

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY	
P. 1	
DATE: 15 NOV 2022	DAY: Tuesday
TABLED BY: Hon. Silvanus Oson, MP Chief Whip Majority	
CLERK-AT THE-TABLE: Halima Sulaman	

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**REPORT**

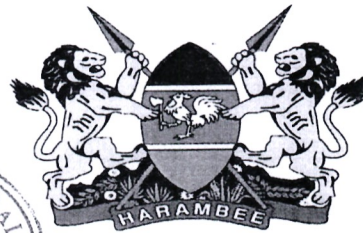
**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2019**



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -SOTIK  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30 JUNE 2019

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

 THE NATIONAL ASSEMBLY P.O. BOX 59113, NAIROBI	
DATE:	15 NOV 2022
	DAY Tuesday
TABLED BY:	Hon. Silvanus Osiro, MP Chief Whip Majority
CLERK-AT THE TABLE:	Halima Suleiman

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

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**Contents**

<b>I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....</b>	<b>1</b>
<b><u>II.</u> FORWARD BY THE CHAIRMAN NGCDF COMMITTEE .....</b>	<b>4</b>
<b><u>III.</u> STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES .....</b>	<b>4</b>
<b><u>IV.</u> REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (OFFICE OF THE AUDITOR GENERAL) .....</b>	<b>6</b>
<b><u>V.</u> STATEMENT OF RECEIPTS AND PAYMENTS.....</b>	<b>6</b>
<b><u>VI.</u> STATEMENT OF FINANCIAL ASSETS AND LIABILITIES .....</b>	<b>8</b>
<b><u>VII.</u> STATEMENT OF CASHFLOW .....</b>	<b>8</b>
<b><u>VIII.</u> SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....</b>	<b>10</b>
<b><u>IX.</u> BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES .....</b>	<b>12</b>
<b><u>X.</u> SIGNIFICANT ACCOUNTING POLICIES .....</b>	<b>25</b>
<b><u>XI.</u> NOTES TO THE FINANCIAL STATEMENTS.....</b>	<b>29</b>
<b><u>XII.</u> ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE.....</b>	<b>39</b>
<b><u>XIII.</u> PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS.....</b>	<b>64</b>

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

**Reports and Financial Statements**

**For the year ended 30 June 2019**

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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

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

**Reports and Financial Statements  
For the year ended 30 June 2019**

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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 SOTIK 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 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Caroline Cheres
2.	National Sub-County Accountant	Sarah cheburet
3.	Chairman NGCDFC	Vincent Chirchir
4.	Member NGCDFC	Magret Chemutai

**(d) Fiduciary Oversight Arrangements**

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

P.O. BOX 866 SOTIK  
NG CDF BUILDING  
Next to the DC's office  
SOTIK, KENYA

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

**Reports and Financial Statements  
For the year ended 30 June 2019**

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**(f) NGCDF SOTIK Constituency Contacts**

Telephone: (254) 704317766  
E-mail: [cdfsotik@cdf.go.ke](mailto:cdfsotik@cdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF SOTIK Constituency Bankers**

1. Kenya Commercial Bank  
Sotik Branch  
Account No. 1105583686  
P.O. Box 264-20406  
SOTIK

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
SOTIK CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30 June 2019**

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

**CHAIRMAN'S REMARKS**

There was a slight increase in receipt of funds this year as compared to last year although most of the funds were not for financial year 2018/2019.

**1. Performance**

The two main categories in the statement of appropriation i.e. transfer to other government unit and other grants and transfers had deferent performance were 49% and 72% respectively. The transfer to other government was below average since as at 30th June 2019 kshs 57,840,876 was still pending at NGCDFB.

**2. Achievement**


The main achievement for the financial year 2018/2019 the NG- CDF (Bursary) Sponsored students both at the university and the form four levels are completing their studies. They were not just many but they passed highly. Also the bursary distribution exercise was termed the best ever since the methods used ensured that the neediest have been reached.

**Emerging issues**

The poverty index in rural constituencies is increasing day by day which has an impact on the fund since the constituents cannot supplement the Fund whose main purpose is to alleviate poverty. The people become over dependent on the fund which is already stretched and cannot meet all the needs.

**3. Challenges.**

- The whole proposal for 2018/19 was change after it had been approved and code list and 1<sup>st</sup> AIE issued. This brings all the delay in absorption of fund.



.....  
**CHAIRMAN NGCDF COMMITTEE**

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

**Reports and Financial Statements**

**For the year ended 30 June 2019**

**III. STATEMENT OF NGCDF-SOTIK 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-SOTIK 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, 2019. 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-SOTIK 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 NGCDF-SOTIK Constituency financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-SOTIK Constituency further confirms the completeness of the accounting records maintained for the NGCDF-SOTIK Constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-SOTIK Constituency confirms that the NGCDF-SOTIK Constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF-SOTIK Constituency 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 NGCDF-SOTIK Constituency 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-SOTIK Constituency financial statements were approved and signed by the Accounting Officer on 23 | 2020.

Cheres  
Fund Account Manager  
Name: Caroline Cheres

Sauri  
Sub-County Accountant  
Name: Marciana Sarah Cheburet  
ICPAK Member Number: 12833

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

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**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (OFFICE OF THE AUDITOR GENERAL)**

\_\_\_\_\_  
Auditor General

\_\_\_\_\_  
Date

<b>Project Status</b>	<b>Count</b>	<b>Amount (Kshs.)</b>
Completed Projects	28	16,356,593
Ongoing Projects	48	42,705,668
Not Started	104	69,459,617
<b>Total</b>	<b>180</b>	<b>128,521,878</b>

### 1.1. Incomplete Projects

One hundred and fifty-two (152) projects with project funding of Kshs.112,165,285 were incomplete with no satisfactory explanation being rendered by the Fund for the delays.

Consequently, it has not been possible to confirm if and when value for money will be realized from the incomplete projects.

### 1.2. Unsatisfactorily Implemented Projects

Eight (8) projects with a funding allocation of Kshs.12,682,344 were sampled for verification during the month of February 2020. Below are the individual observations made against each of the projects: -

<b>Project Details</b>	<b>Cost (Kshs.)</b>	<b>Completion Date</b>	<b>Observations</b>
Ngariet secondary school - Construction and completion of a dining hall; fixing of windows, doors and flooring	2,200,000	05/02/2019	The contractor was not on site and the project had stalled; it was incomplete but slab and pillars done up to the lintel level.
Chebongi secondary school - Construction of a single laboratory	1,400,000	Not Indicated	Gas piping, water supply system, electric works and soak pit were undone.
Siroin secondary school- (Worktop, gas system, water system, fume chamber, electrical works & general painting)		Not Indicated	Water supply system, fume chamber, electrical system and painting are not done.
Gorgor secondary school - Completion of a laboratory (worktop, gas system, water system, fume chamber & electrical works)	1,100,000	Not Indicated	Plastering, worktop, gas system, water system, fume chamber and electrical works are yet to be done.

<b>Project Details</b>	<b>Cost (Kshs.)</b>	<b>Completion Date</b>	<b>Observations</b>
Saruchet secondary school - Completion of a twin laboratory	2,100,000	20/01/2020	Incomplete works are as follows: 1 <sup>st</sup> Twin-ceiling, electrical works gas and fume chambers. 2 <sup>nd</sup> twin-water system, soak pit and sinks.
Kagasik Girls secondary school - Completion of a dormitory (plastering, walling, painting, fixing of windows and doors)	1,200,000	08/01/2020	Incomplete works are: windows, doors, plaster, paint, flooring and store and preparation room
Kaplelach secondary school- Construction and completion of a Single Laboratory	3,000,000	06/10/2019	2 <sup>nd</sup> Allocation but with the following Incomplete works: - worktop, gas system, water system, fume chamber, electrical works, plastering, painting and window glasses. Plastering is not done.
St. Joseph's Mabwaita secondary school - Construction of staff house	582,344	Not Indicated	Project lastly funded in 2016/2017; Project has stalled with windows, doors, plaster and paint remaining incomplete.
<b>Total</b>	<b>12,682,344</b>		

No satisfactory explanations were rendered for the deficiencies in projects implementation, despite full funding having been disbursed into the bank accounts of the respective Project Management Committees.

Consequently, it has not been possible to confirm if and when value for money will be realized from the projects valued at Kshs.12,682,344 for the year ended 30 June, 2019.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Overall Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Lack of Risk Management Policy**

The Fund does not have a risk management policy that guides its assessment and evaluation of risk and to develop the strategies to mitigate them. This is contrary to Regulation 165(1) of the Public Finance Management Act (National Government) Regulations, 2015.

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

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

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

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

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

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

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


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

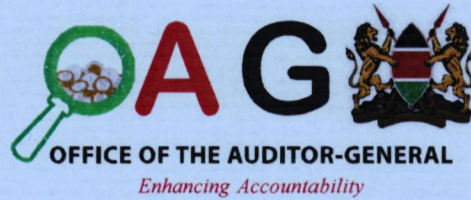
  
**CPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**31 December, 2021**

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOTIK CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Sotik Constituency set out on pages 7 to 71, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the 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, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Sotik Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Sotik 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 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.

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*Report of the Auditor-General on National Government Constituencies Development Fund – Sotik Constituency  
for the year ended 30 June, 2019*

## Other Matter

### 1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.185,142,915 and Kshs.127,302,039 respectively, resulting to an underfunding of Kshs.57,840,876 or 31% of the budget. The underfunding affected the planned activities and projects and may have impacted negatively on service delivery for the constituents of Sotik.

### 2. Prior Year Audit Matter - Construction of Administration Police Staff Houses and Assistant Chief's Offices

As reported previously, the Fund incurred expenditure of Kshs.2,400,000 on the construction of Administration Police staff houses and Assistant Chiefs' Office as detailed out below: -

	Project Location	Description of Work	Amount (Kshs)
1.	Kipsingei AP Lines	Construction of Staff Houses	1,600,000
2.	Motiret Chief's Camp	Construction of Assistant Chief's Office	400,000
3.	Siroin Chief's Camp	Construction of Assistant Chief's Office	400,000
	<b>Total</b>		<b>2,400,000</b>

However, the land parcels where the houses and offices were constructed did not have title deeds contrary to the provisions of the National Government Constituencies' Development Fund Act, 2015. The Fund continues to be 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 procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### Basis for Conclusion

#### 1. Projects Implementation

The statement of receipts and payments reflects transfers to other government units of Kshs.52,461,207;(2018-Kshs.28,850,000) and as disclosed under Note 6 to the financial statements. Review of the project implementation status report as of 30 June 2019 indicated that one hundred and eighty (180) projects with an allocation of Kshs.128,521,878 were at different implementation statuses as summarised below:-

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

**Reports and Financial Statements**

**For the year ended 30 June 2019**

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018-2019	2017-2018
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	106,384,483	83,953,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	72,500	-
<b>TOTAL RECEIPTS</b>		<b>106,456,983</b>	<b>83,953,447</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,264,929	2,100,819
Use of goods and services	5	7,615,863	4,404,239
Transfers to Other Government Units	6	52,461,207	28,850,000
Other grants and transfers	7	36,575,207	33,027,621
Acquisition of Assets	8	7,000	9,450,000
Other Payments	9	1,250,000	
<b>TOTAL PAYMENTS</b>		<b>100,174,206</b>	<b>77,832,679</b>
<b>SURPLUS/DEFICIT</b>		<b>6,282,777</b>	<b>6,120,768</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SOTIK Constituency financial statements were approved on 21/3/2020 and signed by:

Caroline Cheres  
Fund Account Manager  
Name: Caroline Cheres

Marciana Sarah Cheburet  
Sub-County Accountant  
Name: Marciana Sarah Cheburet  
ICPAK Member Number: 12833

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

**VI. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	27,127,833	20,845,056
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>27,127,833</b>	<b>20,845,056</b>
Current Receivables -Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>27,127,833</b>	<b>20,845,056</b>
<b>FINANCIAL LIABILITIES</b>			
Account payable- retention	12	-	-
<b>NET FINANCIAL ASSETS REPRESENTED BY</b>		<b>27,127,833</b>	<b>20,845,056</b>
Fund balance b/fwd 1st July...	13	20,845,056	14,410,414
Surplus/Deficit for the year		6,282,777	6,120,768
Prior year adjustments	14	-	313,874
<b>NET FINANCIAL POSITION</b>		<b>27,127,833</b>	<b>20,845,056</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SOTIK Constituency financial statements were approved on 21/3/2020 and signed by:

Caroline Cheres  
Fund Account Manager  
Name: Caroline Cheres

M. S. S. S.  
Sub-County Accountant  
Name: Marciana Sarah Cheburet  
ICPAK Member Number: 12833

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

**Reports and Financial Statements  
For the year ended 30 June 2019**

<b>Receipts for operating income</b>		<b>2018-2019</b>	<b>2017-2018</b>
Transfers from CDF Board	1	106,384,483	83,953,447
Other Receipts	3	72,500	-
		<b>106,456,983</b>	<b>83,953,447</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,264,929	2,100,819
Use of goods and services	5	7,615,863	4,404,239
Transfers to Other Government Units	6	52,461,207	28,850,000
Other grants and transfers	7	36,575,207	33,027,621
Other Payments	9	1,250,000	-
		<b>100,167,206</b>	<b>68,382,679</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	313,874
<b>Net cash flow from operating activities</b>		<b>6,289,777</b>	<b>15,884,642</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(7,000)	(9,450,000)
<b>Net cash flows from Investing Activities</b>		<b>(7,000)</b>	<b>(9,450,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>6,282,777</b>	<b>6,434,642</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>20,845,056</b>	<b>14,410,414</b>
<b>Cash and cash equivalent at END of the year</b>		<b>27,127,833</b>	<b>20,845,056</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SOTIK Constituency financial statements were approved on 2/3/2020 and signed by:

Caroline Cheres  
Fund Account Manager  
Name: Caroline Cheres

Marciana Sarah Cheburet  
Sub-County Accountant  
Name: Marciana Sarah Cheburet  
ICPAK Member: Number 12833

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

Reports and Financial Statements  
For the year ended 30 June 2019

**VIII. 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 CDF Board	109,040,876	76,029,539	185,070,415	127,229,539	57,840,876	59.0%
Proceeds from Sale of Assets	0	-	-	-	-	0.0%
Other Receipts	0	72,500	72,500	72,500	-	0.0%
<b>TOTAL RECEIPTS</b>	<b>109,040,876</b>	<b>76,102,039</b>	<b>185,142,915</b>	<b>127,302,039</b>	<b>57,840,876</b>	<b>59.0%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,100,000	1,271,289	3,371,289	2,264,929	1,106,360	67%
Use of goods and services	7,713,708	6,121,241	13,834,949	7,615,863	6,219,086	55%
Transfers to Other Government Units	58,170,000	49,861,207	108,031,207	52,461,207	55,570,000	49%
Other grants and transfers	40,518,994	10,052,615	50,571,609	36,575,207	13,996,402	72%
Acquisition of Assets	130,000	157,000	287,000	7,000	280,000	2%
Other Payments	408,174,000	8,566,187	8,974,361	1,250,000	7,724,361	14%
<b>TOTAL</b>	<b>109,040,876</b>	<b>76,029,539</b>	<b>185,070,415</b>	<b>100,174,206</b>	<b>84,896,209</b>	<b>54.1%</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

***Underutilization of fund***

- i. There was underutilization of fund overall; compensation of employees 33%, use of goods 45%, transfers to government units 51%, other grants and transfer 28%, 98% for acquisition of asset and 86 % for other payment . This resulted from amount pending from NGCDFB as at the end of June 2019 amounting to Kshs 57,840,876. The overall performance was affected by change of proposal after the first proposal was approved and code list and first AIE issued. The second proposal was resubmitted on March; new code list was received on May 2019.
- ii. The adjustment column includes; cash book opening balance of Kshs 20,845,056, Kshs 52,384,483. for 2017/18 F/Y received in 2018/19 FY, KSHS 400,000 pending at NGCDFB for 2016/17 FY and kshs 2,400,000 for 2017/18 FY pending at NGCDFB. The total in adjustment is kshs 76,029,539.

The NGCDF-SOTIK Constituency financial statements were approved on 21/3/1 2020 and signed by:

*Caroline Cheres*  
Fund Account Manager  
Name: Caroline Cheres

*Marciana Sarah Cheburet*  
Sub-County Accountant  
Name: Marciana Sarah Cheburet  
ICPAK Member Number: 12833

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019 Kshs	Kshs	2018/2019 Kshs	2018/2019 Kshs	2018/2019 Kshs
<b>1.0 Administration</b>				993,639.90	1,106,360.10
Employees' Salaries	2,100,000.00		2,100,000.00	169,040.65	2,673,411.35
Goods and Services	2,842,452.00		2,842,452.00	72,000.00	1,528,000.00
Committee Expenses	1,600,000.00		1,600,000.00	1,271,289.05	0.00
Employees' Salaries		1,271,289.05	1,271,289.05	1,347,292.00	800,007.47
Goods and Services		2,147,299.47	2,147,299.47	1,216,100.00	0.00
Committee Expenses	6,542,452.00	4,634,688.52	11,177,140.52	5,069,361.60	6,107,778.92
<b>Sub-Total</b>					
<b>2.0 Monitoring and Evaluation</b>					
Goods and Services	471,256.00		471,256.00	50,000.00	421,256.00
Committee Expenses	1,600,000.00		1,600,000.00	1,407,100.00	192,900.00
Capacity Building of NG-CDFs/PMCs	1,200,000.00		1,200,000.00	885,000.00	315,000.00
Goods and Services		206330	206330	206,330.00	0.00
Committee Expenses		2,551,511.32	2,551,511.32	2,263,000.00	288,511.32
<b>Sub-Total</b>	3,271,256.00	2,757,841.32	6,029,097.32	4,811,430.00	1,217,667.32
<b>3.0 Emergency Emergencies</b>					
Emergency Emergencies	5,738,993.45	707,694.00	5,738,993.45	2,500,000.00	3,238,993.45
<b>Sub-Total</b>	5,738,993.45	707,694.00	6,446,687.45	2,800,000.00	3,646,687.45

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

<b>4.0 Bursary and Social Security Programme</b>							
Bursaries	19,000,000.00						
Bursary Tertiary Schools	11,000,000.00						0.00
Bursary Special Schools							0.00
Social Security Programmes –NHIF							0.00
Bursaries							0.00
<b>Sub-Total</b>	<b>30,000,000.00</b>	<b>760,360.00</b>	<b>760,360.00</b>	<b>760,360.00</b>	<b>760,360.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5.0 Sports</b>							
Sotik Tournament	2,180,000.00						<b>0.00</b>
Sotik Tournament							0.00
<b>Sub-Total</b>	<b>2,180,000.00</b>	<b>2,316,653.90</b>	<b>2,316,653.90</b>	<b>2,316,653.90</b>	<b>2,316,653.90</b>	<b>0.00</b>	<b>2,180,000.00</b>
<b>6.0 Environment</b>							
Ngurwo Pry Sch	400,000.00						<b>4,496,653.90</b>
Kimase Pry Sch	400,000.00						0.00
Siroin Asst Chief's Office	200,000.00						400,000.00
Kapkures AP Camp	200,000.00						200,000.00
Kapnyasimba Pry Sch	400,000.00						200,000.00
Chebiat Asst Chief's Office	200,000.00						400,000.00
chebirbeleck pry sch							200,000.00
	<b>244,460.80</b>	<b>244,460.80</b>	<b>244,460.80</b>	<b>244,460.80</b>	<b>244,460.80</b>	<b>0.00</b>	<b>0.00</b>

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

cheserton pry school		400,000.00	400,000.00	400,000.00	0.00
chebilat pry sch		400,000.00	400,000.00	400,000.00	0.00
kapchepkoror pry school		400,000.00	400,000.00	400,000.00	89,368.00
Saruchat Primary School		89,368.00	89,368.00		89,368.00
Kapsiongo Primary School		89,368.00	89,368.00		89,368.00
Kaplomboi Primary School		89,368.00	89,368.00		89,368.00
Sotik Primary School		89,368.00	89,368.00		89,368.00
Chesilyot Boarding Primary		89,368.00	89,368.00		89,368.00
Balek 'A' Primary School		89,368.00	89,368.00		158,208.25
ndanai pry school		158,208.25	158,208.25		2,494,416.25
<b>Sub-Total</b>	<b>1,800,000.00</b>	<b>2,138,877.05</b>	<b>3,938,877.05</b>	<b>1,444,460.80</b>	<b>0.00</b>
<b>7.0 Primary School Projects</b>					600,000.00
Chebirbelek Pry Sch	600,000.00		600,000.00		700,000.00
Kambira Pry Sch	700,000.00		700,000.00		500,000.00
Sotik Pry Sch	500,000.00		500,000.00		600,000.00
Kamungei Pry Sch	600,000.00		600,000.00		600,000.00
Kimolwet Pry Sch	600,000.00		600,000.00		600,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

Kiptapsir Pry Sch	550,000.00		550,000.00		550,000.00		710,000.00
Lelechwet Pry Sch	300,000.00		300,000.00				0.00
Kaplekwa Pry Sch	710,000.00		710,000.00				300,000.00
Chepkegei Pry Sch	710,000.00		710,000.00				710,000.00
Tuiyotich Pry Sch	710,000.00		710,000.00				710,000.00
Kibibo Pry Sch	400,000.00		710,000.00				710,000.00
Soyoit Pry Sch	710,000.00		400,000.00				710,000.00
Tembwet Pry Sch	710,000.00		710,000.00				400,000.00
Koita pry sch	710,000.00		710,000.00				710,000.00
Chebui Pry Sch	710,000.00		710,000.00				710,000.00
Cheptebe Pry Sch	710,000.00		710,000.00				710,000.00
ngariet pry school	1,110,000.00		710,000.00				710,000.00
Kimugul Pry Sch	710,000.00		1,110,000.00				710,000.00
ngamurrian pry school	200,000.00		710,000.00				1,110,000.00
sasita pry school	710,000.00		200,000.00			200,000.00	710,000.00
chepkalwal pry school	1,100,000.00		710,000.00				0.00
bambanik pry school	710,000.00		1,100,000.00				710,000.00
chepkebit pry sch	450,000.00		710,000.00				1,100,000.00
mariko pry school	710,000.00		450,000.00				710,000.00
chesambai pry school	710,000.00		710,000.00				450,000.00
chepbugon pry school	710,000.00		710,000.00				710,000.00
tarnurei pry school	710,000.00		710,000.00				710,000.00
			710,000.00				710,000.00

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

**Reports and Financial Statements  
For the year ended 30 June 2019**

soimet pry school	710,000.00		710,000.00		710,000.00
chilgotwet pry school	710,000.00		710,000.00		710,000.00
chesezem pry school	710,000.00		710,000.00		710,000.00
kameswon pry school	710,000.00		710,000.00		710,000.00
kelonget valley pry school	710,000.00		710,000.00		710,000.00
kamugeno pry school	710,000.00		710,000.00		710,000.00
kiptenden pry school	710,000.00		710,000.00		710,000.00
chepkelelyet pry school	710,000.00		710,000.00		710,000.00
sosik pry school	710,000.00		710,000.00		710,000.00
ngainet pry school	710,000.00		710,000.00		710,000.00
kapkures pry school	710,000.00		710,000.00		710,000.00
chemogoi pry school	710,000.00		710,000.00		710,000.00
ngenda pry school	710,000.00		710,000.00		400,000.00
kimoso pry school	400,000.00		400,000.00		710,000.00
kuriot pry school	710,000.00		710,000.00		710,000.00
Kaplong Boys Pry Sch	710,000.00		710,000.00		710,000.00
kokwon pry school	710,000.00		710,000.00		710,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

kesenge pry school	650,000.00	650,000.00	650,000.00	0.00
rogena pry school	700,000.00	700,000.00	700,000.00	0.00
uswet pry	650,000.00	650,000.00	650,000.00	0.00
chesegein pry school	400,000.00	400,000.00	400,000.00	0.00
kipngosos pry school	400,000.00	400,000.00	400,000.00	0.00
sertwet pry school	650,000.00	650,000.00	650,000.00	0.00
boreito pry school	650,000.00	650,000.00	650,000.00	0.00
Kaploug boys pry	500,000.00	500,000.00	500,000.00	0.00
kipaji pry	400,000.00	400,000.00	400,000.00	0.00
molta pry sch	400,000.00	400,000.00	400,000.00	0.00
kisabei pry sch	400,000.00	400,000.00	400,000.00	0.00
kipketii pry sch	420,000.00	420,000.00	420,000.00	0.00
kapcherire pry	650,000.00	650,000.00	650,000.00	0.00
kapkoitim pry	650,000.00	650,000.00	650,000.00	0.00
togomin pry	700,000.00	700,000.00	700,000.00	0.00
cheribo pry	650,000.00	650,000.00	650,000.00	0.00
tabeituk pry	400,000.00	400,000.00	400,000.00	0.00
samoce pry school	600,000.00	600,000.00	600,000.00	0.00

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

**Reports and Financial Statements  
For the year ended 30 June 2019**

rotik pry	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
ndanai pry school	1,466,206.80	1,466,206.80	1,466,206.80	1,466,206.80	0.00
kipngosos pry school	400,000.00	400,000.00	400,000.00	400,000.00	0.00
sasita pry school	500,000.00	500,000.00	500,000.00	500,000.00	0.00
ngamurian pry school	400,000.00	400,000.00	400,000.00	400,000.00	0.00
kokwon pry	200,000.00	200,000.00	200,000.00	200,000.00	0.00
kapletundo pry sch	500,000.00	500,000.00	500,000.00	500,000.00	0.00
kibori pry	500,000.00	500,000.00	500,000.00	500,000.00	0.00
siryat pry	500,000.00	500,000.00	500,000.00	500,000.00	0.00
soyoit pry	500,000.00	500,000.00	500,000.00	500,000.00	1,500,000.00
chebongi pry	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	400,000.00
sosik pry school	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
chepkalwai pry school	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
sertwet pry school	400,000.00	400,000.00	400,000.00	400,000.00	0.00
kapsiongo pry	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
kamungeno pry school	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
kamenes pry sch	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
rogena pry school					
<b>Sub-Total</b>	<b>29,520,000.00</b>	<b>20,836,206.80</b>	<b>50,356,206.80</b>	<b>17,686,206.80</b>	<b>32,670,000.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

<b>8.0 Secondary School Projects</b>						
Kapkelei Sec Sch	500,000.00		500,000.00			0.00
Gelegele Boys Sec Sch	300,000.00		300,000.00		500,000.00	0.00
Kamungei Sec Sch -	1,200,000.00					300,000.00
Kapchemibei Sec Sch	100,000.00		1,200,000.00			1,200,000.00
Kimawit Sec Sch	250,000.00		100,000.00		100,000.00	0.00
Saruchat Sec Sch	1,700,000.00		250,000.00		250,000.00	0.00
St Joseph Mabwaita Sec Sch	500,000.00		1,700,000.00		1,700,000.00	0.00
Kipsimbol Sec Sch	500,000.00		500,000.00		500,000.00	0.00
Burget Sec Sch	500,000.00		500,000.00			500,000.00
Kapchumbe Sec Sch	500,000.00		500,000.00			500,000.00
Kapkoitim Sec Sch	500,000.00		500,000.00		500,000.00	0.00
Mosonik Sec Sch	1,900,000.00		500,000.00		500,000.00	0.00
Balek 'A' Sec Sch	1,000,000.00		1,900,000.00			0.00
Gelegele Girls Sec Sch	300,000.00		1,000,000.00		1,000,000.00	0.00
Kipsonoi Sec Sch	1,100,000.00		300,000.00			300,000.00
Sironet Sec Sch	1,000,000.00		1,100,000.00			1,100,000.00
Kapsosurwo Sec Sch	800,000.00		1,000,000.00			1,000,000.00
Kaplong Boys high sch	1,000,000.00		800,000.00			800,000.00
			1,000,000.00			1,000,000.00

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

Chepkosiom Sec Sch	800,000.00		800,000.00		800,000.00
Kapcholyo High Sch	1,000,000.00		1,000,000.00		1,000,000.00
Kapkesembe Sec Sch	800,000.00		800,000.00		800,000.00
Kameswon Sec Sch	800,000.00		800,000.00		800,000.00
Kaptulwa Sec Sch	800,000.00		800,000.00		400,000.00
Kamenes Sec Sch	400,000.00		400,000.00		400,000.00
Ndanai Boys High Sch	400,000.00		400,000.00		800,000.00
kipsigei sec school	800,000.00		800,000.00		800,000.00
Kamenes Sec Sch	800,000.00		800,000.00	800,000.00	0.00
rotik sec school	800,000.00		800,000.00	1,500,000.00	0.00
kaplelach sec school	1,500,000.00		1,500,000.00	0.00	800,000.00
motiret sec school	800,000.00		800,000.00		1,500,000.00
sosur sec school	1,500,000.00		1,500,000.00		800,000.00
kiricha sec school	800,000.00		800,000.00		800,000.00
kipngosos sec school	800,000.00		800,000.00		400,000.00
mogoiwet sec school	400,000.00		400,000.00		1,000,000.00
gorgor sec school	1,000,000.00		1,000,000.00		800,000.00
keronjo mixed day sec sch	800,000.00		800,000.00		0.00
kapchepkoror sec school		600,000.00	600,000.00	600,000.00	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

Kapchumbe sec school	700,000.00	700,000.00	700,000.00	0.00
st joseph mabwaita	800,000.00	800,000.00	800,000.00	0.00
sarruchat mixed day	400,000.00	400,000.00	400,000.00	0.00
ngarriet secondary	1,600,000.00	1,600,000.00	1,600,000.00	0.00
sotik day sec	1,500,000.00	1,500,000.00	1,500,000.00	0.00
motiret sec school	925,000.00	925,000.00	925,000.00	0.00
mosonik sec school	500,000.00	500,000.00	500,000.00	0.00
sigorian sec school	1,400,000.00	1,400,000.00	1,400,000.00	0.00
kapchologyo high	1,700,000.00	1,700,000.00	1,700,000.00	0.00
kagasik girls	1,200,000.00	1,200,000.00	1,200,000.00	0.00
kinyelwet sec school	1,900,000.00	1,900,000.00	1,900,000.00	0.00
lorina laboso girls	1,000,000.00	1,000,000.00	1,000,000.00	0.00
siroin sec school	1,100,000.00	1,100,000.00	1,100,000.00	0.00
gorgor sec school	1,100,000.00	1,100,000.00	1,100,000.00	0.00
kamungei girls sc	1,300,000.00	1,300,000.00	1,300,000.00	0.00
chebongai sec school	1,400,000.00	1,400,000.00	1,400,000.00	0.00
ndanai boys sec	3,300,000.00	3,300,000.00	3,300,000.00	0.00
chepkosiom sec school	400,000.00	400,000.00	400,000.00	0.00





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

kapkoros tea buying centre		50,000.00	50,000.00	0.00	50,000.00
		<b>50,000.00</b>	<b>50,000.00</b>	0.00	<b>50,000.00</b>
<b>NG- CDF office</b>					408,174.07
NG-CDF Office	408,174.07		408,174.07		389,160.50
NGCDF OFFICE		389,160.50	389,160.50		130,000.00
Purchase of Office Equipment	130,000.00		130,000.00		0.00
Purchase of Office Equipment		7,000.00	7,000.00	7000	
<b>Sub-Total</b>	<b>538,174.07</b>	<b>396,160.50</b>	<b>934,334.57</b>	<b>7,000.00</b>	<b>927,334.57</b>
<b>GRAND TOTAL</b>	<b>109,040,875.52</b>	<b>76,029,539.00</b>	<b>185,070,414.52</b>	<b>100,174,205.30</b>	<b>84,896,209.22</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.

## **X. 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-SOTIK Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

##### **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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
SOTIK CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30 June 2019**

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**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 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

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

**Reports and Financial Statements**

**For the year ended 30 June 2019**

**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.

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

**Reports and Financial Statements  
For the year ended 30 June 2019**

**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 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law. 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 2019.

**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) –  
SOTIK CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30 June 2019**

**XI. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO. 892507	1		5,500,000.00
AIE NO. 892930	2		40,548,275.00
AIE NO. 892988	3		37,905,172.00
AIE NO B005325	4	52,384,483.00	
AIE NO B030212	5	10,000,000.00	
AIE NO B005473	6	12,000,000.00	
AIE NO B042838	7	12,000,000.00	
AIE NO B007472	8	6,000,000.00	
AIE NO B042976	9	14,000,000.00	
<b>TOTAL</b>		<b>106,384,483.00</b>	<b>83,953,447.00</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
<b>Total</b>	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
SOTIK CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30 June 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	72,500.00	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>72,500.00</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Basic wages of contractual employees	1,690,667.00	1,949,779.00
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>		
House allowance	-	
Transport allowance	-	
Leave allowance	-	
Other personnel payments		38,000.00
Employer contribution to NSSF	71,560.00	113,040.00
Gratuity-contractual employees	502,702.00	
<b>TOTAL</b>	<b>2,264,929.00</b>	<b>2,100,819.00</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
SOTIK CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	10,960.00	
Electricity	20,000.00	10,000.00
Water & sewerage charges	4,200.00	3,712.00
Office rent		
Communication, supplies and services		
Domestic travel and subsistence	385,900	
Printing, advertising and information supplies & services		
Rentals of produced assets	-	
Training expenses	885,000.00	1,291,750.00
Hospitality supplies and services		
Other committee expenses	-	-
Committee allowance	4,958,200.00	2,274,715.00
Insurance costs	474,666.00	150,715.00
Specialized materials and services		
Office and general supplies and services	296,050.00	277,899.00
Fuel , oil & lubricants	550,000.00	310,000.00
Other operating expenses		
Bank service commission and charges	30,887.00	85,448.00
Security operations		
Routine maintenance - vehicles and other transport equipment		
Routine maintenance- other assets		
<b>TOTAL</b>	<b>7,615,863.00</b>	<b>4,404,239.00</b>

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

**Reports and Financial Statements  
For the year ended 30 June 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Transfers to Primary schools	17,686,207.00	24,000,000.00
Transfers to Secondary schools	33,275,000.00	4,850,000.00
Transfers to Tertiary institutions	1,500,000.00	-
Transfers to Health institutions		
<b>TOTAL</b>	<b>52,461,207.00</b>	<b>28,850,000.00</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Bursary -Secondary	19,582,760.00	19,313,700.00
Bursary -Tertiary	10,920,600.00	9,371,921.00
Bursary-Special schools	257,000.00	-
Mocks & CAT	-	-
Water	-	-
Food security		
Electricity		
Security	1,570,386.00	2,400,000.00
Roads and Bridges		
Sports	-	-
Environment	1,444,461.00	1,622,000.00
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	2,800,000.00	320,000.00
<b>TOTAL</b>	<b>36,575,207.00</b>	<b>33,027,621.00</b>

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

**SOTIK CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30 June 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings		-	-
Construction of Buildings		-	-
Refurbishment of Buildings		-	-
Purchase of Vehicles		-	9,450,000.00
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of office furniture and fittings		-	-
Purchase of computers ,printers and other IT equipment's		-	-
Purchase of photocopier		-	-
Purchase of other office equipment's		7,000.00	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
<b>TOTAL</b>		<b>7,000.00</b>	<b>9,450,000.00</b>

**9. OTHER PAYMENTS**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
strategic plan	1,250,000.00	-
		-
		-
<b>TOTAL</b>	<b>1,250,000.00</b>	<b>-</b>



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

**Reports and Financial Statements**

**For the year ended 30 June 2019**

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

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2019)</i>
	<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
			-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

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

**12A. RETENTION**

<b>Supplier/Contractor</b>	<b>PV No.</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
<b>TOTAL</b>			

*[Provide short appropriate explanations as necessary]*

**12B. STAFF GRATUITY OUTSTANDING**

	<b>2018 - 2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Name 1		
Name 2	0	0
Name 3	0	0
Add as appropriate	0	0
<b>Total</b>	0	0

*[Provide short appropriate explanations as necessary]*

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
SOTIK CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30 June 2019**

**13. BALANCES BROUGHT FORWARD**

		<b>2018-2019</b>	<b>2017-2018</b>
		<b>Kshs (1/7/2018)</b>	<b>Kshs (1/7/2017)</b>
Bank accounts		20,845,056.00	14,410,414.00
Cash in hand			
Imprest			
<b>TOTAL</b>		<b>20,845,056.00</b>	<b>14,410,414.00</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Bank accounts		-	313,874
Cash in hand		-	-
Imprest		-	-
<b>TOTAL</b>		<b>-</b>	<b>313,874</b>

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

**Reports and Financial Statements**

**For the year ended 30 June 2019**

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

**15. OTHER IMPORTANT DISCLOSURES**

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

		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>

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

		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Senior management		-	-
Middle management		-	-
Union sable employees		-	-
Others (specify)		-	-

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

		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
compensation to employees		1,106,360.00	1,841,714.00
use of goods		6,219,086.00	4,871,864.00
Amounts due to other Government entities (see attached list)		55,570,000.00	38,852,275.00
Amounts due to other grants and other transfers (see attached list)		13,996,402.00	18,473,501.00
acquisition of asset		280,000.00	297,000.00
Others (specify)		7,724,361.00	
		<b>84,896,209.00</b>	<b>75,715,665.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 SOTIK CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended 30 June 2019**  
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	19,335,138.00	8,649,774.00
	19,335,138.00	8,649,774.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

**XII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
<b>Senior Management</b>						
1.						

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
2.						
3.						
	Sub-Total					
	Middle Management					
4.						
5.						
6.						
	Sub-Total					
	Unionisable Employees					
7.						
8.						
9.						
	Sub-Total					
	Others ( <i>specify</i> )					
10.						
11.						
12.						
	Sub-Total					
	Grand Total					

**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2018/19	2017/18	
Compensation of employees	Employee salaries	1,106,360.00	0.00	continuous excises
Use of goods & services	Committee expenses	5,130,567.35	1,088,518.79	continuous excises
Amounts due to other Government entities				
<b>PRIMARY SCHOOL</b>				

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

**Reports and Financial Statements**

**For the year ended 30 June 2019 (Kshs)**

Chebirbelek Pry Sch	completion of adm; Internal wall plaster, Casting of the floor slab, Fixing of 4no door frames and shutters, Fixing of 2no steel grills to main entry and exit points, Fixing of 1no double steel door shutter to staff room, Fixing of 1200x1200mm in size 8no steel casement windows, Fixing of fascia boards, Permanent vents, Electrical conduiting	600,000.00		funds yet to be disbursed from the NG-CDF Board
Kambira Pry Sch	renovation of 3 classrooms; Internal and external wall finish, Casting of the floor slab and screeding, Fix 12no, 1200mm in size steel, casement windows, Veranda works, 75mm diameter steel stanchions, Fixing of 3no double steel door, Fixing of 7”x1” fascia boards, Painting works	700,000.00		funds yet to be disbursed from the NG-CDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

Sotik Pry Sch	renovation of 2 classroom; plastering and painting, floors screeding, fitting of window panes	500,000.00	funds yet to be disbursed from the NG-CDF Board
Kamungei Pry Sch	completion of 2 classrooms; plastering, window and doors fitting, floor screeding, painting	600,000.00	funds yet to be disbursed from the NG-CDF Board
Kimolwet Pry Sch	completion of 2 classrooms; Internal wall plaster, Floor finish/ screeding, Fixing of 4no steel casement windows, External wall finish, Double steel door, Fixing of 7”x1” fascia boards, Painting works and roof painting, 75mm diameter steel stanchions	600,000.00	funds yet to be disbursed from the NG-CDF Board
Lelechwet Pry Sch	completion of 2 classroom; ceiling of two classrooms, plastering of one classroom, floor screeding of one classroom, painting	300,000.00	funds yet to be disbursed from the NG-CDF Board
Kaplekwa Pry Sch	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	funds yet to be disbursed from the NG-CDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

Chepkeigei Pny Sch	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00		funds yet to be disbursed from the NG-CDF Board
Tuiyotich Pny Sch	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00		funds yet to be disbursed from the NG-CDF Board
Kibibo Pny Sch	Construction of 6 door pit latrines to completion	400,000.00		funds yet to be disbursed from the NG-CDF Board
Soyoit Pny Sch	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00		funds yet to be disbursed from the NG-CDF Board
Tembwet Pny Sch	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00		funds yet to be disbursed from the NG-CDF Board
Koita pny sch	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00		funds yet to be disbursed from the NG-CDF Board
Chebui Pny Sch	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00		funds yet to be disbursed from the NG-CDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

Cheptebe Pry Sch	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	funds yet to be disbursed from the NG-CDF Board
ngariet pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000) and toilet kshs 400,000	1,110,000.00	funds yet to be disbursed from the NG-CDF Board
Kimugul Pry Sch	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	funds yet to be disbursed from the NG-CDF Board
sasita pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	funds yet to be disbursed from the NG-CDF Board
chepkalwal pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000) and toilet kshs 400,000	1,100,000.00	funds yet to be disbursed from the NG-CDF Board
bambanik pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	funds yet to be disbursed from the NG-CDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**

**For the year ended 30 June 2019 (Kshs)**

chepkebit pry sch	completion of classroom i.e roofing, plastering, painting, floor and glazing and windows	450,000.00		funds yet to be disbursed from the NG-CDF Board
mariko pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00		funds yet to be disbursed from the NG-CDF Board
chesambai pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00		funds yet to be disbursed from the NG-CDF Board
chepbugon pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00		funds yet to be disbursed from the NG-CDF Board
tamurei pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00		funds yet to be disbursed from the NG-CDF Board
soimet pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
chilgotwet pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

chesgem pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
kameswon pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
kelonget valley pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
kamugeno pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
kiptenden pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
chepkelelyet pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
sosik pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**

**For the year ended 30 June 2019 (Kshs)**

ngainet pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
kapkures pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
chemogoi pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
ngenda pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
kimoso pry school	renovation of 2 classrooms i.e pillars, reconstruction of walling, windows, glazing plastering and painting	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
kuriot pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kaplong Boys Pry Sch	Construction of one classroom to completion (Kshs650,000), purchase of 30 desks (Kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

kokwon pry school	Construction of one classroom to completion (kshs650,000), purchase of 30 desks (kshs 60,000)	710,000.00	0	funds yet to be disbursed from the NG-CDF Board
chebongi pry	Purchase of 1 acre piece of land		1,500,000.00	funds yet to be disbursed to PMC
sosik pry school	Part funding for construction of a 6 door toilet to completion( NG-CDF to fund upto foundation level)		400,000.00	funds yet to be disbursed from the NG-CDF Board
chepkalwal pry school	Part funding for construction of a 6 door toilet to completion( NG-CDF to fund upto foundation level)		400,000.00	funds yet to be disbursed from the NG-CDF Board
sertwet pry school	Part funding for construction of a 6 door toilet to completion( NG-CDF to fund upto foundation level)		400,000.00	funds yet to be disbursed from the NG-CDF Board
kapsiongo pry	Part funding for construction of a 6 door toilet to completion( NG-CDF to fund upto foundation level)		400,000.00	funds yet to be disbursed from the NG-CDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**

**For the year ended 30 June 2019 (Kshs)**

kamenes pry sch	Part funding for construction of a 6 door toilet to completion ( NG-CDF to fund upto foundation level)		400,000.00	funds yet to be disbursed from the NG-CDF Board
rogena pry school	Construction of 1 classroom to completion		400,000.00	funds yet to be disbursed to PMC
<b>Sub-Total</b>		<b>28,770,000.00</b>	<b>3,900,000.00</b>	
<b>8.0 Secondary School Projects</b>				
Gelegele Boys Sec Sch	completion of dining hall; Fans and painting	300,000.00		funds yet to be disbursed from the NG-CDF Board
Kamungei Sec Sch -	completion of library; Internal and external wall finish, Floor finish/ screeding, Fixing of 2no double panel doors, Fixing of 1no single panel door, Completion of partition cable to roof level, General painting, Ceiling works, Electrical works, fixing of window panes	1,200,000.00		funds yet to be disbursed from the NG-CDF Board

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

**Reports and Financial Statements**

**For the year ended 30 June 2019 (Kshs)**

Kipsimbol Sec Sch	completion of single lab; Casting of concrete worktop and tiling, Preparation sink and shelves, ceiling, Gas and water system, General painting works, Fume chamber	500,000.00	funds yet to be disbursed from the NG-CDF Board
Burgei Sec Sch	completion of lab; Casting of concrete worktop and tiling, Preparation sink and shelves, ceiling, Gas and water system, General painting works, Fume chamber	500,000.00	funds yet to be disbursed from the NG-CDF Board
Mosonik Sec Sch	completion of twin lab; Roofing, Floor Slab including hardcore and murrum, Veranda complete with steel stanchions, Casting of concrete worktop and tiling, Preparation sink and shelves, ceiling, Gas and water system, General painting works, Fume chamber	1,900,000.00	funds yet to be disbursed from the NG-CDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

Gelegele Girls Sec Sch	completion of adm and classroom; floors screeding, ceiling, window panes fitting, painting	300,000.00		funds yet to be disbursed from the NG-CDF Board
Kipsonoi Sec Sch	Plastering, floors screeding, fitting of doors and windows	1,100,000.00		funds yet to be disbursed from the NG-CDF Board
Sironet Sec Sch	completion of sinle lab; Internal wall plaster, Floor finish/ screeding, Fixing of 2no double steel doors, External wall finish, Fixing of 7” x1” fascia boards, Painting works, 75mm diameter steel stanchions, Completion of partition cable to roof level, Concrete worktops, Gas and water system, Worktops tiles, General painting, Fixing of window panes	1,000,000.00		funds yet to be disbursed from the NG-CDF Board
Kapsosurwo Sec Sch	Construction of one classroom to completion (Kshs 650,000), purchase of 30 lockers and chairs, one teacher table and chair (kshs 150,000)	800,000.00		funds yet to be disbursed from the NG-CDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

Kaplong Boys high sch	co funding of lab i.e completion of laboratory	1,000,000.00	funds yet to be disbursed from the NG-CDF Board
Chepkosiom Sec Sch	Construction of one classroom to completion (Kshs 650,000), purchase of 30 lockers and chairs, one teacher table and chair (kshs 150,000)	800,000.00	funds yet to be disbursed from the NG-CDF Board
Kapcholyo High Sch	Construction of ICT Lab to roofing	1,000,000.00	funds yet to be disbursed from the NG-CDF Board
Kapkesembe Sec Sch	Construction of one classroom to completion (Kshs 650,000), purchase of 30 lockers and chairs, one teacher table and chair (kshs 150,000)	800,000.00	funds yet to be disbursed from the NG-CDF Board
Kameswon Sec Sch	Construction of one classroom to completion (Kshs 650,000), purchase of 30 lockers and chairs, one teacher table and chair (kshs 150,000)	800,000.00	funds yet to be disbursed from the NG-CDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

Kaptulwa Sec Sch	Construction of one classroom to completion (Kshs 650,000), purchase of 30 lockers and chairs, one teacher table and chair (Kshs 150,000)	800,000.00		funds yet to be disbursed from the NG-CDF Board
Kamenes Sec Sch	Construction of 6 door pit latrines to completion	400,000.00		funds yet to be disbursed from the NG-CDFBoard
Ndanai Boys High Sch	Construction of 6 door pit latrine to completion	400,000.00		funds yet to be disbursed from the NG-CDFBoard
kipsigei sec school	Construction of one classroom to completion (Kshs 650,000), purchase of 30 lockers and chairs, one teacher table and chair (kshs 150,000)	800,000.00		funds yet to be disbursed from the NG-CDFBoard
Kamenes Sec Sch	Construction of one classroom to completion (Kshs 650,000), purchase of 30 lockers and chairs, one teacher table and chair (kshs 150,000)	800,000.00		funds yet to be disbursed from the NG-CDFBoard

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

motiret sec school	Construction of one classroom to completion (Kshs 650,000), purchase of 30 lockers and chairs, one teacher table and chair (kshs 150,000)	800,000.00	funds yet to be disbursed from the NG-CDFBoard
sosur sec school	construction of single lab	1,500,000.00	funds yet to be disbursed from the NG-CDFBoard
kiricha sec school	Construction of one classroom to completion (Kshs 650,000), purchase of 30 lockers and chairs, one teacher table and chair (kshs 150,000)	800,000.00	funds yet to be disbursed from the NG-CDFBoard
kipngosos sec school	Construction of one classroom to completion (Kshs 650,000), purchase of 30 lockers and chairs, one teacher table and chair (kshs 150,000)	800,000.00	funds yet to be disbursed from the NG-CDFBoard
mogoiwet sec school	Construction of 6 door pit latrines to completion	400,000.00	funds yet to be disbursed from the NG-CDFBoard
gorgor sec school	part purchase of bus	1,000,000.00	funds yet to be disbursed from the NG-CDFBoard

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

keronjo mixed day sec sch	Construction of one classroom to completion (Kshs 650,000), purchase of 30 lockers and chairs, one teacher table and chair (Kshs 150,000)	800,000.00		funds yet to be disbursed from the NG-CDFBoard
	Construction of a small unit Dining hall to Completion			funds yet to be disbursed from the NG-CDFBoard balance of kshs 400,000
Kapkelei Sec Sch			800,000.00	
	Construction of 6 door toilet to completion			school closed fund to be reallocated
mogoiwet sec school			400,000.00	
	Construction of 1st phase of dormitory- foundation & walling			funds yet to be reallocated
ndanai girls			400,000.00	
Sub-Total				
Amounts due to other grants and other transfers		21,300,000.00		
Security Projects			1,600,000.00	
Chesilyot Asst Chief's Office				
	Construction of 2 door pit latrines to completion		200,000.00	funds yet to be disbursed from the NG-CDFBoard
koiyet assistant chief office				
	construction of office		600,000.00	funds yet to be disbursed from the NG-CDFBoard

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

**Reports and Financial Statements  
For the year ended 30 June 2019 (Kshs)**

					funds yet to be disbursed from the PMC
mutarakwa loc adm	renovation of office block			70,000.00	
<b>ENVIRONMENT PROJECTS</b>					
Ngurwo Pry Sch	Construction of 6 door pit latrines to completion	400,000.00			funds yet to be disbursed from the NG- CDFBoard
Kimase Pry Sch	Construction of 6 door pit latrines to completion	400,000.00			funds yet to be disbursed from the NG- CDFBoard
Siroin Asst Chief's Office	Construction of 2 door pit latrines to completion	200,000.00			funds yet to be disbursed from the NG- CDFBoard
Kapkures AP Camp	Construction of 2 door pit latrines to completion	200,000.00			funds yet to be disbursed from the NG- CDFBoard
Kapnyasimba Pry Sch	Construction of 6 door pit latrines to completion	400,000.00			funds yet to be disbursed from the NG- CDFBoard
Chebilat Asst Chief's Office	Construction of 2 door pit latrines to completion	200,000.00			funds yet to be disbursed from the NG- CDFBoard
Saruchat Primary School	Purchase and Planting of tree seedlings			89,368.00	funds yet to be disbursed to PMC

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

Kapsiongo Primary School	Purchase and Planting of tree seedlings		89,368.00	funds yet to be disbursed to PMC
Kaplomboi Primary School	Purchase and Planting of tree seedlings		89,368.00	funds yet to be disbursed to PMC
Sotik Primary School	Purchase and Planting of tree seedlings		89,368.00	funds yet to be disbursed to PMC
Chesilyot Boarding Primary	Purchase and Planting of tree seedlings		89,368.00	funds yet to be disbursed to PMC
Balek 'A' Primary School	Purchase and Planting of tree seedlings		89,368.00	funds yet to be disbursed to PMC
ndanai pry school			158,208.25	
<b>SPORTS</b>	constituency tournament/Purchase of sports kits	2,180,000.00	1,736,207.00	funds yet to be disbursed from the NG-CDFBoard/ tendering process
<b>EMERGENCY</b>				
Emergency	To cater for any unforeseen occurrences/ calamities in the constituency during the financial year	3,238,993.45	407694	continuous excises
<b>CONSTITUENCY INNOVATION HUB (CIH)</b>				

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

Constituency Innovation Hubs (CIH)	Constituency contribution for four sites Constituency Innovation Hubs (CIH) at Kamungei Chief's office, Sotik NGCDF Library, Kapletundo D.O's Office, Ndanai A.C.C office			4,677,027.20	at contract agreement signing stage
<b>STRATEGIC PLAN</b>					
Strategic Plan	Development of a strategic plan for the financial year (2018-2023)			2,250,000.00	at final stage
<b>Sub-Total</b>		<b>8,018,993.45</b>		<b>9,835,344.45</b>	
Acquisition of assets					
NGCDF Office	Renovation of NG-CDF office (painting and glazing, installation shelves in kitchen, installation of flash toilet and sink in ladies toilets)kshs 308,174.07 and installation of intercom at Kshs.100,000 and purchase of water dispenser, laptop and printer 130,000	538174.07			
<b>Others (specify)</b>					
<b>Sub-Total</b>				0	
<b>Grand Total</b>				0	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019 (Kshs)**

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

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land				
Buildings and structures	5,000,000.00	0	0	5,000,000.00
Transport equipment	13,406,250.00			13,406,250.00
Office equipment, furniture and fittings	348,000.00	7000		355,000.00
ICT Equipment, Software and Other ICT Assets	126,991.00			126,991.00
Other Machinery and Equipment	150000.00			150,000.00
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>19,031,241.00</b>	<b>7000</b>		<b>19,038,241.00</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGDF) - SOTIK  
CONSTITUENCY

Reports and Financial Statements  
For the year ended 30 June 2019 (Kshs)

ANNEX 4 - PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
	KCB-Sotik	1169084362		600,960.00
Abosi Hill View Pry Sch	KCB-Sotik	1206171979		1,830.00
Balek Pry Sch	KCB-Sotik	1104965577		19,939.05
Balek Sec Sch	KCB-Sotik	1205499040		
Boretio Pry Sch -	KCB-Sotik	1176879510		202,860.00
Chebilat pry Sch	KCB-Sotik	1129620174	245,861.40	
Chebirbelek pry -	KCB-Sotik	1109373678		1,754.50
Cheboet Pry Sch	KCB-Sotik	1145063632		4,585.30
Chebole Pry Sch	KCB-Sotik	111165389		
Chebong'i Sec Sch -	KCB-Sotik	1169058353		219,114.00
Chebunon Pry Sch	KCB-Sotik	1115838687		970
Chemogoi Pry Sch	KCB-Sotik	1165909383		1,440.00
Chepkalwa Pry Sch	KCB-Sotik	1117130592		845
Cheptiangulgei Pry Sch	KCB-Sotik	1118983939	401,354.00	1,469.50
Chesegem Pry Sch	KCB-Sotik	1156775132	7,108.00	647,963.00
Cheserton Pry Sch	KCB-Sotik	1111495807		470
Chesilyot Girls Sec Sch	KCB-Sotik	1170901484	31,685.00	
Cheribo pry -	KCB-Sotik	1175006211		59,044.50
Chororota Pry Sch	KCB-Sotik	1234443112		650,000.00
Gaa Tuyobei Pry Sch	KCB-Sotik	1135797595		1,314.50
Gelegele Girls Sec Sc	KCB-Sotik	1176225480		785.5
Gorgor Pry Sch	KCB-Sotik	1116019116	1,433,528.95	1,003,277.50
Gorgor Sec Sch	KCB-Sotik	1144896703		-500
Kaboruso Kolu Pry Sch	KCB-Sotik	1177058219		500,450.30
Kagasik Pry Sch	KCB-Sotik	1123071047	1,198,843.50	
Kagasik girls-	KCB-Sotik	1117303438		144.5
Kamabwai Pry Sch	KCB-Sotik	1111673268		351.6
Kamureito Pry Sch	KCB-Sotik	1175978787		2,270.00
Kamureito Sec Sch	KCB-Sotik	1175185027		
Kamungei pry-	KCB-Sotik	1172857911	132,798.00	
Kamungei Girls Sec	KCB-Sotik	1175185027		
Kamungunyet pry -	KCB-Sotik	1173640010		
Kapchemibei sec -	KCB-Sotik	1252478380	599,330.00	
Kapchepkoro sec sc-	KCB-Sotik			

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

**Reports and Financial Statements**

**For the year ended 30 June 2019 (Kshs)**

Kapchepkoro Pr Sch	KCB-Sotik	1246323338	18,125.00	
Kapcholyo Pry Sch	KCB-Sotik	1200782496		
Kapchumbe sec -	KCB-Sotik	1173640010	320,358.00	
Kapkelei Sec Sch	KCB-Sotik	1201091098	7,060.00	-2
Kaplelach sec -	KCB-Sotik	1136771603	1,838.50	
Kapletundo Dos office-	KCB-Sotik	1253385882	Nil	
Kapletundo pry -	KCB-Sotik	1125842253	Nil	
Kaplomboi Sec Sch	KCB-Sotik	1200190297		268,159.0
Kaplomboi chief office-	KCB-Sotik	1251687504	119,395.00	
Kaplomboi Boys Pry Sch	KCB-Sotik	1176221620	15,847.00	20
Kapmakitui Pry Sch	KCB-Sotik	1201874866		700.0
Kapoleseroi Pry Sch	KCB-Sotik	1177139715		720
Kapsiongo Pry Sch	KCB-Sotik	1153577615		5,174.50
Kaptamuita Pry Sch	KCB-Sotik	1138041033		44.5
Kenegut "B" Primary Sch	KCB-Sotik	1199923346		2,434.50
Kesengei pry -	KCB-Sotik	1123514097	29,504.00	
Kesogororet Pry Sch	KCB-Sotik	116133512	604.00	720
Kibibo Pry Sch	KCB-Sotik	1116945908		650,580.00
Kibori pry -	KCB-Sotik	1203966385	500,104.50	
Kimawit sec -	KCB-Sotik	1162462892	12,103.50	
Kimolwet Pry Sch	KCB-Sotik	1115666711		360
Kimoso Pry Sch	KCB-Sotik	1111187665		1,549.50
Kimugul pry -	KCB-Sotik	1260824934	Nil	
Kinyelwet Pry Sch	KCB-Sotik	1118884132		648,233.50
Kinyelwet Sec Sch-	KCB-Sotik	1137319666	869,465.70	
Kipajit Pry Sch	KCB-Sotik	1204284598	7,008.50	2,930.00
Kipajit chief office -	KCB-Sotik	1253385882	12,746.10	
Kipketii Pry Sch	KCB-Sotik	1114204536	1,070.10	300,720.60
Kipngosos Sec Sch	KCB-Sotik	1136977015		126,442.00
Kipngosos pry -	KCB-Sotik	1125510293	20,037.30	
Kipsonoi Pry Sch	KCB-Sotik	1199913383		-460
Kiptapsir pry -	KCB-Sotik	1234436698	Nil	
Kiptenden Pry Sch	KCB-Sotik	1130249212		650,862.80
Kisabei sec -	KCB-Sotik	1166700275	3,018.50	
Koita Pry Sch	KCB-Sotik	1176501518		600
Koiyet Pry Sch	KCB-Sotik	1128349841		220
Kokwon Pry Sch	KCB-Sotik	1104851393	148,765.00	148,765.00

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

**Reports and Financial Statements**

**For the year ended 30 June 2019 (Kshs)**

Leldok Pry Sch	KCB-Sotik	1116286777		400,195.00
Lorna laboso girls -	KCB-Sotik	1134395698	1,052,557.00	
Moita pry ~	KCB-Sotik	1116267047	20,009.50	
Monire Pry Sch	KCB-Sotik	1197849378		1,139.50
Mosonik Pry Sch	KCB-Sotik	1199357863		194.5
Mosonik sec -	KCB-Sotik	1122238525	196,891.50	
Motiret sec -	KCB-Sotik	1153687879	551,725.00	
Munjazz Pry Sch	KCB-Sotik	1159761159		35,654.50
Ndanai boys sec -	KCB-Sotik	1174918918	2,444,824.00	
Ndanai Pry -	KCB-Sotik	1135079307	164,988.45	
Ngariet Pry Sch	KCB-Sotik	1116220415		2,060.00
Ngariet Sec Sch -	KCB-Sotik	1177618680	2,197,248.00	
Ngamurian pry -	KCB-Sotik	1169999506	450,974.00	
Oldebesi sec sch -	KCB-Sotik	1116019353	11,959.30	
Rongena pry -	KCB-Sotik	1144625424	698,665.80	
Rotik pry	KCB-Sotik	1173640460	1,702,605.00	
Samoe pry -	KCB-Sotik	1122499906	45,947.55	
Saruchat mix day	KCB-Sotik	1120805759	399,997.50	
Saruchat Pry Sch	KCB-Sotik	1169098371		2,654.50
Sasita Pry Sch	KCB-Sotik	1111272794	Nil	715
Sertwet pry -	KCB-Sotik	1115294237	29,812.00	
Sigorian ass chief office-	KCB-Sotik	1252106017	241,275.00	
Sigorian sec-	KCB-Sotik	1104644738	444,081.55	
Siroin Sec Sc -	KCB-Sotik	1177928620	574,605.00	
Sironet sec	KCB-Sotik	1199512605	1,605.00	
Siryat Pry Sch	KCB-Sotik	1200900324	501,105.00	601,105.00
Soget Pry sch	KCB-Sotik	1166347613		700,479.50
Soimet Pry Sch	KCB-Sotik	1177623404	1,230.30	1,230.30
Soimosiek Pry Sch	KCB-Sotik	1123897409		680
Sotik Day Sec Sch-	KCB-Sotik	1122723199	-	
Sotik Pry Sch	KCB-Sotik	1109446829	-	780.75
Sotik T.T.I-	KCB-Sotik	1234234645	453,319.00	
St Joseph Mabwaita Sec Sch	KCB-Sotik	1116001241	5,250.50	485.5
St Kizito Sec Sch for the Hearing	KCB-Sotik	1155699619		220
Sumoni Pry Sch	KCB-Sotik	1176841068		330
Tabeituk Pry Sch	KCB-Sotik	1111136432	405,050.00	576.65

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

**Reports and Financial Statements**

**For the year ended 30 June 2019 (Kshs)**

Takitech Pry Sch	KCB-Sotik	1105163059		2,915.0
Tembwet Pry Sch	KCB-Sotik	1116127563		4,062.0
Togomin pry -	KCB-Sotik	1200557220	67,798.30	
Uswet Pry sch	KCB-Sotik	1173513949	32,284.00	1,110.0
Yaganek Pry Sch	KCB-Sotik	1112052143		149,770.0
<b>TOTAL</b>			<b>19,335,138.00</b>	<b>8,649,774.0</b>

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

**Reports and Financial Statements**

**For the year ended 30 June 2019 (Kshs)**

**XIII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KSI/HUB/SOTIK NGCDF/2017/2018(11)	Bursary disbursement; The audit noted that the management disbursed a total of kshs 28,850,000 for bursaries to needy students in primary and secondary school during the year under review. However, the examination of the records revealed that the bursary disbursements of kshs 21,333,500 were not acknowledge as having been received by the beneficiary institutions and therefore were not accounted for.	<i>The NGCDFC have written reminder letters to the relevant beneficiaries' institutions to this effect so far few have acknowledge amounting to kshs 8,946,500 has been received and we expect the rest to send us their acknowledgement. We are committee to ensure all bursaries have been acknowledged</i>	FAM	resolved	
	<b>Summary of appropriation ;</b> The audit revealed that the summary statement of appropriation indicates the receipt of kshs 98,363,862 from NGCDF Board while the statement of receipts and payments indicates the receipts of kshs 83,953,447 resulting in	<i>The amount of kshs 14,410,415 is the opening balance as at 1<sup>st</sup> July 2017 as per attach copy of cash book (cash book extract of 30<sup>th</sup> June 2017). The summary statement of appropriation receipt includes this amount but in statement of receipt and payment we only reporting what was actually received from</i>	FAM	Resolved	

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

**Reports and Financial Statements**

**For the year ended 30 June 2019 (Kshs)**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	unreconciled difference of kshs 14,410,415.	<i>NGCDF Board. The clarification was sent to auditors</i>			
	<p><b>Conclusion</b>  <b>Basis for conclusion</b>                      1. <b>Procurement of Motor Vehicle</b>                      Included in the transfer to other government units expenditure of kshs 28,850,000 is an amount of Kshs.9,450,000 which was paid for purchase of motor vehicle. However, the examination of the procurement records revealed that the supplier was the second lowest bidder against another firm's bid of kshs 8,590,000 for the same model. In addition, the advertisement for supply of this motor vehicle was defective to be supplied contrary to the provisions of section 60(4) of the public procurements and asset disposal ACT 2015. Further , the management made full payment for the motor vehicle on 28 June 2018</p>	<p><i>The NGCDFC have agreed to always adhere to the public and Asset disposal Act 2015. The FAM has following up with NGCDFB transport department since they are currently custodian of all NGCDFC logbooks in order for them to follow up with NTSA for the logbook.</i></p>	FAM	Resolved	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK  
CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30 June 2019 (Kshs)**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	before delivered, contrary to the provisions of section 146 of the Public Procurement and Asset Disposal Act 2015. The logbook for the motor vehicle had not been received from the national transport safety authority as at the time of audit in March 2019				
	<p align="center"><b>2. Purchase of a school bus for Gorgor secondary school</b></p> <p>Included in the transfer to other government units expenditure of kshs 28,850,000 is an amount of Kshs.1,000,000 which was paid for purchase of school bus for Gorgor secondary school during the year under review. . However, the examination of the school bus project records revealed the following abnormalities:</p> <p><b>i)</b> The contract for supply of the bus was awarded to the fifth (5<sup>th</sup>) highest bidder at a cost of Kshs.7, 470,000 against the</p>	<p><i>The contract agreement between the school and CMC motors who won the contract was sent to auditors for clarification.</i></p> <p><i>The NGCDFC have allocated the school kshs 1,000,000 in FY 2018/19 for the bus. And kshs 2,000,000 in FY 2019/20 for the bus.</i></p>	NGCDFC	resolved	

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

Reports and Financial Statements

For the year ended 30 June 2019 (Kshs)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>lowest bidder of kshs 6,266,720. Further the contract between the school and CMC motors who won the contract was not provided for audit review.</p> <p>ii) The school took a loan of Kshs.6, 500,000 from Kenya Commercial Bank repayable in twelve installments of Kshs.818,363 for the purpose of acquiring the bus. However, the school management revealed that the school has not factored in their official fee structure, the cost of servicing the loan and the running cost of the bus. It was not clear how the bank loan would be repaid.</p>				
	<p>3. Construction of classroom and toilet at Gaa-tuiyobei primary school.</p> <p>Included in the transfer to other government unit's expenditure of kshs 28,850,000 is an amount of Kshs.650,000 which was paid to the project management committee of Gaa-Tuiyobei</p>	<p><i>The NGCDFC informed the project committees on the procedure to follow incase their priority change in order to adhere to government regulations. So far they</i></p>	FAM	Resolved	

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

**Reports and Financial Statements  
For the year ended 30 June 2019 (Kshs)**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>primary school for the construction of one classroom to completion. However, a physical verification of this project revealed that instead of constructing one complete classroom, the project committee chose to complete two classrooms and a toilet. This change of activity was not authorized by the National Constituency Development Fund board as required by the Section 6(c) of the NGCDF Act 2015.</p>	<p><i>are no cases of change of priority without approval of NGCDFB</i></p>			
	<p>4. Construction of administration police staff houses and assistant chief offices Included in other grants and payments of kshs 33,027,621 under note 7 to the financial statements is an expenditure of Kshs. 2,400,000 which was incurred on security projects for construction of administration police lines staff houses and construction of two (2No) assistant chief's offices in three (3No) sub-locations of Sotik sub-county. However, the examination of the available records revealed that the</p>	<p><i>The NGCDFC instructed PMC to speed up process of transferring land title to project name before receiving additional fund</i></p>	<p>NGCDFC</p>	<p>Resolved</p>	

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

**Reports and Financial Statements**

**For the year ended 30 June 2019 (Kshs)**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	parcels of land where all the three projects were to be erected did not have respective title deeds contrary to the provisions of the NGCDF Act, 2015.				
	<p><b>5. Environment projects planting of seedling</b></p> <p>Included in other grants and transfers expenditure of kshs 33,022,621 is an amount of kshs 1,622,000 which was incurred on the environment projects. The projects entailed the planting of tree seedlings in various schools. However, physical inspection of the projects did not achieve the desired objectives to reasonable levels. The failure of the project is attributed to untended grounds whereby weeding was not done and the overgrown grass.</p>	<p>The NGCDFC instructed the PMC to replant trees as per signed agreement and also to weed the existing trees in order to grow healthily. The PMC responded well and trees have grown</p>	NGCDFC	Resolved	
	<p><b>6. Unimplemented project</b></p> <p>Two (2) projects with total disbursements of Kshs. 700,000 were dormant, physical inspection at the two sites revealed that no work had started, and the funds continue to lie idle in the bank accounts eight months after they were</p>	<p><i>The NGCDFC have followed up with PMC and the projects are complete and in use</i></p>	FAM	Resolved	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK  
CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30 June 2019 (Kshs)**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	disbursed for the activities, in the year under a review				
	<p align="center"><b>7. Budget performance analysis</b></p> <p>The audit revealed that the Sotik NGCDF management prepared a balanced program-based budget of Kshs. 153,548,344 for the year under review. However, the actual receipts from the NGCDF Board were Kshs. 98,363,862 only, resulting in a budget deficit of kshs, 55,184,482. The actual expenditure was Kshs. 77,832,679 only, resulting in gross under expenditure of kshs 75,715,664 Or 49% of the budgeted amount. The gross under expenditure on the above items implies that fund was not able to achieve some of its core objective.</p>	<i>The fund has been received and projects are complete and in use</i>	FAM	Resolved	
	<p align="center"><b>8. Project verification.</b></p> <p>A physical inspection of the projects which was done in march 2019, revealed that a</p>	<i>NGCDFC have followed up with contractors and have corrected the defect. The NGCDFC also funded the project</i>	NGCDFC	Resolved	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK  
CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2019 (Kshs)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	total of 13 (thirteen) projects which were funded by Sotik NGCDF with a total cost of kshs 7,220,000, were still incomplete yet the funds allocated to them had already been disbursed in full. further, ten other projects with a total expenditure of kshs 4,720,000 which were funded by the otik NGCDF during the year review exhibited various defects and poor workmanship.	<i>which requires more fund for completion</i>			