


REPUBLIC OF KENYA



Enhancing Accountability



 THE NATIONAL ASSEMBLY	
P. 2	
DATE:	15 NOV 2022
	DAY: Tuesday
TABLED BY:	Hon. Silvanus Osondu, MP Chief Whip Majority
CLERK AT THE TABLE:	Halima Sulaman

REPORT

OF

THE AUDITOR-GENERAL

ON

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

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




NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -SOTIK
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30 JUNE 2019

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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

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

(f) NGCDF SOTIK Constituency Contacts

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

(g) NGCDF SOTIK Constituency Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

Reports and Financial Statements

For the year ended 30 June 2019

III. STATEMENT OF NGCDF-SOTIK MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

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

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

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

Approval of the financial statements

The NGCDF-SOTIK Constituency financial statements were approved and signed by the Accounting Officer on 21/3/2020.

Cheres
Fund Account Manager
Name: Caroline Cheres

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

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

1.1. Incomplete Projects

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

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

1.2. Unsatisfactorily Implemented Projects

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Risk Management Policy

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

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

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2021

REPUBLIC OF KENYA

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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Sotik Constituency set out on pages 7 to 71, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Sotik Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

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

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

V. STATEMENT OF RECEIPTS AND PAYMENTS

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SOTIK Constituency financial statements were approved on 21/2 2020 and signed by:

Cheres
Fund Account Manager
Name: Caroline Cheres

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

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

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

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

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

2/3/2020 and signed by:

Caroline Cheres
Fund Account Manager
Name: Caroline Cheres

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

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

Underutilization of fund

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

The NGCDF-SOTIK Constituency financial statements were approved on 23/1 2020 and signed by:

Caroline Cheres
Fund Account Manager
Name: Caroline Cheres

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

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

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

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY
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kesenge pry school	650,000.00	650,000.00	650,000.00	0.00
rogena pry school	700,000.00	700,000.00	700,000.00	0.00
uswet pry	650,000.00	650,000.00	650,000.00	0.00
chesegeen pry school	400,000.00	400,000.00	400,000.00	0.00
kipngosos pry school	400,000.00	400,000.00	400,000.00	0.00
sertwet pry school	650,000.00	650,000.00	650,000.00	0.00
boreito pry school	650,000.00	650,000.00	650,000.00	0.00
Kaplong boys pry	500,000.00	500,000.00	500,000.00	0.00
kipaji pry	400,000.00	400,000.00	400,000.00	0.00
moita pry sch	400,000.00	400,000.00	400,000.00	0.00
kisabei pry sch	400,000.00	400,000.00	400,000.00	0.00
kipketii pry sch	420,000.00	420,000.00	420,000.00	0.00
kapcherire pry	650,000.00	650,000.00	650,000.00	0.00
kapkoitim pry	650,000.00	650,000.00	650,000.00	0.00
togomin pry	700,000.00	700,000.00	700,000.00	0.00
cheribo pry	650,000.00	650,000.00	650,000.00	0.00
tabeituk pry	400,000.00	400,000.00	400,000.00	0.00
samoie pry school	600,000.00	600,000.00	600,000.00	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY
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kapchurnbe sec school	700,000.00	700,000.00	700,000.00	0.00
st joseph mabwaita	800,000.00	800,000.00	800,000.00	0.00
saruchat mixed day	400,000.00	400,000.00	400,000.00	0.00
ngariet secondary	1,600,000.00	1,600,000.00	1,600,000.00	0.00
sotik day sec	1,500,000.00	1,500,000.00	1,500,000.00	0.00
motiret sec school	925,000.00	925,000.00	925,000.00	0.00
mosonik sec school	500,000.00	500,000.00	500,000.00	0.00
sigorian sec school	1,400,000.00	1,400,000.00	1,400,000.00	0.00
kapchholoyo high	1,700,000.00	1,700,000.00	1,700,000.00	0.00
kagasik girls	1,200,000.00	1,200,000.00	1,200,000.00	0.00
kinyelwet sec school	1,900,000.00	1,900,000.00	1,900,000.00	0.00
lorna laboso girls	1,000,000.00	1,000,000.00	1,000,000.00	0.00
siroin sec school	1,100,000.00	1,100,000.00	1,100,000.00	0.00
gorgor sec school	1,100,000.00	1,100,000.00	1,100,000.00	0.00
kamungei girls sc	1,300,000.00	1,300,000.00	1,300,000.00	0.00
chebongi sec school	1,400,000.00	1,400,000.00	1,400,000.00	0.00
ndanai boys sec	3,300,000.00	3,300,000.00	3,300,000.00	0.00
chepkosion sec school	400,000.00	400,000.00	400,000.00	0.00

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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

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

10. Unutilized Fund

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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XI. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

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

2. PROCEEDS FROM SALE OF ASSETS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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For the year ended 30 June 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	-	9,450,000.00
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipment's	-	-
Purchase of photocopier	-	-
Purchase of other office equipment's	7,000.00	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
TOTAL	7,000.00	9,450,000.00

9. OTHER PAYMENTS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

Supplier/Contractor	PV No.	2018-2019	2017 - 2018
TOTAL			

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1		0
Name 2	0	0
Name 3	0	0
Add as appropriate	0	0
Total	0	0

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: UNUTILIZED FUND (See Annex 3)

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOTIK CONSTITUENCY
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XII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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

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

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

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

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

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

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

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

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

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

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

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

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Kapchepkoro Pr Sch	KCB-Sotik	1246323338	18,125.00	
Kapcholyo Pry Sch	KCB-Sotik	1200782496		
Kapchumbe sec -	KCB-Sotik	1173640010	320,358.00	
Kapkelei Sec Sch	KCB-Sotik	1201091098	7,060.00	-2
Kaplelach sec -	KCB-Sotik	1136771603	1,838.50	
Kapletundo Dos office-	KCB-Sotik	1253385882	Nil	
Kapletundo pry -	KCB-Sotik	1125842253	Nil	
Kaplomboi Sec Sch	KCB-Sotik	1200190297		268,159.0
Kaplomboi chief office-	KCB-Sotik	1251687504	119,395.00	
Kaplong Boys Pry Sch	KCB-Sotik	1176221620	15,847.00	20.
Kapmakitui Pry Sch	KCB-Sotik	1201874866		700.
Kapoleseroi Pry Sch	KCB-Sotik	1177139715		720
Kapsiongo Pry Sch	KCB-Sotik	1153577615		5,174.50
Kaptamuita Pry Sch	KCB-Sotik	1138041033		44.5
Kenegut "B" Primary Sch	KCB-Sotik	1199923346		2,434.50
Kesengei pry -	KCB-Sotik	1123514097	29,504.00	
Kesogororet Pry Sch	KCB-Sotik	116133512	604.00	720
Kibibo Pry Sch	KCB-Sotik	1116945908		650,580.00
Kibori pry -	KCB-Sotik	1203966385	500,104.50	
Kimawit sec -	KCB-Sotik	1162462892	12,103.50	
Kimolwet Pry Sch	KCB-Sotik	1115666711		360
Kimoso Pry Sch	KCB-Sotik	1111187665		1,549.50
Kimugul pry -	KCB-Sotik	1260824934	Nil	
Kinyelwet Pry Sch	KCB-Sotik	1118884132		648,233.50
Kinyelwet Sec Sch-	KCB-Sotik	1137319666	869,465.70	
Kipajit Pry Sch	KCB-Sotik	1204284598	7,008.50	2,930.00
Kipajit chief office -	KCB-Sotik	1253385882	12,746.10	
Kipketii Pry Sch	KCB-Sotik	1114204536	1,070.10	300,720.60
Kipngosos Sec Sch	KCB-Sotik	1136977015		126,442.00
Kipngosos pry -	KCB-Sotik	1125510293	20,037.30	
Kipsonoi Pry Sch	KCB-Sotik	1199913383		-460
Kiptapsir pry -	KCB-Sotik	1234436698	Nil	
Kiptenden Pry Sch	KCB-Sotik	1130249212		650,862.80
Kisabei sec -	KCB-Sotik	1166700275	3,018.50	
Koita Pry Sch	KCB-Sotik	1176501518		600
Koiyet Pry Sch	KCB-Sotik	1128349841		220
Kokwon Pry Sch	KCB-Sotik	1104851393	148,765.00	148,765.00

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

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

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	<p>lowest bidder of kshs 6,266,720. Further the contract between the school and CMC motors who won the contract was not provided for audit review.</p> <p>ii) The school took a loan of Kshs.6, 500,000 from Kenya Commercial Bank repayable in twelve installments of Kshs.818,363 for the purpose of acquiring the bus. However, the school management revealed that the school has not factored in their official fee structure, the cost of servicing the loan and the running cost of the bus. It was not clear how the bank loan would be repaid.</p>				
	<p>3. Construction of classroom and toilet at Gaa-tuiyobei primary school.</p> <p>Included in the transfer to other government unit's expenditure of kshs 28,850,000 is an amount of Kshs.650,000 which was paid to the project management committee of Gaa-Tuiyobei</p>	<p><i>The NGCDFC informed the project committees on the procedure to follow incase their priority change in order to adhere to government regulations. So far they</i></p>	FAM	Resolved	

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

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	total of 13 (thirteen) projects which were funded by Sotik NGCDF with a total cost of kshs 7,220,000, were still incomplete yet the funds allocated to them had already been disbursed in full. further, ten other projects with a total expenditure of kshs 4,720,000 which were funded by the otik NGCDF during the year review exhibited various defects and poor workmanship.	<i>which requires more fund for completion</i>			