

REPUBLIC OF KENYA



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**REPORT**

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OF TABLE: [Signature]	LEAH MWAURA.

OFFICE OF THE AUDITOR-GENERAL

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
SOTIK CONSTITUENCY**

**FOR THE YEAR  
ENDED 30 JUNE 2018**



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND SOTIK  
CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30 JUNE 2018**

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

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

**Reports and Financial Statements**

**For the year ended 30 June 2018**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

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

**Reports and Financial Statements**

**For the year ended 30 June 2018**

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**Core Values**

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

**(b) Key Management**

The NGCDF SOTIK day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Caroline cheres</b>
3.	Sub-County Accountant	<b>Nickson Mogute</b>
4.	Chairman NGCDFC	<b>Vincent Chirchir</b>
5.	Member NGCDFC	<b>Magret Chemutai</b>

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -SOTIK Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) NGCDF SOTIK Constituency Headquarters**

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

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

**Reports and Financial Statements  
For the year ended 30 June 2018**

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**(f) NGCDF SOTIK Constituency Contacts**

Telephone: (254) 723498440  
E-mail: [cdfsotik@cdf.go.ke](mailto:cdfsotik@cdf.go.ke)  
Website: [www.sotikconstituency.co.ke](http://www.sotikconstituency.co.ke)

**(g) NGCDF SOTIK Constituency Bankers**

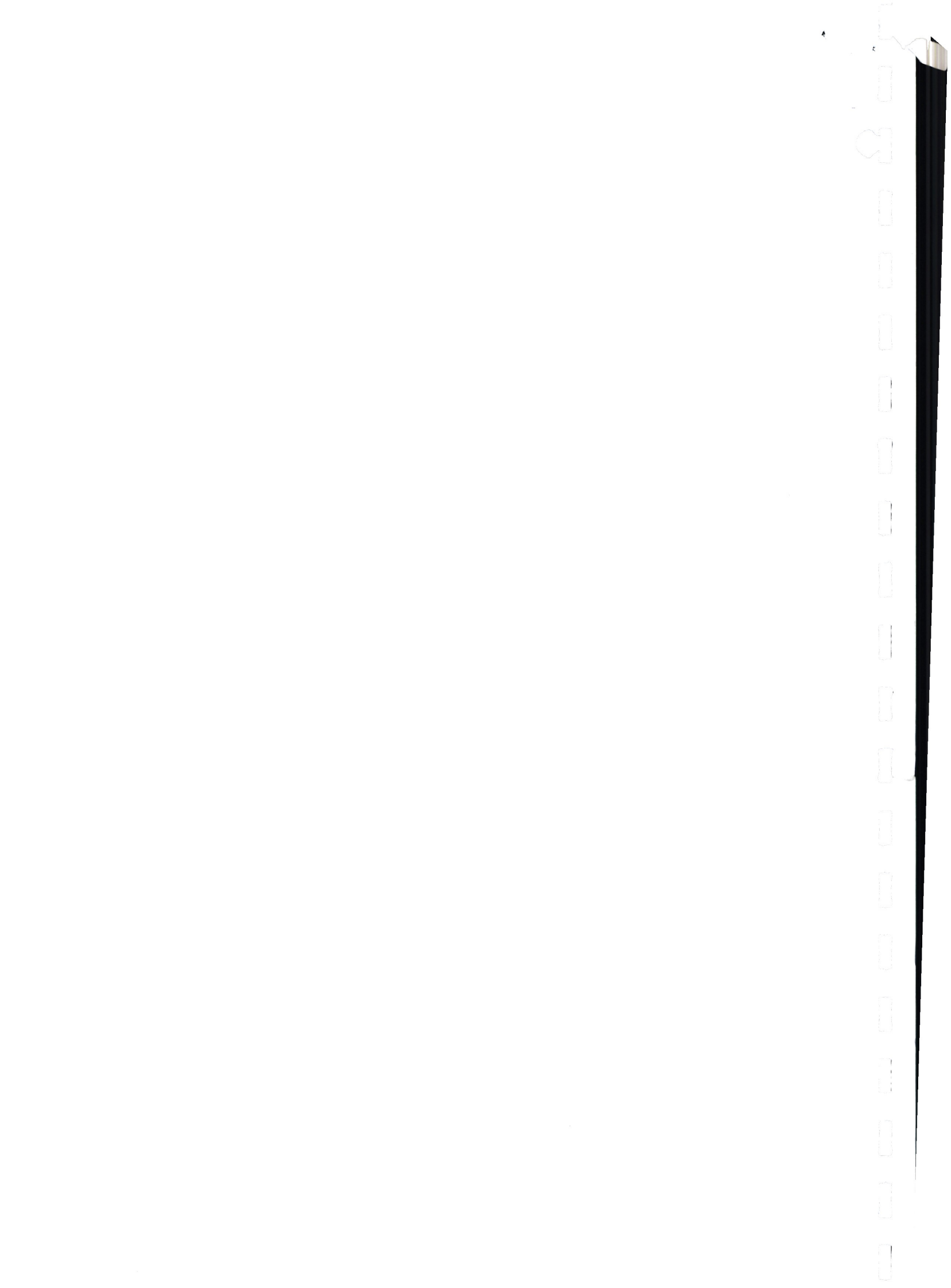
1. Kenya Commercial Bank  
Sotik Branch  
Account No. 1105583686  
P.O. Box 264-20406  
SOTIK

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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



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

**CHAIRMAN'S REMARKS**

There was a slight increase in receipt of funds this year as compared to last year although most of the funds were for financial year 2017/2018.

**1. Performance**

The two main categories in the statement of appropriation i.e. transfer to other government units and other grants and transfers were above average in performance.

They were 56% and 89% respectively. That was encouraging although we could have done better. The cash book closing balance stood at fourteen million but about ten million is for the purchase office vehicle. So the closing balance we can as well say was four million

**2. Achievement**

The main achievement for the financial year 2017/2018 the NG- CDF (Bursary) Sponsored students both at the university and the form four levels are completing their studies. They were not just many but they passed highly. Also the bursary distribution exercise was termed the best ever since the methods used ensured that the neediest have been reached.

**Emerging issues**

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

**3. Challenges.**

- Delay of funds was one of the challenges in this year. This impacted negatively on the ongoing projects
- Frequent change of PMC's. Schools regularly change PMC's. After training, we thought we have made a step only to find a new team in place.
- The PMC's have had the tendency of changing the project activity which causes a lot of challenge for project reallocation.



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

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

**Reports and Financial Statements  
For the year ended 30 June 2018**

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 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.

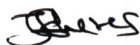
The Accounting Officer in charge of the NGCDF-SOTIK Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-SOTIK Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The NGCDF-SOTIK Constituency financial statements were approved and signed by the Accounting Officer on 11/3/2019 2019.



**Fund Account Manager  
Name: Caroline Cheres**



**Sub-County Accountant  
Name: Nickson Mogute  
ICPAK Member Number:**

# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOTIK CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituency Development Fund – Sotik Constituency set out on pages 6 to 51, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows, the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Sotik Constituency as at 30 June, 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1. Bursary Disbursements

Disclosed in Note 7 to the financial statements under other grants and other payments are disbursements totalling Kshs.28,685,621 for bursaries to needy students in primary and secondary schools during the year under review. However, bursary disbursements amounting to Kshs.21,333,500 were not acknowledged as having been received by the beneficiary institutions and therefore were not accounted for. In the circumstances, the validity and propriety of the bursary disbursements amounting to Kshs.21,333,500 could not be ascertained.

##### 2. Transfers from NGCDF Board

The summary statement of appropriation reflects transfers from NGCDF Board of Kshs.98,363,862 while the statement of receipts and payments indicates receipt of Kshs.83,953,447 and thus, resulting in unreconciled difference of Kshs.14,410,415. In the circumstances, the accuracy and completeness of transfers from NGCDF Board for the year ended 30 June 2018 could not be ascertained.

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Fund – Sotik Constituency for the year ended 30 June 2018*

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Sotik Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections, I have determined that there are no key audit matters to communicate in my report.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections 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. Procurement of Motor Vehicle**

Included in the transfer to other government units' expenditure of Kshs.28,850,000 is an amount of Kshs 9,450,000 which was paid for the purchase of a motor vehicle. However, examination of procurement records revealed that the supplier was the second lowest bidder against another firm's bid of Kshs.8,590,000 for the same model. No justification was provided for this anomaly.

In addition, the advertisement for supply of this motor vehicle was defective as it specified the particular trademark, name, design and manufacturer of the vehicle to be supplied contrary to the provisions of Section 60(4) of the Public Procurements and Asset Disposal Act, 2015.

Further, the management made full payment for the motor vehicle on 28 June, 2018 before delivery, contrary to the provisions of Section 146 of the Public Procurements and Asset Disposal Act, 2015. The logbook for the motor vehicle had not been received from the National Transport and Safety Authority as at the time of audit in March 2019.

#### **2. Purchase of School Bus for Gorgor Secondary School**

Included in the transfer to other government units' expenditure of Kshs.28,850,000, is an amount of Kshs.1,000,000 which was paid for purchase of a school bus for Gorgor

secondary school during the year under review. However, examination of the school bus project records revealed the following anomalies:

- i) The contract for supply of the bus was awarded to the fifth highest bidder at a cost of Kshs.7,470,000 against the lowest bid of Kshs 6,266,720. Further, the contract between the school and CMC motors who won the tender was not provided for audit review.
- ii) The school took a loan of Kshs.6,500,000 from Kenya Commercial Bank repayable in twelve instalments of Kshs.818,363 for the purpose of acquiring the bus. However, the school management explained that the school had not factored in their official fees structure, the cost of servicing the loan and the running cost of the bus. It is, therefore, not clear how the bank loan would be repaid.

Under the circumstances, the value for money and the regularity of the expenditure on the acquisition of the motor vehicle could not be confirmed.

### **3. Construction of Classroom and Toilet at Gaa-Tuiyobei Primary School**

Included in the transfer to other government units' expenditure of Kshs.28,850,000 is an amount of Kshs.650,000 which was paid to the project management committee of Gaa-Tuiyobei primary school for construction of one classroom. However, physical verification of this project revealed that the funds were diverted to the completion of two classrooms and a toilet. This change of activity was not authorized by the National Government Constituencies Development Fund Board as required under Section 6(c) of the National Government Constituencies' Development Fund Act, 2015.

In the circumstances, the value for money and the regularity of the expenditure could not be confirmed.

### **4. Construction of Administration Police Staff Houses and Assistant Chiefs' Offices**

Included in other grants and other payments of Kshs.33,027,621 under Note 7 to the financial statements is an expenditure of Kshs.2,400,000 which was incurred on security projects for construction of administration police lines staff houses and two assistant chiefs' offices in three sub-locations of Sotik sub-county as follows:

<b>Project Location</b>	<b>Amount-Kshs.</b>	<b>Description of Works</b>
Kipsingei AP Lines	1,600,000	Construction of staff houses
Motiret Chief's Camp	400,000	Construction of assistant chief's office
Siroin Chief's Camp	400,000	Construction of assistant chief's office
<b>Total</b>	<b>2,400,000</b>	

However, examination of records revealed that the parcels of land where all the three projects were erected did not have the title deeds contrary to the provisions of the National Government Constituencies' Development Fund Act, 2015.

### **5. Environmental Projects**

#### **5.1. Planting of Seedlings**

Included in other grants and payments of Kshs.33,027,621 is an expenditure of Kshs.1,622,000 which was incurred on the environmental projects. The projects

entailed planting of tree seedlings in various schools. However, physical inspection revealed that the projects did not achieve the desired objectives to reasonable levels as detailed below:

	<b>Project Location</b>	<b>No. of Seedlings Planted</b>	<b>No. Seedlings Germinated</b>	<b>Germination Ratio</b>
1	Chebole primary school	2000	300	15%
2	Kimase primary school	2000	1000	50%
3	Kaplong boys primary	2000	900	45%
4	Kipsimbol primary school	2000	1000	50%
	<b>Total</b>	<b>8000</b>	<b>3200</b>	<b>40%</b>

Consequently, the value for money of the expenditure of Kshs.1,622,000 incurred on the projects could not be confirmed.

## 6. Unimplemented Projects

The audit revealed that two projects with an estimated total expenditure of Kshs.700,000 were dormant. Physical inspection carried out at the two sites revealed that no work had started, and the funds continue to lie idle in the bank accounts eight months after they were disbursed for these activities. The details of the affected projects are shown below:

<b>Project Location</b>	<b>Amount-Kshs.</b>	<b>Activity</b>
Moi Minaret Secondary School	500,000	Dormitory renovation
Chebilat Chief's office	200,000	Completion of staff houses
<b>Total</b>	<b>700,000</b>	

## 7. Budgetary Performance Analysis

The audit revealed that the Sotik NGCDF management prepared a balanced program-based budget of Kshs.153,548,344 for the year under review. However, the actual receipts from the NGCDF Board were Kshs.98,363,862 only, resulting in a budget deficit of Kshs.55,184,482 on the expected revenue.

The actual expenditure was Kshs.77,832,679 only, resulting in a gross under-expenditure of Kshs.75,715,664 or 49% of the budgeted amount of Kshs.153,548,344. Significant under-expenditure occurred mainly on the following items:

<b>Description of Item</b>	<b>Approved Budget (Kshs.)</b>	<b>Actual Expenditure (Kshs.)</b>	<b>Under-expenditure (Kshs)</b>	<b>% of Under-expenditure</b>
Compensation of Employees	4,146,092	2,100,819	2,045,273	49%
Use of goods and services	10,096,682	4,404,239	5,692,443	56%
Transfers to other government units	76,488,482	28,850,000	47,638,482	62%
Other grants and transfers	53,070,087	33,027,621	20,042,466	38%

The gross under-expenditure on the above items implies that the Fund was not able to achieve some of its core objectives and, thereby impacting negatively on the efficiency and effectiveness of the service delivery to the constituents.

## 8. Projects Verification

Physical verification of the projects done in March 2019, revealed that a total of thirteen projects which were funded at a total cost of Kshs.7,220,000, were still incomplete yet the funds allocated had already been disbursed in full.

Further, ten other projects with a total expenditure of Kshs.4,720,000 which were funded by the Sotik NGCDF during the year under review exhibited various defects and poor workmanship as detailed below:

Institution	Activity	Amount-Kshs	Status
Kibibo primary School	Construction of one classroom	650,000	cracked walls ,uneven window sills.
Tabarit secondary school	Construction of one classroom	600,000	uneven and cracking floors, bent door that does not shut properly, windows on one side elevated higher than the other side.
Sugutek primary school	Completion of one classroom, office and gate	400,000	cracked walls, chipped and cracked floor.
Abosi hill view primary	Construction of one classroom	600,000	cracks on the walls and corner joints
Kipsingei AP Line	Construction of three staff houses	1,000,000	cracked floor.
Motiret Asst. chief office	Construction of two roomed office	400,000	cracked walls, uneven floors.
Tuiyogok primary	Construction of one classroom	650,000	cracked walls.
Cheboet primary	Floor renovation	120,000	uneven and cracking floor.
Belek primary	Construction of toilets	300,000	Poor ventilation, squeezed doors
	<b>Total</b>	<b>4,720,000</b>	

Under the circumstances, it was to possible to ascertain if value for money was achieved from the disbursements to the affected projects.

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

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

### Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public

Resources sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

In preparing the financial statements, management is responsible for assessing the ability of National Government Constituencies Development Fund – Sotik Constituency to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in

compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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.

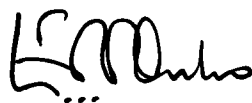
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of National Government Constituencies Development Fund – Sotik Constituency 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 sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the National Government Constituencies Development Fund – Sotik Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**12 July 2019**

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

**Reports and Financial Statements  
For the year ended 30 June 2018**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017-2018	2016-2017
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	83,953,447	104,446,323
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
<b>TOTAL RECEIPTS</b>		<b>83,953,447</b>	<b>104,446,323</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,100,819	2,643,120
Use of goods and services	5	4,404,239	7,867,122
Transfers to Other Government Units	6	28,850,000	46,432,759
Other grants and transfers	7	33,027,621	41,852,765
Acquisition of Assets	8	9,450,000	0
Other Payments	9	0	0
<b>TOTAL PAYMENTS</b>		<b>77,832,679</b>	<b>98,795,765</b>
<b>SURPLUS/DEFICIT</b>		<b>6,120,768</b>	<b>5,650,557</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SOTIK Constituency financial statements were approved on 1/31 2019 and signed by:



**Fund Account Manager  
Name: Caroline Cheres**



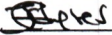
**Sub-County Accountant  
Name: Nickson Mogute  
ICPAK Member Number:**

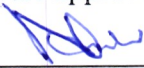
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
SOTIK CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30 June 2018**

**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	20,845,056	14,410,414
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>20,845,056</b>	<b>14,410,414</b>
Current receivables - Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>20,845,056</b>	<b>14,410,414</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts payable - Retention	12	-	-
<b>NET FINANCIAL ASSETS</b>		<b>20,845,056</b>	<b>14,410,414</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	14,410,414	8,759,857
Surplus/Deficit for the year		6,120,768	5,650,557
Prior year adjustments	14	313,874	-
<b>NET FINANCIAL POSITION</b>		<b>20,845,056</b>	<b>14,410,414</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SOTIK Constituency financial statements were approved on 1/3/2019 and signed by:

  
Fund Account Manager  
Name: Caroline Cheres

  
Sub-County Accountant  
Name: Nickson Mogute  
ICPAK Member Number:

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

**SOTIK CONSTITUENCY**

**Reports and Financial Statements**

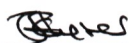
**For the year ended 30 June 2018**

**VI. STATEMENT OF CASHFLOW**

<b>Receipts for operating income</b>		<b>2017-2018</b>	<b>2016-2017</b>
Transfers from CDF Board	1	83,953,447	104,446,323
Other Receipts	3	0	
		<b>83,953,447</b>	<b>104,446,323</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,100,819	2,643,120
Use of goods and services	5	4,404,239	7,867,122
Transfers to Other Government Units	6	28,850,000	46,432,759
Other grants and transfers	7	33,027,621	41,852,765
Other Payments	9	0	0
		<b>68,382,679</b>	<b>98,795,765</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	313,874	0
<b>Net cash flow from operating activities</b>		<b>15,884,642</b>	<b>5,650,557</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	8	(9,450,000)	0
<b>Net cash flows from Investing Activities</b>		<b>(9,450,000)</b>	<b>0</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>6,434,642</b>	<b>5,650,557</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>14,410,414</b>	<b>8,759,857</b>
<b>Cash and cash equivalent at END of the year</b>		<b>20,845,056</b>	<b>14,410,414</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SOTIK Constituency financial statements were approved on

13 2019 and signed by:



**Fund Account Manager**  
Name: Caroline Cheres



**Sub-County Accountant**  
Name: Nickson Mogute  
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2018**

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	86,810,345	66,737,999	153,548,344	98,363,862	55,184,482	64%
Proceeds from Sale of Assets	0	-	-	-	-	0.0%
Other Receipts	0	-	-	-	-	0.0%
<b>TOTAL RECEIPTS</b>	<b>86,810,345</b>	<b>66,737,999</b>	<b>153,548,344</b>	<b>98,363,862</b>	<b>55,184,482</b>	<b>64%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,256,533	1,889,559	4,146,092	2,100,819	2,045,273	51%
Use of goods and services	5,556,398	4,540,284	10,096,682	4,404,239	5,692,443	44%
Transfers to Other Government Units	33,325,000	43,163,482	76,488,482	28,850,000	47,638,482	38%
Other grants and transfers	45,672,413	7,397,674	53,070,087	33,027,621	20,042,466	62%
Acquisition of Assets	0	9,747,000	9,747,000	9,450,000	297,000	97%
Other Payments	0	-	-		-	0%
<b>TOTAL</b>	<b>86,810,344</b>	<b>66,737,999</b>	<b>153,548,343</b>	<b>77,832,679</b>	<b>75,715,664</b>	<b>51%</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -SOTIK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2018**

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***Underutilization of fund***

- i. There was underutilization of fund overall; compensation of employees 49%, use of goods 56%, transfers to government units 62%, other grants and transfer 62%, acquisition of asset 3% and other payment 0%. This resulted from amount pending from NGCDFB as at the end of June 2018 amounting to K.shs.55,184,482. The overall performance was affected by last year general election where proposal for 2017/18 were submitted on February 2018 and first funding received on April 2018 and AIE received on May 2018.
- ii. The adjustment column includes; cash book opening balance of kshs 14,410,414, kshs 40,948,275 for last F/Y and kshs 11,379,310 supplementary budgets for 2017/18.

The NGCDF-SOTIK Constituency financial statements were approved on 12 2019 and signed by:

Caroline Cheres  
Fund Account Manager  
Name: Caroline Cheres

Nickson Mogute  
Sub-County Accountant  
Name: Nickson Mogute  
ICPAK Member Number:

## **VIII. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

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

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

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

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

#### **Tax Receipts**

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

#### **Transfers from the Exchequer**

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

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

**Reports and Financial Statements**

**For the year ended 30 June 2018**

**SIGNIFICANT ACCOUNTING POLICIES**

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**External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

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

**Reports and Financial Statements**

**For the year ended 30 June 2018**

**SIGNIFICANT ACCOUNTING POLICIES**

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**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Funds**

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2018.

**14. Errors**

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

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

**15. Related Party Transactions**

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

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

**Reports and Financial Statements  
For the year ended 30 June 2018**

**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO 825890	1		63,498,046.00
AIE NO 829999	2		4,094,827.60
AIE NO 855088	3		36,853,449.00
AIE NO 892507	1	5,500,000.00	
AIE NO 892930	2	40,548,275.10	
AIE NO 892988	3	37,905,172.00	
<b>TOTAL</b>		<b>83,953,447.10</b>	<b>104,446,322.60</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

**Reports and Financial Statements**

**For the year ended 30 June 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

Description	2017 - 2018	2016-2017
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Sale of Tender Documents	0	0
Other Receipts Not Classified Elsewhere (specify)	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	1,949,779	1,677,422
Basic wages of casual labour	0	0
<b>Personal allowances paid as part of salary</b>		
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Other personnel payments	0	0
Employer contribution to NSSF	38,000	0
Gratuity-contractual employees	113,040	965,698
<b>TOTAL</b>	<b>2,100,819</b>	<b>2,643,120</b>

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

**Reports and Financial Statements  
For the year ended 30 June 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

Description	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	0	58,866
Electricity	10,000	0
Water & sewerage charges	3,712	0
Office rent	0	0
Communication, supplies and services	0	0
Domestic travel and subsistence	0	0
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	0
Training expenses	1,291,750	1,207,000
Hospitality supplies and services	0	0
Other committee expenses	0	0
Committee allowance	2,274,715	5,784,941
Insurance costs	150,715	0
Specialized materials and services	0	0
Office and general supplies and services	277,899	127,980
Fuel , oil & lubricants	310,000	0
Other operating expenses	0	20,906
Bank service commission and charges	85,448	0
Security operations	0	0
Routine maintenance - vehicles and other transport equipment	0	257,429
Routine maintenance- other assets	0	410,000
<b>TOTAL</b>	<b>4,404,239</b>	<b>7,867,122</b>

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

**Reports and Financial Statements**

**For the year ended 30 June 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to Primary schools	24,000,000	22,650,000
Transfers to Secondary schools	4,850,000	19,300,000
Transfers to Tertiary institutions	0	0
Transfers to Health institutions		4,482,759
<b>TOTAL</b>	<b>28,850,000</b>	<b>46,432,759</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

Description	2017-2018	2016-2017
	Kshs	Kshs
Bursary -Secondary	19,313,700	18,885,700
Bursary -Tertiary	9,371,921	11,309,100
Bursary-Special schools	0	125,000
Mocks & CAT	0	500,000
Water	0	0
Food security	0	0
Electricity	0	0
Security	2,400,000	2,100,000
Roads and Bridges	0	0
Sports	0	966,200
Environment	1,622,000	1,866,765
Cultural Projects	0	0
Agriculture	0	0
Emergency Projects	320,000	6,100,000
<b>TOTAL</b>	<b>33,027,621</b>	<b>41,852,765</b>



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

**Reports and Financial Statements**

**For the year ended 30 June 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles	9,450,000	0
Purchase of Bicycles & Motorcycles	0	0
Overhaul of Vehicles	0	0
Purchase of office furniture and fittings	0	0
Purchase of computers ,printers and other IT equipments	0	0
Purchase of photocopier	0	0
Purchase of other office equipment	0	0
Purchase of soft ware	0	0
Acquisition of Land	0	0
<b>TOTAL</b>	<b>9,450,000</b>	<b>-</b>

**9. OTHER PAYMENTS**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	0	0
ICT Hub	0	0
TIVET	0	0
	<b>0</b>	<b>0</b>

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

**Reports and Financial Statements**

**For the year ended 30 June 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Kenya Commercial Bank, Sotik Branch. Sotik NG-C DFA/C no.1105583686</i>	<b>20,845,056</b>	<b>14,410,414</b>
<b>Total</b>	<b>20,845,056</b>	<b>14,410,414</b>
<b>10B: CASH IN HAND</b>		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations ( <i>specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<i>[Provide cash count certificates for each]</i>		



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

**Reports and Financial Statements**

**For the year ended 30 June 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	N/A	0	0	0
<b>Total</b>				<b>0</b>

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

**12 RETENTION**

	<b>2017 - 2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Supplier 1	0	0
Supplier 2	0	0
Supplier 3	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	14,410,414	8,759,857
Cash in hand		
Imprest		
<b>TOTAL</b>	<b>14,410,414</b>	<b>8,759,857</b>

*[Provide short appropriate explanations as necessary]*



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

**Reports and Financial Statements**

**For the year ended 30 June 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14. PRIOR YEAR ADJUSTMENTS**

	2017 - 2018	2016 - 2017
	Kshs	Kshs
Bank accounts	313,874	0
Cash in hand	0	0
Imprest	0	0
<b>TOTAL</b>	<b>313,874</b>	<b>0</b>

**15. OTHER IMPORTANT DISCLOSURES**

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

	2017- 2018	2016-2017
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	<u>0</u>	<u>0</u>

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

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others ( <i>specify</i> )	0	0
	<u>0</u>	<u>0</u>

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

	2017-2018	2016-2017
	Kshs	Kshs
Compensation of employees	1,841,714	1,175,810.00
Use of goods and services	4,871,864	3,558,743.50
Amounts due to other Government entities (see attached list)	38,852,275	36,935,055.00
Amounts due to other grants and other transfers (see attached list)	18,473,501	5,189,082.00

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

**Reports and Financial Statements**

**For the year ended 30 June 2018**

Acquisition of assets	297,000	9,000,000
Others (specify)		
	<u>75,715,665</u>	<u>55,858,690.50</u>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

	<b>2017- 2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	8,649,774	868,329
<b>TOTAL</b>	<b>8,649,774</b>	<b>868,329</b>

**NATIONAL GOVERNMENT ENTITY – (SOTIK)**  
**Reports and Financial Statements**  
**For the year ended 30 June 2018**

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

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2014	Comments
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

**NATIONAL GOVERNMENT ENTITY – (SOTIK)**  
**Reports and Financial Statements**  
**For the year ended 30 June 2018**

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

Name of Staff	Job Group	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2014	Comments
<b>Senior Management</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Middle Management</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
10.							
11.							
12.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						

**NATIONAL GOVERNMENT ENTITY – (SOTIK)**  
**Reports and Financial Statements**  
**For the year ended 30 June 2018**

**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees	Employee salaries	1,841,714.00	0	funds yet to be disbursed from the NG-CDF Board
Use of goods & services	Committee expenses	4,871,864.00	0	funds yet to be disbursed from the NG-CDF Board
<b>Amounts due to other Government entities</b>				
<b>PRIMARY SCHOOL</b>				
Sertwet Primary School	Construction of 1 classroom to completion	650,000.00	0	funds yet to be disbursed from the NG-CDF Board
Chesegem Primary School	Construction of 6 door pit latrine to completion	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kipngosos Primary School	Construction of 6 door pit latrine to completion	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Uswet Primary School	Construction of 1 classroom to completion	650,000.00	0	funds yet to be disbursed from the NG-CDF Board

**NATIONAL GOVERNMENT ENTITY – (SOTIK)**

**Reports and Financial Statements**

**For the year ended 30 June 2018**

Kaplong Boys Primary School	Renovation of 4 classrooms ( repair of leaking roofs, plastering of floor)and office (repairing of leaking roofs, plastering and walling)	500,000.00	0	funds yet to be disbursed from the NG-CDF Board
Cheribo Primary School	Construction of 1 classroom to completion	650,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kesengei Primary School	Construction of 1 classroom to completion	650,000.00	0	funds yet to be disbursed from the NG-CDF Board
Tabetiuk Primary School	Construction of 4 door pit latrine to completion	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kipajit Primary School	Construction of 6 door pit latrine to completion	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Moita Primary School	Completion of 1 classroom (plastering, fixing of windows, flooring, screeding and painting)	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Rotik Primary School	Renovation of 5 classrooms ( plastering, walling, and painting)	1,700,000.00	0	funds yet to be disbursed from the NG-CDF Board
Rongena Primary School	Completion of 4 classrooms ( walling, painting and floor screeding)	700,000.00	0	funds yet to be disbursed from the NG-CDF Board



**NATIONAL GOVERNMENT ENTITY – (SOTIK)**

**Reports and Financial Statements**

**For the year ended 30 June 2018**

Sertwet Primary School	Part funding for construction of a 6 door toilet to completion (NG-CDF to fund upto foundation level)	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Sosik Primary School	Part funding for construction of a 6 door toilet to completion (NG-CDF to fund upto foundation level)	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Chepkalwal Primary School	Part funding for construction of a 6 door toilet to completion (NG-CDF to fund upto foundation level)	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kamugeno Primary School	Part funding for construction of a 6 door toilet to completion (NG-CDF to fund upto foundation level)	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kamenes Primary School	Part funding for construction of a 6 door toilet to completion (NG-CDF to fund upto foundation level)	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kapsiongo Primary School	Part funding for construction of a 6 door toilet to completion (NG-CDF to fund upto foundation level)	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Togomin Primary School	Renovation of 8 classroom flooring and plastering	700,000.00	0	funds yet to be disbursed from the NG-CDF Board



**NATIONAL GOVERNMENT ENTITY – (SOTIK)**

**Reports and Financial Statements**

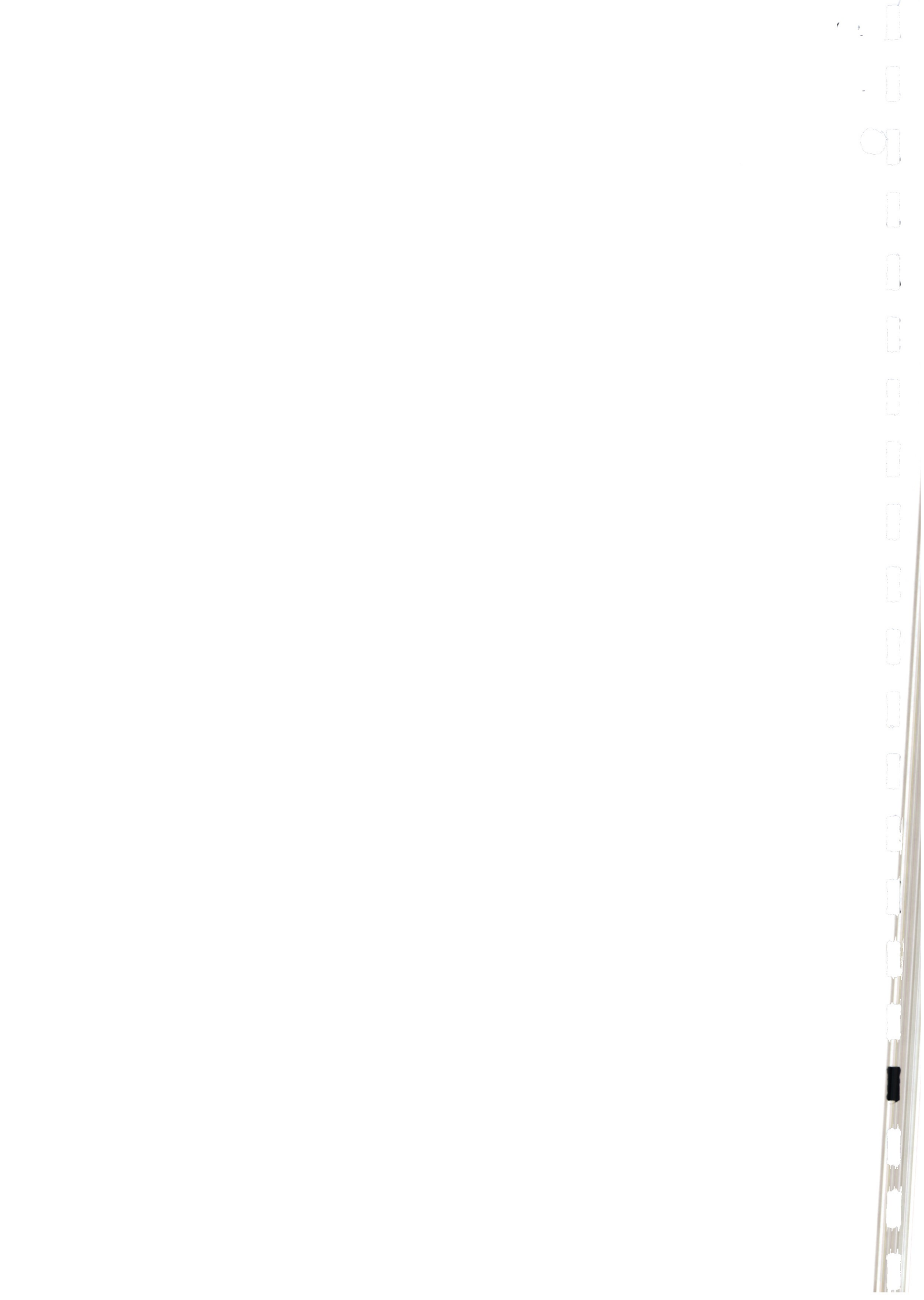
**For the year ended 30 June 2018**

Kisabei Primary School	Construction of 6 door pit latrine to completion	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Ndanai Primary School	Erecting chain linked fence of 590 metres	1,466,206.89	0	funds yet to be disbursed from the NG-CDF Board
Kapcherire Primary School	Construction of 1 classroom to completion	650,000.00	0	funds yet to be disbursed from the NG-CDF Board
Somoe Primary School	Construction of 8 door pit latrine to completion	600,000.00	0	funds yet to be disbursed from the NG-CDF Board
Chebongi Primary School	Purchase of 1 acre piece of land	1,500,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kapkoitim Primary School	Construction of 1 classroom to completion	650,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kipketii Primary School	Construction of 6 door pit latrine to completion	420,000.00	0	funds yet to be disbursed from the NG-CDF Board
Boreito Primary School	Construction of classroom	650,000.00	0	funds yet to be disbursed from the NG-CDF Board
<b>SECONDARY SCHOOL</b>			0	funds yet to be disbursed from the NG-CDF Board



**NATIONAL GOVERNMENT ENTITY – (SOTIK)**  
**Reports and Financial Statements**  
**For the year ended 30 June 2018**

Kinyelwet Secondary School	Completion of laboratory (plastering, fixing of windows, flooring, screeding and painting)	1,900,000.00	0	funds yet to be disbursed from the NG-CDF Board
Motiret Secondary School	Completion of laboratory (worktops, gas system, water system, fume chamber, electrical works, general painting)	925,000.00	0	funds yet to be disbursed from the NG-CDF Board
Saruchat Mixed Day Secondary School	Completion of twin lab plastering, installation of lab fitting and painting	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
St. Joseph Mabwaita Sec School	Completion of twin lab plastering, installation of lab fitting and painting	800,000.00	0	funds yet to be disbursed from the NG-CDF Board
Sotik Day Secondary School	Completion of a laboratory (worktop, gas system, water system, fume chamber, electrical works, general painting)	1,500,000.00	0	funds yet to be disbursed from the NG-CDF Board
Siroin Secondary School	Completion of Laboratory (worktop, gas system, water system, fume chamber, electrical works, general painting)	1,100,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kanungei Girls Sec Sch.	Completion of 4 No classrooms	1,300,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kapchepkoro Secondary School	Completion of Laboratory (worktop, gas system, water system, fume chamber, electrical works, general painting)	600,000.00	0	funds yet to be disbursed from the NG-CDF Board



**NATIONAL GOVERNMENT ENTITY – (SOTIK)**

**Reports and Financial Statements**

**For the year ended 30 June 2018**

Kapchoyo High School	Completion of laboratory(worktop, gas system, water system, fume chamber, electrical works, general painting)	1,700,000.00	0	funds yet to be disbursed from the NG-CDF Board
Gorgor Secondary School	Completion of a laboratory (worktop, gas system, water system, fume chamber, electrical works, general painting)	1,100,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kaplelach Secondary School	Completion of laboratory ((worktop, gas system, water system, fume chamber, electrical works, general painting)	1,500,000.00	0	funds yet to be disbursed from the NG-CDF Board
Lorna Laboso Girls Sec School	Completion of a dining hall (fixing of windows, painting, flooring)	1,000,000.00	0	funds yet to be disbursed from the NG-CDF Board
Ngariet Secondary School	Completion of a dining hall (fixing of windows, painting, flooring)	1,600,000.00	0	funds yet to be disbursed from the NG-CDF Board
Chebongi Secondary School	Completion of twin lab plastering, installation of lab fitting and painting	1,400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kapchumba Secondary School	Completion of twin lab plastering, installation of lab fitting and painting	700,000.00	0	funds yet to be disbursed from the NG-CDF Board
Oldebesi Sec Sch	Completion of twin lab plastering, installation of lab fitting and painting	1,100,000.00	0	funds yet to be disbursed from the NG-CDF Board

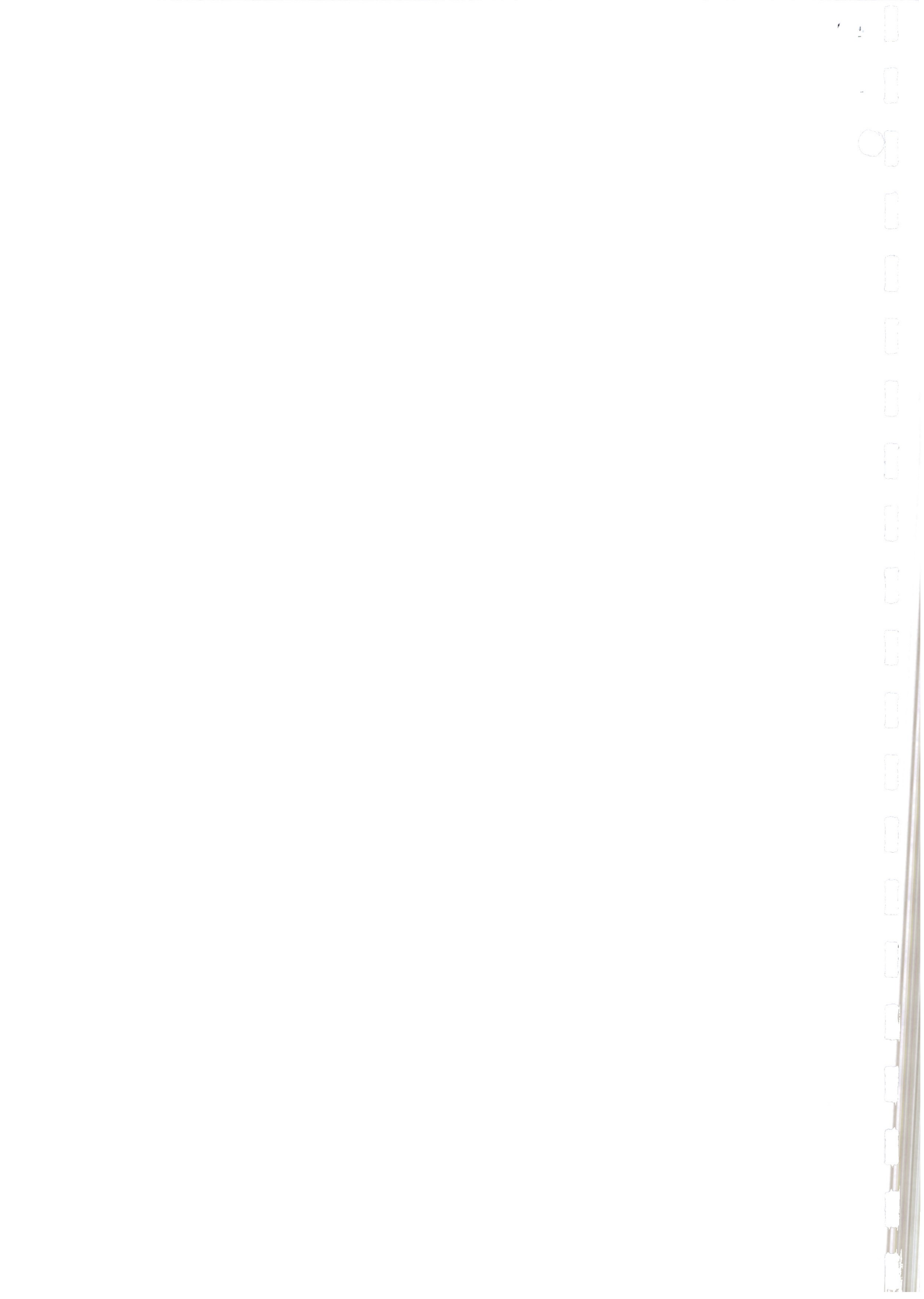


**NATIONAL GOVERNMENT ENTITY – (SOTIK)**

**Reports and Financial Statements**

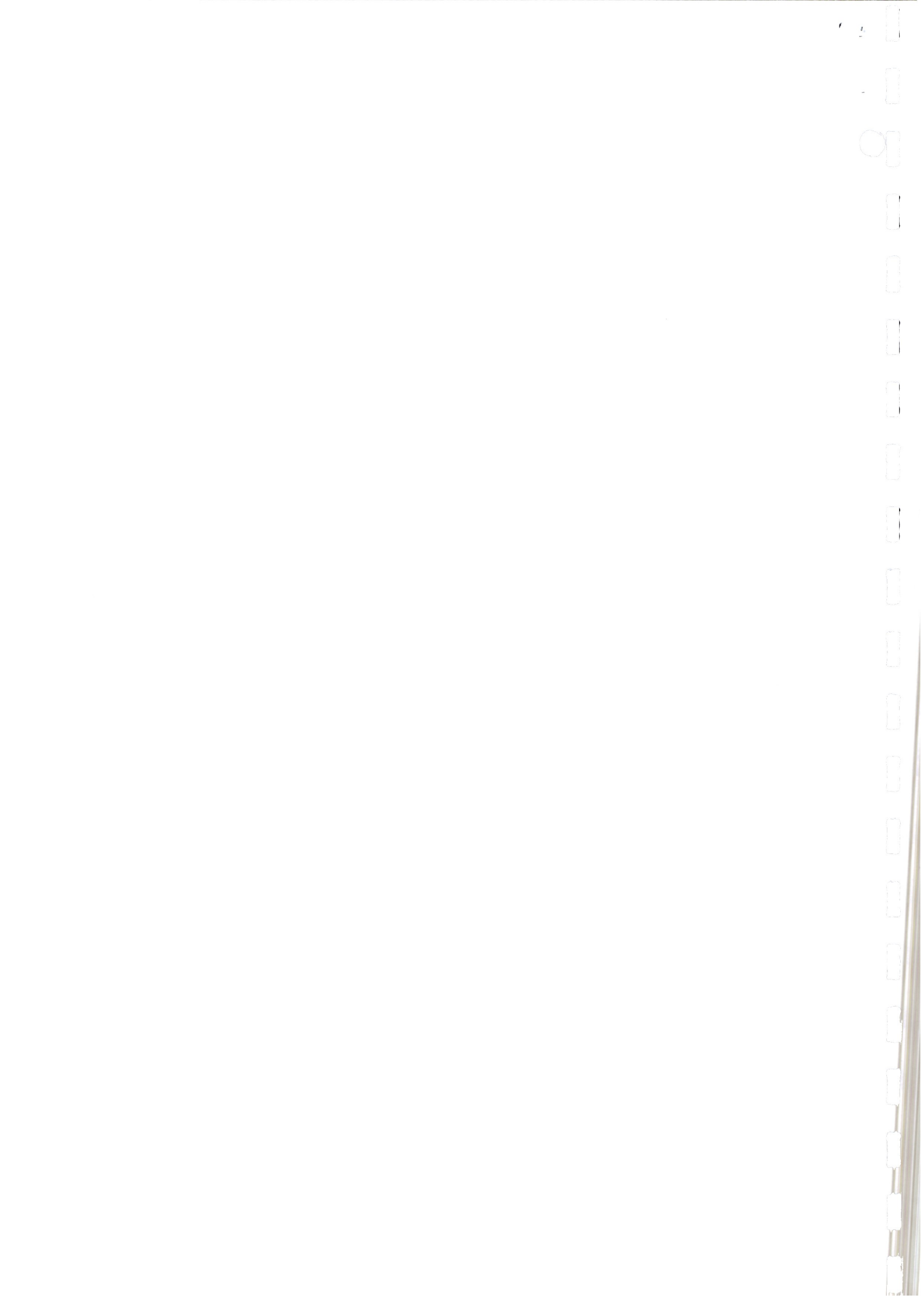
**For the year ended 30 June 2018**

Sigorian Secondary School	Completion of twin lab plastering, installation of lab fitting and painting	1,400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Mogoiywek Secondary School	Construction of 6 door toilet to completion	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Sotik TTI	Construction of classroom	1,500,000.00	0	funds yet to be disbursed from the NG-CDF Board
<b>Sub-Total</b>		<b>38,861,206.89</b>		
<b>Amounts due to other grants and other transfers</b>				
<b>Security Projects</b>				
Sigorian Asst. Chief Office	Construction of office to completion	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kipajit Chief's Office	Construction of 2 door toilet to completion	270,386.10	0	funds yet to be disbursed from the NG-CDF Board
Kipsingei AP camp	Completion of 3 staff house	1,000,000		Fund yet to be disburse by CDFC
Kapletundo DO's Office	Construction of office to completion	500,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kaplomboi Chiefs Office	Construction of office to completion	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
<b>ENVIRONMENT PROJECTS</b>				



**NATIONAL GOVERNMENT ENTITY – (SOTIK)**  
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**For the year ended 30 June 2018**

Saruchat Primary School	Purchase and Planting of tree seedlings	89,368.00	0	funds yet to be disbursed from the NG-CDF Board
Kapsiongo Primary School	Purchase and Planting of tree seedlings	89,368.00	0	funds yet to be disbursed from the NG-CDF Board
Kaplomboi Primary School	Purchase and Planting of tree seedlings	89,368.00	0	funds yet to be disbursed from the NG-CDF Board
Sotik Primary School	Purchase and Planting of tree seedlings	89,368.00	0	funds yet to be disbursed from the NG-CDF Board
Chesilyot Boarding Primary	Purchase and Planting of tree seedlings	89,368.00	0	funds yet to be disbursed from the NG-CDF Board
Balek 'A' Primary School	Purchase and Planting of tree seedlings	89,368.00	0	funds yet to be disbursed from the NG-CDF Board
Chebilat Primary School	Construction of toilet	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Cheserton Primary School	Construction of toilet	400,000.00	0	funds yet to be disbursed from the NG-CDF Board
Kapchepekoro Primary School	Construction of toilet	400,000.00	0	funds yet to be disbursed from the NG-CDF Board



**NATIONAL GOVERNMENT ENTITY – (SOTIK)**

**Reports and Financial Statements**

**For the year ended 30 June 2018**

<b>SPORTS</b>	Purchase of sports kits	1,736,207.00	0	funds yet to be disbursed from the NG-CDF Board
<b>EMERGENCY</b>				
Emergency	To cater for any unforeseen occurrences/ calamities in the constituency during the financial year	4,568,965.51	0	funds yet to be disbursed from the NG-CDF Board
<b>CONSTITUENCY INNOVATION HUB (CIH)</b>				
Constituency Innovation Hubs (CIH)	Constituency contribution for four sites Constituency Innovation Hubs (CIH) at Kamungei Chief's office, Sotik NGCDF Library, Kapletundo D.O's Office, Ndanai A.C.C office	4,677,027.20	0	funds yet to be disbursed from the NG-CDF Board
<b>STRATEGIC PLAN</b>				
Strategic Plan	Development of a strategic plan for the financial year (2018-2023)	3,250,000.00	0	funds yet to be disbursed from the NG-CDF Board
<b>Sub-Total</b>			<b>0</b>	
Acquisition of assets				
Others (specify)				
<b>Sub-Total</b>			<b>0</b>	
<b>Grand Total</b>			<b>0</b>	



**NATIONAL GOVERNMENT ENTITY – (SOTIK)**

**Reports and Financial Statements**

**For the year ended 30 June 2018**

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

<b>Asset class</b>	<b>Historical Cost (Kshs) 2017/18</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2016/17</b>
Land	0	0	0	0
Buildings and structures	5,000,000	0	0	5,000,000
Transport equipment	10,950,000	9,450,000	0	1,500,000
Office equipment, furniture and fittings	341,000	0	0	341,000
ICT Equipment, Software and Other ICT Assets	126,991	0	0	70,000
Other Machinery and Equipment	150,000	0	0	150,000
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
<b>Total</b>	<b>16,511,000</b>	<b>9,450,000</b>	<b>0</b>	<b>7,061,000</b>



**NATIONAL GOVERNMENT ENTITY – (SOTIK)****Reports and Financial Statements****For the year ended 30 June 2018****ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

PROJECT NAME	BANK	A/C NO.	BANK BALANCE 2017/2018	BANK BALANCE 2016/2017
Abosi Hill View Pry Sch	KCB-Sotik	1169084362	600,960.00	0
Balek Pry Sch	KCB-Sotik	1206171979	(1,830.00)	0
Balek Sec Sch	KCB-Sotik	1104965577	19,939.05	0
Burgei Pry Sch	KCB-Sotik	1177370816	0	40,400.00
Chebilat pry Sch	KCB-Sotik	1176879510	202,860.00	0
Chebirbelek Sec Sch	KCB-Sotik	1115976230	0	500,000.00
Cheboet Pry Sch	KCB-Sotik	1109373678	1,754.50	0
Chebole Pry Sch	KCB-Sotik	1145063632	4,585.30	0
Chebugon Pry Sch	KCB-Sotik	1169058353	219,114.00	0
Chemobei Pry Sch	KCB-Sotik	1173894357	0	584.50
Chemogoi Pry Sch	KCB-Sotik	1115838687	970.00	0
Chepkalwa Pry Sch	KCB-Sotik	1165909383	1,440.00	0
Chepkeigei Pry Sch	KCB-Sotik	1145538657	0	1,959.50
Chepkosiom Pry Sch	KCB-Sotik	1176555960	0	40,840.80
Cheptangulgei Pry Sch	KCB-Sotik	1117130592	845.00	0
Chesegem Pry Sch	KCB-Sotik	1118983939	1,469.50	0
Chesegem Pry Sch	KCB-Sotik	1118983939	0	1,915.00
Cheserton Pry Sch	KCB-Sotik	1156775132	647,963.00	0
Chesilyot Girls Sec Sch	KCB-Sotik	1111495807	470.00	0
Chilgowet Pry Sch	KCB-Sotik	1134661266	0	248.05
Chororoita Pry Sch	KCB-Sotik	1175006211	59,044.50	0
Gaa Tuiyobei Pry Sch	KCB-Sotik	1234443112	650,000.00	0
Gelegele Girls Sec Sc	KCB-Sotik	1135797595	1,314.50	0
Gorgor Pry Sch	KCB-Sotik	1176225480	785.50	0
Gorgor Sec Sch	KCB-Sotik	1116019116	1,003,277.50	0
Kaboruso Koluu Pry Sch	KCB-Sotik	1144896703	(500.00)	0
Kagasik Girls Sec Sch	KCB-Sotik	1123071047		429.50
Kagasik Pry Sch	KCB-Sotik	1177058219	500,450.30	0
Kamabwai Pry Sch	KCB-Sotik	1117303438	144.50	0
Kamugenno Pry Sch	KCB-Sotik	1199497509		4,435.00



**NATIONAL GOVERNMENT ENTITY – (SOTIK)****Reports and Financial Statements****For the year ended 30 June 2018**

Kamungei Pry Sch	KCB-Sotik	1130184021		2,235.50
Kamureito Pry Sch	KCB-Sotik	1111673268	351.60	0
Kamureito Sec Sch	KCB-Sotik	1175978787	2,270.00	0
Kapchepkoro High Sch	KCB-Sotik	1164951254		1,000.00
Kapcholyo Pry Sch	KCB-Sotik	1200782496	97.00	0
Kapkelei Sec Sch	KCB-Sotik	1201091098	(25.00)	0
Kapkelei Sec Sch	KCB-Sotik	1201091098	0	785.00
Kapkesembe Sec Sch	KCB-Sotik	1151849421	0	2,469.00
Kaplomboi Sec Sch	KCB-Sotik	1200190297	268,159.00	0
Kaplomboi Boys Pry Sch	KCB-Sotik	1176221620	204.00	0
Kapmakitui Pry Sch	KCB-Sotik	1201874866	700.60	0
Kapoleseroi Pry Sch	KCB-Sotik	1177139715	720.00	0
Kapsiongo Pry Sch	KCB-Sotik	1153577615	5,174.50	0
Kaptamuita Pry Sch	KCB-Sotik	1138041033	44.50	0
Kenegut "B" Primary Sch	KCB-Sotik	1199923346	2,434.50	0
Kesogororet Pry Sch	KCB-Sotik	116133512	720.00	0
Kibibo Pry Sch	KCB-Sotik	1116945908	650,580.00	0
Kimolwet Pry Sch	KCB-Sotik	1115666711	360.00	0
Kimoso Pry Sch	KCB-Sotik	1111187665	1,549.50	0
Kinyelwet Pry Sch	KCB-Sotik	1118884132	648,233.50	0
Kipajit Pry Sch	KCB-Sotik	1204284598	2,930.00	0
Kipketii Pry Sch	KCB-Sotik	1114204536	300,720.60	0
Kipngosos Sec Sch	KCB-Sotik	1136977015	126,442.00	0
Kipngosos Special Sch For Mentally H.	KCB-Sotik	1174027517	0	2,160.00
Kipsingei Sec Sch	KCB-Sotik	1111393540	0	3,764.00
Kipsonoi Pry Sch	KCB-Sotik	1199913383	-460.00	0
Kiptenden Pry Sch	KCB-Sotik	1130249212	650,862.80	0
Kiricha Sec Sch	KCB-Sotik	1179240790		4,600.00
Koita Pry Sch	KCB-Sotik	1176501518	600.00	0
Koiyet Pry Sch	KCB-Sotik	1128349841	220.00	0
Kokwon Pry Sch	KCB-Sotik	1104851393	148,765.00	0
Leldok Pry Sch	KCB-Sotik	1116286777	400,195.00	0
Mabwaita Pri Sch	KCB-Sotik	1160929998	0	64,755.00



**NATIONAL GOVERNMENT ENTITY – (SOTIK)****Reports and Financial Statements****For the year ended 30 June 2018**

Monire Pry Sch	KCB-Sotik	1197849378	1,139.50	0
Mosonik Pry Sch	KCB-Sotik	1199357863	194.50	0
Mosonik Pry Sch	KCB-Sotik	1199357863	0	1,885.00
Munjazz Pry Sch	KCB-Sotik	1159761159	35,654.50	0
Ndanai Boys Sec Sch	KCB-Sotik	1174918918	0	5,218.00
Ngariet Pry Sch	KCB-Sotik	1116220415	2,060.00	0
Ngariet Pry Sch	KCB-Sotik	1116220415	0	130,455.00
Saruchat Pry Sch	KCB-Sotik	1169098371	2,654.50	0
Sasita Pry Sch	KCB-Sotik	1111272794	715.00	0
Sigorian Pry Sch	KCB-Sotik	1174113553	0	2,864.50
Siryat Pry Sch	KCB-Sotik	1200900324	601,105.00	0
Soget Pry sch	KCB-Sotik	1166347613	700,479.50	0
Soget Pry Sch	KCB-Sotik	1166347613	0	51,874.50
Soimet Pry Sch	KCB-Sotik	1177623404	1,230.30	0
Soimosiek Pry Sch	KCB-Sotik	1123897409	680.00	0
Sotik Pry Sch	KCB-Sotik	1109446829	780.75	0
St Joseph Mabwaita Sec Sch	KCB-Sotik	1116001241	485.50	0
St Joseph Mabwaita Sec Sch	KCB-Sotik	1116001241	0	880.50
St Kizito Sec Sch for the Hearing	KCB-Sotik	1155699619	220.00	0
Sugutek Pry Sch	KCB-Sotik	1176628556	0	2,571.00
Sumoni Pry Sch	KCB-Sotik	1176841068	330.00	0
Tabeituk Pry Sch	KCB-Sotik	1111136432	576.65	0
Takitech Pry Sch	KCB-Sotik	1105163059	2,915.00	0
Tembwet Pry Sch	KCB-Sotik	1116127563	4,062.00	0
Uswet Pry sch	KCB-Sotik	1173513949	1,110.00	0
Yaganek Pry Sch	KCB-Sotik	1112052143	149,770.00	0
<b>TOTAL</b>			<b>8,633,068.95</b>	<b>868,329.35</b>



**NATIONAL GOVERNMENT ENTITY – (SOTIK)**

**Reports and Financial Statements**

**For the year ended 30 June 2018**

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
SR/SOTIK CDF/VOL.1/ 019	The uncompleted projects have not been supported by expenditure returns or project bank account balances and therefore accuracy, valuation and completeness of the amount cannot be ascertained.	The Project management bank account transactions, project costs and expenditure returns have been submitted by the PMC for reconciliation	FAM	Resolved	
	Idle disbursement funds lying idle	The funds delayed to be disbursed thus the project could not commence since it had part of the fund. The Fund Account Manager has requisitioned for the funds.	FAM	Resolved	
	Transfers to tertiary Institutions not supported by approved criteria	The bursaries awarded be supported by qualification criteria, vetting report, fee balance statements, student admission numbers or official receipts from the learning institutions.	FAM	Resolved	

