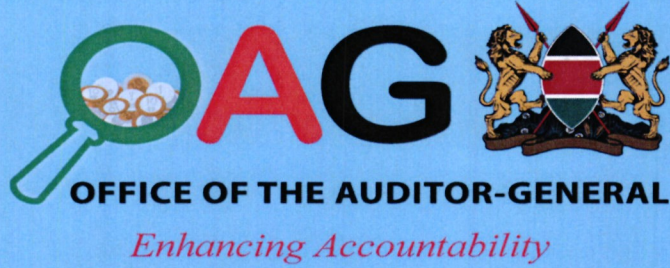


REPUBLIC OF KENYA



REPORT

PARLIAMENT
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THE NATIONAL ASSEMBLY	
DATE: 08 AUG 2023	TUESDAY
OF FILED BY:	Hon Owen Baya MP Deputy leader, majority
CLERK-AT THE TABLE:	Anne Shuboko

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

28 SEP 2022

RECEIVED



SOTIK CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

***Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, 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;

***Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

- 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

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.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The Sotik Constituency NGCDF 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 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Huron Karanja
2.	Sub-County Accountant	Sarah Cheburet
3.	Chairman NGCDFC	John Tonui
4.	Member NGCDFC	Joyce Chepngetich

(d) Fiduciary Oversight Arrangements

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

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

(f) Sotik Constituency NGCDF Contacts

Telephone: (254) 704317766
E-mail: cdfsotik@cdf.go.ke
Website: www.ngcdf.go.ke

(g) Sotik Constituency NGCDF Bankers

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

(h) Independent Auditors

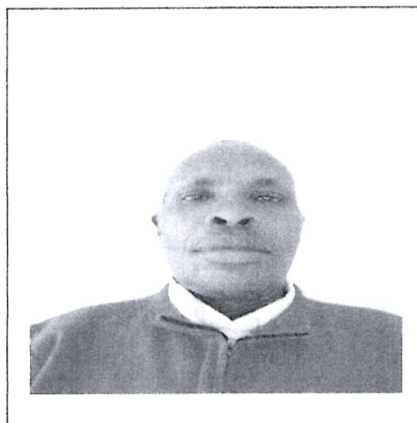
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report

Include among others the following:



Mr. John Tonui

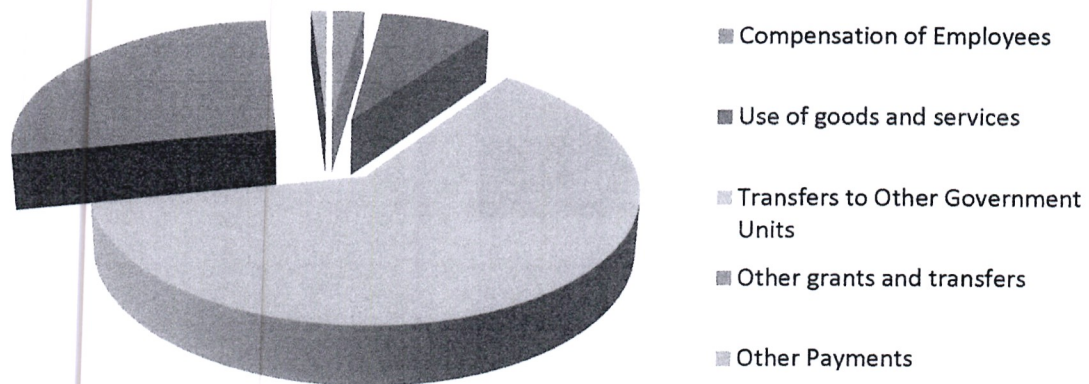
FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

NG-CDF Sotik Office is Located in Sotik town on the way to Sotik Law courts and next to DCC office. It serves five wards as far as development projects is concerned that are, Chemagel ward, Rongena/Manaret ward, Kapletundo ward, Kipsonoi ward, and Ndanai/Abosi ward. It also has 17 Locations and 56 Sub-Locations. The Constituency covers an area of 446.2 KM² . The population is estimated at 500,000, out of which 290,000 females and 210,000 are males.

Sotik Constituency was carved out of the former larger Chepalungu Constituency and Bureti Constituency in the year 1997. Its first MP was Hon Anthony Kimetto from 2003 to 2007 . Late Hon Lorna Laboso from 2008 to June 2008. Hon Joyce Laboso from 2008 to 2017. Hon Dominic Koskey from August 2017 to August 2022.

Sotik Constituency received an allocation of 170,088,879 million from the NG-CDF Board in the financial year 2021/2022. The money received during the financial year was used to fund security projects and well as education projects which include construction of new classrooms, construction of Laboratories, ICT, Water Tanks, and Security Office. Due to the nature of the soil and large population in the Constituency the funds were not adequate to fund all the projects as per the needs of the community.

Receipt/Expense Item



Key achievement



Mosonik Secondary School

This project is situated at Chepkegei sub-loc in Ndanai/ Abosi Ward in Sotik Constituency .it was allocated Kshs 1,000,000 in Financial Year 2021/2022 towards completion of laboratory.



Sotik sub count Police station

The project was allocated funds in the year 2021/2022 towards renovations of the administration block, purchase of water tank and water harvesting.

Emerging Issues and ways forward

The implementation of the projects was also hindered by the outbreak of corona pandemic. All schools were closed and this led to closing down of some activities including disbursement of bursary funds to the needy students. However, we are hoping that normality will resume soon so that we can continue with normal activities.

Signature

.....
CHAIRMAN NGCDF COMMITTEE

JOHN KIPROTICH TONGU

III. Statement of Performance Against Predetermined Objectives for FY2021/22

Introduction

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

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

- a) Kenya Vision 2030 and Medium Term Plans
- b) The Big Four Agenda

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	=number of usable physical infrastructure build in primary, secondary, and tertiary institutions =number of bursary's beneficiaries at all levels	In FY 21/22 we increased number of classrooms from 30 to 70 = 29,200,00/= dormitories from 6 to 11 =11,000,000/= Laboratories 5 to 8 =8,000,000/=... Within the constituency -Bursary beneficiaries were 5,000 students as per the attached schedules
Security	To enhance security in the constituency	Construction of police posts and chiefs offices	Reduced cases of insecurity	Construction of police posts from 1 to 2, chiefs offices from 4 to 5 and

Sotik Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

				Purchase and installation water tanks /water harvesting for 7 schools within the constituency
Environment	To enhance water harvesting in schools within the constituency	Purchase and installed water tanks	Enhanced water collection and storage	Purchase and installed water tanks for 50 institution within the constituency
Sports	To support youths in the constituency in sports	Organised sports tournaments	Developing talents among the youths	Organised sports tournaments and purchase of kits within constituency for 40 teams

IV. Environmental and Sustainability Reporting

SotikNG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of Sotik NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Sotik NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

We invest in providing the best working environment for our employees. Sotik constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Sotik constituency invests in capacity building

programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

SOTIK NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

SOTIK NG-CDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

The NG CDFC during bursary programme engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

Sotik NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....

Name: Huron Karanja

FAM

V. Statement of 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, 2022. 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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, 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 *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.

Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Approval of the financial statements

The NGCDF-SOTIK Constituency financial statements were approved and signed by the Accounting Officer on 30 / 06 / 2022.

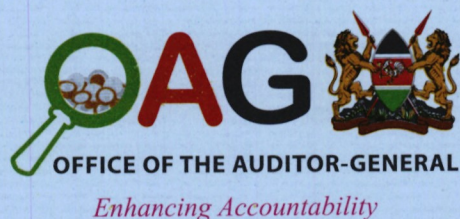


.....
Name: John Tonui
Chairman – NGCDF Committee



.....
Name: Huron Karanja
Fund Account Manager

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SOTIK CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Control, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal control developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and overall governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Sotik Constituency set out on pages 1 to 49, which comprise the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation

Report of the Auditor-General on National Government Constituencies Development Fund - Sotik Constituency for the year ended 30 June, 2022

for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Sotik Constituency as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Training Expenses

The statement of receipts and payments reflects a balance of Kshs.13,915,907 in respect to use of goods and services. The amount includes training expenses of Kshs.1,282,000 as disclosed in Note 5 to the financial statements. However, the expenditure was not supported with invitation letters, signed attendance list and training needs assessment report. Further, the expenditure includes hire of conference facility expenditure of Kshs.575,000 which was not supported with procurement records such as user requisition, register of suppliers and quotations.

In the circumstances, the accuracy and propriety of training expenses of Kshs.1,282,000 for the year ended 30 June, 2022 could not be confirmed.

2. Unsupported Transfers to Primary Schools

The statement of receipts and payments reflects a balance of Kshs.93,530,000 in respect to transfer to other government entities. The amount includes transfers to Primary Schools amounting to Kshs.45,110,000 as reflected in Note 6 to the financial statements for construction or renovation of classrooms and purchase of desks, and purchase of land of Kshs.41,310,000 and Kshs.2,850,000 respectively. The amount also includes an expenditure of Kshs.950,000 which had no description of the activity or purpose for expenditure. However, the transfers for the construction works and purchase of desks were not supported with procurement records such as bills of quantities from qualified quantity surveyor, tender advertisements, tender evaluation minutes, signed contract, inspection and acceptance committee reports, interim/completion certificates, Project Management Committee (PMC) accounting records such as cashbooks, bank statements and expenditure returns and evidence that the projects were implemented in consultation with relevant Government Departments. Further, the transfers for the purchase of land were not supported with PMC cashbooks, bank statements, expenditure returns, valuation reports and land title deeds.

In addition, the expenditure amount of Kshs.45,110,000 differed with the supporting schedule amount of Kshs.45,210,00 resulting to unexplained variance of Kshs.100,000.

In the circumstances, the accuracy, propriety and completeness of transfers to Primary School of Kshs.45,110,000 for the year ended 30 June, 2022 could not be confirmed.

3. Unsupported Transfers to Secondary Schools

The statement of receipts and payments reflects a balance of Kshs.93,530,000 in respect to transfer to other government entities. The amount includes transfers to Secondary Schools amounting to Kshs.48,420,000 as reflected in Note 6 to the financial statements for construction works and purchase of buses of Kshs.32,320,000 and Kshs.15,312,000 respectively. However, the transfers for the construction works and purchase of buses were not supported with procurement records such as estimated cost, tender advertisements, tender evaluation minutes, signed contract, inspection and acceptance committee reports, interim/completion certificates for construction works, Project Management Committee (PMC) accounting records such as cashbooks, and expenditure returns and evidence that the projects were implemented in consultation with relevant government departments. Further, the expenditure includes Kshs.788,000 which had no description of the activity or purpose for the expenditure.

In the circumstances, the validity and accuracy of transfers to secondary Schools of Kshs.48,420,000 for the year ended 30 June, 2022 could not be confirmed.

4. Unsupported Project Management Committee (PMC) Account Balances

Other Important Disclosures Note 17.4 reflects Project Management Committee (PMC) account balance totaling to Kshs.24,460,334 for projects implemented during the year under review. However, cash books, confirmation certificates and bank reconciliation statements were not provided for audit. It was also not possible to confirmed whether the bank account balances for completed projects have been surrendered to the main Constituency Fund bank account in compliance with Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires all unutilized funds of the Project Management Committee to be returned to the Constituency account.

In the circumstances, the accuracy and completeness of the PMC account balance of Kshs.24,460,334 as at 30 June, 2022 could not be confirmed.

5. Inaccuracy of the Summary of Fixed Asset Register

Annex 4 to the financial statements reflects summary of fixed Asset register balance of Kshs.17,499,975. The balance includes buildings and structures, and transport equipment -Toyota Land Cruiser valued at Kshs.7,500,000 and Kshs.9,450,000. However, the annexure reflects nil value of land and the title deed for the land was not provided for audit verification. The ownership of buildings and structures is therefore doubtful. The ownership of the transport equipment has also not been confirmed in the absence of the vehicle registration logbook. Further, the fixed assets register was not provided for audit verification and the annex does not reflect the opening balances.

In the circumstances, the accuracy, ownership of the fixed assets balance of Kshs.17,499,975 as at 30 June 2022 could not be confirmed.

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 Qualified Opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources 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. Unsupported Bursary

Note 7 to the financial statements reflects bursary to Secondary Schools of Kshs.22,144,845 and Tertiary Institutions of Kshs.13,000,000 all totaling to Kshs.35,144,845. However, financial returns acknowledging receipts of the funds and confirming that the amounts have been credited to the beneficiaries' fees account were not provided for audit review. Further, the criteria for vetting the bursary application, vetting committee minutes and names of beneficiaries were not provided. It was therefore not confirmed how the beneficiaries were vetted and recommended for award of bursary. In addition, no documentary evidence was provided to confirm that the beneficiaries were residents of the constituency. The payments were also not supported by the list of successful candidates indicating the student name, course name, admission number and the amount awarded to each student.

In the circumstances, the Management was in breach of the law.

2. Irregular Sports Projects Expenditure

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.57,871,853. The amount includes sports projects expenditure of Kshs.5,069,630 as reflected in Note 7 to the financial statements. However, the sports projects expenditure exceeds the approved budget of Kshs.2,597,934 resulting to an unapproved expenditure of Kshs.2,471,696. This is contrary to Section 40 of the National Government Constituencies Development Fund Act, 2015 which requires the National Government Constituencies Development Fund Board to ensure that the list of projects forwarded to it by each constituency is, upon approval, funded. Review of documents revealed that the expenditure included bursary committee allowances of Kshs.689,000 and payments totaling to Kshs.2,980,630 of which the purpose of payment was not revealed.

In the circumstances, the Management was in breach of the law.

3. Irregular Emergency Projects Expenditure

The statement of receipts and payments reflects other grants and transfers totaling to Kshs.57,871,853. The amount includes emergency projects expenditure of Kshs.8,510,000 as reflected in Note 7 to the financial statements. However, the expenditure was not of emergency in nature in accordance with the set criteria in Section 8(3) of the National Government Constituency Development. Further, the expenditure was not reported to the National Government Constituencies Development Fund Board contrary to Regulation 20(2) of the National Government Constituencies Development Regulations, 2016 which stipulates that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency. Further, the expenditure differs with the supporting schedule amount of Kshs.8,110,000 resulting to unexplained variance of Kshs.400,000.

In addition, the emergency projects expenditure payments totaling to Kshs.1,000,000 has not been included in the emergency projects expenditure amount.

In the circumstances, Management was in breach of the law.

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, and based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 controls, 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 controls 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 controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 Fund's reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 controls 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

20 June, 2023

Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

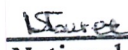
	Note	2021-2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	170,088,879	166,767,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	163,000	234,000
Total Receipts		170,251,879	167,001,724
Payments			
Compensation Of Employees	4	1,853,087	2,489,368
Use Of Goods and Services	5	13,915,907	19,511,374
Transfers To Other Government Units	6	93,530,000	108,264,735
Other Grants and Transfers	7	57,871,853	85,538,805
Acquisition Of Assets	8	-	861,553
Other Payments	9	1,100,000	5,000,000
Total Payments		168,270,847	221,665,835
Surplus/(Deficit)		1,981,032	(54,664,111)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 30/6/2022 and signed by:


 Fund Account Manager

Name: Huron Karanja


 National Sub-County
 Accountant
 Name: Sarah Cheburet
 ICPAK M/No: 12833


 Chairman NG-CDF Committee

Name: John Tonui

Sotik Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

VIII. Statement of Assets and Liabilities As At 30th June, 2022

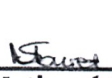
	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	18,374,227	16,393,195
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		18,374,227	16,393,195
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		18,374,227	16,393,195
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A		
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		18,374,227	16,393,195
Represented By			
Fund Balance B/Fwd	13		
Prior Year Adjustments	14	16,393,195	71,057,306
Surplus/Deficit for The Year		-	
Net Financial Position		1,981,032	(54,664,111)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 30/6/ 2022 and signed by:


Fund Account Manager

Name: Huron Karanja


National Sub-County
Accountant
Name: Sarah Cheburet
ICPAK M/No: 12833


Chairman NG-CDF Committee

Name: John Tonui


Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

IX. Statement of CashFlows for the Year Ended 30th June 2022

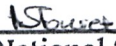
	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	170,088,879	166,767,724
Other Receipts	3	163,000	234,000
Total Receipts		170,251,879	167,001,724
Payments			
Compensation Of Employees	4	1,853,087	2,489,368
Use Of Goods and Services	5	13,915,907	19,511,374
Transfers To Other Government Units	6	93,530,000	108,264,735
Other Grants and Transfers	7	57,871,853	85,538,805
Other Payments	9	1,100,000	5,000,000
Total Payments		168,270,847	220,804,282
Total Receipts Less Total Payments			
Adjusted For:		-	-
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		1,981,032	(53,802,558)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	-	(861,553)
Net Cash Flows from Investing Activities		-	(861,553)
Net Increase In Cash And Cash Equivalent		1,981,032	(54,664,111)
Cash & Cash Equivalent At Start Of The Year	10	16,393,195	71,057,306
Cash & Cash Equivalent At End Of The Year		18,374,227	16,393,195

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 30/6/ 2022 and signed by:


Fund Account Manager

Name: Huron Karanja


National Sub-County
Accountant

Name: Sarah Cheburet
ICPAK M/No: 12833


Chairman NG-CDF Committee

Name: John Tonui

**Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	2021/2022	b	2021/2022				
		2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements		30/06/2022		
Receipts								
	Kshs		Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879		16,393,195	48,188,879	201,670,954	186,482,074	15,188,879	
Proceeds From Sale of Assets					0	-	-	0.0%
Other Receipts			163,000.00		163,000	163,000	-	100.0%
Totals	137,088,879		16,556,195	48,188,879	201,833,954	186,645,074	15,188,879	92.5%
Payments								
Compensation Of Employees	1,857,943		0	630,121	2,488,064	1,853,087	634,977	90.9%
Use Of Goods and Services	9,832,757		1,240,145	3,808,781	14,881,683	13,915,907	965,776	92.0%
Transfers To Other Government Units	74,240,000		12,550,000	28,470,890	115,260,890	93,780,890	21,480,000	81.1%
Other Grants and Transfers	49,958,179		2,603,050	8,275,088	60,836,317	57,620,963	3,215,354	98.9%
Acquisition Of Assets				0	0	-	-	0.0%
Other Payments	1,200,000.00		-	7,004,000	8,204,000	1,100,000	7,104,000	13.4%
Funds Pending Approval**			163,000.00		163,000		163,000	100.0%
Totals	137,088,879		16,556,195	48,188,880	201,833,954	168,270,847	33,563,107	83.4%

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.
Explanatory Notes.*

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]




(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

a. Transfers to Other Government Units for the financial year 2021/2022 were 86%. This was due to delayed disbursement of funds from the board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	33,563,107
Less undisbursed funds receivable from the Board as at 30 th June 2022	15,188,879
Add Accounts payable	18,374,227
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	18,374,227

The Constituency financial statements were approved on _____ 2022 and signed by:

 Fund Account Manager
 National Sub-County Accountant
 Chairman NGCDF Committee

Name: HURRY KANAKIA
 Name: Sarala M. Chelvanathan ICPAK M/No: 12833
 Name: John Thomas

Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	1,857,943		630,121.00	2,488,064	1,853,087	634,977
1.2 Committee allowances	2,169,908		94,392.00	2,264,300	1,100,000	1,164,300
1.3 Use of goods and services	3,765,949	1,240,145.40	1,383,120.60	6,389,215	9,348,159	2,958,944
	7,793,800	1,240,145.40	2,107,633.60	11,141,579	12,301,246	1,159,667
2.0 Monitoring and evaluation						
2.1 Capacity building	1,400,000		184,400.00	1,584,400	1,282,000	302,400
2.2 Committee allowances	1,800,000		654,576.00	2,454,576	1,759,120	695,456
2.3 Use of goods and services	696,900		1,492,292.00	2,189,192	426,628	1,762,564
	3,896,900		2,331,268.00	6,228,168	3,467,748	2,760,420
3.0 Emergency						
Soimosiek Pry Sch	450,000			450,000	450,000	-
Lelechwet Pry	450,000			450,000	450,000	-
Gorgor Pry Sch	650,000			650,000	650,000	-
Moita Primary School	100,000			100,000	100,000	-
Cheribo Primary School	400,000			400,000	400,000	-
Chepkalwal Primary School	100,000			100,000	100,000	-
Kiptenden Primary School	100,000			100,000	100,000	-
Kiptorbei Primary School	200,000			200,000	200,000	-
Sosur Primary School	200,000			200,000	200,000	-

Sothi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
Gorgor Primary School	60,000			60,000	60,000	-
Tembwet Primary School	400,000			400,000	400,000	-
Kaburget Primary School	100,000			100,000	100,000	-
Kiricha Sec Sch	400,000			400,000	400,000	-
Immigration Office Sothi	200,000			200,000	200,000	-
Deputy County Commissioner Sothi	100,000			100,000	100,000	-
Sothi Prison	400,000			400,000	400,000	-
Emuyot Chiefs Office	200,000			200,000	200,000	-
Ngainet Pvy Sch	400,000			400,000	400,000	-
Moita Pvy Sch	400,000			400,000	400,000	-
Yaganek Chief Office	200,000			200,000	200,000	-
Kaplong Girls Sec Sc	100,000			100,000	100,000	-
BambanikPviSch	100,000			100,000	100,000	-
Sigorian Pvy Sch	400,000			400,000	400,000	-
Tabetitk Pvy Sch	100,000			100,000	100,000	-
Koita Pvy Sch	400,000			400,000	400,000	-
MambwataPrimary			450,000	450,000	450,000	-
BambanikPviSch			100,000	100,000	100,000	-
Kapletundo Dos Office			250,000	250,000	250,000	-
Soiyoit Pvy Sch			450,000	450,000	450,000	-
3.5 Unutilised	482,311	-	2,742,000.00	3,224,311		3,224,311

**Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	7,192,311	-	3,892,000.00	11,084,311	7,860,000	3,224,311
4.0 Bursary And Social Security						
4.1 Primary Schools	22,000,000		496,000	22,496,000	22,144,845	351,155
4.2 Secondary Schools	13,000,000			13,000,000	13,000,000	-
4.3 Tertiary Institutions						
4.4 Universities						
Totals	35,000,000	-	496,000	35,496,000	35,144,845	351,155
5.0 Sports						
5.1	2,597,933	2,603,050		5,200,984	5,069,630	131,354
Total	2,597,933	2,603,050	-	5,200,984	5,069,630	131,354
6.0 Environment						
6.1	2,967,933		2,597,933	5,565,912	5,557,334	8,578.88
Total	2,967,933	-	2,597,933	5,565,912	5,557,334	8,578.88
7.0 Primary Schools Projects (List All The Projects)						
Kimugul Pry Sch		500,000		500,000	200,000	300,000
Kiptapsir Pry Sch		400,000		400,000	400,000	-
Chepkeigei Pry Sch	730,000			730,000	730,000	-
Cheribo Pry Sch	730,000			730,000	730,000	-
Kapchemibei Pry Sch	730,000			730,000	730,000	-
Kaptamuita Pry Sch	730,000			730,000	730,000	-
Kapnyasimba Pry Sch	730,000			730,000	730,000	-

Soth Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
Kapmakitui Pry Sch	730,000			730,000	730,000	-
Kenegut B Pry Sch	730,000			730,000	730,000	-
Kipsimbol Pry Sch	730,000			730,000	730,000	-
Kinyelwet Pry Sch	730,000			730,000	730,000	-
Kiptorbei Pry Sch	730,000			730,000	730,000	-
Kiricha Pry Sch	730,000			730,000	730,000	-
Koitaßsawe Pry Sch	730,000			730,000	730,000	-
Lalwat Pry Sch	730,000			730,000	730,000	-
Molia Pry Sch	730,000			730,000	730,000	-
Sogot Pry Sch	730,000			730,000	730,000	-
Somoe Pry Sch	730,000			730,000	730,000	-
Sugurusiek Pry Sch	730,000			730,000	730,000	-
Sugutek Pry Sch	730,000			730,000	730,000	-
Sumoni Pry Sch	730,000			730,000	730,000	-
Tuiyogek Pry Sch	730,000			730,000	730,000	-
Kiprobonyiti Pry Sch	400,000			400,000	400,000	-
Kamugeno Pry	730,000			730,000	730,000	-
Chepkalwal Pry	730,000			730,000	730,000	-
Emiyot Flowers Pry		600,000		600,000	600,000	-
Tonongoi Pry Sch		400,000		400,000	400,000	-
Tembwet Pry		1,500,000		1,500,000	1,500,000	-
Mabwaita Pry Sch	400,000			400,000	400,000	-
Kapiliwolwo Pry Sch	500,000			500,000	500,000	-

Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kipngosos Pry	400,000			400,000	400,000	-
Kapkelei Pry	400,000			400,000	400,000	-
Soimet Pry	400,000			400,000	400,000	-
Siroin Pry		400,000		400,000	400,000	-
Kamureito Pry	500,000			500,000	500,000	-
Kiboori Pry	400,000			400,000	400,000	-
Mosonik Pry	400,000			400,000	400,000	-
Keronjo Pty	400,000			400,000	400,000	-
Chemobei Pry	400,000			400,000	400,000	-
Chebirebelek Pry	400,000			400,000	400,000	-
Kagasik Pry	500,000			500,000	500,000	-
Leldok Pry	400,000			400,000	400,000	-
Kipsonoi Pry Sch	400,000			400,000	400,000	-
Kapsosurwo Pry	500,000			500,000	500,000	-
KiptendenTachAssis	400,000			400,000	400,000	-
Kapletundo Pry	600,000			600,000	600,000	-
Koiyet Pry	400,000			400,000	400,000	-
Yaganek Pry	400,000			400,000	400,000	-
Kapchepkosiom Pry	400,000			400,000	400,000	-
Mogoiywek Pry	400,000			400,000	400,000	-
Oldebesi Pry Sch	730,000			730,000	730,000	-
ChebolePrimary School	400,000			400,000	400,000	-
CheptebePrimary School	730,000			730,000	730,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
SigorianPrimary School	730,000			730,000	730,000	~
SaruchatPrimary School	400,000			400,000	400,000	~
Kaptulwa Fry Sch	400,000			400,000	400,000	~
Kaple kwa Fry Sch	730,000			730,000	730,000	~
Kaplelach Fry Sch	730,000			730,000	730,000	~
Cheptangulgei Fry Sch	400,000			400,000	400,000	~
Burgeti Fry Sch	730,000			730,000	730,000	~
Nyatembe Fry Sch	730,000			730,000	730,000	~
Cheserton Fry Sch	730,000			730,000	730,000	~
AbosiHill View		750,000		750,000	750,000	~
KapkesembePri	730,000			730,000	730,000	~
KiprobonyitPri	730,000			730,000	730,000	~
TogominPri	400,000			400,000	400,000	~
BoreitPriSch	730,000			730,000	730,000	~
Abosi Hill View	730,000			730,000	730,000	~
MonirePriSch	400,000			400,000	400,000	~
MunjazPriSch	900,000			900,000	900,000	~
KamiraiPriSch	500,000			500,000	500,000	~
SoyoitPriSch	730,000			730,000	730,000	~
TakiechPriSch	730,000			730,000	730,000	~
NgainetPriSch	730,000			730,000	730,000	~
Gelegele Fry Sch	500,000			500,000	500,000	~
Chesilyot	500,000			500,000		500,000

**Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Lelechwet Pry	400,000			400,000		400,000
Ndanai Primary	400,000			400,000		400,000
Ngamiarian Primary	200,000			200,000		200,000
Rotik Primary	1,000,000			1,000,000		1,000,000
Sertwet Primary	300,000			300,000		300,000
Sasita Primary	730,000			730,000		730,000
Chembongi Primary			400,000	400,000	400,000	-
Chemogoi Primary			600,000	600,000		600,000
Kapcheboroyt Primary			600,000	600,000		600,000
Kapcherire Primary			170,000	170,000		170,000
Kapolesobei Primary			400,000	400,000		400,000
Kipsingei Primary School	400,000			400,000		400,000
Tabeituk Pry Sch			600,000	600,000		600,000
Unallocated Fund						
Total	44,640,000	4,550,000.00	2,770,000.00	51,960,000	44,460,000	7,500,000
8.0 Secondary Schools Projects (List All The Projects)						
MoiMinariet Sec Sch		500,000		500,000	500,000	
GelegeleGirls Sec			2,500,000	2,500,000	2,500,000	
Kapkesembe Sec Sch			1,000,000	1,000,000	1,000,000	
Tembwo Girls Sec			7,200,000	7,200,000	7,200,000	

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Chebirbelek Sec Sch	-		7,200,000	7,200,000	7,200,000	
Chebilat Day	1,000,000			1,000,000	1,000,000	
Chebirbelek Sec	1,000,000			1,000,000	1,000,000	
Chebole Sec	1,000,000			1,000,000	1,000,000	
Cheptangulgei Sec		1,000,000		1,000,000	1,000,000	
Kapkoitim Sec	1,000,000			1,000,000	1,000,000	
Gelegele Sec Sch	400,000			400,000	400,000	
Kagasik Girls	1,000,000			1,000,000	1,000,000	
Kapchembei Sec	1,000,000			1,000,000	1,000,000	
Kapkesembe Sec Sch	1,000,000			1,000,000	1,000,000	
KisabeiSec School	400,000,00			400,000	400,000	
Cheptangulgei Sec Sch	1,000,000			1,000,000	1,000,000	
Kapletundosec School	1,000,000			1,000,000	1,000,000	
Kipsimbol Sec Sch	1,000,000			1,000,000	1,000,000	
Mosonik Sec Sch	1,000,000			1,000,000	1,000,000	
Kimolwet Sec Sch	1,000,000			1,000,000	1,000,000	
Togomin Sec Sch	1,000,000			1,000,000	1,000,000	
Sosur Sec Sch	1,000,000			1,000,000	1,000,000	
Ngariet Sec	1,500,000			1,500,000	1,500,000	
Kipsonoi Sec Sch	820,000			820,000	-	820,000
Gorgor Sec Sch			1,200,000	1,200,000	1,200,000	
Kiricha Sec Sch	1,300,000,00			1,300,000	1,300,000	
Kamureito Secondary Sch	600,000			600,000	-	600,000
Akshar Sec Sch	820,000			820,000	820,000	

Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Rotik Sec Sch	1,000,000			1,000,000	1,000,000	-
Kamenes Sec	1,000,000			1,000,000	1,000,000	-
Ndanai Boys Sec Sch	500,000			500,000	500,000	-
Sotik Day	1,000,000			1,000,000	-	1,000,000
Kipsonoi Sec Sch	800,000			800,000	800,000	-
SironetSec	820,000			820,000	-	820,000
Kinyelwet SECONDARY	820,000			820,000	-	820,000
KaptulwaSecondary	1,000,000			1,000,000	-	1,000,000
Chepkosium	820,000			820,000.00	-	820,000
Kapsosurwo Sec	1,000,000.00	-		1,000,000	1,000,000	-
Ndanai Boys Sec Sch		3,500,000		3,500,000	3,500,000	-
Togomin Sec Sch		1,000,000		1,000,000	-	1,000,000
GelegeleGirls Sec		1,000,000		1,000,000	1,000,000	-
Kamungei Secondary School	1,000,000			1,000,000	-	1,000,000
GorgorSecondary			1,000,000	1,000,000	1,000,000	-
Lorna Girls			1,000,000	1,000,000	1,000,000	-
Ngariet Secondary			1,300,000	1,300,000	1,300,000	-
Kagasik Girls			2,400,000	2,400,000	2,400,000	-
KeronjoSecondary		1,000,000		1,000,000	1,000,000	-
Total	29,600,000	8,000,000.00	25,700,890.00	63,300,890	49,320,890	13,980,000
9.0 Tertiary Institutions Projects (List All The Projects)						
10.0 Security Projects						
Cheplelwa Ass. Chief Office			500,000	500,000	500,000	-
RongenaAss.Chief Office			490,044	490,044	490,044	-

Programme/Sub-programme	Original Budget 2021/2022	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
Kaplethundo DO Office			200,000	200,000	200,000	
Emityot Assistance Chief	150,000			150,000	150,000	-
Cheplelwa Assistance Chief	50,000			50,000	50,000	-
Kaplethundo ACC	150,000			150,000	150,000	-
Kaplong Chiefs Office	150,000			150,000	150,000	-
Kimolwet Chiefs Office	50,000			50,000	50,000	-
Koivet Assistance Office	50,000			50,000	50,000	-
Siroin Assistance Chief	50,000			50,000	50,000	-
Sigorian Assistant Chiefs	50,000			50,000	50,000	-
Motiret Assistance Chief	50,000			50,000	50,000	-
Ndana Chiefs Office	200,000			200,000	200,000	-
Mbwatia Assistance Chief	500,000			500,000	500,000	-
Rongena Assistance Chiefs Office	50,000			50,000	50,000	-
Soitik Gk Prison	100,000			100,000	100,000	-
Soitik Police Post	600,000			600,000	600,000	-
Balek Assistance Chiefs Office			200,000.00	200,000	200,000	-
TOTAL	2,200,000	-	1,390,044.00	3,590,044	3,590,044	-
Other payments						
ICT HUBS						
Ndanai	600,000			600,000	600,000	600,000
kamureitio sec sch	600,000		-	600,000	-	600,000
ICT HUBS			2,004,000	2,004,000	1,100,000	904,000
REA			5,000,000	5,000,000	-	5,000,000

**Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA					
TOTAL	1,200,000	-	7,004,000		8,204,000	1,100,000	7,104,000
Unallocated		163,000.00			163,000		163,000
Grand total	137,088,879	16,556,195.40	48,188,879.54		201,833,954	168,270,847	33,400,152

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Sotik Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

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

Significant Accounting Policies continued

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 constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the constituency 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 constituency 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.

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity 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. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

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 are 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 financial 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 which is 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 30 March 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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 2022.

Significant Accounting Policies continued

14. Errors

Material prior period errors are 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

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
AIE NO. B 005108		13,000,000
AIE NO. B 030184		11,000,000
AIE NO. B 030428		8,000,000
AIE NO. B 006370		12,000,000
AIE NO. B 042761		6,000,000
AIE NO. B 047007		6,000,000
AIE NO. B 042761		6,900,000
AIE NO. B 047007		12,000,000
AIE NO. B 042761		8,500,000
AIE NO. B 047007		8,000,000
AIE NO. B 041083		67,367,724
AIE NO. B 035159		8,000,000
AIE NO. B 105285	33,000,000	
AIE NO. B 105671	44,000,000	
AIE NO. B 105931	22,000,000	
AIE NO. B 128699	5,000,000	
AIE NO. B 154206	12,000,000	
AIE NO. B 096578	12,000,000	
AIE NO. B 154429	18,000,000	
AIE NO. B 154484	24,088,879	
	170,088,879	166,767,724

Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To the Financial Statements (Continued)

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Others (specify)		
Total		

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received		
Rents		
Receipts from sale of tender documents	163,000	234,000
Hire of plant/equipment/facilities		
Unutilized funds from PMCs		
Other Receipts Not Classified Elsewhere		
Total	163,000	234,000

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,291,219	1,618,285
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	408,508	871,083
Employer Contributions Compulsory national social security schemes	153,360	-
Total	1,853,087	2,489,368

*Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes To the Financial Statements (Continued)*

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	-	436,948
Electricity	35,000	30,000
Water & sewerage charges	19,455	8,100
Office rent	-	-
Communication, supplies and services	276,830	213,437
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	1,150,890	271,000
Rentals of produced assets		-
Training expenses	1,282,000	2,615,600
Hospitality supplies and services	-	577,200
Other committee expenses	1,759,120	5,687,000
Committee allowance	1,100,000	1,248,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	500,000	624,910
Fuel , oil & lubricants	923,484	600,000
Other operating expenses	-	0
Bank service commission and charges	20,000	45,100
Other Operating Expenses	6,422,500	6,757,424
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	0
Routine maintenance- other assets	426,628	396,655
TOTAL	13,915,907	19,511,374

Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	45,110,000	53,380,000
Transfers To Secondary Schools (See Attached List)	48,420,000	54,884,735
Transfers To Tertiary Institutions (See Attached List)	-	
Total	93,530,000	108,264,735

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	22,144,845	39,701,521
Bursary – tertiary institutions (see attached list)	13,000,000	30,000,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	
Security projects (see attached list)	3,590,044	1,850,000
Sports projects (see attached list)	5,069,630	2,741,084
Environment projects (see attached list)	5,557,334	2,746,200
Emergency projects (see attached list)	8,510,000	8,500,000
Total	57,871,853	85,538,805

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	408,000
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	453,553
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	861,553

Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	1,100,000	-
REA		5,000,000
	1,100,000	5,000,000

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
		Kshs (30/6/2022)
<i>Kenya Commercial Bank, Sotik Branch . Sotik NG-CDF A/C no.1146215614</i>	18,374,227	16,393,195
Equity Bank	-	-
	-	-
Total	18,374,227	16,393,195

10 B: Cash on Hand

Location 1		
Location 2		
Location 3		
Other Locations (<i>Specify</i>)		
Total		

Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To the Financial Statements (Continued)

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Total</i>		-	-	-

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

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)		
Retention held during the year (B)		
Retention paid during the Year (C)		
Closing Retention as at 30 th June D= A+B-C		

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)		
Gratuity held during the year (B)	408,508	
Gratuity paid during the Year (C)	408,508	
Closing Gratuity as at 30 th June D= A+B-C		

Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes To the Financial Statements (Continued)

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	16,393,195	71,057,306
Cash in hand		
Imprest		
Total	16,393,195	71,057,306

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance**b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Others (<i>specify</i>)			
Total	0	0	0

**** The adjusted balances are not carried down on the face of the financial statement.
 (Entity to provide disclosure on the adjusted amounts)**

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
closing accounts in account receivables D= A+B-C		
Changes in Account Receivables E= D-A		

Sotik Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To the Financial Statements (Continued)

16. Changes in Accounts Payable – Deposits and Retentions

	2021-2022	2020-2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)		
Deposit and Retentions held during the year (B)		
Deposit and Retentions paid during the Year (C)		
closing account payables D= A+B-C		
Changes in Accounts Payable E= D-E		

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		
Total	0	0

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff		
Others (<i>specify</i>)		
Total	0	0

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Notes to the Financial Statements (Continued)

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	226,469	1,501,204
Use of goods and services	1,237,329	7,001,655
Amounts due to other Government entities (see attached list)	24,504,266	35,180,000
Amounts due to other grants and other transfers (see attached list)	491,042	6,319,897
Acquisition of assets		
Others (<i>specify</i>)	7,104,000	5,000,000
Funds pending approval	163,000	234,000
Totals	33,726,106	55,236,756

17.4: PMC account balances (See Annex 4)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	24,460,334	0
Totals	24,460,334	0

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Annexes
Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2022	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.					
Sub-Total					
Grand Total					

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund*

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		226,469	630,121	
Use of goods & services		1,237,329	1,740,145	
Sub Totals		1,463,798	2,370,266	
Amounts due to other Government entities			46,152,044	
Emergency		3,324,266		
Kimugul Pry Sch	Purchase of land	300,000		
Chesilyot	Renovation of 2 classrooms	500,000		
Lelechwet Pry	Construction of 4 doors toilet	400,000		
Ndanai Primary	Construction of 4 doors toilet	400,000		
Ngamarian Primary	Completion of 6 doors toilet	200,000		
Rotik Primary	Construction of admin block	1,000,000		
Sertwet Primary	Renovation of 1 classrooms	300,000		
Sasita Primary	Construction of a classroom	730,000		
Chemogoi Primary	Purchase of land	600,000		

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Kapeheboroyt Primary	Purchase of land	600,000		
KapeherirePrimary	Renovation of classrooms	170,000		
Kapolesobei Primary	Construction of 4 doors toilet	400,000		
Kipsingei Primary School	Construction of 4 doors toilet	400,000		
Tabetruk Pvy Sch	Purchase of land	600,000		
		6,600,000		
Kipsonoi Sec Sch	Renovation of classrooms	820,000		
Kamureito Secondary Sch	Construction of a toilet	600,000		
Sotik Day	Construction of admin block	1,000,000		
SironetSec	Construction of a classroom	820,000		
Kinyelwet SECONDARY	Construction of a classroom	820,000		
KaptulwaSecondary	Completion of a laboratory	1,000,000		
Chepkosium	Construction of a classroom	820,000		
Togomin Sec Sch	Completion of a laboratory	1,000,000		
Kamungei Secondary School	Completion of a laboratory	1,000,000		
GorgorSecondary	Purchase of school bus	1,000,000		
Lorna Girls	Purchase of school bus	1,000,000		
Ngariet Secondary	Completion of a laboratory	1,300,000		
Kagasik Girls	Completion of a laboratory	2,400,000		
KeronjoSecondary	Purchase of land	1,000,000		
		14,580,000		

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Sub-Total		24,504,266	50,892,577	
Amounts due to other grants and other transfers		491,042	5,696,984	
Bursaries	Bursaries	351,155		
Sports	Sports	131,354		
Environment	Environment	8,579		
Sub-Total		491,087	5,696,984	
Acquisition of assets				
Others (specify)				
Ndanai	ICT	7,004,000	7104000	
Kamureito Sec Sch	ICT	600,000		
ICT	purchase of furniture and installation of power	904,000		
REA	REA	5,000,000		
Sub-Total		7,104,000	7104000	
Funds pending approval				
Grand Total		33,563,152	63,693,561	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures- Sotik NGCDF Office				7,500,000
Transport equipment- Toyota land cruiser				9,450,000
Office equipment, furniture and fittings- office executive - visitors				49,975
ICT Equipment, Software and Other ICT Assets-				
Other Machinery and Equipment-Motor Cycle				500.000
Heritage and cultural assets				
Intangible assets				
Total				17,499,975

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Annex 5 –PMC Bank Balances As At 30th June 2022*

PMC	Bank	Account number	DATE A/C OPENED	Bank Balance 2021/22	Bank Balance 2020/21
Kaplong Boys Pry Sch	KCB-Sotik	1176221620	9/4/2019	18,441.50	18,441.50
Kimase Pry Sch	KCB-Sotik	1179076206	10/6/2020		1,086,751.00
Kipsimbol Pry Sch	KCB-Sotik	1152112287	11/3/2020		1,474.00
Kipsimbol Sec Sch	KCB-Sotik	1276533217	8/6/2019		551
Balek A Pry Sch	KCB-Sotik	1206171979	22/6/2020		88,975.00
Bambanik Pry Sch	KCB-Sotik	1278291148	26/4/2021		2,475.00
Burgei Pry Sch	KCB-Sotik	1177370816	9/6/20220		399,096.00
Burgei Pry Sch	KCB-Sotik	730000	20/7/2020	623.00	
Burgei Sec Sch	KCB-Sotik	1154152731	17/6/2019		39,805.00
Chebilat A P Line Post	KCB-Sotik	1225345804	26/3/2020		200,662.00
Chebilat Day	KCB-Sotik	1000000	20/5/2021	2,000.00	
Chebilat Mixed Day Sch	KCB-Sotik	1282241842	9/6/2020		1,139,574.00
Chebirbelek Pry	KCB-Sotik	400000	8/5/2020	622.00	
Chebirbelek Pry Sch	KCB-Sotik	1129620174	19/2/2021		37,775.40
Chebirbelek Sec	KCB-Sotik	1000000	3/6/2020	1,000,000.00	
Chebirbelek Sec Sch	KCB-Sotik	1115976230	8/2/2019	730,000.00	8,373.00

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PMC	Bank	Account number	DATE A/C	Bank Balance 2021/22	Bank Balance 2020/21
			OPENED		
Chebole High Sch	KCB-Sotik	1170826199	9/6/2022		19,857.10
Chebole Primary School	KCB-Sotik	400000	9/6/2022	563.00	
Chebole Pry Sch	KCB-Sotik	1145063632	9/6/2022		21,010.30
Chebole Sec	KCB-Sotik	1000000	9/4/2019	1,000,000.00	
Chebongi Pry Sch	KCB-Sotik	1129436365	10/6/2020		33,626.00
Chebongi Sec Sch	KCB-Sotik	111165389	11/3/2020		28,673.00
Chebugon Pry Sch	KCB-Sotik	1169058353	8/6/2019		3,114.00
Chebui Pry Sch	KCB-Sotik	1276327897	22/6/2020		399,675.00
Chemobei Pry	KCB-Sotik	400000	26/4/2021	425.00	
Chemogoi Pry Sch	KCB-Sotik	1115838687	9/6/20220		66,589.50
Chepkalwal Pry	KCB-Sotik	730000	20/7/2020	320.00	
Chepkalwal Pry Sch	KCB-Sotik	1165909383	17/6/2019		40,930.00
Chepkabit Day Sec Sch	KCB-Sotik	1169163548	26/3/2020		563
Chepkabit Primary School	KCB-Sotik	1155267982	20/5/2021		425
Chepkeigei Primary School	KCB-Sotik	1145538657	9/6/2020		251,214.00
Chepkeigei Pry Sch	KCB-Sotik	1169163548	8/5/2020	2,000.00	
Chepkosiom Sec Sch	KCB-Sotik	1164488813	19/2/2021		8,884.50

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PMC	Bank	Account number	DATE A/C OPENED	Bank Balance 2021/22	Bank Balance 2020/21
Chepkosium	KCB-Sotik	820000	3/6/2020	796.00	
Cheplelwa	KCB-Sotik	50000	8/2/2019	200.00	
Cheptangulgei Day Sec Sch	KCB-Sotik	1176689215	9/6/2022	1,000,000	60,989
Cheptangulgei Pry Sch	KCB-Sotik	1277436452	9/6/2022	730,000	
Cheptangulgei Sec Sch	KCB-Sotik	1135797575	9/6/2022	1,000,000	
Cheptebe Day Sec Sch	KCB-Sotik	1278913831	9/4/2019		849,769
Cheptebe Primary School	KCB-Sotik	1157833918	10/6/2020		450,697
Cheptebe Primary School	KCB-Sotik	1277436452	11/3/2020	232	
Cheribo Pry Sch	KCB-Sotik	1135797575	8/6/2019	900	
Chesambai Primary School	KCB-Sotik	1115318039	22/6/2020		34,168
Chesegem Primary School	KCB-Sotik	1118983939	9/4/2019		162,472
Cheserton Primary School	KCB-Sotik	1156775132	10/6/2020		42,280
Cheserton Pry Sch	KCB-Sotik	1277436452	11/3/2020	168	
Chesilyot	KCB-Sotik	1135797575	8/6/2019	471.00	
Chilgowet Primary School	KCB-Sotik	1134661266	22/6/2020	400,000	183
Chororoita Primary School	KCB-Sotik	1175006211	26/4/2021		58,929
Emityot Flowers Pry	KCB-Sotik	1177058219	9/6/20220	600,000	
Gelegele Boys Sec Sch	KCB-Sotik	1277436452	20/7/2020		70,085

PMC	Bank	Account number	DATE A/C OPENED	Bank Balance 2021/22	Bank Balance 2020/21
Gelegele Girls Sec Sch	KCB-Sotik	1135797575	17/6/2019		1,300,123
Gorgor Primary School	KCB-Sotik	1176225480	26/3/2020		785
Gorgor Sec Sch	KCB-Sotik	1116019116	20/5/2021	1,200,000	224,584
Gorgor Sec Sch	KCB-Sotik	1116019116	9/6/2020	537.00	
Jubilee Amrani Primary School	KCB-Sotik	1282814834	8/5/2020		709,475
Kaburigei Primary School	KCB-Sotik	1119789176	19/2/2021		31,507
Kagasik Girls Sec Sch	KCB-Sotik	1123071047	3/6/2020	1,000,000	144
Kagasik Primary School	KCB-Sotik	1177058219	8/2/2019		51,159
Kambira Primary School	KCB-Sotik	1173545603	9/6/2022		49,768
Kamegunyet Primary School	KCB-Sotik	1175185027	9/6/2022		2,753.00
Kamenes Primary School	KCB-Sotik	1117691721	9/6/2022		10,365
Kamenes Secondary School	KCB-Sotik	1167831314	9/4/2019		95,780
Kameswon Primary School	KCB-Sotik	1129914178	10/6/2020		189,049
Kameswon Secondary School	KCB-Sotik	1281364932	11/3/2020		27,562
Kamira Secondary School	Equity-Bank	122284028	8/6/2019		399,550
Kamirai Secondary School	KCB-Sotik	1110990553	22/6/2020		920
Kamugeno Pvy Sch	KCB-Sotik	1199497509	26/4/2021		35,355
Kamugeno Pvy School	KCB-Sotik	1175185027	9/6/20220	730,000	

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PMC	Bank	Account number	DATE A/C OPENED	Bank Balance 2021/22	Bank Balance 2020/21
Kamungei Girls Sec	KCB-Sotik	1172857911	20/7/2020	1,000,000	
Kamureito High Sch	KCB-Sotik	1110777752	17/6/2019		565
Kamureito Sec Sch	Equity-Bank	600000	26/3/2020		
Kapchemibei Pry Sch	KCB-Sotik	1177990806	20/5/2021		20,555
Kapchemibei Pry Sch	KCB-Sotik	1177058219	9/6/2020	600.	
KapchemibeiSec -	KCB-Sotik	1173640010	8/5/2020	112	
Kapchepkoro High Sch	KCB-Sotik	1164951254	19/2/2021		820,574
Kapchepkosiom Pry	Equity-Bank	400000	3/6/2020	236	
Kapcholyo Pry Sch	KCB-Sotik	1200782496	8/2/2019		225
Kapcholyo Sec Sch	KCB-Sotik	113695986	9/6/2022	400,000	352,980
Kapkelei Pry	KCB-Sotik	400000	9/6/2022	305	
Kapkelei Sec Sch	KCB-Sotik	1201091098	9/6/2022		39,205
Kapkesembe Sec Sch	KCB-Sotik	1151849421	9/4/2019	1,000,000.00	20,874.00
KapkoitimAsst Chief's Office	Equity-Bank	1.84028E+12	9/4/2019		200,000.00
Kapkoitim Sec Sch	KCB-Sotik	1110655185	10/6/2020	1,000,000	1,889
Kapkures Chief's Office	KCB-Sotik	1279174609	11/3/2020		660
Kapkures Pry Sch	KCB-Sotik	1134916043	8/6/2019		34,432
KapkuresSec Sch	KCB-Sotik	1109508395	22/6/2020		1,621,888

PMC	Bank	Account number	DATE A/C OPENED	Bank Balance 2021/22	Bank Balance 2020/21
Kaple kwa Pvy Sch	KCB-Sotik	1132124719	26/4/2021		840
Kaplelach Sec Sch	KCB-Sotik	1136771603	9/6/20220		13,675.90
Kapletundo Do Office	KCB-Sotik	1252066937	20/7/2020		473
Kapletundo Dos Office-	KCB-Sotik	1253385882	17/6/2019	5,000	
Kapletundo Sec Sch	KCB-Sotik	1164846248	26/3/2020		375,745.00
Kaplong Boys Sec Sch	KCB-Sotik	1111526221	20/5/2021		648,575.00
Kaplong Chiefs Office	Equity-Bank	1111526221	9/6/2020	241	
Kaplong Girls Sec Sch	KCB-Sotik	1134637160	8/5/2020		5,139
Kapmakitui Pvy Sch	KCB-Sotik	1201874866	19/2/2021		594,374
Kapmakitui Pvy Sch	KCB-Sotik	1177058219	3/6/2020	10	
Kapnyasimba Pvy Sch	KCB-Sotik	1172337489	8/2/2019		66,604
Kapnyasimba Pvy Sch	KCB-Sotik	1201874866	9/6/2022	180.00	
Kapnyasimba Pvy School	KCB-Sotik	1172337489	9/6/2022	158.00	
Kapolesobei Pvy Sch	KCB-Sotik	1177139715	9/6/2022		36,919.50
Kapsiongo Pvy Sch	KCB-Sotik	1153577615	9/4/2019		1,535,892.50
Kapsiongo Pvy School	KCB-Sotik	1153577615	10/6/2020	66,254.00	
Kapsosurwo Pvy Sch	KCB-Sotik	1116436353	11/3/2020		416,520.00
Kapsosurwo Sec Sch	KCB-Sotik	1156274168	8/6/2019		601,559.50

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PMC	Bank	Account number	DATE A/C OPENED	Bank Balance 2021/22	Bank Balance 2020/21
				1,000,000.00	
Kapsosurwo Pry	Equity-Bank	1116436353	22/6/2020	695.00	
Kapsosurwo Sec	Equity-Bank	1156274168	26/4/2021	422.00	
Kaptamuita Pry Sch	KCB-Sotik	1116436353	9/6/20220	500.00	
Kaptilwolwo Pry Sch	KCB-Sotik	1156274168	20/7/2020	789.00	
Kaptulwa Pry Sch	Equity-Bank	1156274168	17/6/2019	587.00	
Kaptulwa Sec Sch	KCB-Sotik	1123567174	9/4/2019	820,000.00	456,179.00
Kelonget Valley Pry Sch	KCB-Sotik	1277302723	10/6/2020		762,490.00
Kenegut B Pry Sch	KCB-Sotik	1201874866	11/3/2020	420.00	
Keronjo Pty	KCB-Sotik	400000	8/6/2019	2,000.00	
Kesogororet Pry Sch	Equity-Bank	1.84028E+12	22/6/2020		729,550.00
Kibibo Pry Sch	KCB-Sotik	1116945908	26/4/2021		37,845.50
Kibori Pry	KCB-Sotik	400000	9/6/20220	2,000.00	
Kibori Pry Sch	KCB-Sotik	1203966385	20/7/2020		20,803.50
Kimawit Sec Sch	KCB-Sotik	1162462892	17/6/2019		1,318.50
Kimolwet Pry Sch	KCB-Sotik	1115666711	26/3/2020		1,244.50

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PMC	Bank	Account number	DATE A/C OPENED	Bank Balance 2021/22	Bank Balance 2020/21
Kimolwet Sec Sch	KCB-Sotik	1112045546	20/5/2021		40,556.00
Kimoso Pry Sch	KCB-Sotik	1203858027	9/6/2020		3,386.00
KimugulPry -	KCB-Sotik	1260824934	8/5/2020	300,000.00	
Kimugul Pry Sch	KCB-Sotik	1260824934	19/2/2021		33,738.00
Kingelwet Pry Sch	KCB-Sotik	1118884132	3/6/2020	730,000.00	21,407.00
Kingelwet Pry Sch	KCB-Sotik	1260824934	8/2/2019	500.00	
Kipajit Pry Sch	KCB-Sotik	1204284598	9/6/2022		5,943.50
Kipketii Pry Sch	KCB-Sotik	1114204536	9/6/2022		619,005.10
Kipngosos Pry	KCB-Sotik	12608249340	9/6/2022	400,000.00	
Kipngosos Sec Sch	KCB-Sotik	1125510293	9/4/2019		847,360.50
KiprobonyiPri	Equity-Bank	730000	10/6/2020	3,695.00	
Kiprobonyi Pry Sch	KCB-Sotik	400000	11/3/2020	3,201.00	
Kipsimbol Pry Sch	KCB-Sotik	1260824934	8/6/2019	560.00	
Kipsonoi Pry Sch	Equity-Bank	400000	22/6/2020	562.00	
Kipsonoi Pry Sch	Equity-Bank	400000	26/4/2021	400,000.00	
Tembwogirls	KCB-Sotik	1125510293	9/6/20220	1,500,000.00	

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PMC	Bank	Account number	DATE A/C OPENED	Bank Balance 2021/22	Bank Balance 2020/21
Kipsonoi Sec Sch	Equity-Bank	1125510293	20/7/2020	830,000.00	
Kipsonoi Sec Sch	Equity-Bank	1125510293	17/6/2019	5,000.00	
Kiptorbei Pry Sch	KCB-Sotik	1125510293	26/3/2020	800.00	
Kiricha Pry Sch	KCB-Sotik	1125510293	20/5/2021	400.00	
Kiricha Sec Sch	KCB-Sotik	1125510293	9/6/2020	1,300,000.00	
Kisabei Sec School	KCB-Sotik	1125510293	8/5/2020	400,000.00	
Kisimbol Sec Sch	KCB-Sotik	1125510293	9/6/2022	1,000,000.00	
KoitaBawe Pry Sch	KCB-Sotik	1125510293	9/4/2019	730,000.00	
Koiyet Assistance Office	KCB-Sotik	1125510293	10/6/2020	421.00	
Koiyet Pry	KCB-Sotik	1125510293	11/3/2020	331.00	
Lalwat Pry Sch	KCB-Sotik	1125510293	8/6/2019	730,000.00	
Leldok Pry	KCB-Sotik	1203966385	22/6/2020	2,314.00	
Lelechwet Pry	KCB-Sotik	1162462892	26/4/2021	400,000.00	
Mabwaita Pry Sch	KCB-Sotik	1115666711	9/6/20220	526.00	
Moita Pry Sch	KCB-Sotik	1112045546	20/7/2020	140.00	

PMC	Bank	Account number	DATE A/C	Bank Balance 2021/22	Bank Balance 2020/21
			OPENED		
MonirePriSch	KCB-Sotik	1203858027	17/6/2019	115	
Mosonik Pry	KCB-Sotik	1260824934	26/3/2020	446	
Siroin Pry	KCB-Sotik	1260824934	20/5/2021	886	
SironetSec	KCB-Sotik	1118884132	9/6/2020	1,000,000	
Soimet Pry	KCB-Sotik	1260824934	8/5/2020	587	
Sotik Prison	KCB-Sotik	1204284598	19/2/2021	852	
Sugurusiek Pry Sch	KCB-Sotik	1114204536	3/6/2020	190.00	
				24,460,333	19,747,966

Annex 6: 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 and subsequent progress made on the resolution of the issues.

**Sotik Constituency
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	A sum of Kshs.1,900,000 was disbursed to Mosonik secondary school PMC for the completion of a twin laboratory project on 11 August, 2020. However, the following works had not been done as at the time of inspection of the project: Drainage works, Gas system and Water system.	The construction of the laboratory was being done in phases. The said activities will be done in the second phase which will entail installation of fitting in the laboratory.	Resolved	
2	The Fund transferred Kshs.300,000 vide Cheque number 14732 dated 16 October 2020 and Kshs.550,000 vide Cheque number 14753 dated 6 November 2020 to the Kaplong Girls Secondary School PMC bank account for the construction of one storey building. Project inspection in the month of April 2022 revealed that the project is not complete and the contractor was not on site. This indicates that the project was not of emergency nature since it	Sotik CDF initially allocated the school with Kshs 850,000 as an emergency request meant for Co -funding with PTA for construction of storey building classroom and it was agreed that NG-CDF construct foundation and walling, the rest be completed by PTA The main reason why this project was not completed in time is that PTA delayed in release of funds and the school	Resolved	

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3	<p>had stalled for eighteen (18) months and therefore irregularly funded from the emergency reserves.</p> <p>Reflected in annex 4 to the financial statement is an amount of Kshs.17,450,000 relating to fixed assets. However, the Fund does not maintain a complete asset register but only maintains a schedule/ list of assets which do not include the cost, dates of assets acquisition and location of the assets among other important details.</p>	<p>abide by the ministry of education rules such that there is no any other account of PTA.</p> <p>Necessary adjustments have been made to the asset register a copy produced for review.</p>	Resolved	



Huron Karanja
Fund Account Manager.