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| THE NATIONAL ASSEMBLY | |
| P. 0 | |
| DATE: 15 NOV 2022 | DAY: Tuesday |
| TABLED BY: | Hon. Silvanus Osondu, MP Chief Whip Majority |
| CLERK AT THE TABLE: | Helima Sulaman |

REPORT

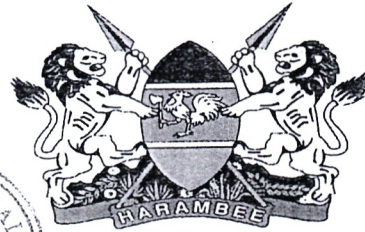
OF

THE AUDITOR-GENERAL

ON

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

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




NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -SOTIK
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30 JUNE 2019

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

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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For the year ended 30 June 2019

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 30th 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

(f) NGCDF SOTIK Constituency Contacts

Telephone: (254) 704317766

E-mail: cdfsotik@cdf.go.ke

Website: 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**

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

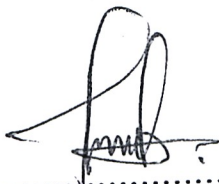
The main achievement for the financial year 2018/2019 the NG- CDF (Bursary) Sponsored students both at the university and the form four levels are completing their studies. They were not just many but they passed highly. Also the bursary distribution exercise was termed the best ever since the methods 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 1st 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

Wauji
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

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

Auditor General

Date

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

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: -

| Project Details | Cost (Kshs.) | Completion Date | Observations |
|---|---------------------|------------------------|---|
| 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. |

| Project Details | Cost (Kshs.) | Completion Date | Observations |
|---|---------------------|------------------------|---|
| Saruchet secondary school - Completion of a twin laboratory | 2,100,000 | 20/01/2020 | Incomplete works are as follows: 1 st Twin-ceiling, electrical works gas and fume chambers. 2 nd 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 nd 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. |
| Total | 12,682,344 | | |

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.

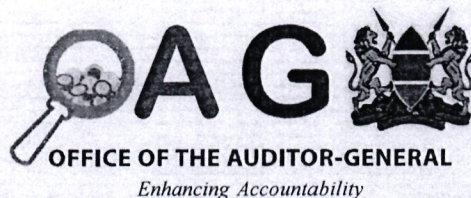

 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2021

REPUBLIC OF KENYA

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



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

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

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.

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 |
| | Total | | 2,400,000 |

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 |
| RECEIPTS | | | |
| Transfers from CDF board-AIEs' Received | 1 | 106,384,483 | 83,953,447 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | 72,500 | - |
| TOTAL RECEIPTS | | 106,456,983 | 83,953,447 |
| PAYMENTS | | | |
| 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 | |
| TOTAL PAYMENTS | | 100,174,206 | 77,832,679 |
| SURPLUS/DEFICIT | | 6,282,777 | 6,120,768 |

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:

Cheres
Fund Account Manager
Name: Caroline Cheres

Subiret
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 |
|--|------|---------------------|---------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 27,127,833 | 20,845,056 |
| Cash Balances (cash at hand) | 10B | - | - |
| Total Cash and Cash Equivalents | | 27,127,833 | 20,845,056 |
| Current Receivables -Outstanding Imprests | 11 | - | - |
| TOTAL FINANCIAL ASSETS | | 27,127,833 | 20,845,056 |
| FINANCIAL LIABILITIES | | | |
| Account payable- retention | 12 | - | - |
| NET FINANCIAL ASSETS REPRESENTED BY | | 27,127,833 | 20,845,056 |
| 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 |
| NET FINANCIAL POSITION | | 27,127,833 | 20,845,056 |

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 21/2/20 2020 and signed by:

Cheres
Fund Account Manager
Name: Caroline Cheres

SBuret
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

| Receipts for operating income | | 2018-2019 | 2017-2018 |
|--|----|--------------------|--------------------|
| Transfers from CDF Board | 1 | 106,384,483 | 83,953,447 |
| Other Receipts | 3 | 72,500 | - |
| | | 106,456,983 | 83,953,447 |
| Payments for operating expenses | | | |
| 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 | - |
| | | 100,167,206 | 68,382,679 |
| Adjusted for: | | | |
| Adjustments during the year | 14 | - | 313,874 |
| | | | |
| Net cash flow from operating activities | | 6,289,777 | 15,884,642 |
| | | | |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 8 | (7,000) | (9,450,000) |
| Net cash flows from Investing Activities | | (7,000) | (9,450,000) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 6,282,777 | 6,434,642 |
| Cash and cash equivalent at BEGINNING of the year | 13 | 20,845,056 | 14,410,414 |
| Cash and cash equivalent at END of the year | | 27,127,833 | 20,845,056 |

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 % |
| RECEIPTS | | | | | | |
| 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% |
| TOTAL RECEIPTS | 109,040,876 | 76,102,039 | 185,142,915 | 127,302,039 | 57,840,876 | 59.0% |
| PAYMENTS | | | | | | |
| 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 | 408,174.00 | 8,566,187 | 8,974,361 | 1,250,000 | 7,724,361 | 14% |
| TOTAL | 109,040,876 | 76,029,539 | 185,070,415 | 100,174,206 | 84,896,209 | 54.1% |

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 government units 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 23/1 2020 and signed by:

Carole
Fund Account Manager
Name: Caroline Cheres

Robert
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 |
| 1.0 Administration | | | | | |
| Employees' Salaries | 2,100,000.00 | | 2,100,000.00 | 993,639.90 | 1,106,360.10 |
| Goods and Services | 2,842,452.00 | | 2,842,452.00 | 169,040.65 | 2,673,411.35 |
| Committee Expenses | 1,600,000.00 | | 1,600,000.00 | 72,000.00 | 1,528,000.00 |
| Employees' Salaries | | 1,271,289.05 | 1,271,289.05 | 1,271,289.05 | 0.00 |
| Goods and Services | | 2,147,299.47 | 2,147,299.47 | 1,347,292.00 | 800,007.47 |
| Committee Expenses | | 1,216,100.00 | 1,216,100.00 | 1,216,100.00 | 0.00 |
| Sub-Total | 6,542,452.00 | 4,634,688.52 | 11,177,140.52 | 5,069,361.60 | 6,107,778.92 |
| 2.0 Monitoring and Evaluation | | | | | |
| 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 |
| Sub-Total | 3,271,256.00 | 2,757,841.32 | 6,029,097.32 | 4,811,430.00 | 1,217,667.32 |
| 3.0 Emergency Emergencies | | | | | |
| Emergency Emergencies | 5,738,993.45 | | 5,738,993.45 | 2,500,000.00 | 3,238,993.45 |
| Sub-Total | 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**

| | | | | | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| 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 |
| Sub-Total | 1,800,000.00 | 2,138,877.05 | 3,938,877.05 | 1,444,460.80 | 0.00 |
| 7.0 Primary School Projects | | | | | 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 | | 0.00 |
| Lelechwet Pry Sch | 300,000.00 | | 300,000.00 | | | | 300,000.00 |
| Kaple kwa Pry Sch | 710,000.00 | | 710,000.00 | | | | 710,000.00 |
| Chepkeigei 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 | | 400,000.00 | | | | 400,000.00 |
| Soyoit Pry Sch | 710,000.00 | | 710,000.00 | | | | 710,000.00 |
| Tembwet Pry Sch | 710,000.00 | | 710,000.00 | | | | 710,000.00 |
| 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 |
| ngartiet pry school | 1,110,000.00 | | 710,000.00 | | | | 710,000.00 |
| Kimngul Pry Sch | 710,000.00 | | 1,110,000.00 | | | | 1,110,000.00 |
| ngamurrian pry school | 200,000.00 | | 710,000.00 | | | | 710,000.00 |
| sasita pry school | 710,000.00 | | 200,000.00 | | 200,000.00 | | 0.00 |
| chepkalwal pry school | 1,100,000.00 | | 710,000.00 | | | | 710,000.00 |
| bambanik pry school | 710,000.00 | | 1,100,000.00 | | | | 1,100,000.00 |
| chepkebit pry sch | 450,000.00 | | 710,000.00 | | | | 710,000.00 |
| mariko pry school | 710,000.00 | | 450,000.00 | | | | 450,000.00 |
| chesambai pry school | 710,000.00 | | 710,000.00 | | | | 710,000.00 |
| chepbugon pry school | 710,000.00 | | 710,000.00 | | | | 710,000.00 |
| tarnurei pry school | 710,000.00 | | 710,000.00 | | | | 710,000.00 |

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

| | | | | | |
|----------------------------|------------|--|------------|--|------------|
| soimet pry school | 710,000.00 | | 710,000.00 | | 710,000.00 |
| chilgotwet pry school | 710,000.00 | | 710,000.00 | | 710,000.00 |
| chese gem 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 |
| chesegeen 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 |
| moita 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 |
| samoe 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 | | | | | |
| | | | | | |
| Sub-Total | 29,520,000.00 | 20,836,206.80 | 50,356,206.80 | 17,686,206.80 | 32,670,000.00 |

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

| 8.0 Secondary School Projects | | | | | |
|-------------------------------|--------------|--|--------------|--------------|--------------|
| Kapkelei Sec Sch | 500,000.00 | | | | 0.00 |
| Gelegele Boys Sec Sch | 300,000.00 | | 500,000.00 | | 0.00 |
| Kamungei Sec Sch - | 1,200,000.00 | | 300,000.00 | | 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 |
| Burgei 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 | | 1,900,000.00 |
| 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

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

| | | | | | | |
|---------------------------|--------------|------------|--------------|--|--------------|--------------|
| Chepkosion 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 |
| Karneswon Sec Sch | 800,000.00 | | 800,000.00 | | | 800,000.00 |
| Kaptulwa Sec Sch | 800,000.00 | | 800,000.00 | | | 800,000.00 |
| Karnenes Sec Sch | 400,000.00 | | 400,000.00 | | | 400,000.00 |
| Ndanai Boys High Sch | 400,000.00 | | 400,000.00 | | | 400,000.00 |
| kipsigei sec school | 800,000.00 | | 800,000.00 | | | 800,000.00 |
| Karnenes Sec Sch | 800,000.00 | | 800,000.00 | | 800,000.00 | 0.00 |
| rotik sec school | 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 |
| saruchat mixed day | | 400,000.00 | 400,000.00 | 400,000.00 | 0.00 |
| ngariet secondary | | 1,600,000.00 | 1,600,000.00 | 1,600,000.00 | 0.00 |
| sofik 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 |
| kapcholoyo 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 |
| lorna 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 |
| chebongi 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
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| | | | | | |
|------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| kipaji chief office | | 270,386.10 | 270,386.10 | 270,386.10 | 0.00 |
| kaplentundo DO's | | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 |
| mutarakwa loc adm | | 70,000.00 | 70,000.00 | | 70,000.00 |
| | | | | | |
| Sub-Total | 800,000.00 | | | | 0.00 |
| 11.0 Acquisitions of Assets | | 1,640,386.10 | 2,440,386.10 | 1,570,386.10 | 870,000.00 |
| purchase of vehicle | | 150,000.00 | 150,000.00 | 0 | 0.00 |
| Sub-Total | | 150,000.00 | 150,000.00 | 0 | 150,000.00 |
| 12.0 Others | | | | | |
| Strategic Plan | | 3,500,000.00 | 3,500,000.00 | | 0.00 |
| Sub-Total | | 3,500,000.00 | 3,500,000.00 | 1,250,000.00 | 2,250,000.00 |
| ICT HUB | | | | 1,250,000.00 | 2,250,000.00 |
| constituency ict hub | | 4,677,027.00 | 4,677,027.00 | | 0.00 |
| Sub-Total | | 4,677,027.00 | 4,677,027.00 | | 4,677,027.00 |
| water | | 4,677,027.00 | 4,677,027.00 | | 4,677,027.00 |
| tilibei | | | | | |
| Kimugul | | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 |
| | | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 |
| road and bridges | | 250,000.00 | 250,000.00 | | 250,000.00 |
| | | 2,188,643.81 | 2,188,643.81 | 0.00 | 2,188,643.81 |
| Agriculture | | 2,188,643.81 | 2,188,643.81 | 0.00 | 2,188,643.81 |
| | | | | 0.00 | 2,188,643.81 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY
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| | | | | | | |
|------------------------------|-----------------------|----------------------|------------------|----------------|----------------|------------------|
| kapkoros tea buying centre | | 50,000.00 | 50,000.00 | | 0.00 | 50,000.00 |
| | | 50,000.00 | 50,000.00 | | 0.00 | 50,000.00 |
| NG- CDF office | | | 408,174.07 | | | 408,174.07 |
| NG- CDF Office | 408,174.07 | | | 389,160.50 | | 389,160.50 |
| NGCDF OFFICE | | 389,160.50 | | | | 130,000.00 |
| Purchase of Office Equipment | 130,000.00 | | | 130,000.00 | | |
| Purchase of Office Equipment | | 7,000.00 | | 7,000.00 | 7000 | 0.00 |
| Purchase of Office Equipment | | | | 934,334.57 | | 927,334.57 |
| Sub-Total | 538,174.07 | 396,160.50 | | 185,070,414.52 | 100,174,205.30 | 84,896,209.22 |
| GRAND TOTAL | 109,040,875.52 | 76,029,539.00 | | | | |

(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 imposts 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 FFM 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.

SIGNIFICANT ACCOUNTING POLICIES

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 30th 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 recognizes 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.

5. 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 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 AIF 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.

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 1st July 2018 to 30th 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 30th 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.

XI. NOTES TO THE FINANCIAL STATEMENTS
 1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | 2018-2019 | 2017-2018 |
|----------------|----------------|---------------|
| NGCDF Board | | |
| AIE NO. 892507 | | 5,500,000.00 |
| AIE NO. 892930 | | 40,548,275.00 |
| AIE NO. 892988 | | 37,905,172.00 |
| AIE NO B005325 | | |
| AIE NO B030212 | | |
| AIE NO B005473 | | |
| AIE NO B042838 | | |
| AIE NO B007472 | | |
| AIE NO B042976 | | |
| TOTAL | 106,384,483.00 | 83,953,447.00 |

2. PROCEEDS FROM SALE OF ASSETS

| | 2018-2019 | 2017-2018 |
|--|-----------|-----------|
| Receipts from sale of Buildings | | |
| Receipts from the Sale of Vehicles and Transport Equipment | | |
| Receipts from sale of office and general equipment | | |
| Receipts from the Sale Plant Machinery and Equipment | | |
| Total | | |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (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 |
|---|-----------|-----------|
| Total | 72,500.00 | - |
| Other Receipts Not Classified Elsewhere | - | - |
| Receipts from Sale of tender documents | 72,500.00 | - |
| Rents | - | - |
| Interest Received | - | - |
| | Kshs | Kshs |

4. COMPENSATION OF EMPLOYEES

| Description | 2018-2019 | 2017 - 2018 |
|--|---------------------|---------------------|
| Basic wages of contractual employees | 1,690,667.00 | 1,949,779.00 |
| Basic wages of casual labour | - | - |
| Personal allowances paid as part of salary | | |
| 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 | |
| TOTAL | 2,264,929.00 | 2,100,819.00 |

5. USE OF GOODS AND SERVICES

| Description | 2018-2019 | 2017-20 |
|--|---------------------|---------------------|
| Utilities, supplies and services | Kshs | Kshs |
| Electricity | 20,000.00 | 10,000.0 |
| Water & sewerage charges | 4,200.00 | 3,712.0 |
| 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 | | |
| TOTAL | 7,615,863.00 | 4,404,239.00 |

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 |
|------------------------------------|----------------------|----------------------|
| 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 | | |
| TOTAL | 52,461,207.00 | 28,850,000.00 |

7. OTHER GRANTS AND OTHER PAYMENTS

| Description | 2018-2019 | 2017 - 2018 |
|-------------------------|----------------------|----------------------|
| 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 |
| TOTAL | 36,575,207.00 | 33,027,621.00 |

8. ACQUISITION OF ASSETS

| Non Financial Assets | 2018-2019 | 2017 - 2018 |
|---|-----------------|---------------------|
| | Kshs | Kshs |
| 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 equipments | - | - |
| Purchase of photocopier | - | - |
| Purchase of other office equipments | 7,000.00 | - |
| Purchase of soft ware | - | - |
| Acquisition of Land | - | - |
| TOTAL | 7,000.00 | 9,450,000.00 |

9. OTHER PAYMENTS

| 2018-2019 | 2017-2018 |
|----------------|---------------------|
| Kshs | Kshs |
| strategic plan | - |
| | - |
| | - |
| | - |
| TOTAL | 1,250,000.00 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -
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13. BALANCES BROUGHT FORWARD

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

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

| | | | | |
|-------------|-----------|--|--|---------------|
| 2017 - 2018 | 2018-2019 | | | |
| Kshs | Kshs | | | |
| 313,874 | - | | | Bank accounts |
| - | - | | | Cash in hand |
| - | - | | | Imprest |
| 313,874 | - | | | TOTAL |

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

| | 2018-2019 | 2017 - 2018 |
|-----------------------------|-------------|-------------|
| Construction of buildings | - | - |
| Construction of civil works | - | - |
| Supply of goods | - | - |
| Supply of services | - | - |
| TOTAL | Kshs | Kshs |

15.2: PENDING STAFF PAYABLES (See Annex 2)

| | 2018-2019 | 2017 - 2018 |
|-----------------------|-----------|-------------|
| Senior management | - | - |
| Middle management | - | - |
| Union sable employees | - | - |
| Others (specify) | - | - |

15.3: UNUTILIZED FUND (See Annex 3)

| | 2018-2019 | 2017 - 2018 |
|---|----------------------|----------------------|
| 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 | - |
| | 84,896,209.00 | 75,715,665.00 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGDF) -
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NOTES TO THE FINANCIAL STATEMENTS (Continued)**

15.4: PMC account balances (See Annex 5)

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

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

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 | |
| Senior Management | | | | | | |
| 1. | | | | | | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY
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| 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 (specify) | | | | | | |
| 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 | | | | |
| PRIMARY SCHOOL | | | | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY
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| | | | | |
|---------------------|---|------------|--|---|
| 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 Pvy 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 Pvy 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 Pvy 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 Pvy 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 |
| Kaplekwia Pvy 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
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| | | | |
|--------------------|---|------------|---|
| Chepkeigei 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 |
| Tuiyotich 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 |
| Kibibo Pry Sch | Construction of 6 door pit latrines to completion | 400,000.00 | funds yet to be disbursed from the NG-CDF Board |
| Soyoit 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 |
| Tembwet 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 |
| Koita 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 |
| Chebui 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)**

| | | | | |
|-----------------------|---|--------------|--|---|
| 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 | 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 | funds yet to be disbursed from the NG-CDF Board |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY
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| | | | | |
|----------------------------|---|------------|---|---|
| chesegeem 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 |
| karneswon 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
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| | | | | |
|----------------------|---|------------|---|---|
| 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
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| | | | | |
|--------------------------------------|--|----------------------|---------------------|---|
| 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 |
| Sub-Total | | 28,770,000.00 | 3,900,000.00 | |
| 8.0 Secondary School Projects | | | | |
| 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
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| | | | | |
|-------------------|--|--------------|--|---|
| 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
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| | | | |
|------------------------|--|--------------|---|
| 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
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| | | | | |
|-----------------------|---|--------------|--|---|
| 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 |
| Chepkosion 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
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| | | | |
|----------------------|---|------------|---|
| 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
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| | | | |
|--|---|----------------------|--|
| keronjo mixed day 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 |
| Kapkelei Sec Sch | Construction of a small unit Dining hall to Completion | 800,000.00 | funds yet to be disbursed from the NG-CDFBoard balance of kshs 400,000 |
| mogoiwet sec school | Construction of 6 door toilet to completion | 400,000.00 | school closed fund to be reallocated |
| ndanai girls | Construction of 1st phase of dormitory- foundation & walling | 400,000.00 | funds yet to be reallocated |
| Sub-Total | | 21,300,000.00 | 1,600,000.00 |
| Amounts due to other grants and other transfers | | | |
| Security Projects | | | |
| 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
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| | | | | |
|------------------------------|---|------------|-----------|--|
| mutarakwa loc adm | renovation of office block | | 70,000.00 | funds yet to be disbursed from the PMC |
| ENVIRONMENT PROJECTS | | | | |
| Ngurwo Pvy Sch | Construction of 6 door pit latrines to completion | 400,000.00 | | funds yet to be disbursed from the NG-CDFBoard |
| Kimase Pvy 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 Pvy 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
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| | | | | |
|--|---|--------------|--------------|---|
| 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 | |
| SPORTS | 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 |
| EMERGENCY | | | | |
| Emergency | To cater for any unforeseen occurrences/ calamities in the constituency during the financial year | 3,238,993.45 | 407694 | continuous excises |
| CONSTITUENCY INNOVATION HUB (CIH) | | | | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY
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| | | | | |
|------------------------------------|--|---------------------|---------------------|-------------------------------------|
| 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 |
| STRATEGIC PLAN | | | | |
| Strategic Plan | Development of a strategic plan for the financial year (2018-2023) | | 2,250,000.00 | at final stage |
| Sub-Total | | 8,018,993.45 | 9,835,344.45 | |
| 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 | | |
| Others (specify) | | | | |
| Sub-Total | | | | 0 |
| Grand Total | | | | 0 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY
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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 | | | | |
| Total | 19,031,241.00 | 7000 | | 19,038,241.00 |

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

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

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

| PMC | Bank | Account number | Bank Balance 2018/19 | Bank Balance 2017/18 |
|-------------------------|-----------|----------------|-------------------------|-------------------------|
| Abosi Hill View Pry Sch | KCB-Sotik | 1169084362 | | 600,960.00 |
| Balek Pry Sch | KCB-Sotik | 1206171979 | | 1,830.00 |
| Balek Sec Sch | KCB-Sotik | 1104965577 | Nil | 19,939.05 |
| Boreito Pry Sch - | KCB-Sotik | 1205499040 | Nil | |
| Chebilat pry Sch | KCB-Sotik | 1176879510 | Nil | 202,860.00 |
| Chebirebelek pry - | KCB-Sotik | 1129620174 | 245,861.40 | |
| Cheboet Pry Sch | KCB-Sotik | 1109373678 | | 1,754.50 |
| Chebole Pry Sch | KCB-Sotik | 1145063632 | | 4,585.30 |
| Chebongi Sec Sch - | KCB-Sotik | 111165389 | Nil | |
| Chebugon Pry Sch | KCB-Sotik | 1169058353 | | 219,114.00 |
| Chemogoi Pry Sch | KCB-Sotik | 1115838687 | | 970 |
| Chepkalwa Pry Sch | KCB-Sotik | 1165909383 | | 1,440.00 |
| Cheptangulgei Pry Sch | KCB-Sotik | 1117130592 | | 845 |
| Chesegem Pry Sch | KCB-Sotik | 1118983939 | 401,354.00 | 1,469.50 |
| Cheserton Pry Sch | KCB-Sotik | 1156775132 | 7,108.00 | 647,963.00 |
| Chesilyot Girls Sec Sch | KCB-Sotik | 1111495807 | | 470 |
| Cheribo pry - | KCB-Sotik | 1170901484 | 31,685.00 | |
| Chororoita Pry Sch | KCB-Sotik | 1175006211 | | 59,044.50 |
| Gaa Tuiyobei Pry Sch | KCB-Sotik | 1234443112 | | 650,000.00 |
| Gelegele Girls Sec Sc | KCB-Sotik | 1135797595 | | 1,314.50 |
| Gorgor Pry Sch | KCB-Sotik | 1176225480 | | 785.5 |
| Gorgor Sec Sch | KCB-Sotik | 1116019116 | 1,433,528.95 | 1,003,277.50 |
| Kaboruso Kolu Pry Sch | KCB-Sotik | 1144896703 | | -500 |
| Kagasik Pry Sch | KCB-Sotik | 1177058219 | | 500,450.30 |
| Kagasik girls- | KCB-Sotik | 1123071047 | 1,198,843.50 | |
| Kamabwai Pry Sch | KCB-Sotik | 1117303438 | | 144.5 |
| Kamureito Pry Sch | KCB-Sotik | 1111673268 | | 351.6 |
| Kamureito Sec Sch | KCB-Sotik | 1175978787 | | 2,270.00 |
| Kamungei pry- | KCB-Sotik | 1175185027 | Nil | |
| Kamungei Girls Sec | KCB-Sotik | 1172857911 | 132,798.00 | |
| Kamugunyet pry - | KCB-Sotik | 1175185027 | Nil | |
| Kapchemibei sec - | KCB-Sotik | 1173640010 | 501,770.00 | |
| Kapchepkoro sec sc- | KCB-Sotik | 1252478380 | 599,330.00 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGDF) - SOTIK

Reports and Financial Statements

For the year ended 30 June 2019 (Kshs)

| | | | | |
|-------------------------|-----------|------------|------------|------------|
| Kapchepkoro Pr Sch | KCB-Sotik | 1246323338 | 18,125.00 | |
| Kapchoyo Pry Sch | KCB-Sotik | 1200782496 | | |
| Kapchumbo 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 | | |
| Kaplomboi chief office- | KCB-Sotik | 1251687504 | 119,395.00 | |
| Kaplony Boys Pry Sch | KCB-Sotik | 1176221620 | 15,847.00 | 20 |
| Kapmakitui Pry Sch | KCB-Sotik | 1201874866 | | 700.1 |
| Kapoleseroi Pry Sch | KCB-Sotik | 1177139715 | | 721 |
| Kapsiongo Pry Sch | KCB-Sotik | 1153577615 | | 5,174.50 |
| Kaplamuita Pry Sch | KCB-Sotik | 1138041033 | | 44.1 |
| 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 |

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|-----------------------------------|-----------|------------|--------------|--|------------|
| Leldok Prys Sch | KCB-Sotik | 1116286777 | 1,052,557.00 | | 400,195.00 |
| Lorna laboso girls - | KCB-Sotik | 1134395698 | 20,009.50 | | |
| Motia pry ~ | KCB-Sotik | 1116267047 | | | 1,139.50 |
| Monire Prys Sch | KCB-Sotik | 1197849378 | | | 194.5 |
| Mosonik Prys Sch | KCB-Sotik | 1199357863 | 196,891.50 | | |
| Mosonik sec - | KCB-Sotik | 1122238525 | 551,725.00 | | |
| Motiret sec - | KCB-Sotik | 1153687879 | | | |
| Munjazz Prys Sch | KCB-Sotik | 1159761159 | 2,444,824.00 | | 35,654.50 |
| Ndanai boys sec - | KCB-Sotik | 1174918918 | | | |
| Ndanai Prys - | KCB-Sotik | 1135079307 | 164,988.45 | | |
| Ndanai Prys Sch | KCB-Sotik | 1116220415 | | | 2,060.00 |
| Ngariet Sec Sch - | KCB-Sotik | 1177618680 | 2,197,248.00 | | |
| Ngamurrian 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 | | 2,654.50 |
| Saruchat Prys Sch | KCB-Sotik | 1169098371 | | | 715 |
| Sasita Prys Sch | KCB-Sotik | 1111272794 | Nil | | |
| 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 Prys Sch | KCB-Sotik | 1200900324 | 501,105.00 | | 601,105.00 |
| Soget Prys sch | KCB-Sotik | 1166347613 | | | 700,479.50 |
| Soimet Prys Sch | KCB-Sotik | 1177623404 | 1,230.30 | | 1,230.30 |
| Soimosiek Prys Sch | KCB-Sotik | 1123897409 | | | 680 |
| Sotik Day Sec Sch- | KCB-Sotik | 1122723199 | - | | |
| Sotik Prys Sch | KCB-Sotik | 1109446829 | - | | 780.75 |
| Sotik T.T.I- | KCB-Sotik | 1234234645 | 453,319.00 | | |
| St Joseph Mabwaila Sec Sch | KCB-Sotik | 1116001241 | 5,250.50 | | 485.5 |
| St Kizito Sec Sch for the Hearing | KCB-Sotik | 1155699619 | | | 220 |
| Sumoni Prys Sch | KCB-Sotik | 1176841068 | | | 330 |
| Tabetuk Prys Sch | KCB-Sotik | 1111136432 | 405,050.00 | | 576.65 |

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| Takitech Pny Sch | KCB-Sotik | 1105163059 | | 2,915.C |
| Tembwet Pny Sch | KCB-Sotik | 1116127563 | | 4,062.C |
| Togomin pry - | KCB-Sotik | 1200557220 | 67,798.30 | |
| Uswet Pny sch | KCB-Sotik | 1173513949 | 32,284.00 | 1,110.C |
| YaganeK Pny Sch | KCB-Sotik | 1112052143 | | 149,770.C |
| TOTAL | | | 19,335,138.00 | 8,649,774.C |

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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: (Resolve / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|--|-----------------------------------|--|
| KSI/HU B/SOTI K NG-CDF/2 017/2 018(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 acknowledged as having been received by the beneficiary institutions and therefore were not accounted for. | 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 | FAM | resolved | |
| | Summary of appropriation ; 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 | The amount of kshs 14,410,415 is the opening balance as at 1 st July 2017 as per attach copy of cash book (cash book extract of 30 th 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 | FAM | Resolved | |

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| Reference No. | Issue / Observations from Auditor | unreconciled difference of kshs | 14,410,415. | Conclusion |
|---------------------------------|--|---|-------------|---|
| 1. Procurement of Motor Vehicle | 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 | Basis for conclusion | Conclusion | <p>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.</p> |
| | Management comments | NGCDF Board. The clarification was sent to auditors | | |
| Focal Point | person to resolve the issue (Name and designation) | | | FAM |
| Status: | (Resolve / Not Resolved) | | | Resolved |
| Timeframe | (Put a date when you expect the issue to be resolved) | | | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolve / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|--|-----------------------------------|--|
| | <p>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> | | | | |
| | <p>2. Purchase of a school bus for Gorgor secondary school 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: i) The contract for supply of the bus was awarded to the fifth (5th) highest bidder at a cost of Kshs.7, 470,000 against the</p> | <p>The contract agreement between the school and CMC motors who won the contract was sent to auditors for clarification. The NGCDF 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.</p> | <p>NGCDFC</p> | <p>resolved</p> | |

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| Reference No. on the external Auditor Issue / Observations from Report | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolve / Not Resolved) (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>iii) 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. If was not clear how the bank loan would be repaid.</p> | <p>The NGCDF informed the project committees on the procedure to follow in case their priority change in order to adhere to government regulations. So far they</p> | <p>FAM</p> | <p>Resolved</p> |
| <p>3. Construction of classroom and toilet at Gaa-tuiyobei primary school. 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> | | | |

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| Referen ce No. on the externa l audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolve d / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|--|---|---|---|
| | 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. | are no cases of change of priority without approval of NGCDFB | | | |
| | 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 chiefs offices in three (3No) sub-locations of Sotik sub-county. However, the examination of the available records revealed that the | The NGCDFC instructed PMC to speed up process of transferring land title to project name before receiving additional fund | NGCDFC | Resolved | |

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| Reference No. | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolve / Not Resolved) | Timeframe (Put a date when you expect the issue to be resolved) |
|---------------|---|--|--|----------------------------------|---|
| | <p>parcels of land where all the three projects were to be erected did not have respective title deeds contrary to the provisions of the NGDF Act, 2015.</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 NGCDF 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>5. Environment projects planting of seedling</p> | | | | |
| | <p>6. Unimplemented project</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>The NGCDFC have followed up with PMC and the projects are complete and in use</p> | FAM | Resolved | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | disbursed for the activities, in the year under a review | 7. Budget performance analysis | 8. Project verification. |
|--|---|--|---|---|
| | | | <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> | <p>A physical inspection of the projects which was done in march 2019, revealed that a</p> |
| | Management comments | | <p>The fund has been received and projects are complete and in use</p> | <p>NGCDF have followed up with contractors and have corrected the defect. The NGCDF also funded the project</p> |
| | Focal Point person to resolve the issue (Name and designation) | | FAM | NGCDFC |
| | Status: (Resolve / Not Resolved) (Put a date when you expect the issue to be resolved) | | Resolved | Resolved |
| | Timeframe: | | | |

