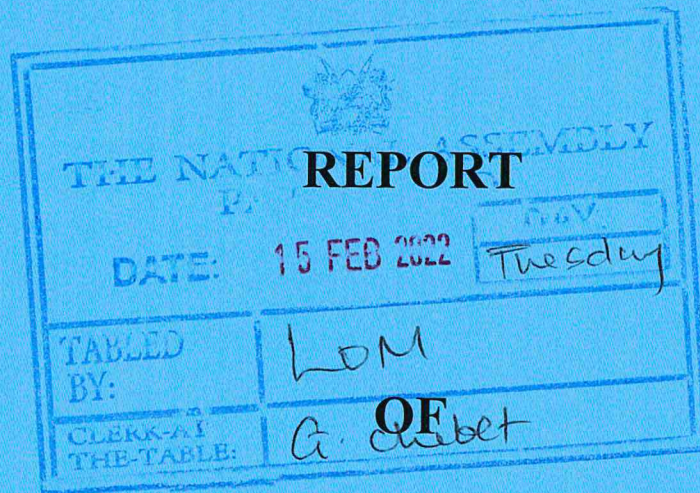


REPUBLIC OF KENYA

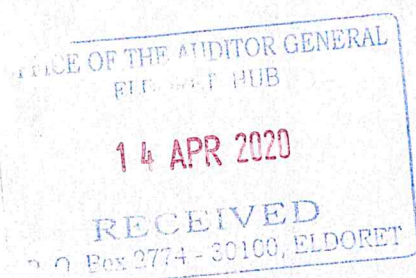


THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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

Table of Content

Page

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. FORWARD BY THE NGCDF COMMITTEE CHAIRMAN	4
III. STATEMENT OF NGCDF COMMITTEE MANAGEMENT RESPONSIBILITIES	16
IV. STATEMENT OF RECEIPTS AND PAYMENTS	17
V. STATEMENT OF ASSETS AND LIABILITIES	18
VI. STATEMENT OF CASHFLOW	19
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	20
VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	22
IX. SIGNIFICANT ACCOUNTING POLICIES.....	29
X. NOTES TO THE FINANCIAL STATEMENTS.....	33
XI. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS.....	55

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

Reports and Financial Statements

For the year ended June 30, 2019

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Reports and Financial Statements for the year ended June 30, 2019

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	LUKA KIMOSOP
2.	Sub-County Accountant	RAEL LIMOLEL
3.	Chairman NGCDFC	FELIX BETT
4.	Member NGCDFC	MONDESTER ROTICH

(d) Fiduciary Oversight Arrangements

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

(e) NG-CDF SOY Constituency Headquarters

P.O. Box 731-30100
NG-CDFC BUILDING
COUNTY COMMISSIONERS COMPOUND UASIN GISHU COUNTY
ELDORET, KENYA

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

Reports and Financial Statements for the year ended June 30, 2019

(f) NGCDF SOY Constituency Contacts

Telephone: (254) 721965454

E-mail: cdfsoy@ngcdf.go.ke

Website: [www.ngcdfsoyconstituency go.ke](http://www.ngcdfsoyconstituency.go.ke)

(g) NGCDFSOY Constituency Bankers

1. Cooperative bank
Eldoret West Branch
PO Box 2220-30100
Eldoret

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

Reports and Financial Statements for the year ended June 30, 2019

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

This report and financial statement represents the financial position of NG-CDF Soy constituency for the financial year 2018/2019. It lays down the receipts and expenditures of all the funds that Soy NG-CDFC received from the NG-CDF BOARD.

I wish to make the following remarks;

a). Year Performance

In the financial year 2018/2019 Soy NG-CDF was able to achieve the following comparative performance in various sectors

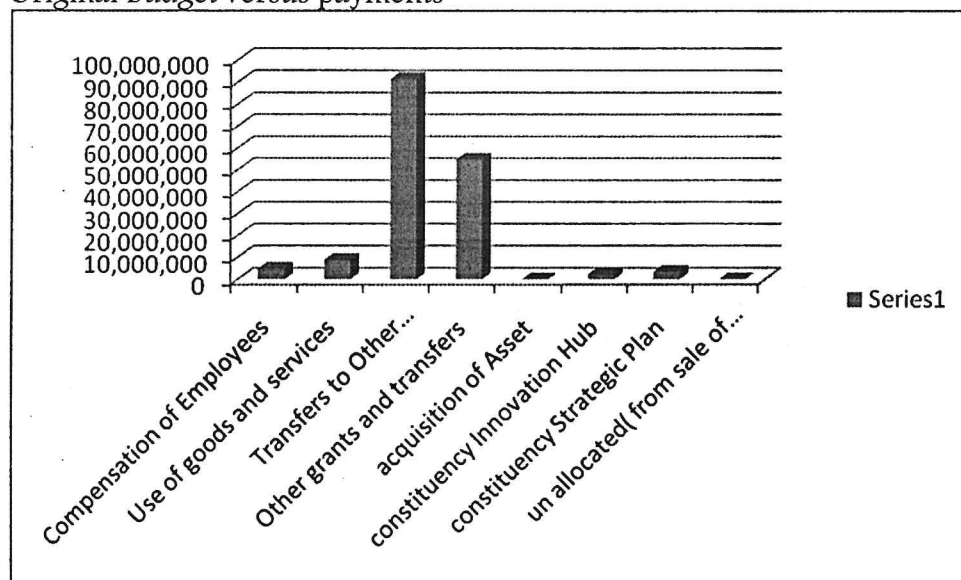
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
RECEIPTS						
Transfers from CDF Board	109,040,876	56,854,543	165,895,419	110,854,543	55,040,876	66.8%
Other Receipts		12,000	12,000	12,000	-	0%
TOTAL RECEIPTS	109,040,876	56,866,543	165,907,419	110,866,543	55,040,876	66.8%
PAYMENTS						
Compensation of Employees	3,480,000	1,427,025	4,907,025	2,876,101	2,030,924	58.6%
Use of goods and services	6,333,679	2,621,889	8,955,568	7,494,631	1,460,937	83.7%
Transfers to Other Government Units	57,800,000	33,650,000	91,450,000	44,792,416	46,657,584	49.0%
Other grants and transfers	41,427,197	13,285,625	54,712,822	44,817,513	9,895,309	81.9%
acquisition of Asset	0	19,490	19,490	19,490	-	100.0%
constituency Innovation Hub	0	2,338,514	2,338,514	-	2,338,514	0.0%
constituency Strategic Plan	0	3,500,000	3,500,000	3,497,400	2,600	99.9%
un allocated(from sale of tender)	0	24,000	24,000	-	24,000	0.0%
TOTAL	109,040,876	56,866,543	165,907,419	103,497,551	62,409,868	62.4%

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

Reports and Financial Statements for the year ended June 30, 2019

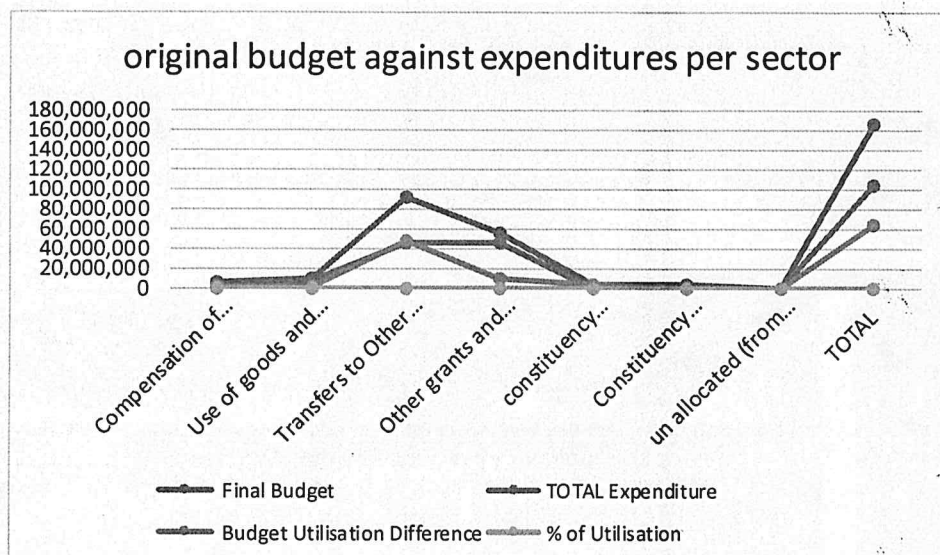
- i. On Receipts, the percentage of total Receipts from NG-CDF Board as a percentage of final budget is 67% due to disbursement of Kshs 55,040,876 in July 2019 dated 16/07/2019 AIE no. B041065 after the end of 2018/19 financial year. Had we received the funds before the close of the financial year, we could have improved on our utilization of receipts performance.
- ii. Compensation of Employees stands at 59% since gratuity of Kshs 652,782 has not been paid and at the same time an adjustment of Kshs 1,427,025 was realized in the financial year thus not achieving 100%
- iii. Use of Goods and services is 84%, this was occasioned by an adjustment of Kshs 2,621,889 from the previous year thus hindering us from achieving 100% utilization.
- iv. Transfer to other Government units is 49%, this was due the non-disbursement of Kshs 46,657,584 by the end of the financial year thereby hindering us from achieving 100%.
- v. Other grants and transfers 82%, this was occasioned by late disbursement of Kshs 9,895,309 from NG-CDF Board after end of financial year 2018/2019.
- vi. Constituency Innovation Hub stands at 0% since the NG-CDF Committee is waiting for direction on its implementation therefore utilization of the same could not be done in the current financial year.
- vii. un allocated from sale of tender stands at 0%. This funds have not been allocated therefore cannot be utilized.

Original Budget versus payments



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

Reports and Financial Statements for the year ended June 30, 2019



b).NG-CDF SOY has been able to achieve the following;

1. Out of 42 primary Schools project activities funded in the financial year NG-CDF Soy was able to complete 16 classrooms, renovated 3 classrooms, purchased pupil's desks in 16 schools and constructed 4 door pit latrines in 3 schools
2. 23 secondary schools project activities were funded in the financial year where 6 classrooms, 4 laboratories, 1 dormitory, 1 dining hall were completed while 5 new laboratories were begun and purchase of 1 school bus that will be completed in the financial year 2019/2020.
3. 22 security project activities were undertaken in the financial year where 8 chief's offices, 8, 2 door pit latrines were completed while 6 are ongoing and will be completed in the financial year 2019/2020.
4. 6 complete environment projects were implemented in the financial year.
5. 14 Emergency projects were undertaken in the financial year.
6. 9 sports projects were implemented and one football tournament.
7. Preparation and launching of strategic plan 2018-2022 launched in 17/12/2018.
8. Paid bursaries to 1482 needy students in both secondary and tertiary institutions which has resulted in students' retention in school and improved their academic performance in the FYR 2018/2019.
9. NG-CDFC Soy conducted ward clinics in the constituency.
10. NG-CDFC Soy developed its service charter in English and Kiswahili.
11. NG-CDFC Soy conducted trainings for its committee members, Project Management Committees and Staff.
12. NG-CDFC Soy conducted monthly monitoring and evaluation exercise.
13. NG-CDFC Soy conducted locational bursary beneficiary identification exercise where village elders, assistant chiefs and Chiefs were involved.

The following photos are some of the complete projects realised in the financial year;

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

Reports and Financial Statements for the year ended June 30, 2019



Figure 1. Legebet assistant Chiefs office completed in the financial year 2018/2019

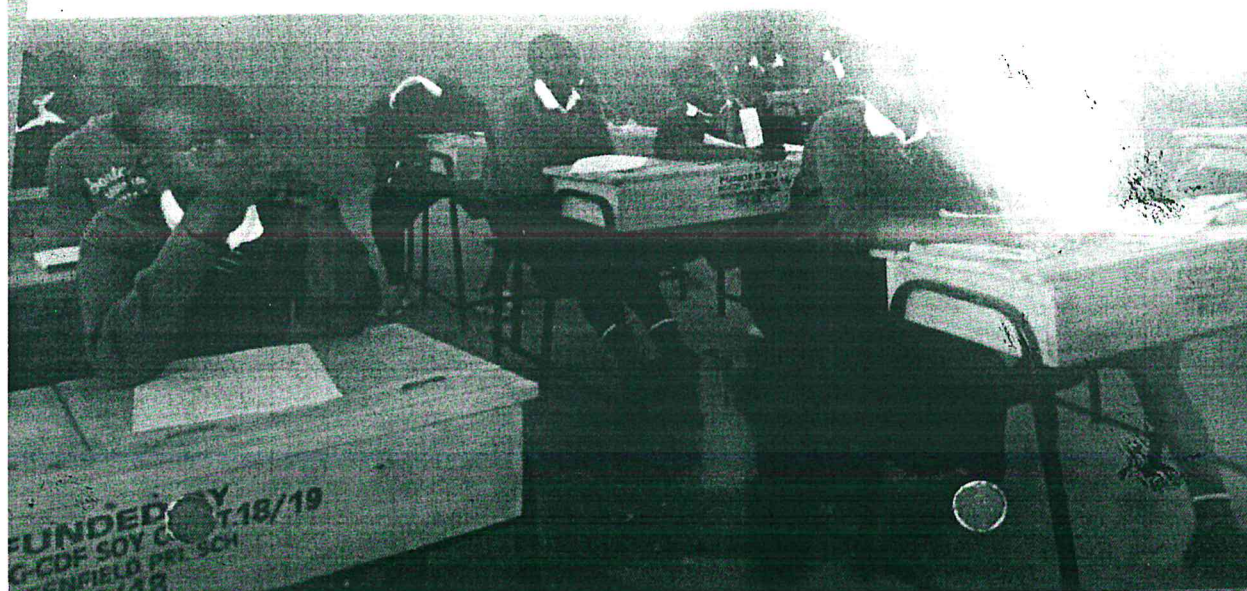


Figure 2. Green fields Primary School pupils desks funded in the financial year 2018/2019

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SOY CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2019



Figure 3. AIC Lamaiywet Primary School construction of Two classrooms to completion in financial year 2018/2019

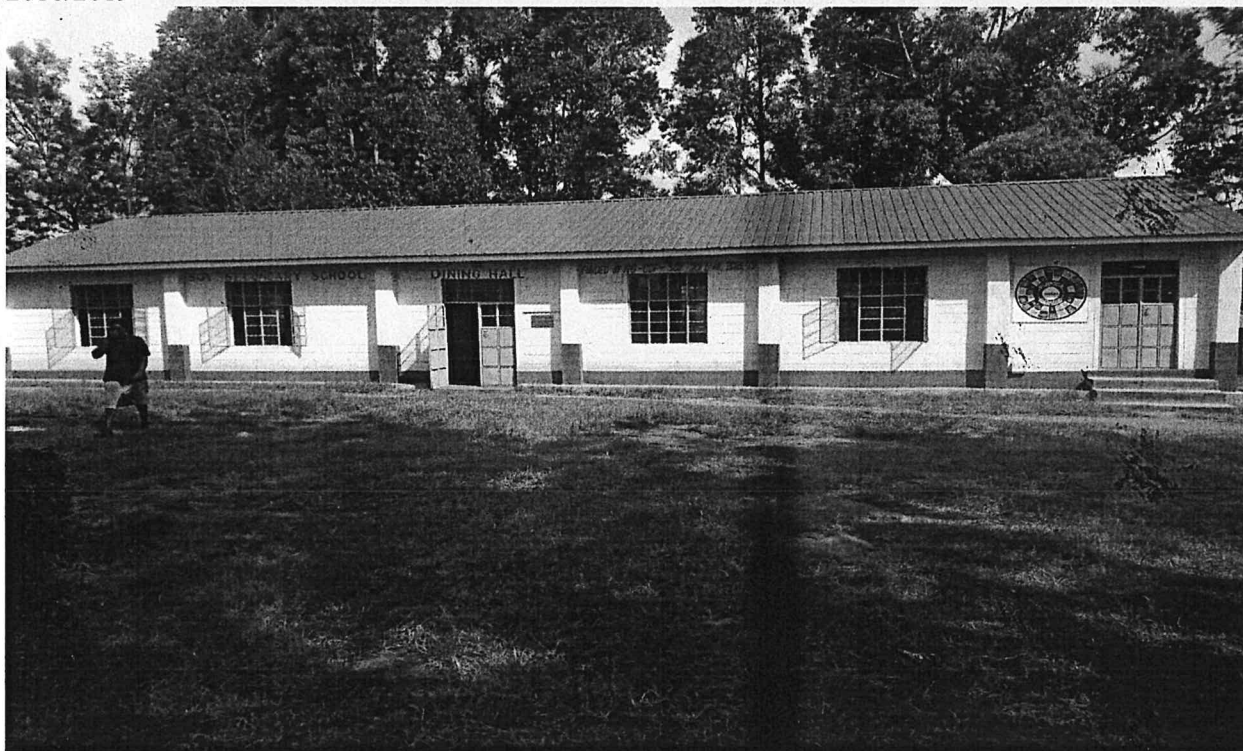


Figure 4. Soy Secondary School completion of Dining Hall in the financial year 2018/2019 now in use

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

Reports and Financial Statements for the year ended June 30, 2019

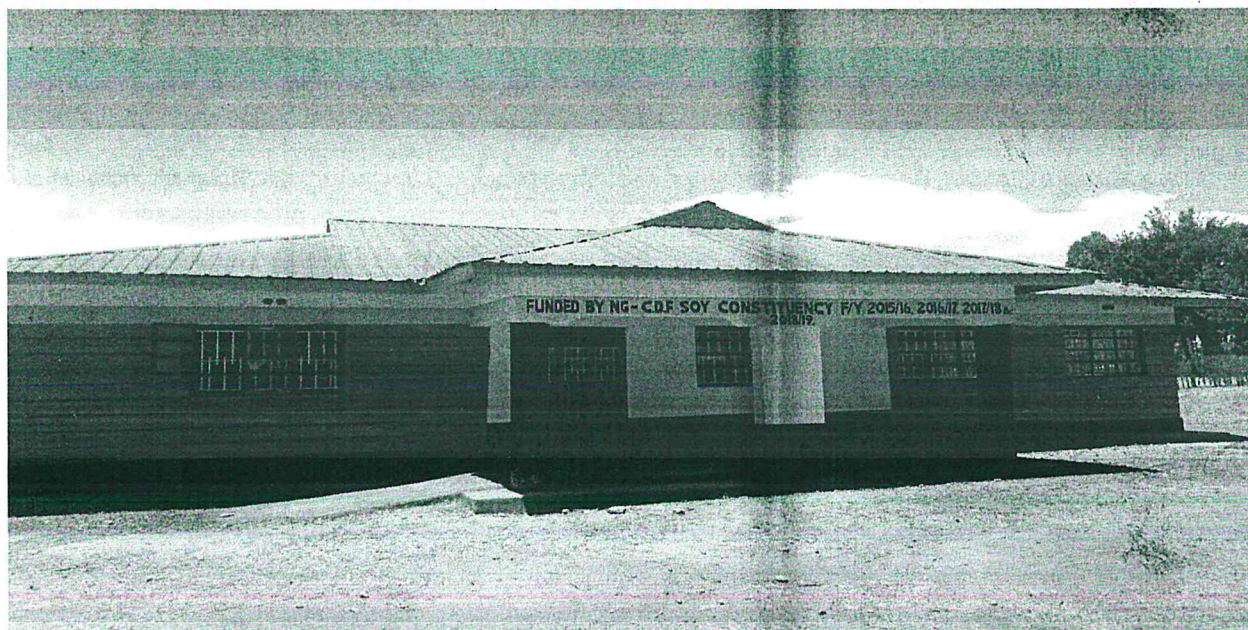


Figure 5. Kapkures Primary School completion of Administration block in the financial year 2018/2019



Figure 6. Legebet Assistant Chiefs Office construction of 2 door pit latrine in the financial year 2018/2019

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

Reports and Financial Statements for the year ended June 30, 2019

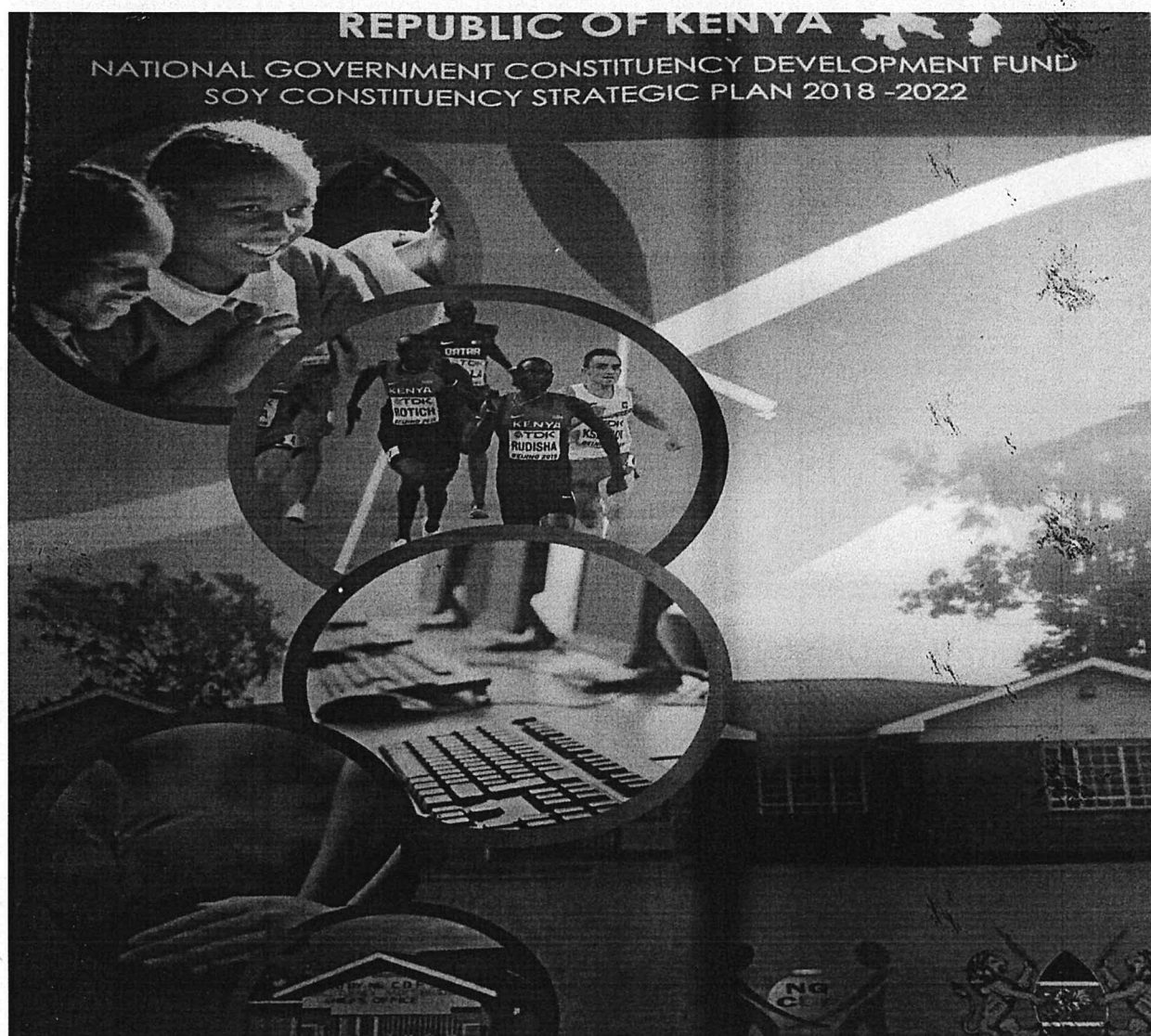


Figure 7. Five-year strategic plan 2018-2022 launched on 17/12/2018



Figure 8. Photos of launching of strategic plan 2018/2022

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

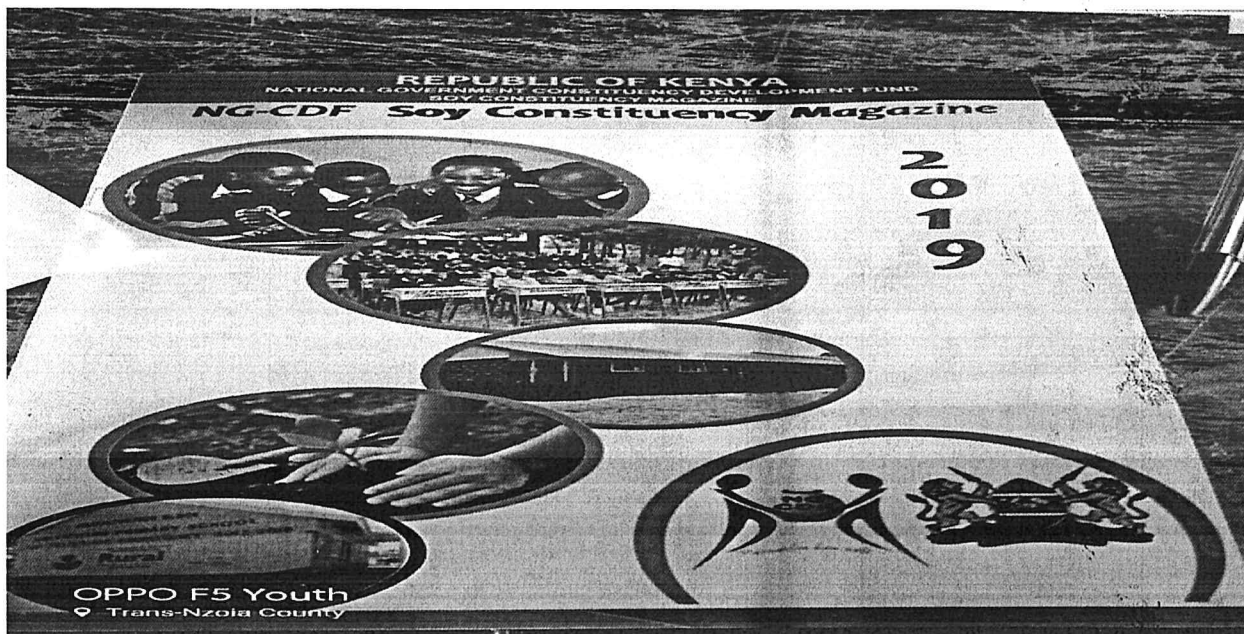


Figure. 9 NG-CDF Soy magazine issued during NG-CDFC Ward clinics



Figure 10. NG-CDFC soy Ward Clinics forums

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

Reports and Financial Statements for the year ended June 30, 2019

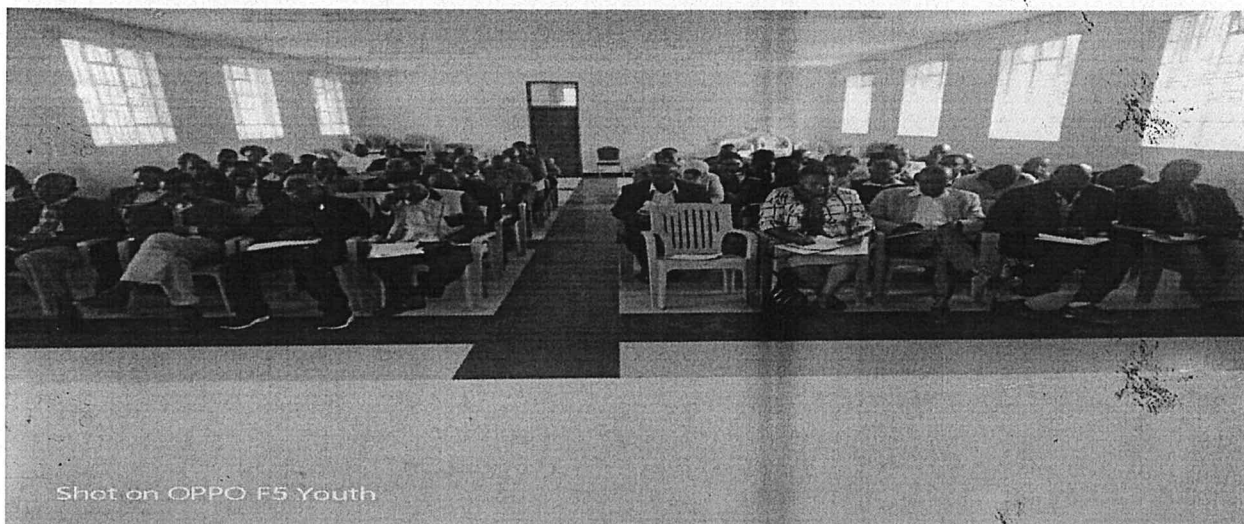


Figure 11. Project Management Committee training



Figure 12. RCEA Shirika Secondary school completion of Laboratory project financial year 2018/2019

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

Reports and Financial Statements for the year ended June 30, 2019



Figure 13. photo of st. Pauls Makongi sec school 51 seater isuzu FRR33L School bus fully funded by NG-CDF Soy at Kshs 7,000,000.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SOY CONSTITUENCY

Reports and Financial Statements for the year ended June 30, 2019

C). Sector allocation for Financial year 2017/2018 and 2018/2019

No	Sector	2017/18	2018/2019	SECTOR TOTAL
1	Administration	5,777,586.21	6,542,452.53	12,320,038.74
2	Monitoring and Evaluation	2,845,689.72	3,271,226.27	6,116,915.99
3	Emergency	5,137,931.03	5,738,993.45	10,876,924.48
4	Bursary	22,801,421.00	28,538,203.00	51,339,624.00
5	Education Primary	17,050,000.00	13,450,000.00	30,500,000.00
6	Education Secondary	27,900,000.00	43,350,000.00	71,250,000.00
7	Education Tertiary	0	1,000,000.00	1,000,000.00
8	Roads	0	0.00	0.00
9	Heath	0	0.00	0.00
10	Water	0	0.00	0.00
11	Agriculture	0	0.00	0.00
12	Security	6,900,000.00	5,200,000.00	12,100,000.00
13	Sports	1,000,000.00	1,500,000.00	2,500,000.00
14	Environment	600,000.00	450,000.00	1,050,000.00
15	Motor vehicle	0.00	0.00	0.00
16	Office construction	0.00	0.00	0.00
17	Audit Fee	0.00	0.00	0.00
18	Office furniture	0.00	0.00	0.00
19	Constituency Innovation Hub	4,677,027.20	0.00	4,677,027.20
20	strategic plan	3,500,000.00	0.00	3,500,000.00
	Totals	98,189,655.16	109,040,875.25	207,230,530.41

d). Emerging issues related to NG-CDF in SOY Constituency are;

1. All learning institutions i.e. secondary and primary schools depend on NG-CDF 100% on development as directed by ministry of education
2. Security projects infrastructure depends on NG-CDF funding 100%
3. Due to the 100% transition to secondary school of pupils there is more need on schools' infrastructure i.e. classrooms, laboratories, administration blocks etc

e). NG-CDF Implementation challenges in SOY Constituency are;

1. Overdependence of the fund by the public on all development related issues. (Here public participation is involved in identification of projects for funding and bursary beneficiaries within the constituency).
2. Funds disbursement from the board is at times untimely leading to unnecessary adjustments. (NG-CDF committees are disbursing funds as soon as funds are received).
3. Many projects allocated funds- leading to projects receiving funds not able to complete projects. (NG-CDF is focusing on allocating enough funds to complete the project within 2 years).
4. Implementation of projects through labour based which makes it difficult to comply with all government regulations on procurement and line ministry supervision. (NG-CDFC is educating the Project Management Committees to contract contractors on full contract.)

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

Reports and Financial Statements for the year ended June 30, 2019

Through my leadership, NG-CDFC Soy constituency will endeavour to fulfil its mandate in disbursement and monitoring of projects funds as per the guidelines of the NG-CDF ACT 2015

FELIX BETT

CHAIRMAN NG-CDFC

SIGN

FB

Date

23/8/2019

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

Reports and Financial Statements for the year ended June 30, 2019

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.

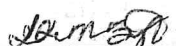
The Accounting Officer in charge of the NGCDF-SOY Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-SOY Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NG-CDF Soy financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF SOY Constituency further confirms the completeness of the accounting records maintained for the NG-CDF Soy, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

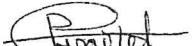
The Accounting Officer in charge of the NGCDF-SOY Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible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

Approval of the financial statements

The NGCDF-SOY Constituency financial statements were approved and signed by the Accounting Officer on 27/08/ 2019.



Fund Account Manager
Name: LUKA KIMOSOP



Sub-County Accountant
Name: RAEL LIMOLEL
ICPAK Member Number: 10374

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Soy Constituency set out on pages 17 to 60, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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-Soy Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unavailable Bank Reconciliation Statements and Cashbooks

Note 15.4 to the financial statements reflects project management committee bank accounts balances of Kshs.10,791,603 held in one hundred and ninety-six (196) bank accounts in various commercial banks as at 30 June, 2019. However, Management did not provide bank reconciliation statements and cashbooks for audit.

Consequently, the accuracy, completeness and existence of the project management committee account balance of Kshs.10,791,603 as at 30 June, 2019 could not be confirmed.

2.0 Unexplained Adjustments

The summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2019 reflects an adjustment figure of Kshs.56,854,543 relating to

transfers from CDF board whose supporting documents were not provided for audit review.

Consequently, the accuracy and completeness of the adjustment figure of Kshs.56,854,543 for the year ended 30 June, 2019 could not be confirmed.

3.0 Unsupported Bursaries Disbursement

The statement of receipts and payments reflect other grants and transfers balance of Kshs.44,817,513 as disclosed in Note 7 to the financial statements which includes total bursaries amount of Kshs.26,184,000 comprising of disbursements of Kshs.11,054,000 to secondary schools and Kshs.15,130,000 to tertiary institutions. However, the minutes of the bursary sub-committee indicating how the beneficiaries were identified were not provided for audit.

Consequently, validity and completeness of the bursaries disbursements of Kshs.26,184,000 for the year ended 30 June, 2019 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 - Soy Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation- recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.165,907,419 and Kshs.110,866,543 respectively resulting to an under-funding of Kshs.55,040,876 or 33% of the budget. Similarly, the Fund spent Kshs.103,497,551 against an approved budget of Kshs.165,907,419 resulting to an under-expenditure of Kshs.62,409,868 or 38% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Soy Constituency.

2.0 Incomplete Projects

During the audit, twenty-nine (29) projects with total disbursements amounting to Kshs.44,000,000 were physically verified during the month of January, 2020. A number of projects were noted to be incomplete despite disbursements of funds to the Project Management Committees.

The people of Soy Constituency may have not benefited from the incomplete projects. Therefore, there is need for the Management to fast track the implementation process to

ensure that projects are completed as scheduled for efficiency and effective service delivery to the residents of Soy Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Purchase of Land

As previously reported, an amount of Kshs.1,000,000 was disbursed to Tegeiyat Gaa Primary School for purchase of 2 acres of school land. However, procurement records such as opening, evaluation and award minutes, and search results from lands office, valuation report and document of ownership such as title/lease were not provided for audit.

Further, an amount of Kshs.1,000,000 was disbursed to Kapchan Primary School on 16 March, 2017 vide PV No.291277 and cheque No.5012 for purchase of 2 acres of land. Although ownership documents were provided for audit, information available reflects that Kapchan Primary School paid an additional Kshs.100,000 in respect of survey, rates and administration fees contrary to the provisions of the sale agreement which stipulated that the vendor shall pay outstanding land rates, rents and/or any other liabilities relating to the land.

Under the circumstances, value for money on the additional costs incurred could not be confirmed.

2.0 Construction of two (2) Classrooms at Kapsabul Primary School

Included in the transfers to other government units balance of Kshs.44,792,416 as reflected in the statement of receipts and payments for the year ended 30 June, 2019 and as disclosed in Note 6 to the financial statement is Kshs.1,000,000 paid to Kapsabul Primary School for the construction of two (2) classrooms through cheque No.6744. Physical verification of the project on 30 January, 2020 revealed that, interior cabling, electrical wiring were not done and the plastering works were poorly done and hence affecting the painting works. It was also noted that the fascial board on the backside was not done while the front side was not painted and the building had not been labelled.

Further, the verandah and external wall finishing was paid with funds from the school's board and not from the funds allocated.

Consequently, the value for money on the expenditure of Kshs.1,000,000 on construction of two (2) classrooms could not be confirmed.

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, I confirm that, nothing 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 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or 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 financial reporting process, reviewing the effectiveness of how the 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 control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 December, 2021

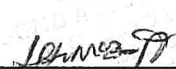
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SOY CONSTITUENCY**


Reports and Financial Statements for the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017-2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	108,784,483	76,353,447
Proceeds from Sale of Assets	2	-	-
Other Receipts (Sale of tender)	3	12,000	-
TOTAL RECEIPTS		108,796,483	76,353,447
PAYMENTS			
Compensation of employees	4	2,876,101	1,920,615
Use of goods and services	5	7,494,631	5,779,618
Transfers to Other Government Units	6	44,792,416	41,650,000
Other grants and transfers	7	44,817,513	27,490,000
Acquisition of Assets	8	19,490	-
Other Payments (strategic plan)	9	3,497,400	-
TOTAL PAYMENTS		103,497,551	76,840,233
SURPLUS/(DEFICIT)		5,298,932	(486,786)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SOY Constituency financial statements were approved on 29/10/19 2019 and signed by:


Fund Account Manager
Name: LUKA KIMOSOP


Sub-County Accountant
Name: RAE L LIMOLEL
ICPAK Member Number: 10374

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


Reports and Financial Statements for the year ended June 30, 2019

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	7,368,992	2,070,060
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		7,368,992	2,070,060
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		7,368,992	2,070,060
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities			
NET FINANCIAL ASSETS		7,368,992	2,070,060
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	2,070,060	2,556,846
Surplus/Defict for the year		5,298,932	(486,786)
Prior year adjustments	14	-	-
NET LIABILITIES		7,368,992	2,070,060

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SOY Constituency financial statements were approved on 27/08/ 2019 and signed by:


Fund Account Manager
LUKA KIMOSOP


Sub-County Accountant
RAEL LIMOLEL
ICPAK Member Number: 10374

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

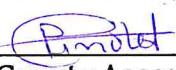
Reports and Financial Statements for the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

			2018 - 2019	2017 -2018
Receipts				
Transfers from CDF Board	1		108,784,483	76,353,447
Other Receipts	3		12,000	
Total Receipts			108,796,483	76,353,447
Payments				
Compensation of Employees	4		2,876,101	1,920,615
Use of goods and services	5		7,494,631	5,779,618
Transfers to Other Government Units	6		44,792,416	41,650,000
Other grants and transfers	7		44,817,513	27,490,000
Acquisition of assets	8		19,490	-
Other Payments	9		3,497,400	-
Total Payments			103,497,551	76,840,233
Total Receipts Less Total Payments			5,298,932	(486,786)
Adjusted for:				
Outstanding Imprest	11	-	-	
Retention	12A	-	-	
Gratuity Payable	12B	-		
Prior Year adjustment	14	-	-	
Net Adjustments			-	-
Net cash flow from operating activities			5,298,932	(486,786)
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2		-	-
Acquisition of Assets	8		19,490	-
Net cash flows from Investing Activities			19,490	-
NET INCREASE IN CASH AND CASH EQUIVALENT			5,298,932	(486,786)
Cash and cash equivalent at BEGINNING of the year	13		2,070,060	2,556,846
Cash and cash equivalent at END of the year			7,368,992	2,070,060

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SOY Constituency financial statements were approved on 27/08 2019 and signed by:


Fund Account Manager
LUKA KIMOSOP


Sub-County Accountant
RAEL LIMOLEL
ICPAK Member Number:10374

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

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 %
RECEIPTS						
Transfers from CDF Board	109,040,876	56,854,543	165,895,419	110,854,543	55,040,876	66.8%
Proceeds from Sale of Assets			-		-	
Other Receipts		12,000	12,000	12,000	-	-
TOTAL RECEIPTS	109,040,876	56,866,543	165,907,419	110,866,543	55,040,876	66.8%
PAYMENTS						
Compensation of Employees	3,480,000	1,427,025	4,907,025	2,876,101	2,030,924	58.6%
Use of goods and services	6,333,679	2,621,889	8,955,568	7,494,631	1,460,937	83.7%
Transfers to Other Government Units	57,800,000	33,650,000	91,450,000	44,792,416	46,657,584	49.0%
Other grants and transfers	41,427,197	13,285,625	54,712,822	44,817,513	9,895,309	81.9%
acquisition of Asset	0	19,490	19,490	19,490	-	100.0%
constituency Innovation Hub	0	2,338,514	2,338,514	-	2,338,514	0.0%
constituency Strategic Plan	0	3,500,000	3,500,000	3,497,400	2,600	99.9%
un allocated(from sale of tender)	0	24,000	24,000	-	24,000	0.0%
TOTAL	109,040,876	56,866,543	165,907,419	103,497,551	62,409,868	62.4%


GIVE EXPLANATION ON ALL ITEMS BELOW 100% UTILIZATION

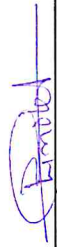
- On Receipts, the percentage of total Receipts from NG-CDF Board as a percentage of final budget is 67% due to disbursement of Kshs 55,040,876 in July 2019 dated 16/07/2019 AIE no. B041065 after the end of 2018/19 financial year. Had we received the funds before the close of the financial year, we could have improved on our utilization of receipts performance.
- Compensation of Employees stands at 59% since gratuity of Kshs 652,782 has not been paid and at the same time an adjustment of Kshs 1,427,025 was realized in the financial year thus not achieving 100%
- Use of Goods and services is 84%, this was occasioned by an adjustment of Kshs 2,621,889 from the previous year thus hindering us from achieving 100% utilization.

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

- iv. Transfer to other Government units is 49%, this was due the non-disbursement of Kshs 46,657,584 by the end of the financial year thereby hindering us from achieving 100%.
- v. Other grants and transfers 82%, this was occasioned by late disbursement of Kshs 9,895,309 from NG-CDF Board after end of financial year 2018/2019.
- vi. Constituency Innovation Hub stands at 0% since the NG-CDF Committee is waiting for direction on its implementation therefore utilization of the same could not be done in the current financial year.
- vii. un allocated from sale of tender stands at 0%. This funds have not been allocated therefore cannot be utilized.

The NGCDF-SOY Constituency financial statements were approved on 27/08/ 2019 and signed by:


Fund Account Manager
Name: LUKA KIMOSOP


Sub-County Accountant
Name: RAEEL LIMOLEL
ICPAK Member Number:10374

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

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 2018/2019 Kshs	Budget utilization difference 2018/2019 Kshs
1.0 Administration					
Employees' Salaries	3,480,000.00	1,427,025.00	4,907,025.00	2,876,101.00	2,030,924.00
Goods and Services	1,862,453.00	780,974.00	2,643,427.00	2,355,446.70	287,980.00
Committee Expenses	1,200,000.00	700,000.00	1,900,000.00	1,587,000.00	313,000.00
Sub-Total	6,542,453.00	2,907,999.00	9,450,452.00	6,818,547.70	2,631,904.00
2.0 Monitoring and Evaluation					
Goods and Services	771,226.00	241,000.00	1,012,226.00	687,384.00	324,842.00
Committee Expenses	1,500,000.00	800,000.00	2,300,000.00	2,084,000.00	216,000.00
Capacity Building of NG-CDFs/PMCs	1,000,000.00	100,000.00	1,100,000.00	780,800.00	319,201.00
Sub-Total	3,271,226.00	1,141,000.00	4,412,226.00	3,552,184.00	860,043.00
3.0 Emergency					
Emergency	5,738,993.45	1,545,690.00	7,284,683.45	3,945,000.00	3,339,683.00
Sub-Total	5,738,993.45	1,545,690.00	7,284,683.45	3,945,000.00	3,339,683.00
4.0 Bursary and Social Security Programme					
Bursary Secondary Schools	11,138,203.27	1,001,421.00	12,139,624.27	11,054,000.00	1,085,624.27
Bursary Tertiary Schools	17,400,000.00	500,000.00	17,900,000.00	15,130,000.00	2,770,000.00
Sub-Total	28,538,203.27	1,501,421.00	30,039,624.27	26,184,000.00	3,855,624.27
5.0 Sports					
Soy Constituency Football Tournament	1,500,000.00	0	1,500,000.00	750,000.00	750,000.00
Shirikia Primary School	0.00	100,000.00	100,000.00	100,000.00	0
Kapitait Primary School	0.00	100,000.00	100,000.00	100,000.00	0
Kokwet Primary School	0.00	100,000.00	100,000.00	100,000.00	0
Chelabal Primary School	0.00	100,000.00	100,000.00	100,000.00	0

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

Kapkures Primary School		0.00	100,000.00	100,000.00	100,000.00	0
Ziwa Primary School		0.00	100,000.00	100,000.00	100,000.00	0
Chepkigen Primary School		0.00	200,000.00	200,000.00	200,000.00	0
Kag Bwayi Primary School		0.00	100,000.00	100,000.00	100,000.00	0
Teldet Primary School		0.00	100,000.00	100,000.00	100,000.00	0
Sub-Total		1,500,000.00	1,000,000.00	2,500,000.00	1,750,000.00	750,000.00
6.0 Environment						
Kipsangui Primary School		150,000.00	0	150,000.00	0	150,000.00
cheptarit primary school		150,000.00	0	150,000.00	0	150,000.00
Kapsabul Primary School		150,000.00	0	150,000.00	0	150,000.00
Legebet Ass. Chiefs Office		0	100,000.00	100,000.00	100,000.00	0
Lower Moiben chiefs office		0	100,000.00	100,000.00	100,000.00	0
Kongasis chiefs office		0	100,000.00	100,000.00	100,000.00	0
Kuinet Chiefs Office		0	100,000.00	100,000.00	100,000.00	0
Jabali Ass. Chiefs Office		0	100,000.00	100,000.00	100,000.00	0
Segero Chiefs Office		0	100,000.00	100,000.00	100,000.00	0
Sub-Total		450,000.00	600,000.00	1,050,000.00	600,000.00	450,000.00
7.0 Primary School Projects						
SDA Sisyobei Primary School		700,000.00	-	700,000.00	-	700,000.00
St.Vincent Tuisuswo Pri. Sch		700,000.00	-	700,000.00	-	700,000.00
Lemoru Primary School		500,000.00	-	500,000.00	-	500,000.00
Nukiat Primary School		600,000.00	-	600,000.00	-	600,000.00
Ziwa Primary School		700,000.00	-	700,000.00	-	700,000.00
St. Mathews Lamaiywet Pri School		500,000.00	-	500,000.00	-	500,000.00
Sachangwan Primary School		1,000,000.00	-	1,000,000.00	-	1,000,000.00
Milimani Primary School		800,000.00	-	800,000.00	-	800,000.00
Ngeny Primary School		500,000.00	-	500,000.00	-	500,000.00
Sigaon Primary School		800,000.00	-	800,000.00	800,000.00	-
Bonden Primary School		500,000.00	-	500,000.00	-	500,000.00
Kapkoros Gaa Primary School		800,000.00	-	800,000.00	800,000.00	-

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

Saramek Primary School	400,000	-	400,000.00	-	400,000.00
Kapsabul Primary School	300,000	-	300,000.00	-	300,000.00
AIC Kabobo Primary School	1,700,000.00	-	1,700,000.00	-	1,700,000.00
Lorwa Primary School	400,000.00	-	400,000.00	-	400,000.00
Majimazuri Primary School	850,000.00	-	850,000.00	-	850,000.00
Kabianga Primary School	850,000.00	-	850,000.00	-	850,000.00
Cci Nabiswa Primary School	850,000	-	850,000.00	-	850,000.00
Greenfelds Primary School	0	400,000.00	400,000.00	400,000.00	-
Maji Mazuri Primary School	0	600,000.00	600,000.00	600,000.00	-
Cheptuon Primary School	0	600,000.00	600,000.00	600,000.00	-
Kapkures Primary School	0	400,000.00	400,000.00	400,000.00	-
Kwenet Primary School	0	500,000.00	500,000.00	500,000.00	-
Legebet Primary School	0	500,000.00	500,000.00	500,000.00	-
Lamalywet Pri School	0	1,200,000.00	1,200,000.00	1,200,000.00	-
Cheplelaibei Pri School	0	300,000.00	300,000.00	300,000.00	-
Saniak Gaa Pri School	0	600,000.00	600,000.00	600,000.00	-
Soy Primary School	0	400,000.00	400,000.00	400,000.00	-
St Teresa Of Avilla Tegeiyat Pry Sch	0	600,000.00	600,000.00	600,000.00	-
Makongel Pri School	0	300,000.00	300,000.00	300,000.00	-
Kong'Asis Pri School	0	500,000.00	500,000.00	500,000.00	-
Kambugu Pri School	0	700,000.00	700,000.00	700,000.00	-
Jabali Primary School	0	800,000.00	800,000.00	800,000.00	-
Kambugu Primary School	0	250,000.00	250,000.00	250,000.00	-
St Barnabas Kipsomba Pri School	0	500,000.00	500,000.00	500,000.00	-
Aic Kabobo Primary School	0	600,000.00	600,000.00	600,000.00	-
Sinendet Pri School	0	600,000.00	600,000.00	600,000.00	-
Kapsabul Primary School	0	1,000,000.00	1,000,000.00	1,000,000.00	-
Natwana Pri School	0	300,000.00	300,000.00	300,000.00	-
Kiwato Pri School	0	150,000.00	150,000.00	150,000.00	-
Sda Ainamoi Pri School	0	150,000.00	150,000.00	150,000.00	-

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

Kosirai North Pr School	0	150,000.00	150,000.00	150,000.00	-
Limnyomoi Pri School	0	150,000.00	150,000.00	150,000.00	-
Lamaiywet Pri School	0	150,000.00	150,000.00	150,000.00	-
Makongi Pri School	0	150,000.00	150,000.00	150,000.00	-
Greenfield Pri School	0	150,000.00	150,000.00	150,000.00	-
Ripmoy Pri School	0	150,000.00	150,000.00	150,000.00	-
Ngany Pri School	0	150,000.00	150,000.00	150,000.00	-
Chepkigen Pri School	0	150,000.00	150,000.00	150,000.00	-
Segero Pri School	0	150,000.00	150,000.00	150,000.00	-
Kapsang Pri School	0	150,000.00	150,000.00	150,000.00	-
Matunda Pri School	0	150,000.00	150,000.00	150,000.00	-
Mafuta Pri School	0	150,000.00	150,000.00	150,000.00	-
Kapchan Pri School	0	150,000.00	150,000.00	150,000.00	-
Mukunga Primary School	0	150,000.00	150,000.00	150,000.00	-
Ripmoy Pri School	0	200,000.00	200,000.00	200,000.00	-
Tamboiyot Primary School	0	200,000.00	200,000.00	200,000.00	-
Chelabal Primary School	0	200,000.00	200,000.00	200,000.00	-
Sub-Total	13,450,000.00	14,650,000.00	28,100,000.00	16,250,000.00	11,850,000.00
8.0 Secondary Sch Projects					
Kerotet Mixed Sec School	1,500,000.00	-	1,500,000.00	-	1,500,000.00
Saramek Secondary School	1,800,000.00	-	1,800,000.00	-	1,800,000.00
Kokwet Secondary School	1,800,000.00	-	1,800,000.00	-	1,800,000.00
Ndabarnach Sec School	2,000,000.00	-	2,000,000.00	-	2,000,000.00
St. Michael Kipsomba Sec School	1,500,000.00	-	1,500,000.00	-	1,500,000.00
Kipsangui Boys High School	8,000,000.00	-	8,000,000.00	4,000,000.00	4,000,000.00
Roea Shirika Sec School	2,200,000.00	-	2,200,000.00	2,200,000.00	-
St. Peters Kamukunji Sec School	2,500,000.00	-	2,500,000.00	-	2,500,000.00
RCEA Kuinet Secondary School	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Kiborom Secondary School	1,500,000.00	-	1,500,000.00	-	1,500,000.00
St. Josephs Mobet Sec School	600,000.00	-	600,000.00	-	600,000.00

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

Makongi High School	500,000.00	-	500,000.00	-	500,000.00
Chepkigen Sec School	800,000.00	-	800,000.00	-	800,000.00
Lorwa Secondary School	500,000.00	-	500,000.00	-	500,000.00
Kamoiwo Secondary School	500,000.00	-	500,000.00	-	500,000.00
St Pauls Makongi Sec School	800,000.00	-	800,000.00	-	800,000.00
Cheplalaibei North Sec School	7,000,000.00	-	7,000,000.00	-	7,000,000.00
St Pauls Makongi Sec School	7,000,000.00	-	7,000,000.00	3,342,500.00	3,657,500.00
AIC Teldet Sec School	850,000.00	-	850,000.00	-	850,000.00
Bwayi Sec School	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Ndabarnach Sec School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Ziwa Sec School	-	2,000,000.00	2,000,000.00	2,000,000.00	-
St Joseph's Mobet Sec School	-	800,000.00	800,000.00	800,000.00	-
Lolkinyei Sec School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Kaptebengwet Sec School	-	1,500,000.00	1,500,000.00	1,500,000.00	-
St Stephen Jabali Sec School	-	600,000.00	600,000.00	600,000.00	-
Kamoiwo Sec School	-	600,000.00	600,000.00	600,000.00	-
Kamoiwo Sec School	-	600,000.00	600,000.00	600,000.00	-
Kipsangui Boys Sec School	-	2,000,000.00	2,000,000.00	2,000,000.00	-
Rcea Shirika Secondary School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
St Peters Kamukunji Sec School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Soy Secondary School	-	800,000.00	800,000.00	800,000.00	-
Kosvin Secondary School	-	700,000.00	700,000.00	700,000.00	-
Kiborom Secondary School	-	1,047,916.00	1,047,916.00	1,047,916.00	-
Sinendet Sec School	-	400,000.00	400,000.00	400,000.00	-
Loreto High School Matunda	-	2,200,000.00	2,200,000.00	2,200,000.00	-
Kiborom Sec School	-	500,000.00	500,000.00	500,000.00	-
Moisbridge Secondary School	-	800,000.00	800,000.00	800,000.00	-
Kiborom Secondary School	-	452,000.00	452,000.00	452,000.00	-
Sub-Total	43,350,000.00	18,999,916.00	62,349,916.00	28,542,416.00	33,807,500.00

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

9.0 Tertiary institutions projects						
Ziwa Technical T. Inst	1,000,000.00	-	1,000,000	-		1,000,000.00
10.0 Security Projects						-
Jabali Ass. Chiefs Office	500,000.00	-	500,000.00	-		500,000.00
Ziwa Chiefs Office	800,000.00	-	800,000.00	-		800,000.00
Moisbridge Chiefs Office	400,000.00	-	400,000.00		400,000.00	-
Sirikwa Chiefs Office	3,500,000.00	-	3,500,000.00		3,500,000.00	-
Lower Moiben Chief'S Office	0.00	400,000.00	400,000.00		400,000.00	-
Soy Chiefs Office	0.00	300,000.00	300,000.00		300,000.00	-
Matunda Chief'S Office	0.00	400,000.00	400,000.00		400,000.00	-
Koisagat Chief'S Office	0.00	500,000.00	500,000.00		500,000.00	-
Kipsomba Chie`F Office	0.00	600,000.00	600,000.00		600,000.00	-
Legebet Asst Chief'S Office	0.00	800,000.00	800,000.00		800,000.00	-
Moi`S Bridge Chief'S Office	0.00	1,000,000.00	1,000,000.00		1,000,000.00	-
Ziwa Chief'S Office	0.00	700,000.00	700,000.00		700,000.00	-
Kong`Asis Chief'S Office	0.00	800,000.00	800,000.00		800,000.00	-
Segero Chiefs Office	0.00	800,000.00	800,000.00		800,000.00	-
Kuinet Chief` Office	0.00	600,000.00	600,000.00		600,000.00	-
Legebet Asst Chief'S Office	0.00	125,000.00	125,000.00		125,000.00	-
Segero Chiefs Office	0.00	125,000.00	125,000.00		125,000.00	-
Matunda Chief'S Office	0.00	125,000.00	125,000.00		125,000.00	-
Kuinet Chief` Office	0.00	125,000.00	125,000.00		125,000.00	-
Ziwa Chief'S Office	0.00	538,513.60	538,513.60		538,513.60	-
Ziwa Chief'S Office	0.00	125,000.00	125,000.00		125,000.00	-
Kong`Asis Chief'S Office	0.00	125,000.00	125,000.00		125,000.00	-
Soy Chiefs Office	-	125,000.00	125,000.00		125,000.00	-
Lower Moiben Chief'S Office	-	125,000.00	125,000.00		125,000.00	-
Ziwa Chiefs Office	-	100,000.00	100,000.00		-	100,000.00

Kuinet Chiefs Office	-	100,000.00	100,000.00	-	100,000.00
Sub-Total	5,200,000.00	8,638,513.60	13,838,513.60	12,338,513.60	1,500,000.00
11.0 Acquisitions Of Assets					-
Reception Table		19,490.00	19,490	19,490.00	-
12.0 Others					-
Strategic Plan	-	3,500,000.00	3,500,000.00	3,497,400.00	2,600.00
Constituency Innovation Hub	-	2,338,514.00	2,338,514.00	-	2,338,514.00
Un Allocated(From Sale Of Tender	-	24,000.00	24,000.00	-	24,000.00
Sub-Total		5,862,514.00	5,862,514.00	3,497,400.00	2,365,114.00
GRAND TOTAL	109,040,875.52	56,866,543.00	165,907,419.00	103,497,551.00	62,409,868.00

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

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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) – SOY
CONSTITUENCY**

Reports and Financial Statements for the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

The Entity 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) – SOY
CONSTITUENCY**

Reports and Financial Statements for the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

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 NG-CDF Soy at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

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

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

Reports and Financial Statements for the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 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 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY

Reports and Financial Statements for the year ended June 30, 2019

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Normal Allocation			
	AIE NO.B005133	52,484,483	-
	AIE NO. B005392	2,300,000	-
	AIE NO.B030118	10,000,000	-
	AIE NO.B005475	13,000,000	-
	AIE NO.B007475	7,000,000	-
	AIE NO.B042620	11,000,000	-
	AIE NO.B047048	13,000,000	-
	AIE NO. A892510	-	5,500,000
	AIE NO. A892720	-	32,948,275
	AIE NO. A892904	-	37,905,172
Conditional grants		-	-
Receipt from other Constituency		-	-
TOTAL		108,784,483	76,353,447

2. PROCEEDS FROM SALE OF ASSETS

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
TOTAL	0	0

3 OTHER RECEIPTS

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of Tender Documents	12,000	-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	12,000	-

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

Reports and Financial Statements for the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 COMPENSATION OF EMPLOYEES		
Description	2018-2019	2017 - 2018
	Kshs	Kshs
Basic wages of contractual employees	1,740,012	1,178,815
Basic wages of casual labour	138,000	159,000
Personal allowances paid as part of salary		
House allowance	355,200	307,000
Transport allowance	292,800	267,200
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	24,480	8,600
Gratuity-Paid	325,609	-
TOTAL	2,876,101	1,920,615

5 USE OF GOODS AND SERVICES		
Description	2018-2019	2017 - 2018
	Kshs	Kshs
Utilities, supplies and services	612,000	592,420
Electricity	22,477	37,401
Water & sewerage charges	10,753	14,702
Office rent	-	-
Communication, supplies and services	240,000	140,000
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	157,853	-
Rentals of produced assets	-	-
Training expenses	993,800	482,000
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	3,671,000	3,555,579
Insurance costs	48,532	-
Specialised materials and services	-	-
Office and general supplies and services	660,484	299,000
Fuel , oil & lubricants	739,000	423,260
Other operating expenses	-	-
Bank service commission and charges	39,540	45,498
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	187,300	189,758
Routine maintenance- other assets	111,892	-
TOTAL	7,494,631	5,779,618

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY

Reports and Financial Statements for the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 TRANSFER TO OTHER GOVERNMENT ENTITIES		
Description	2018-2019	2017 - 2018
	Kshs	Kshs
Transfers to Primary schools	16,250,000	24,150,000
Transfers to Secondary schools	28,542,416	17,500,000
Transfers to Tertiary institutions	-	-
TIVET	-	-
TOTAL	44,792,416	41,650,000
7 OTHER GRANTS AND OTHER PAYMENTS		
Description	2018-2019	2017 - 2018
	Kshs	Kshs
Bursary –Secondary	11,054,000	7,300,000
Bursary –Tertiary	15,130,000	13,998,000
Bursary-Special schools	-	-
Mocks & CAT	-	-
Security	12,338,513	2,100,000
Sports	1,750,000	-
Environment	600,000	500,000
Emergency Projects	3,945,000	3,592,000
TOTAL	44,817,513	27,490,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY

Reports and Financial Statements for the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 ACQUISITION OF ASSETS		
Non-Financial Assets	2018-2019	2017 - 2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	19,490	-
Purchase of computers ,printers and other IT equipment's	-	-
Purchase of photocopier	-	-
Purchase of other office equipment	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
TOTAL	19,490	-
9 Other Payments		
ICT HUB	-	-
constituency strategic plan	3,497,400	-
specify	-	-
TOTAL	3,497,400	-

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

Reports and Financial Statements for the year ended June 30, 2019

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
Cooperative Bank Eldoret West Branch NG-CDF SOY A/C NO. 01141458965900	7,368,992	2,070,060
Total	7,368,992	2,070,060
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	0	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY

Reports and Financial Statements for the year ended June 30, 2019

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>	<i>dd/mm/yy</i>		00	00

Total

00

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	0	0
Supplier 2	0	0
Supplier 3	0	0
Total	0	0

12B. STAFF GRATUITY OUTSTANDING

2018 - 2019

2017-2018

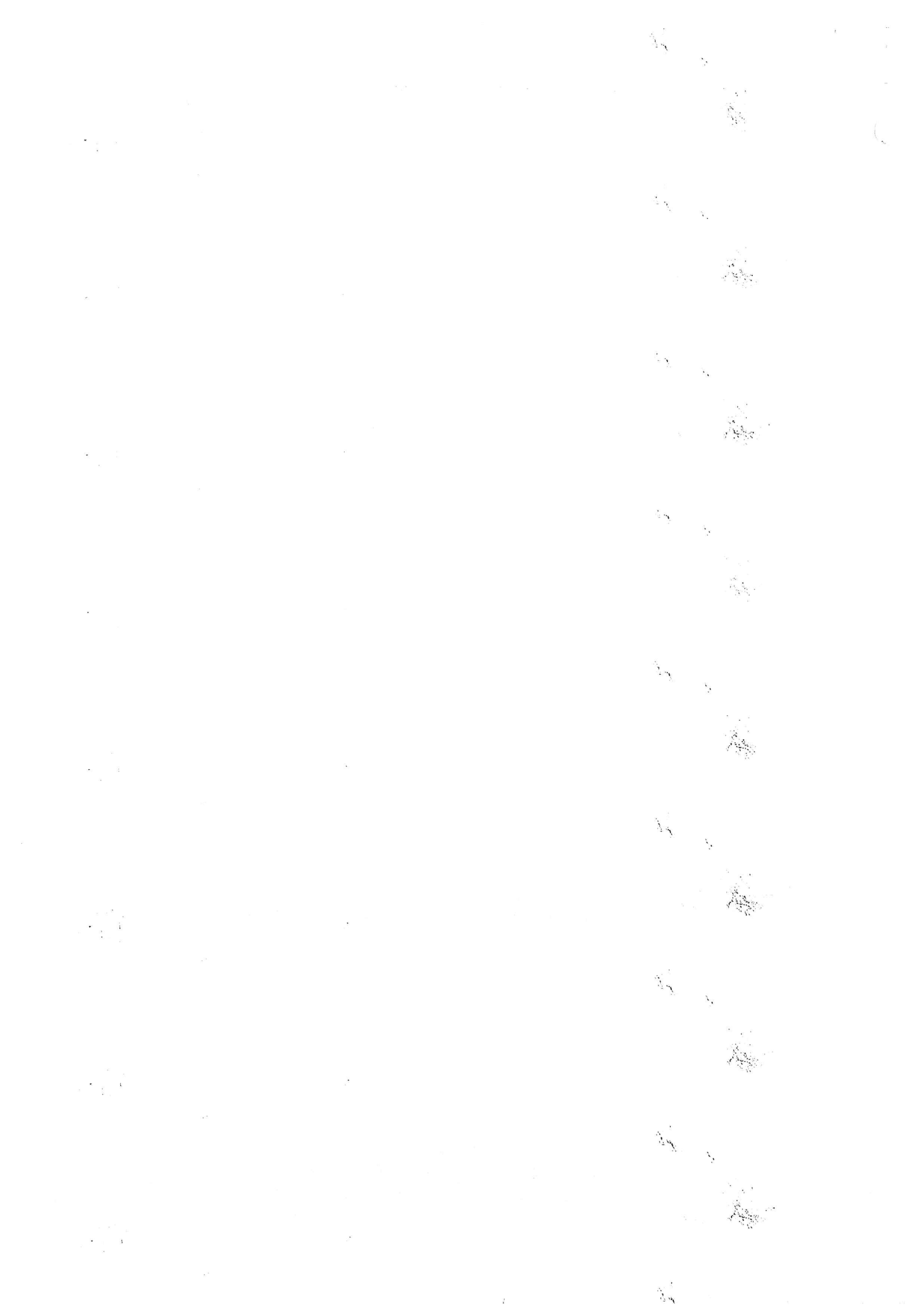
Kshs

Kshs

Staff gratuity was not part of monthly expenditure but included in unutilised funds compensation of employees.

13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	2,070,060	2,556,845,
Cash in hand	-	0
Imprest	-	0
Total	2,070,060	2,556,845



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

Reports and Financial Statements for the year ended June 30, 2019

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	00	00

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

Reports and Financial Statements for the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019 Kshs	2017-2018 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<u>00</u>	<u>00</u>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Staff Salaries	-	-
Staff Gratuity	652,782	-
	<u>652,782</u>	<u>00</u>

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	2,030,924	1,427,025
Use of goods and services	1,460,937	2,641,380
Amounts due to other Government entities (see attached list)	46,657,584	33,050,000
Amounts due to other grants and other transfers (see attached list)	9,895,309	11,547,111
Acquisition of assets	0	0
Others (<i>ICT hub</i>)	2,341,114	4,677,027
Un allocated (from sale of tender)	24,000	12,000
Strategic plan	0	3,500,000
	<u>62,409,868</u>	<u>56,854,543</u>

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

Reports and Financial Statements for the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	10,791,603	8,894,321
	10,791,603	8,894,321

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2019 (Kshs)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
1. Philemon maiyo		200,378	01/01/2021	0	200,378	Contract not ended
2. Elphas maritim		89,852	01/05/2021	0	89,852	Contract not ended
3. Reuben Kibirech		77,618	01/05/2021	0	77,618	Contract not ended
4. Edwin Kios		77,618	01/05/2021	0	77,618	Contract not ended
5. Sheilah Barno		77,618	01/05/2021	0	77,618	Contract not ended
6. Nancy sanga		77,618	01/05/2021	0	77,618	Contract not ended
7. David maiyo		27,900	01/01/2022	0	27,900	Contract not ended
8. sammy kosgei		24,180	01/01/2022	0	24,180	Contract not ended
Sub-Total		652,782		0	652,782	
Others (specify)						
7.						
8.						
9.						
Sub-Total						
Grand Total						

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

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2018/19	2017/18	
Compensation of employees	funds not yet received from NG-CDFBOARD	2,030,924	1,427,025	Ongoing payment of wages
Use of goods & services	funds not yet received from NG-CDFBOARD	1,460,937	2,641,380	Ongoing purchase of goods and payment of services
Sub-Total		3,491,861	4,068,405	
Amounts due to other Government entities				
primary schools	funds not yet received from NG-CDFBOARD	11,850,000	14,050,000	To be disbursed to projects as soon as funds are received
secondary schools	funds not yet received from NG-CDFBOARD	33,807,584	19,000,000	To be disbursed to projects as soon as funds are received
tertiary (TIVET)	funds not yet received from NG-CDFBOARD	1,000,000	-	To be disbursed to projects as soon as funds are received
Sub-Total		46,657,584	33,050,000	
Amounts due to other grantees and other transfers				
Sports	funds not yet received from NG-CDFBOARD	750,000	1,000,000	To be disbursed to projects as soon as funds are received
Emergency	funds not yet received from NG-CDFBOARD	3,339,685	1,545,690	to gather for emergency cases
security	funds not yet received from NG-CDFBOARD	1,500,000	6,900,000	To be disbursed to projects as soon as funds are received
Environment	funds not yet received from NG-CDFBOARD	450,000	600,000	To be disbursed to projects as soon as funds are received
Bursary secondary schools	funds not yet received from NG-CDFBOARD	1,085,624	1,001,421	To be disbursed to projects as soon as funds are received
Bursary Tertiary	funds not yet received from NG-CDFBOARD	2,770,000	500,000	To be disbursed to projects as soon as funds are received

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

Institutions				
Sub-Total		9,895,309	11,547,111	
Acquisition of assets		-	-	
Others				
constituency Innovation Hub	money is available	2,338,514	4,677,027	implementation not begun
strategic plan	balance	2,600	3,500,000	strategic plan was launched
un allocated (from sale of tender)	un allocated	24,000	12,000	To seek boards allocation approval
Sub-Total		2,365,114	8,189,027	
Grand Total		62,409,868	56,854,543	

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost	
	(Kshs)	2017/18			(Kshs)	2018/19
Land	-	-	-	-	-	-
Buildings and structures	11,459,705	-	-	-	11,459,705	-
Transport equipment	4,810,810	-	-	-	4,810,810	-
Office equipment, furniture and fittings	543,495	19,490	-	-	562,985	-
ICT Equipment, Software and Other ICT Assets	394,000	-	-	-	394,000	-
Other Machinery and Equipment	-	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-	-
Intangible assets	0	0	0	0	0	0
Total	17,208,010	19,490	-	-	17,227,500	-

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

Reports and Financial Statements for the year ended June 30, 2019

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

NO	PROJECT NAME	BANK	BANK ACC NO	Bank Balance 2018/2019	BANK BALANCE AS AT 30-6-2018	COMMENTS
1	AIC ITIGO PRIMARY SCHOOL	EQUITY	1090297878587	346.00	93,461.00	project complete
2	AIC ITIGO SECONDARY SCHOOL	COOPERATIVE BANK	01141685263700	427.50	121,687.50	project complete
3	AIC KABOBO PRIMARY SCHOOL	cooperative	011415983515000	1,846.50	576.50	project complete
4	AIC KOSYIN SECONDARY SCHOOL	cooperative	01141686081000	217.00	307.00	project complete
5	AIC MOGOON SECONDARY SCHOOL	COOPERATIVE BANK	01141443916400	1,172.50	1,172.50	project complete
6	AIC NDABARNACH SEC SCHOOL	COOPERATIVE BANK	01141685312100	82.50	2,897.50	project complete
7	AIC SANIAK GAA PRIMARY SCHOOL	COOPERATIVE BANK	01141685231200	73.50	798.50	project complete
8	AIC TAMBOIYOT PRI SCHOOL	COOPERATIVE BANK	01141686062600	627.00	627.00	project complete
9	AIC TAMBOIYOT SEC SCHOOL	COOPERATIVE BANK	01141598653300	1,547.50	1,547.50	project complete
10	AIC TENAI PRIMARY SCHOOL	cooperative	01141685219200	2,466.50	2,466.50	project complete
11	BARSOMBE PRIMARY SCHOOL	COOPERATIVE BANK	01141686084800	1,275.00	1,275.00	project complete
12	BONDENI PRIMARY SCHOOL	COOPERATIVE BANK	01141686105400	570.00	109,390.00	project complete
13	BWAYI PRIMARY SCHOOL	cooperative	01141685266400	1,562.50	1,562.50	project complete
14	CCI NABISWA PRIMARY SCHOOL	ABC	005215001004937	1,495.00	-	project complete
15	CHELABAL PRIMARY SCHOOL	cooperative	01141686065200	1,765.00	1,175.00	project complete
16	CHELABAL PRIMARY SCHOOL	ECO	0070235045404901	99,520.00	-	project implementation ongoing
17	CHEMOROROCH PRI SCHOOL	EQUITY	0300262715960	1,206.00	71,786.00	project complete
18	CHEMOSET PRIMARY SCHOOL	cooperative	01141685894400	1,932.50	1,932.50	project complete
19	CHEMOSET PRIMARY SCHOOL	ECO	0070235044930601	730.00	-	project complete
20	CHEPKIGEN PRIMARY SCHOOL	ECO	0070235039315701	1,803.40	-	project complete
21	CHEPKOILEL YOUTH DEVELOPMENT GROUP	cooperative	01134761232700	40.75	225.50	project complete
22	CHEPKONGI PRIMARY SCHOOL	Equity	1090262802028	424.00	424.00	project complete
23	CHEPLELAIBEI NORTH SEC SCHOOL	COOPERATIVE BANK	01141598514400	1,157.50	288,692.50	project complete
24	CHEPLELAIBEI PRI SCHOOL	COOP	005215001004944	111.25	-	project complete

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY

Reports and Financial Statements for the year ended June 30, 2019

25	CHEPTARIT PRIMARY SCHOOL	COOPERATIVE BANK	O1141598653400	332.50	332.50	project complete
26	CHEPTERIT PRIMARY SCHOOL	COOPERATIVE BANK	O1141685301500	400,000.00	1,362.50	project implementation ongoing
27	CHEPTUON PRIMARY SCHOOL	ABC	OO5215001004923	0.50	-	project complete
28	CHEUKTA PRIMARY SCHOOL	EQUITY	1090295634850	210.15	210.15	project complete
29	EMDIN PRIMARY SCHOOL	COOPERATIVE BANK	O1141686980300	5.00	43,005.00	project complete
30	GREENFIELD PRI SCHOOL	ABC	OO5215001004953	0.25	-	project complete
31	GREENFIELDS PRIMARY SCHOOL	cooperative	o1141685879700	2,792.50	2,492.50	balance to be utilized
32	JABALI ASS CHIEFS OFFICE	COOPERATIVE BANK	O1141685113000	1,051.97	1,051.97	project complete
33	JABALI ASST CHIEF'S OFFICE	ABC	5215001004948	20.50	-	project complete
34	JABALI PRIMARY SCHOOL	COOPERATIVE BANK	O1141685223000	411.31	140,411.31	project complete
35	KAG BWAYI PRIMARY SCHOOL	ABC	OO521500100	436.50	-	project complete
36	KAMBUGU PRI SCHOOL	COOP	O1141685295600	950.50	1,970.50	Project complete
37	KAMBUGU PRIMARY SCHOOL	ECO	OO70235040253201	250.00	-	project complete
38	KAMOYWO PRIMARY SCHOOL	COOPERATIVE BANK	O1141046549100	1,262.50	1,262.50	project complete
39	KAMOYWO SEC SCHOOL	COOP	O1141685138700	598.50	-	project complete
40	KAPCHAN PRIMARY SCHOOL	COOPERATIVE BANK	O1141685873600	1,550.50	1,550.50	project ongoing
41	KAPKATET PRIMARY SCHOOL	COOPERATIVE BANK	O1141686086400	785.00	785.00	project complete
42	KAPKOROS GAA PRIMARY SCHOOL	cooperative	o1141686109200	325.00	325.00	project complete
43	KAPKOROS GAA PRIMARY SCHOOL	ECO	O070235045190301	276,460.00	-	Project Implementation ongoing
44	KAPKORREN PRIMARY SCHOOL	COOPERATIVE BANK	O1141685301100	2,267.50	2,267.50	project complete
45	KAPKUIS PRIMARY SCHOOL	Equity	1090262859073	440.00	440.00	project complete
46	KAPKURES PRIMARY SCHOOL	cooperative	o1141685301200	647.50	3,547.50	project complete
47	KAPNGETUNY GAA SEC SCHOOL	cooperative	o1141443749800	1,395.00	1,395.00	project complete
48	KAPNGETUNY PRIMARY SCHOOL	COOPERATIVE BANK	O1141686298600	175.00	99,845.00	project complete
49	KAPSABUL PRIMARY SCHOOL	COOP	O1141685514000	21,340.00	-	project ongoing
50	KAPSANG PRI SCHOOL	ABC	OO5215001004938	51.25	-	project complete
51	KAPSANG SECONDARY SCHOOL	cooperative	o1141685346100	4,402.50	4,402.50	project complete

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

Reports and Financial Statements for the year ended June 30, 2019

52	KAPSUMBEIYWET PRIMARY SCHOOL	Equity	1090262833161	2,967.00	2,967.00	project ongoing
53	KAPSUMBEIYWET PRIMARY SCHOOL	ABC	005215001004958	513.25		project complete
54	KAPTAIT PRIMARY SCHOOL	COOPERATIVE BANK	01141685223200	1,612.50	15,612.50	project complete
55	KAPTEBENGWET PRIMARY SCHOOL	COOPERATIVE BANK	01141685266700	6,175.50	189,365.50	project complete
56	KAPTEBENGWET SEC SCHOOL	COOPERATIVE BANK	01141598515600	1,729.50	238.50	project complete
57	KEROTET MIXED SEC SCHOOL	COOPERATIVE BANK	01141598638500	437.50	71,537.50	project complete
58	KESOGON PRIMARY SCHOOL	EQUITY	0300295124918	18,977.90	63,202.90	project ongoing
59	KIBOROM SECONDARY SCHOOL	COOPERATIVE BANK	01141598547100	4,142.50	2,103,242.50	project ongoing
60	KIDIWA PRIMARY SCHOOL	COOPERATIVE BANK	01141686960700	445.00	445.00	project complete
61	KILIMA PRIMARY SCHOOL	COOPERATIVE BANK	01141685306800	2,772.50	2,772.50	project complete
62	KIMURGOI PRIMARY SCHOOL	cooperative	01141685871300	1,927.50	1,082.50	project complete
64	KIPKETIENGWET PRI SCHOOL	COOPERATIVE BANK	01141685264700	87.50	1,587.50	project complete
65	KIPSANGUI BOYS SEC SCHOOL	COOP	01141880444000	4,002,300.00		project implementation ongoing
66	KIPSANGUI GIRLS SECONDARY SCHOOL	cooperative	01141598572700	374.00	374.00	project complete
67	KIPSANGUI PRIMARY SCHOOL	cooperative	01141685231300	1,868.50	1,868.50	project complete
68	KIPSANGUI PRIMARY SCHOOL	ABC	005215001004952	10.00	-	project complete
69	KIPSOMBA CHIEFS OFFICE	COOPERATIVE BANK	01141685113400	95.50	3,415.50	project complete
70	KIPSOMBA FARM PRIMARY SCHOOL	COOPERATIVE BANK	01141685140200	10,059.00	71,059.00	project complete
71	KIPSOMBA PRIMARY SCHOOL	EQUITY	1090296374852	255.45	26,475.45	project complete
72	KIPTANUI PRIMARY SCHOOL	Equity	1090262857175	375.00	540.00	project complete
73	KISABEI PRIMARY SCHOOL	cooperative	01141686100200	2,325.00	2,325.00	project complete
74	KIWATO PRIMARY SCHOOL	COOPERATIVE BANK	01141685894200	1,952.50	232,102.50	project complete
75	KOISAGAT CHIEFS OFFICE	cooperative	01141685121800	1,707.50	1,732.50	project complete
76	KOITEBES PRIMARY SCHOOL	EQUITY	1090263414789	267.00	112,707.00	project complete
77	KOKWET PRIMARY SCHOOL	COOP	001141685279900	1,382.50		project complete
78	KOKWET SEC SCHOOL	COOPERATIVE BANK	01141598667600	10,427.64	10,427.64	project implementation ongoing
79	KONG'ASIS CHIEF'S OFFICE	COOP	01141686043600	80.16	400.16	project complete

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

Reports and Financial Statements for the year ended June 30, 2019

80	KONG'ASIS CHIEF'S OFFICE	ABC	OO5215001004935	39.25	-	project complete
81	KONG'ASIS PRI SCHOOL	COOP	OO1141685231100	427.50	45,327.50	project complete
82	KOSIRAI NORTH PR SCHOOL	ABC	OO5215001004947	35.50	-	project complete
83	KOSIRAI NORTH PRI SCHOOL	COOPERATIVE BANK	O1141686406800	220.00	220.00	project complete
84	KOSYIN PRIMARY SCHOOL	cooperative	o1141686095800	1,325.00	1,325.00	project complete
85	KOSYIN SECONDARY SCHOOL	COOP	O1141686081000	217.00	-	project complete
86	KUINET CHIEF' OFFICE	COOP	O1141685168600	37,322.50	5,242.50	project implementation ongoing
87	KUINET CHIEF' OFFICE	ABC	O05215001004956	124,106.50	-	project ongoing
88	KUINET PRIMARY SCHOOL	COOPERATIVE BANK	O1141685302300	2.50	2.50	project complete
90	KURESOK PRIMARY SCHOOL	cooperative	o1141685262100	2,337.50	2,337.50	project complete
91	KWENET PRIMARY SCHOOL	ABC	OO5215001004940	15.25	-	project complete
92	LALAKIN PRIMARY SCHOOL	COOPERATIVE BANK	O1141685886300	392.50	392.50	project complete
93	LAMAIYWET PRI SCHOOL	COOP	O1141685307100	1,132.50	562.50	project complete
94	LAMAIYWET PRI SCHOOL	ABC	OO5215001004939	100.50	-	project complete
95	LAMAON PRIMARY SCHOOL	cooperative	o1141686073200	825.00	825.00	project complete
96	LEGBET ASSISTANT CHIEFS OFFICE	cooperative	o1134598356800	1,967.50	1,527.50	project complete
97	LEGBET ASST CHIEF'S OFFICE	ABC	OO5215001004936	889.25	-	project complete
98	LEGBET PRIMARY SCHOOL	cooperative	o1141685142900	1,902.50	1,037.50	project complete
99	LEGBET PRIMARY SCHOOL	ECO	O070235045573001	234,520.00	-	project ongoing
100	LELBOINET PRIMARY SCHOOL	COOPERATIVE BANK	O1141685449000	1,167.50	69,567.50	project complete
101	LEMORU PRIMARY SCHOOL	COOPERATIVE BANK	O1141685300800	472.50	472.50	project complete
102	LEMORU SECONDARY SCHOOL	COOPERATIVE BANK	O1141598851800	732.50	732.50	project complete
103	LIMNYOMOI PRI SCHOOL	ABC	OO5215001004946	30.76	-	project complete
104	LIMNYOMOI PRIMARY SCHOOL	Equity	1090262861776	1,102.00	1,102.00	project complete
105	LOLKINYEI PRIMARY SCHOOL	COOPERATIVE BANK	O1141685443700	372.50	492.50	project complete
106	LOLKINYEI SEC SCHOOL	cooperative	o1141598756601	85.18	4,810.18	project complete
107	LORETO HIGH SCHOOL MATUNDA	COOP	O1141598970900	3,341.50	-	project complete
108	LORWA PRIMARY	Equity	o300262715496			project complete

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

Reports and Financial Statements for the year ended June 30, 2019

	SCHOOL			1,940.00	1,940.00	
109	LORWA SECONDARY SCHOOL	cooperative	01141686083600	920.00	920.00	project complete
110	LOWER MOIBEN CHIEF'S OFFICE	ABC	005215001004986	26,164.50	-	project ongoing
111	LOWER MOIBEN CHIEFS OFFICE	COOPERATIVE BANK	01141685150300	2.50	48,487.50	project complete
112	LOWER MOIBEN PRI SCHOOL	EQUITY	1090295299769	2,490.00	-	project complete
113	MAENDELEO PRIMARY SCHOOL	cooperative	01141685265200	52.50	262.50	project complete
114	MAFUTA PRI SCHOOL	EQUITY	0300297840424	244.50	-	project complete
115	MAFUTA SECONDARY SCHOOL	Equity	1090295175924	330.50	330.50	project complete
116	MAJIMAZURI PRIMARY SCHOOL	COOPERATIVE BANK	01141598393500	216.50	8,311.50	project complete
117	MAKONGI PRI SCHOOL	ABC	005215001004945	25.00	-	project complete
118	MAKONGI PRI SCHOOL	ECO	0070235039166801	175.00	-	project complete
119	MATUNDA CHIEF'S OFFICE	COOP	01141598433000	5,537.50	2,247.50	project ongoing
120	MATUNDA PRIMARY SCHOOL	EQUITY	1090262864803	4,245.00	4,425.00	project complete
121	MATUNDA SCHOOL OF DISABLED	COOPERATIVE BANK	01128443746000	2,290.04	2,290.04	project complete
122	MIKWEN PRIMARY SCHOOL	COOPERATIVE BANK	01141686516300	85.00	149,325.00	project complete
123	MILIMANI PRIMARY SCHOOL	COOPERATIVE BANK	01141685269200	857.50	1,115,532.50	project complete
124	MOBET PRIMARY SCHOOL	ABC	005215001004815	546.00	10,546.00	project complete
125	MOGOIYWET PRIMARY SCHOOL	cooperative	01141686105200	25.00	25.00	project complete
126	MOGOON PRIMARY SCHOOL	cooperative	01141685611300	777.50	777.50	project complete
127	MOI'S BRIDGE CHIEF'S OFFICE	COOP	01141685305400	924.00	724.00	project complete
128	MOI'S BRIDGE CHIEF'S OFFICE	ECO	0070235045101501	-	-	project complete
129	MOISBRIDGE PRIMARY SCHOOL	EQUITY	1090262833294	10.95	10.95	project complete
130	MOISBRIDGE SEC SCHOOL	cooperative	01141598649800	1,712.50	612.50	project complete
131	MUKUNGA PRIMARY SCHOOL	COOPERATIVE BANK	01141686176200	500.00	21,485.00	project complete
132	NABISWA PRIMARY SCHOOL	cooperative	01141685303400	852.50	852.50	project complete
133	NATWANA PRIMARY SCHOOL	cooperative	01141685302400	1,652.50	452.50	project complete
134	NDABARNACH PRIMARY SCHOOL	COOPERATIVE BANK	01141685229100	-	522.50	project complete
135	NDALAT SIMATWO PRIMARY SCH	COOPERATIVE BANK	01141686341000	190.00	4,190.00	project complete

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

Reports and Financial Statements for the year ended June 30, 2019

136	NGENY PRI SCHOOL	EQUITY	O300277707162	725.00	-	project complete
137	NGENY PRIMARY SCHOOL	cooperative	01141685309500	502.50	502.50	project complete
138	NGENY SEC SCHOOL	COOPERATIVE BANK	O1141598505800	3,362.50	3,362.50	project complete
139	NGOBITWA PRIMARY SCHOOL	COOPERATIVE BANK	O1141685908100	362.50	362.50	project complete
140	NUKIAT PRIMARY SCHOOL	cooperative	01141686401700	465.00	465.00	project complete
141	NYALILBEI PRIMARY SCHOOL	cooperative	01141686075500	-	215.00	project complete
142	RCEA CHEPKIGEN SEC SCHOOL	COOPERATIVE BANK	O1141441128500	35.50	35.50	project complete
143	RCEA KUINET SECONDARY SCHOOL	cooperative	01141598647800	1,100.50	417,230.50	project complete
144	RCEA SHIRIKA SECONDARY SCHOOL	COOP	01141598673100	238,192.50	-	project implementation ongoing
145	RIPMOY PRI SCHOOL	ABC	005215001004939	501.75	-	project complete
146	RIPMOY PRIMARY SCHOOL	cooperative	01141686087500	720.00	720.00	project complete
147	RORET PRIMARY SCHOOL	COOPERATIVE BANK	O1141685298900	1,682.50	1,682.50	project complete
148	SACHANGWAN PRIMARY SCHOOL	COOPERATIVE BANK	O1141686975300	1,325.00	69,325.00	project complete
149	SARAMEK PRIMARY SCHOOL	COOPERATIVE BANK	O1141598547000	272.50	272.50	project complete
150	SARAMEK SEC SCHOOL	COOPERATIVE BANK	O1141598547000	1,276.50	1,716.50	project complete
151	SDA AINAMOI PRI SCHOOL	COOPERATIVE BANK	O1141685309000	1,062.50	10,562.50	project complete
153	SDA SISYOBEI PRIMARY SCHOOL	cooperative	01141686056100	325.00	325.00	project complete
154	SEGERO CHIEFS OFFICE	cooperative	01141685300600	3,249.50	2,567.50	project complete
155	SEGERO CHIEFS OFFICE	ABC	005215001005067	70.50	-	Project complete
156	SEGERO PRI SCHOOL	ABC	005215001004957	397.25	-	project complete
157	SEGERO PRIMARY SCHOOL	cooperative	01141686551900	1,651.00	1,650.00	project complete
158	SHIRIKA PRIMARY SCHOOL	Equity	1090296367625	448.15	448.15	project complete
159	SHIRIKA PRIMARY SCHOOL	ECO	0070235044938901	1,020.00	-	project complete
160	SIGAON PRIMARY SCHOOL	COOPERATIVE BANK	O1141685309400	582.50	151,707.50	project complete
161	SIGAON PRIMARY SCHOOL	ECO	O070235045289501	778,060.00	-	project implementation ongoing
162	SIGOWET HILL PRIMARY SCHOOL	Equity	1090261684385	112.50	112.50	project complete
163	SINENDET SEC SCHOOL	COOP	001141685138300	1,707.50	-	project complete

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

Reports and Financial Statements for the year ended June 30, 2019

164	SINENDET PRIMARY SCHOOL	COOPERATIVE BANK	O1141685829800	442.50	442.50	project complete
165	SIRIKWA CHIEFS OFFICE	ECO	OO70235045257901	3,500,520.00	-	project implementation ongoing
166	SIRIKWA PRIMARY SCHOOL	COOPERATIVE BANK	O1141686080900	2,175.00	2,175.00	project implementation ongoing
167	SISYOBEI ADVENTIST SEC SCHOOL	COOPERATIVE BANK	O1141685292900	10,037.50	510,377.50	project complete
168	SOY CHIEFS OFFICE	COOPERATIVE BANK	O1141598417800	8,667.50	642.50	project ongoing
169	SOY CONSTITUENCY FOOTBALL ORG	ECO	0073025045404501	750,218.32	-	project implementation ongoing
170	SOY PRIMARY SCHOOL	cooperative	01141685473800	2,406.50	1,586.50	project complete
171	SOY SECONDARY SCHOOL	COOPERATIVE BANK	O1141686135400	2,275.00	6,575.00	project complete
172	ST BARNABAS KIPSOMBA PRI SCHOOL	SIDIAN	O1008150084551	1,702.50		Project complete
173	ST TERESA OF AVILLA TEKEYAT PRIMARY SCHOOL	cooperative	01141686478000	15,005.00	51,325.00	project ongoing
174	ST VINCENT TUISUSWO PRI SCHOOL	cooperative	01141686078300	1,125.00	1,125.00	project complete
175	ST. BARNABAS KIBIEGEN PRIMARY SCHOOL	cooperative	01141458562601	155.00	155.00	project complete
176	ST. JOSEPHS MOBET SEC SCH	COOPERATIVE BANK	O1141598919100	25,686.50	2,957.50	project ongoing
177	ST. MATHEWS LAMAIYWET PRI	COOPERATIVE BANK	O1141685328300	1,152.50	140,152.50	project complete
178	ST. MICHAELS KIPSOMBA SEC	COOPERATIVE BANK	O1141685372300	9,307.50	105,507.50	project complete
179	ST. PETERS KAMUKUNJI PRIMARY SCHOOL	Equity	1090262814685	100.00	100.00	project complete
180	ST. PETERS KAMUKUNJI SEC SCH	COOPERATIVE BANK	O1141598669600	101.50	99,726.50	project complete
181	ST. PETERS KAPKORREN SEC SCH	COOPERATIVE BANK	O1141598636800	777.50	24,777.50	project complete
182	ST. PETERS NATWANA SEC SCH	COOPERATIVE BANK	O1141598511300	787.50	601,067.50	project complete
183	ST. STEPHEN JABALI SECONDARY SCHOOL	cooperative	0114168603700	26.00	386.00	project complete
184	ST. THOMAS MARARAI PRIMARY SCHOOL	cooperative	01141685301300	1,072.50	1,072.50	project complete
185	ST. PAULS MAKONGI SEC SCHOOL	COOPERATIVE BANK	O1141598521400	3,734.50	601,817.50	project complete
186	SUGUTEK PRIMARY SCHOOL	COOPERATIVE BANK	O1141685899900	1,661.50	21,661.50	project complete
187	TAMBOIYOT PRIMARY SCHOOL	COOPERATIVE BANK	O1141685294600	5,452.50	5,562.50	project complete
188	TAMBOIYOT PRIMARY SCHOOL	ECO	OO70235044855101	540.00	-	project complete
189	TEACHERS ADVISORY CENTRE MOISBRIDGE	cooperative	01141598623900	612.50	612.50	project complete

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

Reports and Financial Statements for the year ended June 30, 2019

190	TEGEIYAT GAA PRIMARY SCHOOL	Equity	1090262877407	631.00	631.00	project complete
191	TELDET PRIMARY SCHOOL	cooperative	01141685223700	612.50	612.50	project complete
192	TELDET PRIMARY SCHOOL	ABC	005224001000592	138.00	-	project complete
193	VUMILIA PRIMARY SCHOOL	COOPERATIVE BANK	01141685272900	2,962.50	2,962.50	project complete
194	ZIWA CHIEF'S OFFICE	ABC	005215001005000	16,110.60	-	project ongoing
195	ZIWA PRIMARY SCHOOL	Equity	0300262709566	1,265.00	1,185.00	project complete
196	ZIWA SECONDARY SCHOOL	COOPERATIVE BANK	01141598564400	1,251.50	194,241.50	project complete
				10,791,602.98	8,894,320.90	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY

Reports and Financial Statements for the year ended June 30, 2019

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)
1.0	Cash and cash Equivalents The statement of assets and liabilities as at 30 June 2018 reflects cash and cash equivalents balance of Kshs 2,070,060. However, the bank reconciliation statement availed for audit review reflects unpresented cheques totalling Kshs 2,873,502 out of which cheques amounting to Kshs 714,119 had become stale but had not been reversed in the cash book. Further, out of the stale cheques of Kshs. 714,119, a cheque of Kshs 25,403 was in respect of statutory deductions. The management did not explain whether the cheques were replaced to avoid imposition of penalties by Kenya Revenue Authority for failure to remit taxes as required by law. In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs 2,070,060 as at 30 June 2018 could not be confirmed.	Cheques amounting to Kshs 714,119 were written on 25/5/2018 and become stale on 26/11/2018 after six months' period. Stale cheque of Kshs 25,403 was in respect of statutory deductions. The management has already initiated the process of writing stale cheques back to cash book and make new payments. However, in future the management will ensure that all stale cheques are written back to cash book and all cheques for statutory deductions are paid in time to avoid imposition of penalties. The sub-county Accountant has renewed the KRA stale cheque of Kshs. 25,403 and paid to KRA as per attached receipt.	The Fund Account Manager Luka kimosop	Resolved on management letter	30/06/2019
2.0	Transfers from Constituencies Development Fund (CDF) Board The statements from receipts and payments for the year ended 30 June 2018 reflects transfers from Constituencies Development Fund Board figure of KSh.76,353,447 which is at variance with the Constituencies	Kshs 76,353,447 was funds received in the financial year The total budget for the financial year 2017/2018 kshs 98,189,655 Balance fyr 2016/2017 Kshs. The total budget for the financial year 2017/2018 kshs 98,189,655 Balance fyr 2016/2017	The Fund Account Manager	Resolved on management letter	30/06/2019

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY

Reports and Financial Statements for the year ended June 30, 2019

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)
	Development Fund (CDF) Boards records figure of KSh.95,889,655. The resulting difference of KShs. 19,536,208 has not been explained or reconciled. Consequently, it has not been possible to confirm the accuracy and completeness of the transfers from Constituencies Development Fund (CDF) Board figure of KShs. 76,353,447 for the year ended 30 June 2018.	Kshs.32,948,275.			
3.0	Project management Committee (PMC) Account Balance Note 15.4 to the financial statements reflects Project Management Committee accounts balance total figure of KShs. 8,894,321 held in one hundred and forty-six (146) bank accounts in various commercial banks as at 30 June 2018. However, bank reconciliation statements, bank confirmation certificates and cashbooks were not made available for audit verification. Consequently, the existence and accuracy of the project management committee bank account balance of KShs. 8,894,321 as at 30 June 2018 could not be confirmed and its incorporation in the cash and cash equivalents balance.	As at the close of financial year ended 30 June 2018, PMC account balance amounted Kshs 8,894,321 as per note 15.4 of the financial statement. We obtained all the bank statements of all the project accounts.	The Fund Account Manager	Resolved on management letter	30/6/2019
4.0	Summary statement of Appropriation: Recurrent and Development Combined The summary statement of	Approved original budget figure of Kshs 86,810,345 was our initial budget that was latter increased to Kshs 98,189,655 thus giving a	The Fund Account Manager	Resolved on management	30/6/19

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY

Reports and Financial Statements for the year ended June 30, 2019

Ref ere nce No. on the exte rnal aud it Rep ort	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designatio n)	Status: (Resol ved / Not Resolv ed)	Time ame: (Put date when you expe ct the issue to be resol ed)
	appropriation: recurrent and development combined for the year ended 30 June 2018 reflects approved original budget figure of KShs. 86,810,345 which is at variance with the approved budget figure of KShs. 98,189,345 as approved by Board. No explanation or reconciliation was provided for the resultant difference of KShs. 11,379,310. Under the circumstances, the accuracy and completeness of the approved original budget figure of KShs. 86,810,345 for the year ended 30 June 2018 could not be confirmed.	variance of Kshs 11,379,310 which was additional funds allocated to our constituency by NG-CDF board.		letter	
5.0	Adjustments The summary statement of appropriation: recurrent and development combined for the year ended 30 June 2018 also reflects adjustment figure of KShs. 46,884,431 whose supporting documents were not provided for audit review. As a result, the accuracy and completeness of the adjustment figure of KShs. 46,884,431 for the year ended 30 June 2018 could not be confirmed.	Kshs. 2,556,846 was cash book balance / opening balance as at 1 July 2017, Kshs 32,948,275 was funds that was not disbursed as at 30 June 2017 and Kshs 11,379,310 were additional funds allocated to the constituency from NG-CDF Board.	The Fund Account Manager	Resolv ed on manag ement letter	30/6, 19
	Other Matters				
1.0	Budget Performance During the year under audit, the National Government Constituencies Development Fund-Soy Constituency had an approved budget amounting to KShs. 133,694,776 against actual expenditure of KShs. 76,840,233 or 57% of the approved budget to under-expenditure of KShs. 56,854,542 or	In the financial year ended 30 th June 2018, the constituency achieved overall budget performance of 57%. The under expenditure and performance is attributed to non-receipt of total budget from the board. However NG-CDFC Soy will hence forth liaise with the board to ensure that	The Fund Account Manager	Resolv ed on manag ement letter	30/6/ 19

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

Reports and Financial Statements for the year ended June 30, 2019

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)
	42.5% of the approved budget. Failure to utilize funds a budgeted is an indication that programmes or activities are not being implemented as planned and thus not achieving the intended objectives of improving service delivery to the people of Soy Constituency.	the allocation is released so that all projects are implemented.			
2.0	Non implementation of Approved Projects A review of the approved projects as per the code list from NG-CDF Board secretariat and comparison of the same with expenditure returns reveal that projects costing a total of KShs. 14,400,000 that were approved and funds received, were not implemented by the NG-CDF Soy during the financial year 2017/2018. Failure to implement approved projects by the fund denies the public the benefit which could have accrued to them if the projects could have been implemented.	The board disbursed to the funds to the constituency on 13/08/2018 via AIE B005133 Kshs 52,484,483.15 and the same was disbursed to projects immediately. The proposal for year ended 30/6/2018 code list was approved but the Board disbursed the funds in phases. The respective projects for 14,400,000 are ongoing and in completion stages.	The Fund Account Manager	Resolved on management letter	30/6/19
3.0	Non maintenance of Store record A physical verification of the projects in December 2018, noted that all the projects were labour based. The project management committee were procuring materials and contracting labour. However, there was no inventory record maintained for the materials that were being procured. Control of the same could not be confirmed	The management has noted on the failures of the Project Management committee to maintain stores records and following steps are being taken with immediate effect; i). letters have been written to the respective PMCs to provide evidences on how the materials were utilized in the absence of inventory records. ii). All PMCs will be trained on store records management in order.	The Fund Account Manager	Resolved on management letter	30/6/19

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY

Reports and Financial Statements for the year ended June 30, 2019

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)	Time taken: (Put date when you expect the issue to be resolved)
		to control materials usage as they implement the projects in future.			
4.0	<p>Construction of 8 classrooms at Ziwa secondary school.</p> <p>A review of the financial records confirmed that construction of one storey building of 8 classrooms at ziwa secondary school commenced in the year 2013/2014 drawing a total of Kshs 9,000,000 by end of financial year 2017/2018. The construction was labour based and the project management committees were purchasing materials. A physical verification of the project in December 2018 confirmed that the building was complete even though no certificate of completion was availed for audit verification. Further, site instructions from the clerk of works were not availed for audit review. Consequently, it was not possible to confirm the propriety of the expenditure of Kshs. 9,000,000 on the project.</p>	<p>Ziwa secondary school project was supervised by the Public Works as per the attached provided by the school after the audit exercise. Though the project is complete, the classes have not been occupied and public works is yet to issue completion certificate which the school is pursuing and will avail immediately it is issued.</p>	The Fund Account Manager	Resolved on management letter	30/6/19
5.0	<p>Projects verification</p> <p>During the Audit 39 projects with a total disbursements amounting to Kshs 26,550,000 were physically verified during the month of December 2018 and the details are at appendix i. A number of projects were noted to be incomplete despite disbursements of funds to the PMCs. The people of soy constituency may have not benefitted from the incomplete projects. Therefore there is need for the management to fast track</p>	<p>The management has taken note of the issues and have undertaken to complete all ongoing projects in the financial year 2018/2019</p>	The Fund Account Manager	Resolved on management letter	30/6/19

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOY CONSTITUENCY

Reports and Financial Statements for the year ended June 30, 2019

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)
	the implementation process to ensure that projects are completed as scheduled for efficiency and effective service delivery to the residents of Soy Constituency				
6.0	<p>Projects Implementation</p> <p>During the year under review, Soy constituency had budgeted to disburse Kshs 80,400,000 towards the implementation of one hundred and fourteen projects. However, an amount of Kshs 78,600,000 was disbursed to one hundred and thirteen projects. It was further noted that one project with a budget of Kshs 800,000 for the construction of a classroom to completion at Moi's bridge secondary school was not implemented. Projects not implemented may impact negatively on service delivery to the people of Soy Constituency.</p>	Out of 114 projects which were earmarked for implementations during the financial year 22 projects are at various stages of implementation and 92 projects are complete and in use. The NG-CDF soy allocated funds to all ongoing projects in the financial year 2018/2019 as per the directive of the president that all ongoing projects need to be completed before new ones are started. Therefore all ongoing projects will be complete and in use in the current financial year.	The Fund Account Manager	Resolved on management letter	30/6/19

