OUTSTANDING IMPRESTS**

| <i>Name of Officer or Institution</i> | <i>Date Imprest Taken</i> | <i>Amount Taken</i> | <i>Amount Surrendered</i> | <i>Balance</i> |
|---------------------------------------|---------------------------|---------------------|---------------------------|----------------|
|                                       |                           | <i>Kshs</i>         | <i>Kshs</i>               | <i>Kshs</i>    |
|                                       |                           | 00                  | 00                        | 00             |
|                                       |                           | 00                  | 00                        | 00             |
| <i>Total</i>                          |                           |                     |                           | 00             |

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

**12A. RETENTION**

|              | 2019 - 2020 | 2018-2019   |
|--------------|-------------|-------------|
|              | <i>Kshs</i> | <i>Kshs</i> |
| Supplier 1   | 00          | 00          |
| Supplier 2   | 00          | 00          |
| Supplier 3   | 00          | 00          |
|              |             |             |
| <b>Total</b> | 00          | 00          |

**12B. GRATUITY DEPOSITS**

|                    | 2019 - 2020 | 2018-2019   |
|--------------------|-------------|-------------|
|                    | <i>Kshs</i> | <i>Kshs</i> |
| Name 1             | 00          | 00          |
| Name 2             | 00          | 00          |
| Name 3             | 00          | 00          |
| Add as appropriate |             |             |
| <b>Total</b>       | 00          | 00          |

**13. BALANCES BROUGHT FORWARD**

|               | 2019-2020   | 2018-2019   |
|---------------|-------------|-------------|
|               | <i>Kshs</i> | <i>Kshs</i> |
| Bank accounts | 7,368,992   | 2,070,060   |
| Cash in hand  | 0           | 0           |
| Imprest       | 0           | 0           |
| <b>Total</b>  | 7,368,992   | 2,070,060   |

*[Provide short appropriate explanations as necessary]*



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**14. PRIOR YEAR ADJUSTMENTS**

|                           | Balance b/f<br>FY 2018/2019 as<br>per Financial<br>statements | Adjustments | Adjusted<br>Balance b/f<br>FY 2018/2019 |
|---------------------------|---|-------------|---|
| Description of the error  | Kshs  | Kshs        | Kshs                                    |
| Bank account Balances     | 00  | 00          | 00                                      |
| Cash in hand              | 00  | 00          | 00                                      |
| Accounts Payables         | 00  | 00          | 00                                      |
| Receivables               | 00  | 00          | 00                                      |
| Others ( <i>specify</i> ) | 00  | 00          | 00                                      |
|                           | 00  | 00          | 00                                      |

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST**

|   | 2019 – 2020 | 2018 - 2019 |
|---|-------------|-------------|
|   | KShs        | KShs        |
| Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A) | 00          | 00          |
| Imprest issued during the year (B)                      | 00          | 00          |
| Imprest surrendered during the Year (C)                 | 00          | 00          |
| Net changes in account receivables D= A+B-C             | 00          | 00          |

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

|  | 2019 – 2020 | 2018 - 2019 |
|--|-------------|-------------|
|  | KShs        | KShs        |
| Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A) | 00          | 00          |
| Deposit and Retentions held during the year (B)            | 00          | 00          |
| Deposit and Retentions paid during the Year (C)            | 00          | 00          |
| Net changes in account receivables D= A+B-C                | 00          | 00          |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**17. OTHER IMPORTANT DISCLOSURES**

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

|                             | 2019-2020 | 2018-2019 |
|-----------------------------|-----------|-----------|
|                             | Kshs      | Kshs      |
| Construction of buildings   | 00        | 00        |
| Construction of civil works | 00        | 00        |
| Supply of goods             | 00        | 00        |
| Supply of services          | 00        | 00        |
|                             | 00        | 00        |

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

|                           | 2019-2020 | 2018-2019 |
|---------------------------|-----------|-----------|
|                           | Kshs      | Kshs      |
| NGCDFC Staff gratuity     | 0         | 652,782   |
| Others ( <i>specify</i> ) | 0         | 0         |
|                           | 00        | 652,782   |

**17.3: UNUTILIZED FUND (See Annex 3)**

|   | 2019-2020  | 2018-2019  |
|---|------------|------------|
|   | Kshs       | Kshs       |
| Compensation of employees   | 3,441,135  | 2,030,924  |
| Use of goods and services   | 3,799,969  | 1,460,937  |
| Amounts due to other Government entities (see attached list)        | 46,504,999 | 46,657,584 |
| Amounts due to other grants and other transfers (see attached list) | 16,757,004 | 9,895,309  |
| Acquisition of assets   | 434,518    | 0          |
| Strategic plan  | 2,600      |            |
| Un allocated  | 12,000     | 2,365,114  |
|   | 70,952,225 | 62,409,868 |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**17.4: PMC account balances (See Annex 5)**

|  | 2019-2020  | 2018-2019  |
|--|------------|------------|
|  | Kshs       | Kshs       |
| PMC account Balances (see attached list) | 31,902,500 | 10,791,603 |
|  |            |            |
|  | 31,902,500 | 10,791,603 |

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2020 | Comments |
|-------------------------------|-----------------|-----------------|---------------------|--------------------------|----------|
|                               | a               | b               | c                   | d=a-c                    |          |
| Construction of buildings     |                 |                 |                     |                          |          |
| 1.                            |                 |                 |                     |                          |          |
| 2.                            |                 |                 |                     |                          |          |
| 3.                            |                 |                 |                     |                          |          |
| Sub-Total                     | 00              | 00              | 00                  | 00                       |          |
| Construction of civil works   |                 |                 |                     |                          |          |
| 4.                            |                 |                 |                     |                          |          |
| 5.                            |                 |                 |                     |                          |          |
| 6.                            |                 |                 |                     |                          |          |
| Sub-Total                     | 00              | 00              | 00                  | 00                       |          |
| Supply of goods               |                 |                 |                     |                          |          |
| 7.                            |                 |                 |                     |                          |          |
| 8.                            |                 |                 |                     |                          |          |
| 9.                            |                 |                 |                     |                          |          |
| Sub-Total                     | 00              | 00              | 00                  | 00                       |          |
| Supply of services            |                 |                 |                     |                          |          |
| 10.                           |                 |                 |                     |                          |          |
| 11.                           |                 |                 |                     |                          |          |
| 12.                           |                 |                 |                     |                          |          |
| Sub-Total                     | 00              | 00              | 00                  | 00                       |          |
| Grand Total                   | 00              | 00              | 00                  | 00                       |          |



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

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

| Name of Staff                | Job Group | Original Amount<br>a | Date Payable Contracted<br>b | Amount Paid To-Date<br>c | Outstanding Balance 2020<br>d=a-c | Comments |
|------------------------------|-----------|----------------------|------------------------------|--------------------------|-----------------------------------|----------|
| <b>Senior Management</b>     |           |                      |                              |                          |                                   |          |
| 1.                           |           |                      |                              |                          |                                   |          |
| 2.                           |           |                      |                              |                          |                                   |          |
| 3.                           |           |                      |                              |                          |                                   |          |
| <b>Sub-Total</b>             |           | 00                   |                              | 00                       | 00                                |          |
| <b>Middle Management</b>     |           |                      |                              |                          |                                   |          |
| 4.                           |           |                      |                              |                          |                                   |          |
| 5.                           |           |                      |                              |                          |                                   |          |
| 6.                           |           |                      |                              |                          |                                   |          |
| <b>Sub-Total</b>             |           | 00                   |                              | 00                       | 00                                |          |
| <b>Unionisable Employees</b> |           |                      |                              |                          |                                   |          |
| 7.                           |           |                      |                              |                          |                                   |          |
| 8.                           |           |                      |                              |                          |                                   |          |
| 9.                           |           |                      |                              |                          |                                   |          |
| <b>Sub-Total</b>             |           | 00                   |                              | 00                       | 00                                |          |
| <b>Others (specify)</b>      |           |                      |                              |                          |                                   |          |
| 10.                          |           |                      |                              |                          |                                   |          |
| 11.                          |           |                      |                              |                          |                                   |          |
| 12.                          |           |                      |                              |                          |                                   |          |
| <b>Sub-Total</b>             |           | 00                   |                              | 00                       | 00                                |          |
| <b>Grand Total</b>           |           | 00                   |                              | 00                       | 00                                |          |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-SOY CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**ANNEX 3 – UNUTILIZED FUND**

| Name   | Brief Transaction Description            | Outstanding Balance |            | Comments                            |
|--|--|---------------------|------------|-------------------------------------|
|  |  | 2019/20             | 2018/19    |                                     |
| Compensation of employees                              | Funds not yet received from NG-CDF Board | 3,441,135           | 2,030,924  | Ongoing payments of wages           |
| Use of goods & services                                | Funds not yet received from NG-CDF Board | 3,799,969           | 1,460,937  | Ongoing use of goods and services   |
| Sub total  |  | 7,241,104           | 3,491,861  |                                     |
| <b>Amounts due to other Government entities</b>        |  |                     |            |                                     |
| Primary schools  | Funds not yet received from NG-CDF Board | 26,300,000          | 11,850,000 | Funds to be disbursed when received |
| Secondary schools                                      | Funds not yet received from NG-CDF Board | 20,204,999          | 33,807,584 | Funds to be disbursed when received |
| Tertiary institution                                   |  | -                   | 1,000,000  |                                     |
| Sub-Total  |  | 46,504,999          | 46,657,584 |                                     |
| <b>Amounts due to other grants and other transfers</b> |  |                     |            |                                     |
| Sports   | Funds not yet received from NG-CDF Board | 1,400,000           | 750,000    | Funds to be disbursed when received |
| Emergency  | Funds not yet received from NG-CDF Board | 5,398,932           | 3,339,685  | Funds to be disbursed when received |
| Security   | Funds not yet received from NG-CDF Board | 700,000             | 1,500,000  | Funds to be disbursed when received |
| Environment  |  | -                   | 450,000    |                                     |
| Bursary secondary schools                              | Funds not yet received from NG-CDF Board | 160,432             | 1,085,624  | Funds to be disbursed when received |
| Bursary tertiary institutions                          | Funds not yet received from NG-CDF Board | 9,097,640           | 2,770,000  | Funds to be disbursed when received |



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

|                             |  |            |            |                                    |
|-----------------------------|--|------------|------------|------------------------------------|
| Sub-Total                   |  | 16,757,004 | 9,895,309  |                                    |
| Acquisition of assets       | Funds not yet received from NG-CDF Board | 434,518    | -          | Asset to be purchased              |
| Sub-Total                   |  | 434,518    | -          |                                    |
| Others (specify)            |  |            |            |                                    |
| Constituency Innovation Hub |  | -          | 2,338,514  | Re-allocated                       |
| Strategic plan              |  | 2,600      | 2,600      | Balance from strategic plan        |
| Un allocated                | Un allocated                             | 12,000     | 24,000     | To seek boards allocation approval |
| Sub-Total                   |  | 14,600     | 2,365,114  |                                    |
| Grand Total                 |  | 70,952,225 | 62,409,868 |                                    |

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

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

| Asset class                                  | Historical Cost b/f<br>Kshs 2018/2019 | Additions<br>during the year | Disposals<br>during the year | Historical Cost<br>Kshs<br>2019/2020 |
|--|---------------------------------------|------------------------------|------------------------------|--------------------------------------|
| Land   | 0                                     | 0                            | 0                            | 0                                    |
| Buildings and structures                     | 11,459,705                            | 0                            | 0                            | 11,459,705                           |
| Transport equipment                          | 4,810,810                             | 0                            | 0                            | 4,810,810                            |
| Office equipment, furniture and fittings     | 562,985                               | 23,995                       | 0                            | 586,980                              |
| ICT Equipment, Software and Other ICT Assets | 394,000                               | 160,000                      | 0                            | 554,000                              |
| Other Machinery and Equipment                | 0                                     | 0                            | 0                            | 0                                    |
| Heritage and cultural assets                 | 0                                     | 0                            | 0                            | 0                                    |
| Intangible assets                            | 0                                     | 0                            | 0                            | 0                                    |
| <b>Total</b>                                 | <b>17,227,500</b>                     | <b>183,995</b>               | <b>0</b>                     | <b>17,411,495</b>                    |



# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-SOY CONSTITUENCY

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

### ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020

|    | PROJECT NAME                      | BANK             | BANK ACC NO      | Bank Balance as at 30 June 2020 | Bank Balance as at 30 June 2019 | COMMENTS   |
|----|-----------------------------------|------------------|------------------|---------------------------------|---------------------------------|--|
| 1  | Aic Itigo Secondary School        | Cooperative      | 01141685263700   | 7,500,627.50                    | 427.50                          | Funds were disbursed on 24 June 2020                                 |
| 2  | Aic Itigo Primary School          | Equity           | 1090297878587    | 239,866.00                      | 346.00                          | Project implementation ongoing                                       |
| 3  | Aic Kabobo Primary School         | Cooperative      | 011415983515000  | 56,052.50                       | 1,846.50                        | project implementation complete                                      |
| 4  | Aic Kosyin Secondary School       | Cooperative      | 01141686081000   | 217.00                          | 217.00                          | project complete   |
| 5  | Aic Mogoon Primary School         | Eco Bank         | 6610005784       | 1,499,520.00                    | -                               | Funds were disbursed on 12 June 2020, project implementation ongoing |
| 6  | Aic Mogoon Secondary School       | Cooperative Bank | 01141443916400   | 172.50                          | 1,172.50                        | project complete   |
| 7  | Aic Moisbridge Primary School     | Eco Bank         | 6610005783       | 999,520.00                      | -                               | Funds were disbursed on 12/6/2020 project implementation ongoing     |
| 8  | Aic Ndabarnach Sec School         | Cooperative Bank | 01141685312100   | 1,082.50                        | 82.50                           | project complete   |
| 9  | Aic Saniak Gaa Primary School     | Cooperative Bank | 01141685231200   | 73.50                           | 73.50                           | project complete   |
| 10 | Aic Sirikwa Sec Sch               | Eco Bank         | 6610005740       | 3,499,520.00                    | -                               | Funds were disbursed on 12 June 2020, project implementation ongoing |
| 1  | Aic Tamboiyot Pri School          | Cooperative Bank | 01141686062600   | 627.00                          | 627.00                          | project complete   |
| 2  | Aic Tamboiyot Sec School          | Cooperative Bank | 01141598653300   | 1,547.50                        | 1,547.50                        | project complete   |
| 3  | Aic Teldet Sec School             | Equity           | 1090297960403    | 3,555,016.00                    | -                               | Funds were disbursed on 12 June 2020, project implementation ongoing |
| 4  | Aic Tenai Primary School          | Cooperative      | 01141685219200   | 2,466.50                        | 2,466.50                        | project complete   |
| 5  | Barsombe Primary School           | Cooperative Bank | 01141686084800   | 1,275.00                        | 1,275.00                        | project complete   |
| 6  | Bondeni Primary School            | Cooperative Bank | 01141686105400   | 1,895.00                        | 570.00                          | project complete   |
| 7  | Bwayi Primary School              | Cooperative      | 01141685266400   | 1,562.00                        | 1,562.50                        | project complete   |
| 8  | Cci Nabiswa Primary School        | Abc              | 005215001004937  | 1,495.00                        | 1,495.00                        | project complete   |
| 9  | Chelabal Primary School           | Cooperative      | 01141686065200   | 1,765.00                        | 1,765.00                        | project complete   |
| 10 | Chelabal Primary School           | Eco              | 0070235045404901 | 520.00                          | 99,520.00                       | project implementation ongoing                                       |
| 1  | Chemororoch Pri School            | Equity           | 0300262715960    | 1,206.00                        | 1,206.00                        | project complete   |
| 2  | Chemoset Primary School           | Cooperative      | 01141685894400   | 1,932.50                        | 1,932.50                        | project complete   |
| 3  | Chemoset Primary School           | Eco              | 0070235044930601 | 730.00                          | 730.00                          | project complete   |
| 4  | Chepkigen Primary School          | Eco              | 0070235039315701 | 1,803.40                        | 1,803.40                        | project complete   |
| 5  | Chepkoiel Youth Development Group | Cooperative      | 01134761232700   | 40.75                           | 40.75                           | project complete   |
| 6  | Chepkongi Primary School          | Eco Bank         | 6610005777       | 249,456.40                      | -                               | Funds were disbursed on 12 June 2020, project implementation ongoing |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY  
CONSTITUENCY**

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

|    |                               |                  |                  |              |            |  |
|----|-------------------------------|------------------|------------------|--------------|------------|--|
| 7  | Chepkongi Primary School      | Equity           | 1090262802028    | 424.00       | 424.00     | project complete   |
| 8  | Cheplelaibei North Sec School | Cooperative Bank | O1141598514400   | 1,157.50     | 1,157.50   | project complete   |
| 9  | Cheplelaibei Pri School       | Coop             | O05215001004944  | 111.50       | 111.25     | project complete   |
| 0  | Cheptarit Primary School      | Cooperative Bank | O1141598653400   | 657.50       | 332.50     | project complete   |
| 1  | Chepterit Primary School      | Cooperative Bank | O1141685301500   | 401,362.50   | 400,000.00 | Funds were disbursed on 12 june 2020, project implementation ongoing |
| 2  | Cheptuon Primary School       | Abc              | O05215001004923  | 900,130.95   | 0.50       | Funds were disbursed on 12 june 2020, project implementation ongoing |
| 3  | Cheukta Primary School        | Equity           | 1090295634850    | 210.15       | 210.15     | project complete   |
| 4  | Emdin Primary School          | Cooperative Bank | O1141686980300   | 5.00         | 5.00       | project complete   |
| 5  | Greenfield Pri School         | Abc              | O05215001004953  | 0.25         | 0.25       | project complete   |
| 6  | Greenfields Primary School    | Cooperative      | O1141685879700   | 2,792.50     | 2,792.50   | balance to be utilized   |
| 7  | Jabali Ass Chiefs Office      | Cooperative Bank | O1141685113000   | 0.97         | 1,051.97   | project complete   |
| 8  | Jabali Asst Chief S Office    | Abc              | 5215001004948    | 20.50        | 20.50      | project complete   |
| 9  | Jabali Primary School         | Cooperative Bank | O1141685223000   | 411.31       | 411.31     | project complete   |
| 10 | Kabianga Primary School       | Eco Bank         | 6610001658       | 43,234.00    | -          | Project implementation ongoing                                       |
| 11 | Kag Bwayi Primary School      | Abc              | O0521500100      | 436.50       | 436.50     | project complete   |
| 12 | Kag Bwayi Sec School          | Cooperative      | O1141598550000   | 86,945.50    | -          | Project implementation ongoing                                       |
| 13 | Kambuku Pri School            | Coop             | O1141685295600   | 900,950.50   | 950.50     | Funds were disbursed on 12 june 2020, project implementation ongoing |
| 14 | Kambuku Primary School        | Eco              | O070235040253201 | 250.00       | 250.00     | project complete   |
| 15 | Kamoiywo Primary School       | Cooperative Bank | O1141046549100   | 251,362.50   | 1,262.50   | Funds were disbursed on 12 june 2020, project implementation ongoing |
| 16 | Kamoiywo Sec School           | Coop             | O1141685138700   | 3,471,098.50 | 598.50     | Funds were disbursed on 12 june 2020, project implementation ongoing |
| 17 | Kapchan Primary School        | Cooperative Bank | O1141685873600   | 1,767,960.50 | 1,550.50   | Funds were disbursed on 12 june 2020, project implementation ongoing |
| 18 | Kapkatet Primary School       | Cooperative Bank | O1141686086400   | 145.00       | 785.00     | project complete   |
| 19 | Kapkoros Gaa Primary School   | Cooperative      | O1141686109200   | 325.00       | 325.00     | project complete   |
| 20 | Kapkoros Gaa Primary School   | Eco              | O070235045190301 | 460.00       | 276,460.00 | Project complete   |
| 21 | Kapkorren Primary School      | Cooperative Bank | O1141685301100   | 2,267.50     | 2,267.50   | project complete   |
| 22 | Kapkuus Primary School        | Equity           | 1090262859073    | 440.00       | 440.00     | project complete   |
| 23 | Kapkures Primary School       | Cooperative      | O1141685301200   | 647.50       | 647.50     | project complete   |
| 24 | Kapngetuny Gaa Sec School     | Cooperative      | O1141443749800   | 1,395.00     | 1,395.00   | project complete   |
| 25 | Kapngetuny Primary School     | Cooperative Bank | O1141686298600   | 175.00       | 175.00     | project complete   |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY  
CONSTITUENCY**

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

|    |                                  |                  |                  |              |              |  |
|----|----------------------------------|------------------|------------------|--------------|--------------|--|
| 56 | Kapsabul Primary School          | Coop             | O1141685514000   | 840.00       | 21,340.00    | Project complete   |
| 57 | Kapsabul Primary School          | Eco Bank         | 6610004491       | 230.00       | -            | Project complete   |
| 58 | Kapsang Pri School               | Abc              | OO5215001004938  | 51.25        | 51.25        | project complete   |
| 59 | Kapsang Secondary School         | Cooperative      | O1141685346100   | 112,022.50   | 4,402.50     | Project implementation ongoing                                       |
| 60 | Kapsunbeiywet Primary School     | Abc              | OO5215001004958  | 513.25       | 513.25       | project complete   |
| 61 | Kapsunbeiywet Primary School     | Equity           | 1090262833161    | 2,967.00     | 2,967.00     | project ongoing  |
| 62 | Kaptait Primary School           | Cooperative Bank | O1141685223200   | 1,612.50     | 1,612.50     | project complete   |
| 63 | Kaptebengwet Primary School      | Cooperative Bank | O1141685266700   | 6,175.50     | 6,175.50     | project complete   |
| 64 | Kaptebengwet Sec School          | Cooperative Bank | O1141598515600   | 1,729.50     | 1,729.50     | project complete   |
| 65 | Kerotet Mixed Sec School         | Cooperative Bank | O1141598638500   | 69,787.50    | 437.50       | Project implementation ongoing                                       |
| 66 | Kesogon Primary School           | Equity           | O300295124918    | 18,977.90    | 18,977.90    | project implementation ongoing                                       |
| 67 | Kiborokwa Pri. School            | Equity           | O300295189678    | 801,442.85   | -            | Funds were disbursed on 12 June 2020, project implementation ongoing |
| 68 | Kiborom Sec School               | Eco Bank         | O070235046246101 | 5,180.00     | -            | Project implementation ongoing                                       |
| 69 | Kiborom Secondary School         | Cooperative Bank | O1141598547100   | 4,142.50     | 4,142.50     | project ongoing  |
| 70 | Kidiwa Primary School            | Cooperative Bank | O1141686960700   | 445.00       | 445.00       | project complete   |
| 71 | Kilima Primary School            | Cooperative Bank | O1141685306800   | 2,872.50     | 2,772.50     | project complete   |
| 72 | Kimurgoi Primary School          | Cooperative      | O1141685871300   | 1,927.50     | 1,927.50     | project complete   |
| 73 | Kipketiengwet Pri School         | Cooperative Bank | O1141685264700   | 87.50        | 87.50        | project complete   |
| 74 | Kipsangui Boys Sec School        | Coop             | O1141880444000   | 11,369.00    | 4,002,300.00 | project implementation ongoing                                       |
| 75 | Kipsangui Girls Secondary School | Cooperative      | O1141598572700   | 1,700,474.00 | 374.00       | Funds were disbursed on 12 June 2020, project implementation ongoing |
| 76 | Kipsangui Pri. School            | Eco Bank         | O070235046359701 | 1,020.00     | -            | Project complete   |
| 77 | Kipsangui Primary School         | Abc              | OO5215001004952  | 10.00        | 10.00        | project complete   |
| 78 | Kipsangui Primary School         | Cooperative      | O1141685231300   | 1,868.50     | 1,868.50     | project complete   |
| 79 | Kipsomba Chiefs Office           | Cooperative Bank | O1141685113400   | 95.50        | 95.50        | project complete   |
| 80 | Kipsomba Farm Primary School     | Cooperative Bank | O1141685140200   | 59.00        | 10,059.00    | project complete   |
| 81 | Kipsomba Primary School          | Equity           | 1090296374852    | 255.45       | 255.45       | project complete   |
| 82 | Kiptanui Primary School          | Equity           | 1090262857175    | 900,375.00   | 375.00       | Funds were disbursed on 12 June 2020, project implementation ongoing |
| 83 | Kisabei Primary School           | Cooperative      | O1141686100200   | 2,325.00     | 2,325.00     | project complete   |
| 84 | Kiwato Primary School            | Cooperative Bank | O1141685894200   | 1,952.50     | 1,952.50     | project complete   |
| 85 | Koisagat Chiefs Office           | Cooperative      | O1141685121800   | 1,707.50     | 1,707.50     | project complete   |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY  
CONSTITUENCY**

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

|    |                                 |                  |                  |           |            |                                |
|----|---------------------------------|------------------|------------------|-----------|------------|--------------------------------|
| 86 | Koitebes Primary School         | Equity           | 1090263414789    | 267.00    | 267.00     | project complete               |
| 87 | Kokwet Primary School           | Coop             | OO1141685279900  | 1,382.50  | 1,382.50   | project complete               |
| 88 | Kokwet Sec School               | Cooperative Bank | O1141598667600   | 10,427.64 | 10,427.64  | project implementation ongoing |
| 89 | Kokwet Sec School               | Eco Bank         | O070235046249001 | 480.00    | -          | Project complete               |
| 90 | Kong' Asis Chief'S Office       | Abc              | OO5215001004935  | 34,265.75 | 39.25      | project implementation ongoing |
| 91 | Kong' Asis Chief'S Office       | Coop             | O1141686043600   | 80.60     | 80.16      | project complete               |
| 92 | Kong' Asis Pri School           | Coop             | OO1141685231100  | 170.14    | 427.50     | project complete               |
| 93 | Kosirai North Pr School         | Abc              | OO5215001004947  | 35.50     | 35.50      | project complete               |
| 94 | Kosirai North Pri School        | Cooperative Bank | O1141686406800   | 220.00    | 220.00     | project complete               |
| 95 | Kosyin Primary School           | Cooperative      | O1141686095800   | 1,325.00  | 1,325.00   | project complete               |
| 96 | Kosyin Secondary School         | Coop             | O1141686081000   | 217.00    | 217.00     | project complete               |
| 97 | Kuinet Chief' Office            | Abc              | O05215001004956  | 106.50    | 124,106.50 | project ongoing                |
| 98 | Kuinet Chief' Office            | Coop             | O1141685168600   | 19,872.50 | 37,322.50  | project implementation ongoing |
| 99 | Kuinet Primary School           | Cooperative Bank | O1141685302300   | 2.50      | 2.50       | project complete               |
| 00 | Kuresok Primary School          | Cooperative      | O1141685262100   | 12,077.50 | 2,337.50   | project implementation ongoing |
| 01 | Kwenet Primary School           | Abc              | OO5215001004940  | 769.25    | 15.25      | project complete               |
| 02 | Lalakin Primary School          | Cooperative Bank | O1141685886300   | 392.50    | 392.50     | project complete               |
| 03 | Lamaiywet Pri School            | Abc              | OO5215001004939  | 100.50    | 100.50     | project complete               |
| 04 | Lamaiywet Pri School            | Coop             | O1141685307100   | 1,132.50  | 1,132.50   | project complete               |
| 05 | Lamaon Primary School           | Cooperative      | O1141686073200   | 825.00    | 825.00     | project complete               |
| 06 | Lamaon Primary School           | Eco Bank         | 6610004554       | 77.80     | -          | Project complete               |
| 07 | Legebet Assistant Chiefs Office | Cooperative      | O1134598356800   | 1,967.50  | 1,967.50   | project complete               |
| 08 | Legebet Asst Chief'S Office     | Abc              | OO5215001004936  | 889.25    | 889.25     | project complete               |
| 09 | Legebet Primary School          | Cooperative      | O1141685142900   | 1,902.50  | 1,902.50   | project complete               |
| 10 | Legebet Primary School          | Eco              | O070235045573001 | 520.00    | 234,520.00 | project ongoing                |
| 11 | Lelboinet Primary School        | Cooperative Bank | O1141685449000   | 1,167.50  | 1,167.50   | project complete               |
| 12 | Lemoru Primary School           | Cooperative Bank | O1141685300800   | 472.50    | 472.50     | project complete               |
| 13 | Lemoru Primary School           | Eco Bank         | O070235046046601 | 244.00    | -          | Project complete               |
| 14 | Lemoru Secondary School         | Cooperative Bank | O1141598851800   | 732.50    | 732.50     | project complete               |
| 15 | Limnyomoi Pri School            | Abc              | OO5215001004946  | 30.76     | 30.76      | project complete               |
| 16 | Limnyomoi Primary School        | Equity           | 1090262861776    | 1,102.00  | 1,102.00   | project complete               |
| 17 | Lolkinyei Primary School        | Cooperative Bank | O1141685443700   | 372.50    | 372.50     | project complete               |



# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY

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

|     |                             |                  |                  |            |           |                                |
|-----|-----------------------------|------------------|------------------|------------|-----------|--------------------------------|
| 118 | Lolkinyei Sec School        | Cooperative      | O1141598756601   | 85.18      | 85.18     | project complete               |
| 119 | Loreto High School Matunda  | Coop             | O1141598970900   | 3,341.50   | 3,341.50  | project complete               |
| 120 | Lorwa Primary School        | Equity           | 0300262715496    | 1,580.00   | 1,940.00  | project complete               |
| 121 | Lorwa Sec School            | Cooperative      | O1141686083600   | 1,650.00   | 920.00    |                                |
| 122 | Lower Moiben Chief S Office | Abc              | OO5215001004986  | 164.50     | 26,164.50 | project ongoing                |
| 123 | Lower Moiben Chiefs Office  | Cooperative Bank | O1141685150300   | 2.50       | 2.50      | project complete               |
| 124 | Lower Moiben Pri School     | Equity           | 1090295299769    | 2,490.00   | 2,490.00  | project complete               |
| 25  | Maendeleo Primary School    | Cooperative      | O1141685265200   | 52.50      | 52.50     | project complete               |
| 26  | Mafuta Pri School           | Equity           | O300297840424    | 244.50     | 244.50    | project complete               |
| 27  | Mafuta Secondary School     | Equity           | 1090295175924    | 330.50     | 330.50    | project complete               |
| 28  | Majimazuri Pri. School      | Eco Bank         | 6610001673       | 210.00     | -         | Project complete               |
| 29  | Majimazuri Primary School   | Cooperative Bank | O1141598393500   | 216.50     | 216.50    | project complete               |
| 30  | Makongi High School         | Cooperative      | O1141598572300   | 5,442.50   | -         | Project implementation ongoing |
| 31  | Makongi Pri School          | Abc              | OO5215001004945  | 396.00     | 25.00     | project complete               |
| 32  | Makongi Pri School          | Eco              | OO70235039166801 | 175.00     | 175.00    | project complete               |
| 33  | Matunda Chief S Office      | Coop             | O1141598433000   | 5,537.50   | 5,537.50  | project ongoing                |
| 34  | Matunda Primary School      | Equity           | 1090262864803    | 4,245.00   | 4,245.00  | project ongoing                |
| 35  | Matunda School Of Disabled  | Cooperative Bank | O1128443746000   | 2,290.04   | 2,290.04  | Project ongoing                |
| 36  | Mikwen Primary School       | Cooperative Bank | O1141686516300   | 85.00      | 85.00     | project complete               |
| 37  | Milimani Primary School     | Cooperative Bank | O1141685269200   | 857.50     | 857.50    | project complete               |
| 38  | Milimani Primary School     | Eco Bank         | 0070235046045001 | 49,361.00  | -         | Project implementation ongoing |
| 39  | Mobet Primary School        | Abc              | 005215001004815  | 546.00     | 546.00    | project complete               |
| 40  | Mogoiywet Primary School    | Cooperative      | O1141686105200   | 25.00      | 25.00     | project complete               |
| 41  | Mogoon Primary School       | Cooperative      | O1141685611300   | 777.50     | 777.50    | project complete               |
| 42  | Moi S Bridge Chief S Office | Coop             | O1141685305400   | 924.00     | 924.00    | project complete               |
| 43  | Moisbridge Primary School   | Equity           | 1090262833294    | 10.95      | 10.95     | project complete               |
| 44  | Moisbridge Sec School       | Cooperative      | O1141598649800   | 1,712.50   | 1,712.50  | project complete               |
| 45  | Mukunga Primary School      | Cooperative Bank | O1141686176200   | 500.00     | 500.00    | project complete               |
| 46  | Nabiswa Primary School      | Cooperative      | O1141685303400   | 852.50     | 852.50    | project complete               |
| 47  | Nabiswa Primary School      | Eco Bank         | O070235046205001 | 1,315.00   |           |                                |
| 48  | Natwana Primary School      | Cooperative      | O1141685302400   | 1,652.50   | 1,652.50  | project complete               |
| 49  | Ndabarnach Primary School   | Cooperative Bank | O1141685229100   | 250,522.50 | -         | Project implementation ongoing |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY  
CONSTITUENCY**

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

|     |                               |                  |                  |            |              |                                |
|-----|-------------------------------|------------------|------------------|------------|--------------|--------------------------------|
| 150 | Ndabarnach Sec Sch            | Cooperative      | O1141685312100   | 1,082.50   |              |                                |
| 151 | Ndalat Simatwo Primary Sch    | Cooperative Bank | O1141686341000   | 116,470.00 | 190.00       | project implementation ongoing |
| 152 | Ngeny Pri School              | Equity           | O300277707162    | 965.00     | 725.00       | project complete               |
| 153 | Ngeny Primary School          | Cooperative      | O1141685309500   | 502.50     | 502.50       | project complete               |
| 154 | Ngeny Sec School              | Cooperative Bank | O1141598505800   | 1,872.50   | 3,362.50     | project complete               |
| 155 | Ngobitwa Primary School       | Cooperative Bank | O1141685908100   | 362.50     | 362.50       | project complete               |
| 156 | Nukiat Primary School         | Cooperative      | O1141686401700   | 267.00     | 465.00       | project complete               |
| 157 | Rcea Chepkigen Sec School     | Cooperative Bank | O1141441128500   | 45.50      | 35.50        | project complete               |
| 158 | Rcea Kuinet Sec               | Eco Bank         | O070235046045501 | 870.00     | -            | Project complete               |
| 159 | Rcea Kuinet Secondary School  | Cooperative      | O1141598647800   | 1,100.50   | 1,100.50     | project complete               |
| 160 | Rcea Shirika Secondary School | Coop             | O1141598673100   | 192.50     | 238,192.50   | project complete               |
| 161 | Ripmoy Pri School             | Abc              | OO5215001004939  | 501.75     | 501.75       | project complete               |
| 162 | Ripmoy Primary School         | Cooperative      | O1141686087500   | 720.00     | 720.00       | project complete               |
| 163 | Roret Primary School          | Cooperative Bank | O1141685298900   | 1,682.50   | 1,682.50     | project complete               |
| 164 | Sachangwan Primary School     | Cooperative Bank | O1141686975300   | 1,425.00   | 1,325.00     | project complete               |
| 165 | Saramek Primary School        | Cooperative Bank | O1141598547000   | 372.50     | 272.50       | project complete               |
| 166 | Saramek Sec School            | Cooperative Bank | O1141598547000   | 976.50     | 1,276.50     | project complete               |
| 167 | Sda Ainamoi Pri School        | Cooperative Bank | O1141685309000   | 13,562.50  | 1,062.50     | project implementation ongoing |
| 168 | Sda Sisoybei Primary School   | Cooperative      | O1141686056100   | 1,085.00   | 325.00       | project complete               |
| 169 | Segero Chiefs Office          | Abc              | OO5215001005067  | 70.50      | 70.50        | Project complete               |
| 170 | Segero Chiefs Office          | Cooperative      | O1141685300600   | 549.50     | 3,249.50     | project complete               |
| 171 | Segero Pri School             | Abc              | OO5215001004957  | 397.25     | 397.25       | project complete               |
| 172 | Segero Primary School         | Cooperative      | O1141686551900   | 1,651.00   | 1,651.00     | project complete               |
| 173 | Shirika Primary School        | Eco              | O070235044938901 | 1,020.00   | 1,020.00     | project complete               |
| 174 | Shirika Primary School        | Equity           | 1090296367625    | 448.15     | 448.15       | project complete               |
| 175 | Sigaon Primary School         | Cooperative Bank | O1141685309400   | 582.50     | 582.50       | project complete               |
| 176 | Sigaon Primary School         | Eco              | O070235045289501 | 721.40     | 778,060.00   | project implementation ongoing |
| 177 | Sigowet Hill Primary School   | Equity           | 1090261684385    | 112.50     | 112.50       | project complete               |
| 178 | Sinendet Primary School       | Cooperative Bank | O1141685829800   | 442.50     | 442.50       | project complete               |
| 179 | Sinendet Sec School           | Coop             | OO1141685138300  | 1,707.50   | 1,707.50     | project complete               |
| 180 | Sinonin Primary School        | Cooperative      | O1141685476600   | 462.50     |              | Project complete               |
| 181 | Sirikwa Chiefs Office         | Eco              | O070235045257901 | 520.00     | 3,500,520.00 | project complete               |



# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY

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

|     |   |                  |                  |            |            |  |
|-----|---|------------------|------------------|------------|------------|--|
| 182 | Iririkwa Primary School                     | Cooperative Bank | 01141686080900   | 175.00     | 2,175.00   | project complete   |
| 183 | Sisyobei Adventist Sec School               | Cooperative Bank | 01141685292900   | 37.50      | 10,037.50  | project complete   |
| 184 | Soy Chiefs Office                           | Cooperative Bank | 01141598417800   | 667.50     | 8,667.50   | project ongoing  |
| 185 | Soy Constituency Football Org               | Eco              | 0073025045404501 | 109.73     | 750,218.32 | project complete   |
| 186 | Soy Police Station                          | Eco Bank         | 6610005778       | 305,540.00 | -          | Funds were disbursed on 12 June 2020, project implementation ongoing |
| 187 | Soy Primary School                          | Cooperative      | 01141685473800   | 456.50     | 2,406.50   | project complete   |
| 188 | Soy Secondary School                        | Cooperative Bank | 01141686135400   | 2,275.00   | 2,275.00   | project complete   |
| 189 | St Barnabas Kipsomba Pri School             | Sidian           | 01008150084551   | 1,702.50   | 1,702.50   | Project complete   |
| 190 | St Pauls Makongi Sec                        | Cooperative      | 01141598521400   | 0.50       |            | Project complete   |
| 191 | St Peters Kamukunji Sec                     | Cooperative      | 01141598669600   | 101.50     |            | Project complete   |
| 192 | St Teresa Of Avilla Tekeiyat Primary School | Cooperative      | 01141686478000   | 5.00       | 15,005.00  | project complete   |
| 193 | St Vincent Tuisuswo Pri School              | Cooperative      | 01141686078300   | 1,275.00   | 1,125.00   | project complete   |
| 194 | St. Barnabas Kibiegen Primary School        | Cooperative      | 01141458562601   | 155.00     | 155.00     | project complete   |
| 195 | St. Josephs Mobet Sec Sch                   | Cooperative Bank | 01141598919100   | 4,046.50   | 25,686.50  | Project implementation ongoing                                       |
| 196 | St. Mathews Lamaiywet Pri                   | Cooperative Bank | 01141685328300   | 18,130.50  | 1,152.50   | Project implementation ongoing                                       |
| 197 | St. Michaels Kipsomba Sec                   | Cooperative Bank | 01141685372300   | 58,207.50  | 9,307.50   | Project implementation ongoing                                       |
| 198 | St. Peters Kamukunji Primary School         | Equity           | 1090262814685    | 100.00     | 100.00     | project complete   |
| 199 | St. Peters Kamukunji Sec Sch                | Cooperative Bank | 01141598669600   | 1,481.50   | 101.50     | project complete   |
| 200 | St. Peters Kapkorren Sec Sch                | Cooperative Bank | 01141598636800   | 777.50     | 777.50     | project complete   |
| 201 | St. Peters Natwana Sec Sch                  | Cooperative Bank | 01141598511300   | 787.50     | 787.50     | project complete   |
| 202 | St. Stephen Jabali Secondary School         | Cooperative      | 0114168603700    | 126.00     | 26.00      | project complete   |
| 203 | St. Thomas Mararai Primary School           | Cooperative      | 01141685301300   | 1,072.50   | 1,072.50   | project complete   |
| 204 | St. Pauls Makongi Sec School                | Cooperative Bank | 01141598521400   | 0.50       | 3,734.50   | project complete   |
| 205 | Sugutek Primary School                      | Cooperative Bank | 01141685899900   | 1,661.50   | 1,661.50   | project complete   |
| 206 | Tamboiyot Primary School                    | Cooperative Bank | 01141685294600   | 5,452.50   | 5,452.50   | Project implementation ongoing                                       |
| 207 | Tamboiyot Primary School                    | Eco              | 0070235044855101 | 540.00     | 540.00     | project complete   |
| 208 | Teachers Advisory Centre Moisbridge         | Cooperative      | 01141598623900   | 612.50     | 612.50     | project complete   |
| 209 | Tegeiyat Gaa Primary School                 | Equity           | 1090262877407    | 631.00     | 631.00     | project complete   |
| 210 | Teldet Primary School                       | Abc              | 005224001000592  | 138.00     | 138.00     | project complete   |
| 211 | Teldet Primary School                       | Cooperative      | 01141685223700   | 612.50     | 612.50     | project complete   |
| 212 | Vunilia Primary School                      | Cooperative Bank | 01141685272900   | 2,962.50   | 2,962.50   | project complete   |

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY  
CONSTITUENCY***

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

|     |                                   |                  |                 |               |               |                                |
|-----|-----------------------------------|------------------|-----------------|---------------|---------------|--------------------------------|
| 213 | Ziwa Chief S Office               | Abc              | 005215001005000 | 39,761.60     | 16,110.60     | project ongoing                |
| 214 | Ziwa Primary School               | Equity           | 0300262709566   | 69,655.00     | 1,265.00      | project complete               |
| 215 | Ziwa Secondary School             | Cooperative Bank | 01141598564400  | 1,626,002.50  | 1,251.50      | Project implementation ongoing |
| 216 | Ziwa Technical Training Institute | Cooperative      | 01141672837200  | 65,390.00     | -             | Project implementation ongoing |
|     |                                   |                  |                 | 31,902,499.62 | 10,791,602.98 |                                |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-SOY CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

| Reference No. on the external audit Report | Issue / Observations from Auditor   | Management comments   | Focal Point person to resolve the issue (Name and designation) | Status:                             | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|--|-------------------------------------|--|
| 1.0  | <b>Project Management Committee (PMC) Bank Balance</b><br>Note 15.4 to the financial statements reflects project Management Committee bank accounts balance of Kshs 10,791,602 held in one hundred and ninety-six (196) bank accounts in various commercial banks as at 30 June 2019. However, bank reconciliation statements, certificates of bank balances, cash books and bank statement were not availed for audit review. Consequently, the accuracy of the project management committee account balance of Kshs. 10,791,602 could not be confirmed. | PMC account balances as at 30 June 2019 amounted to Kshs 10,791,602 arising from 196 accounts held in various commercial banks. The management obtained all bank statements in respect to the said projects and therefore are forwarding 196 project files for Audit review. NG-CDFC will train the project management committees to prepare reconciliation statements in future while submitting project file returns. | Luka Kipkemoi<br>The Kimosop Account Fund Manager              | Responded through management letter | 30/6/2021  |
| 2.0  | <b>Adjustments</b><br>The summary statement of Appropriation: recurrent and development combined for the year   | The adjustment figure of Kshs 56,854,543 in the financial year ending 30 June 2019 were unutilized  | Luka Kipkemoi<br>The Kimosop Account Fund Manager              | Responded through management letter | 30/6/2021  |

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

|     |  |  |   |   |
|-----|--|--|---|---|
|     | ended 30 June 2019 also reflects adjustment figure of Kshs 56,854,543 whose supporting documents were not provided for audit review. As a result, the accuracy and completeness of the adjustment figure of Kshs 56,854,543 for the year ended 30 June 2019 could not be confirmed.  | funds brought forward from the financial year ending 30 June 2018. The management is forwarding supporting documents of Kshs 56,854,543  |   |   |
|     | <b>Other matters</b>   |  |   |   |
| 1.0 | <p><b>Budget Performance</b></p> <p>During the year under audit, the National Government Constituencies Development Fund-Soy Constituency had an approved budget amounting to Kshs 165,907,419 against actual expenditure of Kshs 103,497,551 or 62.4% of the approved budget resulting to under expenditure of Kshs 62,409,868 or 37.6% of the approved budget.</p> <p>Failure to utilize funds as budgeted as an indication that programmes or activities are not being implemented as planned and thus not achieving the intended objectives of improving service delivery to the people of Soy Constituency.</p> | <p>In the financial year ended 30 June 2019, the constituency achieved overall performance of 62.4%. The under expenditure and performance is attributed to non-receipt of total budget from NG-CDF Board. The said funds amounting to Kshs 55,040,876 were received on 17/07/2019 AIE No. B041065 after close of financial year ending 30 June 2019 thus affecting funds absorption as reported by the Auditor.</p> | <p>Luka Kipkemoi The Account Fund Manager</p> | <p>Responded through management letter</p> <p>30/6/2021</p> |
| 2.0 | <p><b>Projects verification</b></p> <p>During the Audit twenty-nine (29) projects with total disbursements amounting to Kshs 44,000,000 were physically verified during the month of January 2020 and the</p>  | <p>The management wishes to give the following explanation on the projects which were incomplete at the time of Audit. Refer to attached list.</p>   | <p>Luka Kipkemoi The Account Fund Manager</p> | <p>Responded through management letter</p> <p>30/6/2021</p> |



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

|     |  |   |   |                                     |           |
|-----|--|---|---|-------------------------------------|-----------|
|     | details are at appendix I. A number of projects were noted to be incomplete despite disbursements of funds to the PMCs. The people of Soy Constituency may have not benefited from the incomplete projects. Therefore there is need for the management to fast track the implementation process to ensure that projects are completed as scheduled for efficiency and effective service delivery to the residents of Soy Constituency.   |   |   |                                     |           |
|     | <b>Basis for conclusion</b>  |   |   |                                     |           |
| 1.0 | <b>1.0 Bursary Disbursement</b><br>The statement of receipts and payments reflect other grants and transfer balance of Kshs 44,817,513 as disclosed in note 7 to the financial statements which include total bursaries amount of Kshs 26,184,000 comprising of disbursements of Kshs 11,054,000 to secondary schools and Kshs 15,130,000 to tertiary institutions. However the minutes of bursary subcommittee indicating how the beneficiaries were identified and evidence that two members of whom one should be area education officer were co-opted as required by the CDF Board Circular Ref. CDF Board circulars/Vol 1/111 dated 13 september 2010 were not provided for audit review. | 1). Mr. Stephen Mmbuka was appointed as co-opted member to NG-CDF Soy Bursary Committee on 19 <sup>th</sup> February 2018 representing the ministry of education.<br>2). Documentary evidence in form of acknowledgements from schools and institutions is therefore forwarded for audit verification. However the management will in future ensures that they adhere to CDF Board circular Ref. CDF Board circulars/Vol 1/111 dated 13 September 2010. | Luka Kipkemoi<br>The Kimosop Fund Account Manager | Responded through management letter | 30/6/2021 |

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

|     |   |   |  |                                     |           |
|-----|---|---|--|-------------------------------------|-----------|
|     | In addition, no documentary evidence in form of acknowledgements from schools and institutions was provided for audit verification to confirm receipt of these bursaries. Consequently the management is in breach of the law and propriety of the bursary disbursement of Kshs 26,184,000 for the year ended 30 June 2019 could not be confirmed.  |   |  |                                     |           |
| 2.0 | <p><b>2.0 purchase of land</b></p> <p>As previously reported, an amount of Kshs 1,000,000 was disbursed to TegeiyatGaa Primary School for purchase of 2 acres of school land. However, procurement records such as opening, evaluation and award minutes, and search results from lands office, valuation report, and document of ownership such as title/lease and school's registration certificate from the ministry of Education were not availed for Audit verification. In addition, payments records availed for audit indicates that an amount of Kshs 919,000 was paid to Mr. Karoneiserem instead of Mr. SikeiKogo who was the vendor. No explanation has been provided for paying a different person other than the vendor.</p> <p>Further, an amount of Kshs 1,000,000 was disbursed to Kapchan Primary school on march</p> | <p>1). TegeiyatGaa Primary school acquisition of land title deed is ongoing where the school have taken over the possession of the land. Procurement documents, valuation report, school registration certificate are forwarded for audit review. Further Mr. KaroneiSerem is the son of Mrs. SikeiKogo. The sale agreement indicated that Mr. KaroneiSerem be paid</p> <p>2). Kapchan Primary School title has been issued (refer title no Soy/Kipsomba/Block 3/Kapchan).</p> <p>Mr. Thomas ArapBungei who was the vendor was paid Kshs 900,000 while the balance of Kshs 100,000 was left by the vendor who had</p> | Luka Kipkemoi Kimosop The Fund Account Manager | Responded through management letter | 30/6/2021 |



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

|   |   |  |   |                                     |           |
|---|---|--|---|-------------------------------------|-----------|
|   | 2017 vide pv n0.291277 and cheque no 5012 for purchase of 2 acres of land. Although ownership documents were provided for audit review, information available shows that Kapchan Primary School paid an additional Kshs 100,000 in respect of survey, rates and administration fees contrary to the provisions of the sale agreement which stipulated that the vendor shall pay outstanding land rates, rents and/ or any other liabilities relating to the land. Under the circumstances, the ownership of the parcels of land and validity and propriety of the expenditure of Kshs 2,000,000 could not be confirmed. | undertaken to pay all land rent, rates and or other liabilities attaching to the subject parcel of land existing as at the time of the signing of the land sale agreement.   |   |                                     |           |
| 3 | <b>3.0 Expenditure on Fuel and Lubricants</b><br>Included in the use of goods and services figure of Kshs 7,494,631 reflected in the statement of receipts and payments in note 5 is fuel cost figure of Kshs 739,000. However, a review of the finance records confirmed that the supplier, Wepag Africa Ltd was not a prequalified supplier as required by section 89 of the Public procurement and Asset Disposal Act, 2015. The management has not explained why the fuel was not procured from a prequalified supplier as required by law. Further, the expenditure of fuel was                                    | It is true that Wepag Africa Ltd was not a prequalified supplier of goods and services in NG-CDF Soy in the financial year ending 30 June 2019. However Wepag Africa Limited was prequalified supplier of goods and services for the financial year ending 30 June 2019 tender no. UG/CC/07/01/2018-2019 at the ministry of interior Uasin-Gishu county. Further expenditure of fuel was supported with reconciliation records | Luka Kipkemoi Kimosop The Account Manager | Responded through management letter | 30/6/2021 |

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

|   |   |   |   |  |                  |
|---|---|---|---|--|------------------|
|   | <p>not supported with fuel reconciliations records. In addition, it was noted that 820 Litres of fuel were drawn by vehicles not owned by NG-CDF. No explanation has been provided for this anomaly. Consequently, the propriety of expenditure of Kshs 739,000 on fuel for the year ended 30 June 2019 could not be confirmed.</p>   | <p>In addition fuel drawn by vehicles not owned by NG-CDF Soy is fully accounted for and those vehicles were requested to assist when NG-CDF Soy had overwhelming activities for example, ward clinics, monitoring and evaluation of projects, audit, and bursary beneficiary identification exercise and other related NG-CDFC Activities.</p>                           |   |  |                  |
| 4 | <p><b>4.0 construction of two (2) classrooms at Kapsabul Primary School</b></p> <p>The transfers to other government units balance of Kshs. 44,792,416 disclosed in the statement of receipts and payments for the year ended 30 June 2019 as disclosed in note 6 to the financial statement was Kshs 1,000,000 paid to Kapsabul primary school for the construction of two classrooms through cheque no. 6744. A physical verification of the project on 30<sup>th</sup> January 2020 revealed that, interior cabling, electrical wiring were not done and plastering works were poorly done and hence affecting the painting works. It was also noted that the fascial board on the backside was not done while the front was not painted and the</p> | <p>The management has noted the incomplete works and will allocate more funds towards completion of the project. Also the management will train the project management committee to pay only works done.</p> <p>Soy NG-CDFC Constituency is not aware of any funds from the school board used to pay for works of the project as none was communicated to the office.</p> | <p>Luka Kipkemoi<br/>The Fund Account Manager</p> | <p>Responded through management letter</p> | <p>30/6/2021</p> |



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

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  | <p>building has not been labelled. Further the veranda and external wall finishing was paid by funds from the schools board and not from the funds allocated.</p> <p>The propriety of the expenditure of the 1,000,000 on construction of two (2) classrooms could not be confirmed.</p> |  |  |  |  |
|--|--|--|--|--|--|

