



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 23 FEB 2022

DAY:

Wed

**REPORT**

BY:

The majority whip

Hon. E. Wangwe MP

CLERK AT  
TABLE:

Benson Inzofu

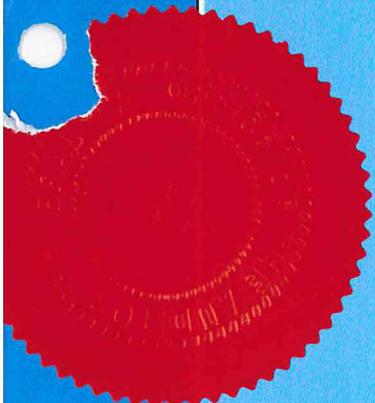
**OF**

**THE AUDITOR-GENERAL**

**ON**

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

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







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

**REPORTS AND FINANCIAL STATEMENTS**

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

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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**

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**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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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**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

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**(d) Fiduciary Oversight Arrangements**

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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

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**(f) NGCDF Soy Constituency Contacts**

Telephone: (254) 721965454  
E-mail: [cdfsoy@ngcdf.go.ke](mailto:cdfsoy@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

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**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

<b>Receipt/Expense Item</b>	<b>original budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	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.

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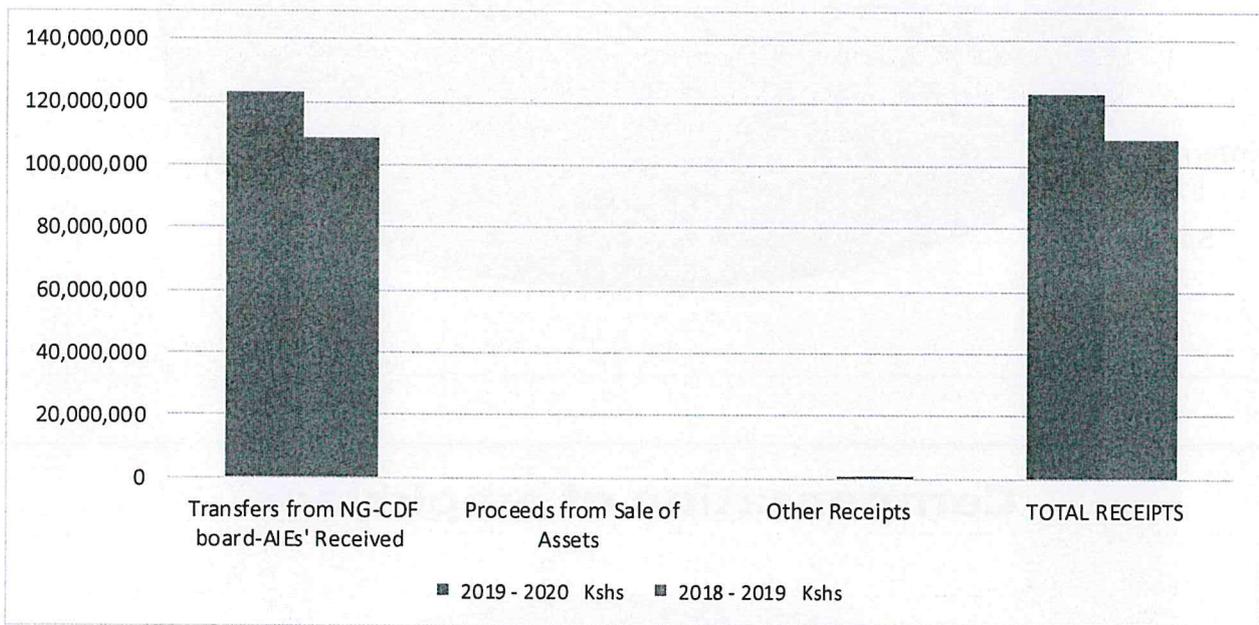
**For the year ended June 30, 2020**

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**

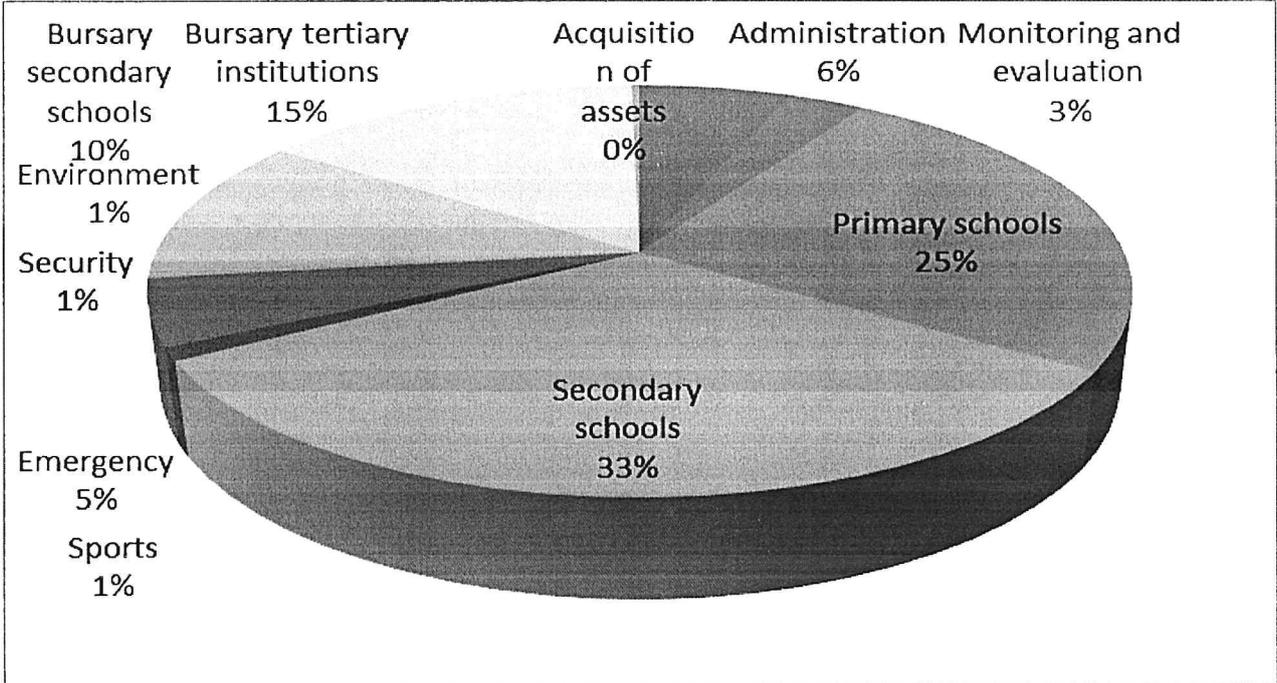


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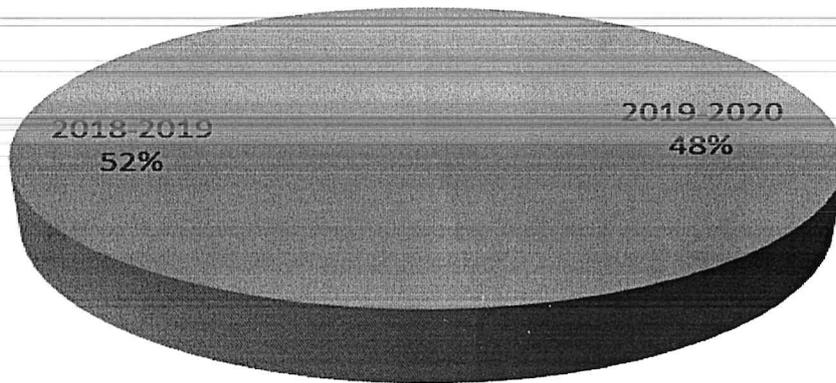
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**Vote head allocation for the financial year 2019/2020**



**Compensation of employees**

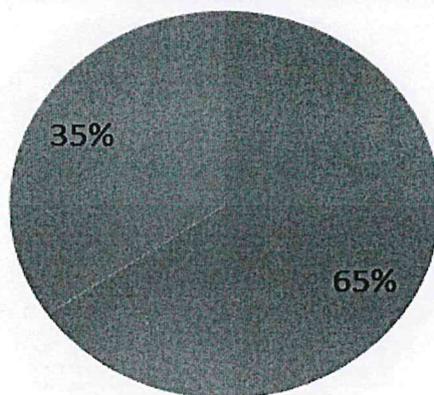


## Use of goods and services



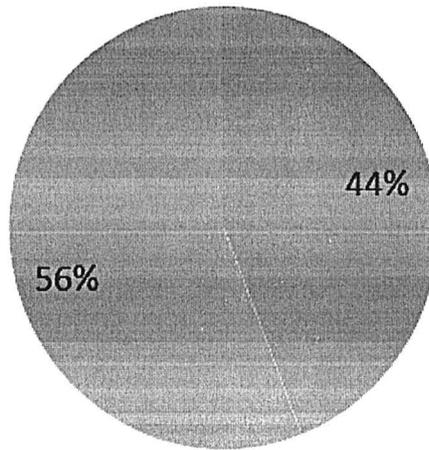
## Transfers to Other Government Units

■ 2019-2020 ■ 2018-2019



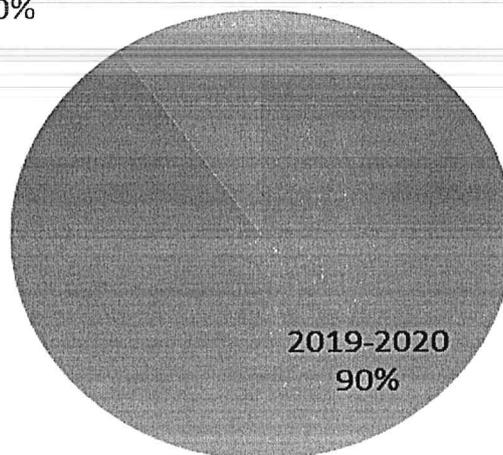
## Other grants and transfers

■ 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.

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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;

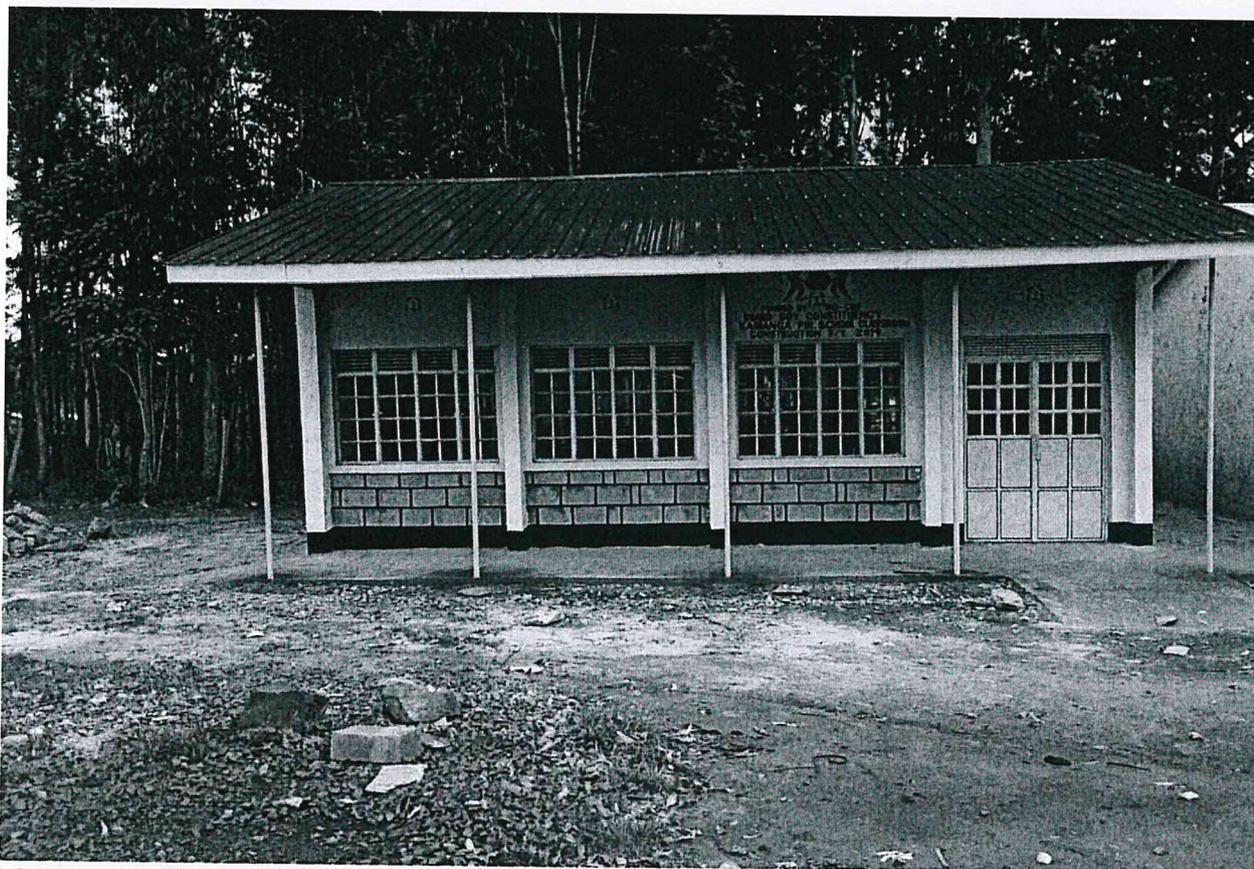


Figure 1. Kabianga sisal primary school Construction of 1 classroom at Kshs 850,000

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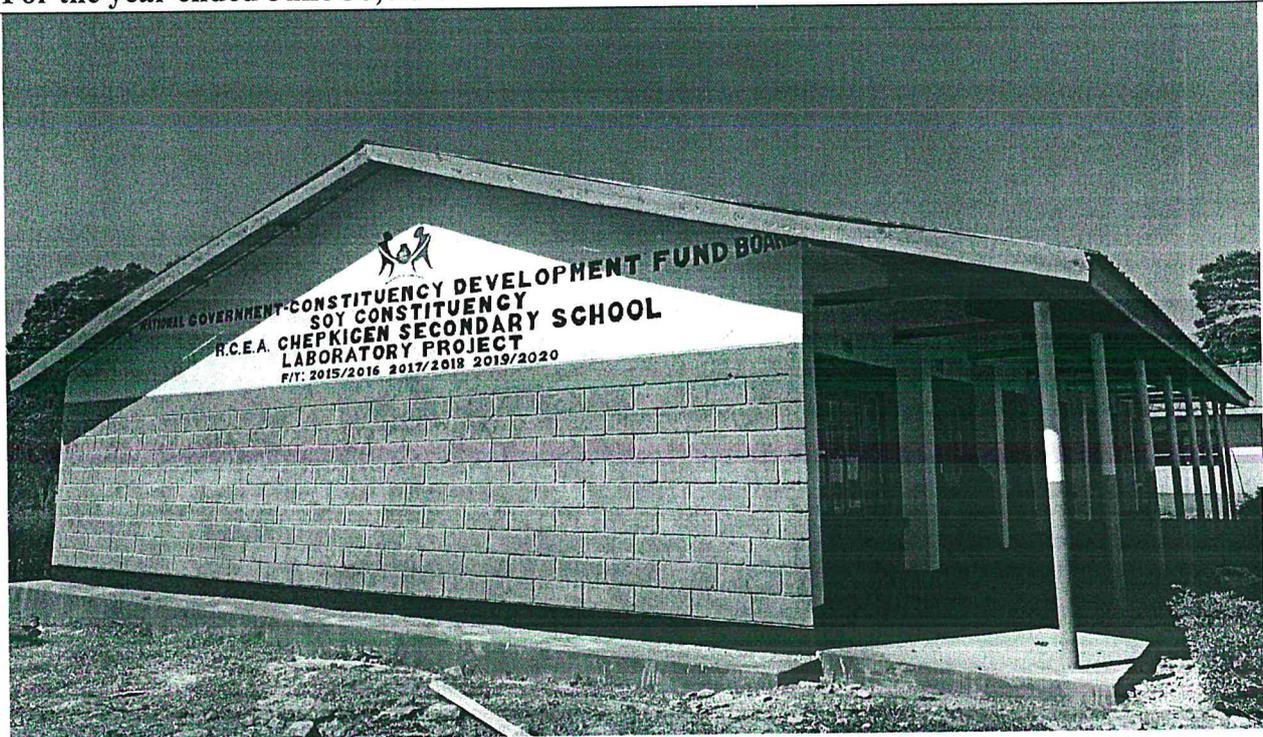


Figure 2. RCEA Chepkigen Secondary School completion of school lab at Kshs 800,000

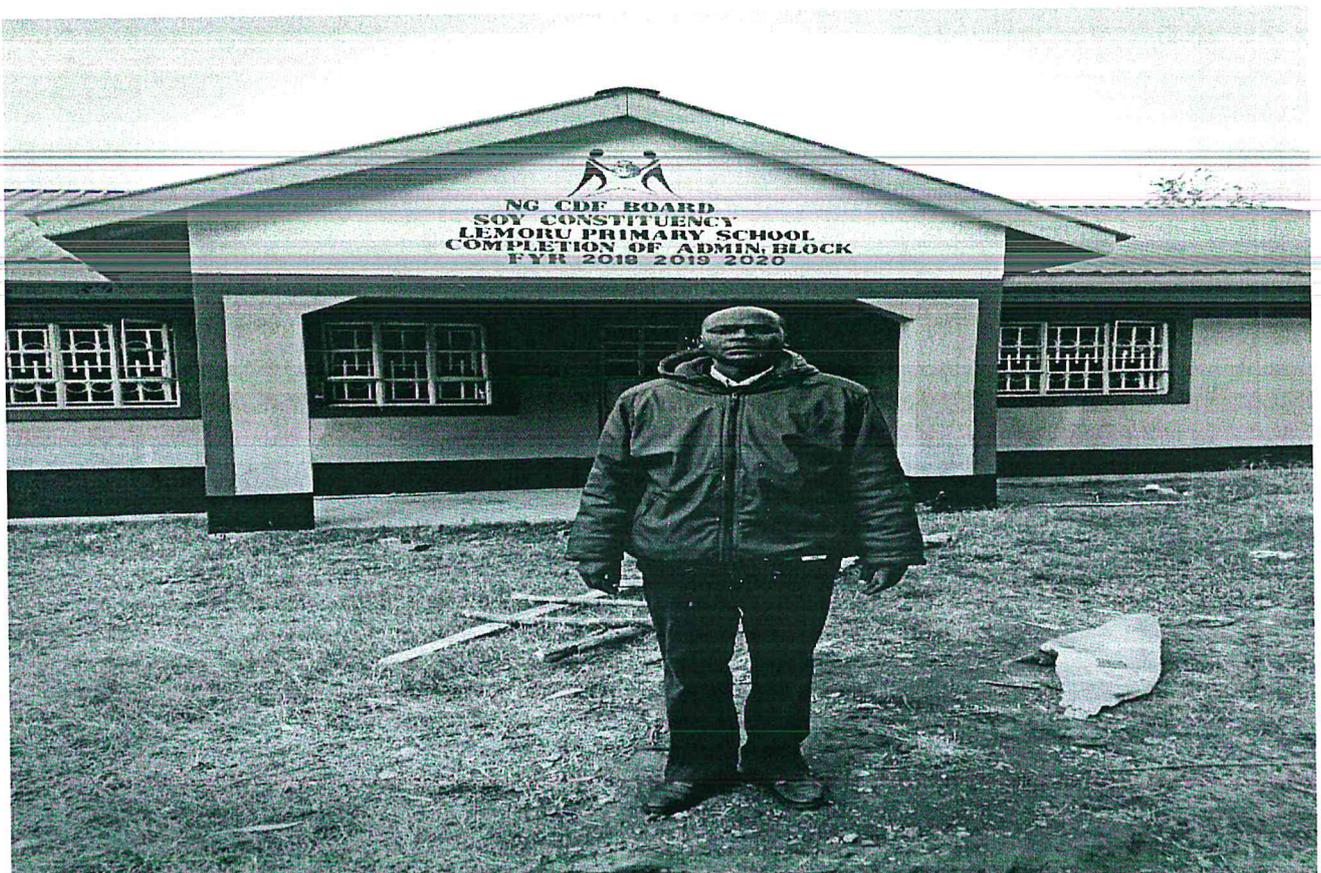


Figure 3. Lemoru Primary school completion of an administration block at Kshs. 500,000

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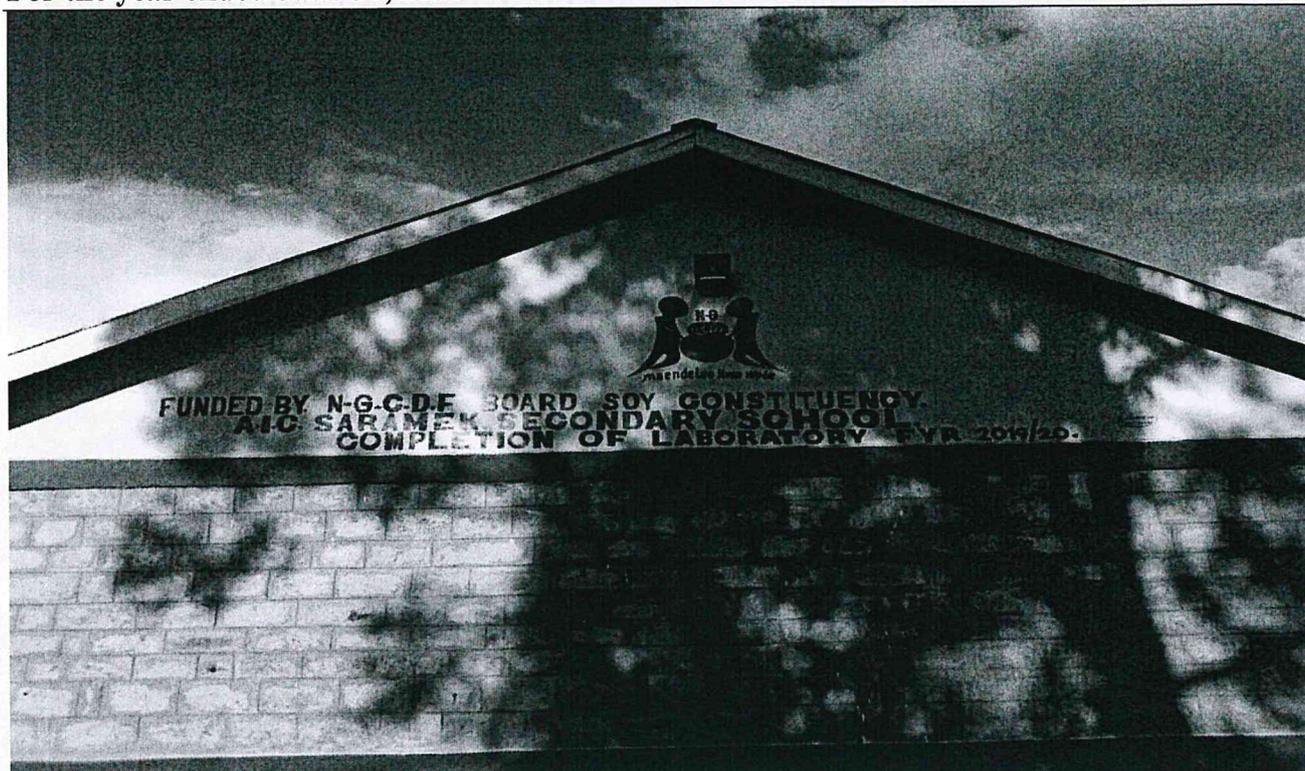


Figure 4. AIC Saramek secondary school completion of school lab at Kshs 1,800,000.



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

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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.

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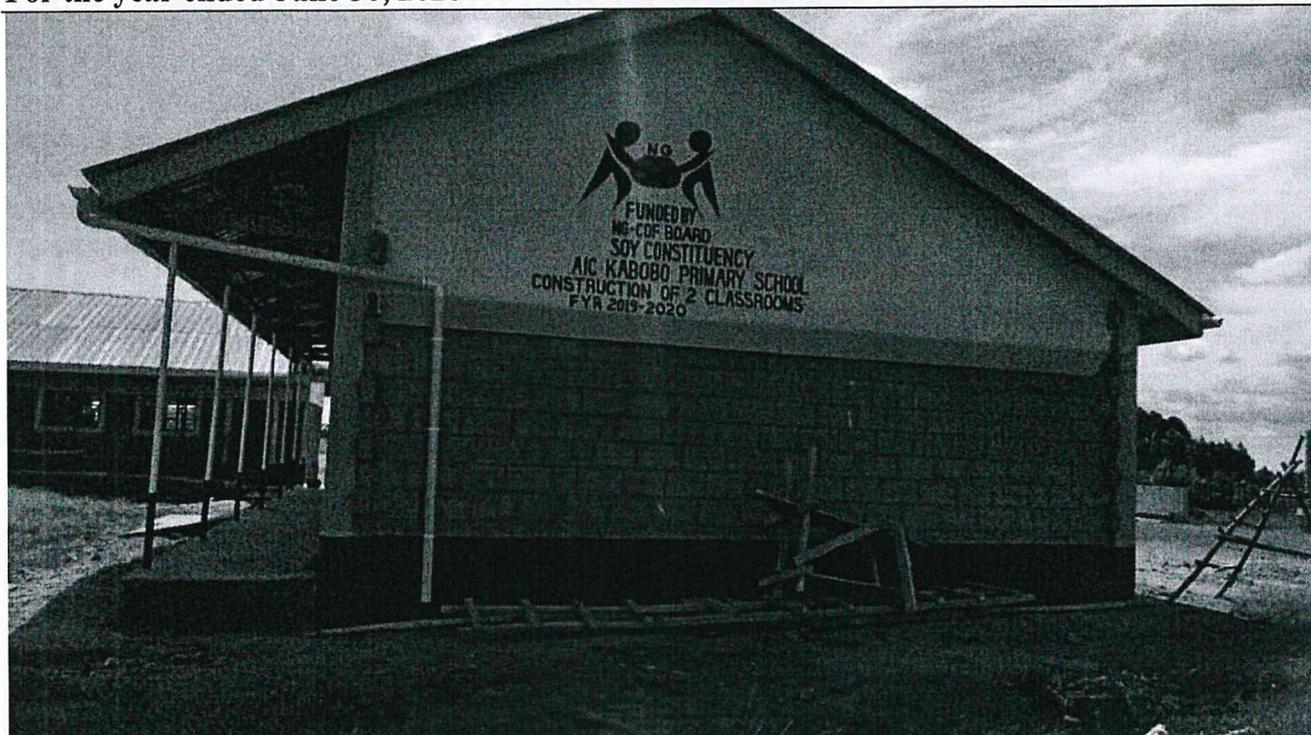


Figure 8. AIC Kabobo primary school construction of 2 classrooms at Kshs. 1,700,000

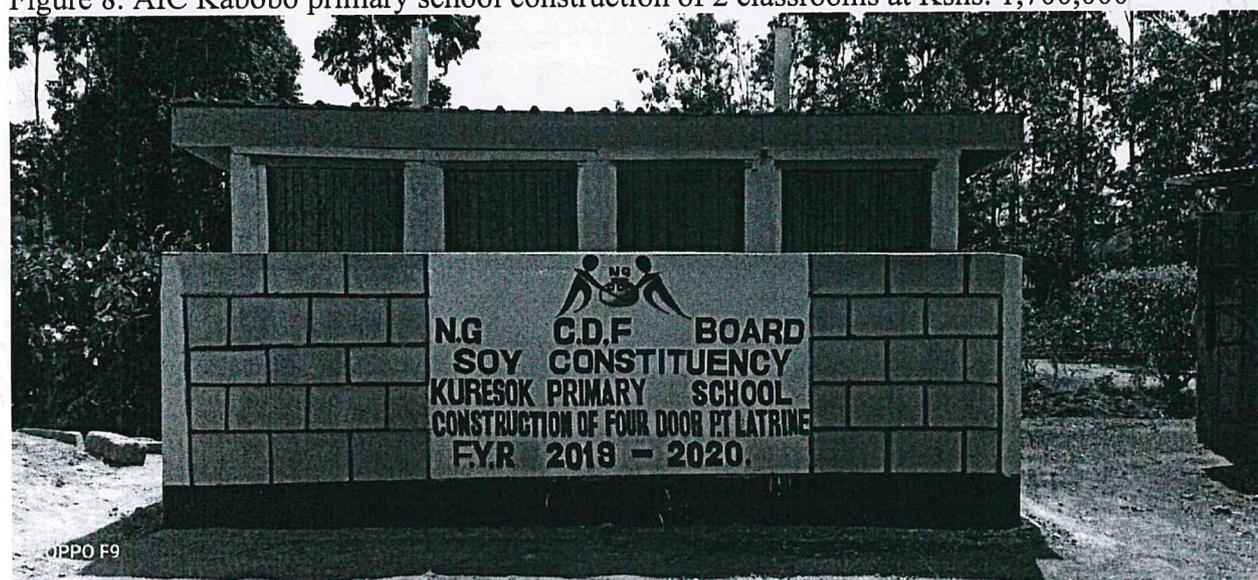


Figure 6. Kuresok primary school construction of 4 door pit latrine at Kshs 250,000

- 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

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	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

**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED 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.

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**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>

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	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. No of water tanks procured and water harvested. 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 Procure sports uniforms and equipment	No of sports tournaments supported 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. 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.

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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.

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- 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 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 II. To encourage our clients to engage with us using electronic means where possible III. To maximize on rain water harvesting in all Institutions of learning. 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 II. To encourage tree planting in the constituency to improve the forest cover. 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 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.

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**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

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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**

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#### **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

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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 Cheplelaibe 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



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**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.

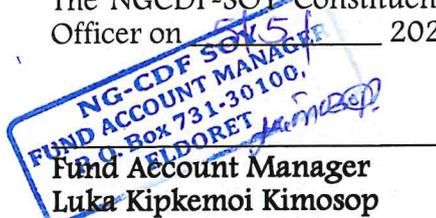
The Accounting Officer in charge of the NGCDF-Soy Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This 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 5/6/2021 2021.

  
Fund Account Manager  
Luka Kipkemoi Kimosop

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

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOY  
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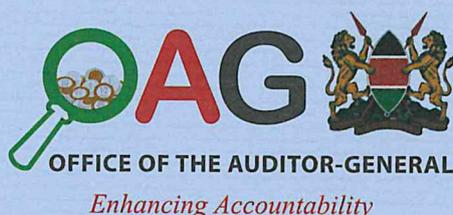
**For the year ended June 30, 2020**

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

# REPUBLIC OF KENYA

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

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### 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**

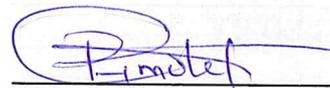
**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	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**

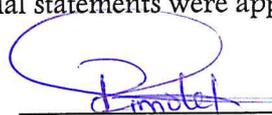
**For the year ended June 30, 2020**

**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.  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND**  
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**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
<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>Net cash flow from operating activities</b>		<b>(5,600,497)</b>	<b>5,318,422</b>
<b>CASHFLOW FROM INVESTING 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 EQUIVALENT</b>			
		<b>(5,784,491)</b>	<b>5,298,932</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>7,368,992</b>	<b>2,070,060</b>
<b>Cash and cash equivalent at END of the 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

  
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**

- i. 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.
- ii. 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%
- iii. 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:

**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**

**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 Kshs	Kshs	2019/2020 Kshs	30/06/2020 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	-	200,000
5.3 Segero/Barsombe Ward Football Tournament	200,000	-	200,000	-	200,000	-	200,000
5.4 Soy Ward Football Tournament	200,000	-	200,000	-	200,000	-	200,000
5.5 Kapkures Ward Football Tournament	200,000	-	200,000	-	200,000	-	200,000
5.6 Moibrbridge Ward Football Tournament	200,000	-	200,000	-	200,000	-	200,000
5.7 Kuinet/Kapsuswa Ward Football Tournament	200,000	-	200,000	-	200,000	-	200,000
5.8 Kipsomba Ward Football Tournament	200,000	-	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>750,000</b>	<b>1,400,000</b>
<b>6.0 Environment</b>							
6.1 Kipsangui Primary School	-	150,000	150,000	-	150,000	-	150,000
6.2 Cheptarit Primary School	-	150,000	150,000	-	150,000	-	150,000
6.3 Kapsabul Primary School	-	150,000	150,000	-	150,000	-	150,000
6.4 SDA Ainamoi Primary School	250,000	-	250,000	-	250,000	-	250,000
6.5 Lamaon Primary School	250,000	-	250,000	-	250,000	-	250,000
6.6 Ndabarnach Primary School	250,000	-	250,000	-	250,000	-	250,000
6.7 Kilima Primary School	250,000	-	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>450,000</b>	<b>1,000,000</b>	<b>450,000</b>	<b>1,450,000</b>
<b>7.0 Primary Schools Projects</b>							
Kiborokwa Primary School	800,000	-	800,000	-	800,000	-	800,000
Chepterit Primary School	400,000	-	400,000	-	400,000	-	400,000
Kuinet Primary School	600,000	-	600,000	-	600,000	-	600,000
Kidiwa Primary School	800,000	-	800,000	-	800,000	-	800,000
Jabali Primary School	800,000	-	800,000	-	800,000	-	800,000
Mois Bridge Primary School	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
Chelabal Primary School	800,000	-	800,000	-	800,000	-	800,000
Kisabei Primary School	1,000,000	-	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	250,000	1,000,000
Lolkinyei Primary School	700,000	-	700,000	-	700,000	-	700,000
Limnyomoi Primary School	600,000	-	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 Magoon 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	-
Bonderi 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	-
Cheplelaipei 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>

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<b>Tertiary Institutions</b>									
Ziwa Technical Training Institute	-	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>494,518</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  
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**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**

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

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**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.

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

**SIGNIFICANT ACCOUNTING POLICIES**

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**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**

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**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  
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**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>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	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>

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*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  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
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
	Kshs	Kshs
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>

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*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>

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*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
		Kshs (30/6/2020)	Kshs (30/6/2019)
<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>			
		2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
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>			

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

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

12B. GRATUITY DEPOSITS

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

13. BALANCES BROUGHT FORWARD

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

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
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**14. PRIOR YEAR ADJUSTMENTS**

Description of the error	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
	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  
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**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
	<b>00</b>	<b>00</b>

**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
	<b>00</b>	<b>652,782</b>

**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
	<b>70,952,225</b>	<b>62,409,868</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOY  
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*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
	<b>31,902,500</b>	<b>10,791,603</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY  
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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	
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total	00	00	00	00	
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total	00	00	00	00	
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total	00	00	00	00	
<b>Supply of services</b>					
10.					
11.					
12.					
Sub-Total	00	00	00	00	
<b>Grand Total</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY**  
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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

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

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

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**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
<b>Sub total</b>		<b>7,241,104</b>	<b>3,491,861</b>	
<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	
<b>Sub-Total</b>		<b>46,504,999</b>	<b>46,657,584</b>	
<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

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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	

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

Asset class	Historical Cost b/f Kshs 2018/2019	Additions during the year	Disposals during the year	Historical Cost Kshs 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>

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**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 Magoon Primary School	Eco Bank	6610005784	1,499,520.00	-	Funds were disbursed on 12 June 2020, project implementation ongoing
6	Aic Magoon 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
0	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
3	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
3	Cci Nabiswa Primary School	Abc	005215001004937	1,495.00	1,495.00	project complete
0	Chelabal Primary School	Cooperative	01141686065200	1,765.00	1,765.00	project complete
0	Chelabal Primary School	Eco	0070235045404901	520.00	99,520.00	project implementation ongoing
	Chemororoch Pri School	Equity	0300262715960	1,206.00	1,206.00	project complete
	Chemoset Primary School	Cooperative	01141685894400	1,932.50	1,932.50	project complete
	Chemoset Primary School	Eco	0070235044930601	730.00	730.00	project complete
	Chepkigen Primary School	Eco	0070235039315701	1,803.40	1,803.40	project complete
	Chepkoiel Youth Development Group	Cooperative	01134761232700	40.75	40.75	project complete
	Chepkongi Primary School	Eco Bank	6610005777	249,456.40	-	Funds were disbursed on 12 June 2020, project implementation ongoing

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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	Kapkuis 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

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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	Kapsombeiywet Primary School	Abc	OO5215001004958	513.25	513.25	project complete
61	Kapsombeiywet 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	Kaptengwet Primary School	Cooperative Bank	O1141685266700	6,175.50	6,175.50	project complete
64	Kaptengwet 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

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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

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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

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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 Sisyobei 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

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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	Vumilia Primary School	Cooperative Bank	01141685272900	2,962.50	2,962.50	project complete

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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	

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**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> 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 The Kimosop Account Manager	Responded through management letter	30/6/2021
2.0	<b>Adjustments</b> 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 The Kimosop Account Manager	Responded through management letter	30/6/2021

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	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	<b>Budget Performance</b> 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. 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.	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.	Luka Kipkemoi The Account Fund Manager	Responded through management letter
2.0	<b>Projects verification</b> 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	The management wishes to give the following explanation on the projects which were incomplete at the time of Audit. Refer to attached list.	Luka Kipkemoi The Account Fund Manager	Responded through management letter

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	<p>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.</p>				
	<p><b>Basis for conclusion</b></p>				
1.0	<p><b>1.0 Bursary Disbursement</b>  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.</p>	<p>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.  2). Documentary evidence in form of acknowledgements from schools and institutions is therefore forwarded for audit verification. However the management will in future ensure that they adhere to CDF Board circular Ref. CDF Board circulars/Vol 1/111 dated 13 September 2010.</p>	<p>Luka Kipkemoi  The Kinmosop Account Manager</p>	<p>Responded through management letter</p>	<p>30/6/2021</p>

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<p>2.0</p>	<p>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.</p>	<p><b>2.0 purchase of land</b>          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>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).          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>	<p>Luca Kipkemoi Kimosop The Fund Account Manager</p>	<p>Responded through management letter</p>	<p>30/6/2021</p>
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	<p>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.</p>	<p>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.</p>			
3	<p><b>3.0 Expenditure on Fuel and Lubricants</b>                  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</p>	<p>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</p>	<p>Luka Kipkemoi                  Kimosop The                  Fund Account                  Manager</p>	<p>Responded                  through                  management                  letter</p>	30/6/2021

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<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>		
<p>4</p> <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 The Fund Account Manager</p>	<p>30/6/2021</p> <p>Responded through management letter</p>

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	<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. The propriety of the expenditure of the 1,000,000 on construction of two (2) classrooms could not be confirmed.</p>				
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