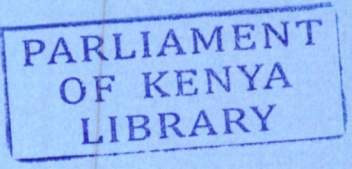


REPUBLIC OF KENYA

*papers laid to the
Leader of Majority Party
M. J. J.
Thurs 11/10/2018*



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2017**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –SOY
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

Table of Content	Page
I. Key Constituency Information And Management.....	1
ii. Forward By The NGCDFC Chairperson.....	3
lii. Statement Of NGCDF Management Responsibilities.....	4
Iv Statement Of Receipts And Payments.....	5
V. Statement Of Assets.....	6
Vi. Statement Of Cashflow.....	7
Vii. Summary Statement Of Appropriation: Recurrent And Development Combined.....	8
Viii. Significant Accounting Policies.....	9
Ix. Notes to the Financial Statements.....	11

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- SOY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituency Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act, 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the ministry of Devolution and Planning. The objective of the fund is to provide mechanisms for supplementing implementation of the National Government development agenda at the constituency level.

(b) Key Management

The Soy Constituency's day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Luka Kimosop
3.	Sub-county Accountant	Rael Limolel

(d) Fiduciary Oversight Arrangements

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

(e) SOYNG-CDF Headquarters

KVDA PLAZA
5th Floor
P.O Box731-30100
ELDORET

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

Reports and Financial Statements For the year ended 30 June 2017

SOY NG-CDF Contacts

Telephone: (254) 0721965454

E-mail: cdsoyconstituency@gmail.com

Website: www.ngcdfsoyconstituency.go.ke

(f) SOYNG-CDF Bankers

1. Cooperative Bank- Eldoret west Branch
P.O Box 2220-30100
ELDORET

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

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

Reports and Financial Statements For the year ended 30 June 2017

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

This report and financial statement represents the financial position of Soy constituency for the financial year 2016/17. 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 2016/17 Soy CDF was able to achieve the following comparative performance in various sectors

Receipt/Expense Item	Final Budget	Expenditure	Budget Utilisation Difference	% of Utilisation
PAYMENTS				
Compensation of Employees	3,917,373	3,120,535	796,838	79.7%
Use of goods and services	10,169,525	8,126,828	2,042,697	79.9%
Transfers to Other Government Units	76,384,905	55,350,000	21,034,905	72.5%
Other grants and transfers	55,710,453	45,039,000	10,671,453	80.8%
Acquisition of Assets	3,536,024	3,525,829	10,195	99.7%
Un allocated	5,000	-	5,000	0.0%
TOTAL	149,723,280	115,162,192	34,561,087	76.9%

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

1. Development of the constituency strategic plan NG-CDF 2015-2019
2. It has completed 53 primary school projects, 24 secondary school projects, 1 chief's offices which are in use and has resulted in improved infrastructure in our institutions.
3. Funded 2086 needy students in both secondary and tertiary institutions which has resulted in students' retention in school and improved their academic performance in the FYR2016/2017.
4. Construction of NG-CDFC office in the FYR 2014/2015 and 2015/2016 now complete and in use.

c). Emerging issues related to 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. Need to compete with counties to justify the long existence of NG-CDF

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

1. Overdependence of the fund by the public on all development related issues
2. Funds disbursement from the board is at times untimely leading to unnecessary adjustments.
3. NG-CDFC committees feeling that they are not well remunerated

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

TIMOTHY BOR
CHAIRMAN NG-CDFC

SIGN-----



-----Date-----

18/7/2017

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

Reports and Financial Statements For the year ended 30 June 2017

III. STATEMENT OF SOY NG-CDF 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 NG-CDF shall prepare financial statements in respect of that NG-CDF. 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 SOY NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2017. 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 NG-CDF; (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 NG-CDF; (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 SOY NG-CDF accepts responsibility for the SOY NG-CDF'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's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2017, and of the NG-CDF's financial position as at that date. The Accounting Officer in charge of the SOY NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

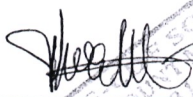
The Accounting Officer in charge of the SOY NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NG-CDF'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 NG-CDF's financial statements were approved and signed by the Accounting Officer on

18/7/17 2017.

NG-CDF SOY
FUND ACCOUNT MANAGER
P.O. Box 731-30100,
ELDORET
Fund Account Manager


Chairman

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Soy set out on pages 5 to 41, which comprise the statement of assets and liabilities as at 30 June 2017, 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund-Soy Constituency as at June 30, 2017 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 do not comply with the National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the constitution, based on the procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Purchase of Land

Included in the transfers to primary schools figure of Kshs.32,150,000 as disclosed in note 6 to the financial statement is disbursements of Kshs.1,000,000 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, document of ownership such as title/lease and school's registration certificate from the Ministry of Education were not availed for audit verification. In addition, payment records availed for audit indicates that an amount of Kshs.919,000 was paid to

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund
– Soy Constituency for the year ended 30 June 2017*

a Mr. Koronei Serem instead of Mr. Sikei Kogo who was the vendor. No explanation has been provided for paying a different person other than the vendor.

The transfers to primary schools figure of Kshs.32,150,000 further includes Kshs.1,000,000 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 review, information available shows 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, the ownership, validity and propriety of the parcels of land costing Kshs.2,000,000 could not be confirmed.

2.0 Construction of NG-CDF - Soy Constituency Office Block

The statement of receipts and payments for the year ended 30 June 2017 reflects acquisition of assets figure of Kshs.3,525,829 which includes construction of buildings (NG-CDF Office) amount of Kshs.2,995,729. According to the contract agreement signed on 9 September 2015, the construction was to take 22 weeks with effect from 14 September 2015 when the site was handed over and be completed on 8 February 2016. Although the management attributes the delay to suspension of the CDF Act, 2013 by the high court after it was declared unconstitutional, no evidence of extension of the contract period was provided for audit verification.

Further, although the building was handed over on 28 September 2016 which was almost eight months late, the minutes of site/inspection meeting and completion certificate were not provided for audit review. In addition, according to the performance bond provided by the contractor, it was to expire on 10 March 2016 but the management has not provided documentary evidence to confirm whether the performance bond was renewed to cover the extension period of the contract.

Under the circumstances, the management breached the law and the propriety of the expenditure of Kshs.2,995,729 could not be confirmed.

3.0 Bursary

Included in the other grants and other payments figure of Kshs.45,039,000 reflected in note 7 to the financial statements is total bursary expenditure of Kshs.30,939,000. However, acknowledgement letters from recipient institutions were not availed for audit review. Further information revealed that as at 30 June 2017, cheques amounting to Kshs.1,481,000 payable to one hundred and ninety-nine (199) schools and colleges that were issued in March and May 2017 had not been presented for payment but were rather reversed in the cashbook on 9 August 2017. The management has however not indicated the measures put in place so that all bursary cheques are dispatched to the schools/colleges promptly as stipulated in the CDF Board Circular Vol.1/111 dated 13

September 2010 which requires the CDFCs to put in place adequate systems and procedures in the disbursement of bursary funds.

Under the circumstances, the management breached the law and validity, accuracy and propriety of the bursary expenditure of Kshs.30,939,000 could not be confirmed.

4.0 Retention Account

The statement of assets and liabilities as at 30 June 2017 reflects retention figure of Kshs.937,033 which is at variance with note 12 to the financial statements balance of Kshs.438,558 resulting to a variance of Kshs.498,475 and which has not been explained or reconciled. In addition, the detailed analysis of the retention balance of Kshs.937,033 was not provided for audit review. Consequently, the accuracy, completeness and validity of the retention balance of Kshs.937,033 could not be confirmed.

5.0 Project Management Committee (PMC) Bank Balance

Note 15.4 to the financial statements reflects project management committee bank account balances of Kshs.4,188,737 as disclosed under annex 5 held in one hundred and thirteen (113) bank accounts in various commercial banks as at 30 June 2017, out of which a total of Kshs.75,729 held in eighty four (84) bank accounts related to projects which according to the status report were indicated as complete. However, bank reconciliation statements, certificates of bank balances, cashbooks and bank statements were not availed for audit review. In addition, the management has not explained how the unutilized balances in respect of completed projects shall be used. Consequently, the accuracy of the project management committee account balance of Kshs.4,188,737 could not be confirmed.

6.0 Summary Statement of Appropriation Recurrent and Development Combined

The summary statement of appropriation recurrent and development combined reflects actual receipts on comparable basis amount of Kshs.117,719,037 for the year ended 30 June 2017 while the statement of receipts and payments reflects total receipts amounting to Kshs.109,783,153 and cash balance brought forward from 2015/2016 of Kshs.6,998,854 all amounting to Kshs.116,782,005 resulting to a variance of Kshs.937,032 and which has not been explained or reconciled.

Consequently, the accuracy of the summary statement of appropriation for the year ended 30 June 2017 could not be confirmed.

7.0 Non-Disclosure of Accounts Receivable

The Fund had an annual allocation for the year ended 30 June 2017 amounting to Kshs.81,896,552 out of which Kshs.48,948,277 was received from the National Government Constituencies Development Fund Board which results in a balance of Kshs.32,948,277.

However, the financial statements submitted for audit did not have a note as a disclosure that the amount of Kshs.32,948,277 was due from the NG-CDF Board

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

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Adverse Opinion section of my report, I have determined that there are no other Key Audit Matters to communicate in my report.

Other Matter

1.0. Budgetary Control and Performance

1.1. Budget Performance

During the year under review, the National Government Constituencies Development Fund-Soy Constituency had an approved budget amounting to Kshs.149,723,280 against actual expenditure of Kshs.115,162,192 or approximately 77% of the approved budget resulting in under-expenditure of Kshs.34,561,088 or 23% of the final budget as shown below;

Item	Approved Budget (Kshs)	Expenditure (Kshs)	Under absorption (Kshs)	Under Absorption%
Compensation of Employees	3,917,373	3,120,535	796,838	20
Use of goods and services	10,169,525	8,126,828	2,042,697	20
Transfers to Other Government Units	76,384,905	55,350,000	21,034,905	28
Other grants and transfers	55,710,453	45,039,000	10,671,453	19
Acquisition of Assets	3,536,024	3,525,829	10,195	0
Un allocated	5,000	0	5,000	100
TOTAL	149,723,280	115,162,192	34,561,088	23

Failure to utilize all the funds as budgeted is an indication that programs or activities are not being implemented as planned thus not achieving the intended objective of improving delivery of goods and services to the people of Soy Constituency.

1.2. Project Implementation Status

According to the project implementation status availed for audit, the National Government Constituencies Development Fund-Soy Constituency had budgeted to disburse Kshs.136,964,828.60 towards implementation of one hundred and ninety six (196) projects during the year 2016/2017 out of which Kshs.103,914,828.60 or approximately 76% was disbursed to 152 projects while forty four (44) projects with total budget of Kshs.33,050,000 were not funded as indicated below:

No.	Project Name	Activity	Allocation (Kshs)	Disbursements (Kshs)	Level of Completion (%)	Remarks
1	Matunda School For Disabled	Plastering, installation of doors & windows, flooring and painting of a dormitory	500,000.00	500,000.00	80%	Ceiling, painting, electrical works pending
2	Nyalilbei Primary School	Flooring, Plastering, Installation Of doors And Windows ,Painting Of 2classrooms	500,000.00	500,000.00	100%	Complete and in use
3	Kisabei Primary School	Flooring, plastering, painting, installation of windows & doors & veranda of 3 classrooms	500,000.00	500,000.00	100%	Complete and in use
4	Ripmoy Primary School	Plastering, installation of doors & windows, flooring and painting of 3 classrooms	500,000.00	500,000.00	100%	Complete and in use
5	Cheplelaibei Primary School	Roofing, plastering, flooring, installation of doors & windows and painting of an administration block	500,000.00	500,000.00	90%	Ceiling, painting, electrical works pending
6	Teldet Primary School	Flooring, plastering, installation of doors & windows and painting of 1 classroom	300,000.00	300,000.00	100%	Complete and in use
7	Kuresok Primary School	Flooring, Plastering, Installation Of Doors & Windows, And Painting Of 2classrooms	300,000.00	300,000.00	100%	Complete and in use
8	St. Barnabas Kipsomba Primary School	Foundation, walling, roofing and plastering, flooring of 1 classroom	600,000.00	600,000.00	100%	Complete and in use
9	Aic Kabobo Primary School	Foundation, walling, roofing and plastering, flooring of 2 classrooms	1,200,000.00	1,200,000.00	100%	Complete and in use
10	Sigowet Hill Primary School	Plastering, installation of doors & windows, flooring and painting of 4 classrooms	500,000.00	500,000.00	100%	Complete and in use
11	Lorwa Primary School	Plastering, painting, veranda of 3 classrooms	500,000.00	500,000.00	100%	Complete and in use
12	Kambuku Primary School	Walling, roofing, plastering, installation of doors & windows, flooring and painting of 1 classroom	600,000.00	600,000.00	100%	Complete and in use
13	Kapkatet Primary School	Flooring, Plastering, Installation Of Doors And Windows ,Painting Of 1classrooms	300,000.00	300,000.00	100%	Complete and in use
14	Lamaiywet Primary School	Plastering, flooring installation of windows & windows ,painting of 4 classrooms	500,000.00	500,000.00	100%	Complete and in use
15	Vumilia Primary School	Plastering, installation of doors & windows, and painting of 7 classroom	400,000.00	400,000.00	100%	Complete and in use
16	Sirikwa Primary School	Plastering, installation of doors & windows, flooring and painting of library	500,000.00	500,000.00	100%	Complete and in use
17	Milimani Primary School	Flooring, Plastering, Installation Of windows And Doors ,Painting Of 2 Classroom	300,000.00	300,000.00	100%	Complete and in use
18	Mogoon Primary School	Flooring, plastering ,painting of 8 classrooms	500,000.00	500,000.00	100%	Complete and in use

19	Limnyomoi Primary School	Flooring, Plastering, Installation Of Doors & Windows, And Painting Of 3classrooms	500,000.00	500,000.00	100%	Complete and in use
20	Aic Itigo Primary School	Flooring, plastering, installation of doors & windows, and painting of 3 classrooms	500,000.00	500,000.00	100%	Complete and in use
21	Barsombe Primary School	Plastering, Installation Of Doors & Windows, Flooring And Painting Of 3classrooms	400,000.00	400,000.00	100%	Complete and in use
22	Roret Primary School	Plastering, installation of doors & windows, flooring and painting of 3 classrooms	400,000.00	400,000.00	100%	Complete and in use
23	St. Peters Kamukunji Primary School	Plastering, flooring and painting of 5 classrooms	600,000.00	600,000.00	100%	Complete and in use
24	Bonden Primary School	Foundation, walling, roofing and plastering, flooring of 1 classroom	600,000.00	600,000.00	100%	Complete and in use
25	St. Thomas Mararai Primary School	Plastering, installation of doors & windows, flooring and painting of 3 classrooms	400,000.00	400,000.00	100%	Complete and in use
26	Matunda Primary School	Plastering, installation of doors & windows, flooring and painting of a dormitory	500,000.00	500,000.00	100%	Complete and in use
27	Kapkures Primary School	Roofing, Floorng, Plastering, Installation of Doors, Windows Of An Administration Block	600,000.00	600,000.00	80%	Ceiling, painting, electrical works pending
28	Chepkongi Primary School	Foundation, walling, roofing and plastering, flooring of 1 classroom	600,000.00	600,000.00	100%	Complete and in use
29	Ngeny Primary School	Installation of doors & windows, flooring and painting of 2 classrooms	300,000.00	300,000.00	100%	Complete and in use
30	Kiptanui Primary School	Plastering, installation of doors & windows, flooring and painting of 2 classroom	600,000.00	600,000.00	100%	Complete and in use
31	Ziwa Primary School	Roofing, plastering, installation of doors & windows, flooring and painting of 2 classrooms	400,000.00	400,000.00	100%	Complete and in use
32	Kosyin Primary School	Flooring, Plastering, Installation Of Doors & Windows ,Painting Of 1classrooms	300,000.00	300,000.00	100%	Complete and in use
33	Aic Tamboiyot Primary School	Flooring and painting of 5 classrooms	300,000.00	300,000.00	100%	Complete and in use
34	Nyalilbei Primary School	Flooring, Plastering, Installation Of Doors And Windows ,Painting Of 2classrooms	500,000.00	500,000.00	100%	Complete and in use
35	Tegeiyat Gaa Primary School	Flooring, plastering, and painting of 3 classrooms	400,000.00	400,000.00	100%	Complete and in use
36	Chelabal Primary School	Flooring, plastering, and painting of 3 classrooms	300,000.00	300,000.00	100%	Complete and in use
37	Sda Sisyobei Primary School	Foundation, walling, roofing and plastering, flooring of 1 classroom	600,000.00	600,000.00	100%	Complete and in use
38	Ripmoy Primary School	Construction of two classrooms to completion	1,000,000.00	1,000,000.00	100%	Complete and in use
39	St Vincent Tuisuswo Pri School	Plastering, installation of doors & windows, flooring and painting of dining hall	500,000.00	500,000.00	100%	Complete and in use
40	Saramek Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
41	Tegeiyat Gaa Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
42	Kambuku Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
43	Kapkoros Gaa Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
44	Nabiswa Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
45	Kimurgoi Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils

46	St. Peters Kamukunji Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
47	Chemoset Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
48	Chepterit Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
49	Lamaon Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
50	Kapkures Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
51	Matunda Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
52	Bonden Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
53	Kapkuis Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
54	Mogoiywet Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
55	Kipsangui Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
56	Soy Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
57	Lamaiywet Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
58	Natwana Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
59	Kisabei Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
60	Chemororoch Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
61	Shirika Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
62	Saniak Gaa Primary School	Purchasing of 50 desks for pupils	150,000.00	150,000.00	100%	Desks purchased and used by pupils
63	Kapkoros Gaa Primary School	Purchasing 2 acres of school land	800,000.00	800,000.00	80%	Land acquisition process in progress
64	St.Barnabas Kipsomba Primary School	Foundation, walling, roofing and plastering, flooring of 1 classroom	600,000.00	600,000.00	100%	Complete and in use
65	Mukunga Primary School	Plastering, installation of doors and windows, electrical works and painting works of 2 classrooms	500,000.00	500,000.00	100%	Complete and in use
66	Kapsumbeiywet Primary School	Roofing, Plastering, Installation Of Doors And Windows Electrical And Painting Works of 1 Classroom	500,000.00	500,000.00	100%	Complete and in use
67	Legebet Primary School	Plastering, flooring, ceiling , electrical works, and painting works of an administration block.	500,000.00	500,000.00	90%	Ceiling, painting, electrical works pending
68	Aic Tenai Primary School	Flooring, installation of window panes electrical works and painting works of 2 classrooms.	400,000.00	400,000.00	100%	Complete and in use
69	Greenfields Primary School	Flooring, glasses, ceiling board, doors and electrical works painting works of administration block	500,000.00	500,000.00	100%	Complete and in use
70	Kimurgoi Primary School	Renovation and replacement of worn out iron sheet of 6 classrooms	700,000.00	700,000.00	100%	Complete and in use
71	Kapkures Primary School	Roofing, Plastering, Doors And Windows Electrical And Painting Works of An Administration Block	500,000.00	500,000.00	70%	Plastering, painting, electrical works pending
72	Soy Primary School	Foundation, walling, doors, windows, plastering, electrical and painting works of 2 classroom	1,000,000.00	1,000,000.00	70%	Plastering, painting, electrical works pending
73	Tegeiyat Gaa Primary School	Purchase of 2 acres of school land	1,000,000.00	1,000,000.00	80%	Land acquisition process in progress
74	Kapchan Primary School	Purchase of 2 acres of school land	1,000,000.00	1,000,000.00	100%	School title in place

75	Nukiat Primary School	Plastering, electrical works, flooring, installation of window panes and painting works of 3 classrooms	400,000.00	400,000.00	100%	Complete and in use
76	Maendeleo Primary School	Renovation and replacement of iron sheets of 5 classrooms	600,000.00	600,000.00	100%	Complete and in use
77	Aic Teldet Primary School	Construction of 3 door pit latrine	100,000.00	100,000.00	100%	Complete and in use
78	St Teresa Of Avilla Tekeyiat Primary School	Construction of 3 door pit latrine	100,000.00	100,000.00	100%	Complete and in use
79	Soy Primary School	Construction of 3 door pit latrine	100,000.00	100,000.00	100%	Complete and in use
80	Segero Primary School	Construction of 3 door pit latrine	100,000.00	100,000.00	100%	Complete and in use
81	St. Peters Kapkorren Secondary School	Construction of one classroom to completion	600,000.00	600,000.00	100%	Complete and in use
82	Ndabarnach Secondary School	Construction of one classroom to completion	600,000.00	600,000.00	100%	Complete and in use
83	Saramek Secondary School	Roofing, plastering, installation of doors & windows of laboratory	700,000.00	700,000.00	70%	Plastering, painting, lab fittings, electrical works pending
84	Ndabarnach Secondary School	Flooring, plastering, and painting of 1 classroom	300,000.00	300,000.00	100%	Complete and in use
85	Kipsangui Girls Secondary School	Plastering, flooring and painting of a dormitory	800,000.00	800,000.00	100%	Complete and in use
86	St. Peters Kamukunji Secondary School	Plastering, flooring, installation of windows doors of 3 classrooms	500,000.00	500,000.00	100%	Complete and in use
87	Rcea Kuinet Secondary School	Flooring, plastering, ceiling, tiling, installation of windows doors of a staff house	400,000.00	400,000.00	100%	Complete and in use
88	Kaptebengwet Secondary School	Plastering, flooring, doors, windows and painting of 2 classrooms	500,000.00	500,000.00	100%	Complete and in use
89	Kerotet Mixed Secondary School	Foundation, walling, roofing, plastering & painting of 1 classroom	600,000.00	600,000.00	80%	Painting, ceiling, lab fittings pending
90	St.Pauls Makongi Secondary School	Plastering, flooring, installation of windows, doors of a dining hall	700,000.00	700,000.00	80%	Painting, ceiling, lab fittings pending
91	Aic Tamboiyot Secondary School	Roofing, Installation Of Doors And Windows and Flooring Of A Laboratory	700,000.00	700,000.00	80%	Painting, ceiling, lab fittings pending
92	Aic Kosyin Secondary School	Gas piping ,fume chamber, departmental offices and painting of laboratory	800,000.00	800,000.00	80%	Painting, ceiling, lab fittings pending
93	St. Stephen Jabali Secondary School	Flooring, ceiling, installation of window, doors and painting of staff house	300,000.00	300,000.00	100%	Complete and in use
94	Soy Secondary School	Roofing, plastering, installation of doors & windows, flooring and painting of dining hall	800,000.00	800,000.00	80%	Painting, ceiling, lab fittings pending
95	Kapsang Secondary School	Gas piping ,fume chamber and painting of laboratory	500,000.00	500,000.00	100%	Complete and in use
96	Aic Magoon Secondary School	Gas piping and fitting of pipes of a laboratory	600,000.00	600,000.00	100%	Complete and in use

97	Mafuta Secondary School	Gas piping and fitting of pipes of a laboratory	500,000.00	500,000.00	100%	Complete and in use
98	Lorwa Secondary School	Gas piping and fume chamber of a laboratory	500,000.00	500,000.00	100%	Complete and in use
99	Sda Sisyobei Secondary School	Plastering, flooring, installation of windows, doors, of an administration block	700,000.00	700,000.00	100%	Complete and in use
100	Ziwa Secondary School	Walling, slabbing and column bars of 2 storey 4 classrooms	2,000,000.00	2,000,000.00	40%	Second floor pending
101	St. Peters Natwana Secondary School	Plastering, wiring, ablution block and painting of a dormitory	500,000.00	500,000.00	80%	Ablution block, electrical works pending
102	Rcea Chepkigen Secondary School	Installation of gas piping, lab fitting and equipment of a laboratory	700,000.00	700,000.00	80%	Fume chamber, worktops, painting pending
103	Moisbridge Sec School	Plastering, flooring, installation of doors, windows, electrical and painting works of an administration block	2,000,000.00	2,000,000.00	90%	Painting and ablution block pending
104	Kapngetuny Gaa Sec School	Buying school land 2 acres	800,000.00	800,000.00	100%	School land acquired
105	Lolkinyei Sec School	Plastering, flooring, installation of doors, windows, electrical and painting works of a girls dormitory	1,700,000.00	1,700,000.00	80%	Ceiling, tiling, painting, electrical works pending
106	Cheplelaibei North Sec School	Roofing, Installation Of doors, Windows, Plastering, Flooring, Electrical And Painting Works Of An Administration Block	2,000,000.00	2,000,000.00	80%	Ceiling, tiling, painting, electrical works pending
107	St. Josephs Mobet Sec School	Walling, roofing, installation of doors and windows of an administration block	1,700,000.00	1,700,000.00	80%	Ceiling, tiling, painting, electrical works pending
108	Teachers Advisory Centre Moisbridge	Ceiling, tiling and painting of multi-purpose hall	700,000.00	700,000.00	100%	Complete and in use
109	Various Secondary Schools And Tertiary Institutions	Payment of bursaries to needy students	30,939,000.00	30,939,000.00	100%	Bursaries disbursed
110	Jabali-Assistant Chiefs Office	Roofing, Plastering, Installation Of doors, Windows	800,000.00	800,000.00	70%	Paintings, tiling, ceiling, electrical works pending
111	Legebet Assistant Chiefs Office	Roofing, Plastering, Installation Of doors, Windows	600,000.00	600,000.00	70%	Paintings, tiling, ceiling, electrical works pending
112	Kipsomba Chiefs Office	Roofing, plastering, installation of doors, windows	700,000.00	700,000.00	70%	Paintings, tiling, ceiling, electrical works pending
113	Matunda Chiefs Office	Plastering ,flooring and painting of chiefs office	500,000.00	500,000.00	80%	Tiling, electrical works pending
114	Lower-Moiben Chiefs Office	Roofing plastering, installation of doors, windows,	800,000.00	800,000.00	70%	Paintings, tiling, ceiling, electrical works pending
115	Koisagat Chiefs Office	Roofing, Plastering, Installation Of doors, Windows	700,000.00	700,000.00	80%	Tiling, electrical works pending
116	Kuinet Chiefs Office	Roofing, plastering, installation of doors, windows	800,000.00	800,000.00	80%	Tiling, electrical works pending
117	Kongasis Chiefs Office	Foundation, walling and roofing of chiefs office	800,000.00	800,000.00	60%	Plastering, painting, electrical works pending
118	Segero Chiefs Office	Plastering, flooring of chiefs office	700,000.00	700,000.00	80%	Tiling, electrical works pending

119	Moisbridge Chiefs Office	Roofing, plastering, installation of doors, windows	800,000.00	800,000.00	70%	Paintings, tiling, ceiling, electrical works pending
120	Kongasis Chiefs Office	Roofing, plastering, installation of doors, windows	700,000.00	700,000.00	80%	Tiling, electrical works pending
121	Segero Chiefs Office	Installation of windows, doors flooring and painting of chiefs office	600,000.00	600,000.00	90%	Tiling and painting pending
122	Kuinet Chiefs Office	Plastering, flooring and painting of chiefs office	700,000.00	700,000.00	90%	Tiling and painting pending
123	Koisagat Chiefs Office	Installation of windows, doors flooring and painting of chiefs office	300,000.00	300,000.00	90%	Tiling and painting pending
124	Koisagat Chiefs Office	Installation of windows, doors flooring and painting of chiefs office	200,000.00	200,000.00	90%	Tiling and painting pending
125	Kongasis Chiefs Office	Roofing, plastering, installation of doors, windows	100,000.00	100,000.00	80%	Tiling, electrical works pending
126	Soy Chiefs Office	Fencing, land reclamation and planting of trees seedlings	100,000.00	100,000.00	50%	Fencing done
127	Chepkolel Youth Development Group	Desilting of soy dam	100,000.00	100,000.00	100%	Desilting done
128	Kapkorren Pri School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
129	St. Thomas Mararai Pri School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
130	Mukunga Primary School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
131	Lorwa Primary School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
132	Sigaon Primary School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
133	Kipsomba Primary School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
134	Kambuku Primary School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
135	Kapkuis Primary School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
136	Cheukta Primary School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
137	Ripmoy Primary School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
138	Chepkongi Primary School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
139	Jabali Primary School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
140	Kipsomba Farm Primary School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
141	St Mathews Lamaiywet Primary School	Construction of 4 door pit latrine	150,000.00	150,000.00	100%	Complete and in use
142	Bwayi Primary School	Reroofing of 4 classrooms	500,000.00	500,000.00	100%	Complete and in use
143	Kiborom Sec School	Construction of 5 door pit latrine	300,000.00	300,000.00	100%	Complete and in use
144	Kipsangui Girls Secondary School	Construction of training system, septic tank in girls dormitory	650,000.00	650,000.00	100%	Complete and in use
145	Kosirai North Primary School	Construction of 5 door pit latrine	250,000.00	250,000.00	100%	Complete and in use
146	Cheptarit Primary School	Construction of 4 door pit latrine	120,000.00	120,000.00	100%	Complete and in use
147	Kiptanu Primary School	Construction of 4 door pit latrine	180,000.00	180,000.00	100%	Complete and in use
148	Ecocraft Holding Limited	Installation of window curtains in the office	127,500.00	127,500.00	100%	Curtains installed

149	Wayshan Ltd	Office construction	2,562,044.60	2,562,044.60	100%	Complete and in use
150	Macney Limited	Erection of a sign post and car shade	306,184.00	306,184.00	100%	Complete and in use
151	Prison Industry Fund	Purchase of office furniture	432,100.00	432,100.00	100%	Office furnished
152	Futuretech Computers	Purchase of computers	98,000.00	98,000.00	100%	Computers in use
		Total	103,914,828.60	103,914,828.60		
		Projects not funded				
1	Soy Chiefs Office	Land reclamation, water drainage, planting of tree seedlings and fencing of chiefs office	500,000.00	-	0%	Not started
2	Sports	Purchase of 2 football balls, 2 volleyball balls, 1 volleyball net, 2 football nets and 2 sets of sports uniforms in 15 secondary schools.	1,500,000.00	-	0%	Not started
3	Social Security	Payment of NHIF contribution for 300 vulnerable families for a period of one year @ Kshs 6000	1,800,000.00	-	0%	Not started
4	Lemoru Primary School	Plastering, electrical works, installation of window panes, flooring and painting works of an administration block	500,000.00	-	0%	Not started
5	Saramek Primary School	Roofing, plastering, electrical works, doors and windows of 1 classroom	300,000.00	-	0%	Not started
6	Ziwa Primary School	Plastering, electrical works, doors and windows of 2 classrooms	500,000.00	-	0%	Not started
7	Aic Tamboiyot Primary Sch001	Partitioning, electrical works, plastering, doors and windows and painting works of 2 classrooms.	500,000.00	-	0%	Not started
8	Sda Ainamoi Primary School	Walling, roofing, plastering, electrical works, doors & windows of 2 classrooms.	800,000.00	-	0%	Not started
9	St. Mathews Lamaiywet Pri School	Plastering, flooring, electrical works, and painting works of 4 classrooms.	500,000.00	-	0%	Not started
10	Majimazuri Primary Sch	Plastering, flooring, installation of window panes, electrical works and painting works of 2 classrooms	500,000.00	-	0%	Not started
11	Kilima Primary School	Plastering, installation of window panes, electrical works, painting works, doors, window of a dormitory	500,000.00	-	0%	Not started
12	Kuinet Primary School	Roofing, plastering, painting works, doors, window, electrical works of a one classroom	400,000.00	-	0%	Not started
13	Tamboiyot Primary School	Plastering, installation of doors and windows electrical and painting works of 2 classrooms	500,000.00	-	0%	Not started
14	Lelboinet Primary School	Plastering, installation of doors and windows electrical and painting works of 2 classrooms	500,000.00	-	0%	Not started
15	Kipketiengwet Pri School	Plastering, flooring, doors, windows electrical and painting works of 4 classrooms	900,000.00	-	0%	Not started
16	Kamoiywo Primary School	Plastering, flooring installation of window panes, electrical works and painting works of 2 classrooms	500,000.00	-	0%	Not started
17	Kipsomba Farm Primary School	Plastering, flooring installation of window panes, electrical works and painting works of 2 classrooms	500,000.00	-	0%	Not started
18	Sinendet Primary School	Plastering, flooring installation of window panes, electrical works and painting works of 2 classrooms	300,000.00	-	0%	Not started

19	Matunda School Of Disabled	Plumbing, electrical works, Plastering and painting works of dormitory	400,000.00	-	0%	Not started
20	Cheukta Primary School	Plastering, flooring installation of window panes , electrical and painting works of 4 classrooms	500,000.00	-	0%	Not started
21	Sugutek Primary School	Plastering, flooring installation of window panes , electrical and painting works of 3 classrooms	500,000.00	-	0%	Not started
22	Sigaon Primary School	Foundation, walling, doors, windows, plastering, electrical and painting works of 1 classroom	600,000.00	-	0%	Not started
23	Kapsabul Primary School	Purchase of 2 acres of school land	1,000,000.00	-	0%	Not started
24	Koitebes Primary School	Foundation, walling, doors, windows, plastering, electrical and painting works of 1 classroom	600,000.00	-	0%	Not started
25	Kidiwa Primary School	Renovation and replacement of asbestos with iron sheet of 6 classrooms	800,000.00	-	0%	Not started
26	Lalakin Primary School	Foundation, walling, doors, windows, plastering, electrical and painting works of 1 classroom	600,000.00	-	0%	Not started
27	Vumilia Primary School	Foundation, walling, doors, windows, plastering, electrical and painting works of 2 classroom	1,200,000.00	-	0%	Not started
28	Kapchan Primary School	Foundation, walling ,doors, windows, plastering, electrical and painting works of 1 classroom	600,000.00	-	0%	Not started
29	Cheptant Primary School	Foundation, walling ,doors, windows, plastering, electrical and painting works of 1 classroom	600,000.00	-	0%	Not started
30	Kosirai North Pri School	Foundation, walling, doors, windows, plastering, electrical and painting works of 1 classroom	600,000.00	-	0%	Not started
31	Matunda Primary School	Renovation and replacement of worn out iron sheet of 8 classrooms	800,000.00	-	0%	Not started
32	Kimurgoi Primary School	Renovation and replacement of worn out iron sheet of 6 classrooms	700,000.00	-	0%	Not started
33	Desks	Purchase of 50 pupils' desks for 23 primary schools at a cost of 150,000 for 22 schools	3,450,000.00	-	0%	Not started
34	St. Pauls Makongi Secondary School	Installation of window panes ,flooring, windows, electrical and painting works of a dining hall	600,000.00	-	0%	Not started
35	Saramek Secondary School	Installation of gas piping, electrical and lab fitting and equipment of a laboratory	800,000.00	-	0%	Not started
36	Kokwet Secondary School	Roofing, windows, doors, electrical works and plastering of a laboratory	800,000.00	-	0%	Not started
37	Aic Tamboiyot Secondary School	Installation of gas piping, electrical and lab fitting and equipment of a laboratory	800,000.00	-	0%	Not started
38	Kerotet Mixed Secondary School	Windows, doors, plastering, flooring, electrical and painting works and installation of lab fittings	800,000.00	-	0%	Not started
39	Rcea Chepkigen Secondary School	Installation of gas piping, lab fitting and equipment of a laboratory	700,000.00	-	0%	Not started
40	Kuinet Secondary School	Plastering, installation of doors and windows, electrical and painting works of a dining hall	1,000,000.00	-	0%	Not started
41	St. Michaels Kipsomba Sec Sch	Roofing, installation of doors, windows, plastering, flooring, electrical and painting works of 2 unit staff houses	1,000,000.00	-	0%	Not started

42	Lower Moiben Chiefs Office	Installation of window panes, plastering, flooring, ceiling, electrical and painting works of chiefs office	800,000.00	-	0%	Not started
43	Jabali Ass. Chiefs Office	Plastering, flooring, Installation of window panes, ceiling, electrical and painting works of chiefs office	700,000.00	-	0%	Not started
44	Kipsomba Chiefs Office	Installation of window panes, flooring, ceiling, electrical and painting works of chiefs office	600,000.00	-	0%	Not started
		Total not funded	33,050,000.00	-		
		Total budget	136,964,828.60	103,914,828.60		

According to the project implementation status report availed for audit review, one hundred and fourteen (114) projects with a budget of Kshs.73,714,828.60 and which were fully funded were complete and in use, while thirty eight (38) projects with funding of Kshs.30,200,000 were still ongoing and at various levels of completion of between 40% and 90%. Forty-four (44) projects with total budget of Kshs.33,050,000 were not funded during the year ended 30 June 2017 and no reason was provided for non-disbursement of the funds.

Delay in implementation and completion of planned projects has an effect of denying the people of Soy Constituency the benefits of these projects.

1.3. Projects Verification

During the audit, nineteen (19) projects with total disbursements amounting to Kshs.15,100,000 were verified in May 2018 out of which twelve (12) projects with disbursements totalling to Kshs.6,700,000 were found to be complete and in use while seven (7) projects with disbursements totalling to Kshs.8,400,000 were incomplete but construction was ongoing as detailed below:

No.	Project Name	Activity	Amount (Kshs)	Remarks
1	St. Barnabas Kipsomba Primary School	Foundation, walling, doors, windows, plastering, electrical and painting works of 1 classroom	600,000	The classroom is complete and in use but no certificate of completion
2	Mukunga Primary School	Plastering, installation of doors and windows, electrical works and painting works of 2 classrooms	500,000	All the 2 Classrooms are complete and in use but no certificate of completion
3	Kapsumbeiywet Primary School	Roofing, plastering, installation of doors and windows electrical and painting works of 1 classroom	500,000	The classroom is complete and in use but no certificate of completion
4	Legebet Primary School	plastering, flooring, ceiling, electrical works, and painting works of an administration block.	500,000	Painting, ceiling and electrical works not yet done
5	Aic Tenai Primary School	Flooring, installation of window panes electrical works and painting works of 2 classrooms.	400,000	Complete and in use but no certificate of completion
6	Greenfields Primary School	Flooring, glasses, ceiling board, doors and electrical works painting works of administration block	500,000	Complete and in use but no certificate of completion
7	Kimurgoi Primary School	Renovation and replacement of iron sheets of 5 classrooms	700,000	The classrooms are fully plastered and with new roofing but no certificate of completion
8	Kapkures Primary School	Roofing, plastering, doors and windows electrical and painting works of an administration block	500,000	Painting, ceiling and electrical works not yet done

9	Soy Primary School	Foundation, walling, doors, windows, plastering, electrical and painting works of 2 classroom	1,000,000	Plastering of exterior wall, painting, ceiling and electrical works not yet done
10	Tegeiyat Gaa Primary School	Purchase of 2 acres of school land	1,000,000	Land acquisition on progress, no title deed
11	Kapchan Primary School	Purchase of 2 acres of school land	1,000,000	Land acquired, title deed already processed and availed
12	Nukiat Primary School	Plastering, electrical works, flooring, installation of window panes and painting works of 3 classrooms	400,000	All the 3 classrooms complete and in use but no certificate of completion
13	Maendeleo Primary School	Renovation and replacement of iron sheets of 5 classrooms	600,000	The classrooms are fully plastered and with new roofing but no certificate of completion
14	Kuinet Primary School	Roofing, plastering, painting works, doors, window, electrical works of a one classroom	500,000	Complete and in use but no certificate of completion
15	Maendeleo Pr School	Renovation and replacement of iron sheets of 5 classrooms	600,000	Renovation done and iron sheets replaced but no completion certificate
16	Nukiat Primary School	Plastering, electrical works, flooring, installation of window panes and painting works of 3 classrooms	400,000	Complete and in use but no certificate of completion
17	Lolkinyei Sec School	Plastering, flooring, installation of doors, windows, electrical and painting works of a girls dormitory	1,700,000	Exterior walls, painting and electrical installations not yet done
18	Cheplelaibei North Sec School	Roofing, installation of doors, windows, plastering, flooring, electrical and painting works of an administration block	2,000,000	One wing complete and in use, no wall in wing 2
19	St. Josephs Mobet Sec School	Walling, roofing, installation of doors and windows of an administration block	1,700,000	Plastering, ceiling, painting electrical works not yet done
		Total	15,100,000	

Delay in project implementation denies the constituents the benefits arising from the completed projects.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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 such 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.

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.



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

Nairobi

06 August 2018

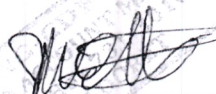
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
SOY CONSTITUENCY**

Reports and Financial Statements For the year ended 30 June 2017

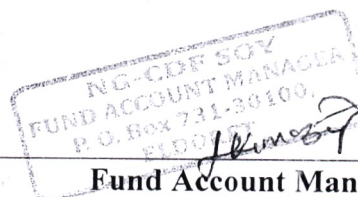
IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2017

	Note	2016-2017 Kshs	2015 - 2016 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	109,778,153	88,492,794
Proceeds from Sale of Assets	2	-	-
Other Receipts(hiring out of projector)	3	5,000	7,000
TOTAL RECEIPTS		109,783,153	88,499,794
PAYMENTS			
Compensation of employees	4	3,120,535	1,964,293
Use of goods and services	5	8,126,828	6,481,778
Transfers to Other Government Units	6	55,350,000	50,487,931
Other grants and transfers	7	45,039,000	45,356,000
Acquisition of Assets	8	3,525,829	8,463,976
Other Payments	9	-	-
TOTAL PAYMENTS		115,162,192	112,753,978
SURPLUS/DEFICIT		(5,379,039)	(24,254,184)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SOY NG-CDF financial statements were approved on 18/7/17 2017 and signed by:



Chairman - NGCDFC



Fund Account Manager

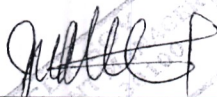
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
SOY CONSTITUENCY**

Reports and Financial Statements For the year ended 30 June 2017

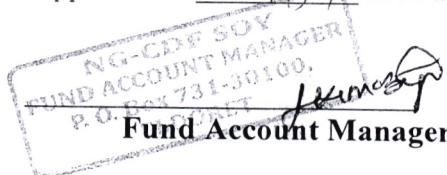
V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2017

	Note	2016-2017 kshs	2015 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	2,556,845	6,998,852
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		<u>2,556,845</u>	<u>6,998,852</u>
REPRESENTED BY			
Retention	12	937,033	-
Fund balance b/fwd 1st July...	13	6,998,852	31,253,036
Surplus/Defict for the year		(5,379,039)	(24,254,184)
Prior year adjustments	14	-	-
NET LIABILITIES		<u>2,556,845</u>	<u>6,998,852</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SOYNG-CDF financial statements were approved on 18/2/2017 2017 and signed by:



Chairman - NGCDFC



NG-CDF SOY
FUND ACCOUNT MANAGER
P. O. BOX 731-30100.
Fund Account Manager

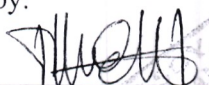
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
SOYCONSTITUENCY**

Reports and Financial Statements For the year ended 30 June 2017

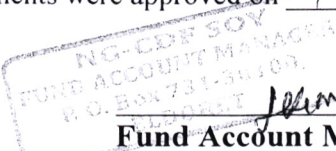
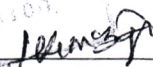
VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2017

Receipts from operating income		2016-2017	2015 - 2016
Transfers from NG-CDF Board	1	109,778,153	88,492,794
Other Receipts	3	5,000	7,000
		109,783,153	88,499,794
Payments for operating expenses			
Compensation of Employees	4	3,120,535	1,964,293
Use of goods and services	5	8,126,828	6,481,778
Transfers to Other Government Units	6	55,350,000	50,487,931
Other grants and transfers	7	45,039,000	45,356,000
Other Payments	9	-	-
		111,636,364	104,290,002
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		(1,853,211)	(15,790,208)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(3,525,829)	(8,463,976)
Net cash flows from Investing Activities		(3,525,829)	(8,463,976)
NET INCREASE IN CASH AND CASH EQUIVALENT		(4,442,007)	(24,254,184)
Cash and cash equivalent at BEGINNING of the year	13	6,998,852	31,253,036
Cash and cash equivalent at END of the year		2,556,845	6,998,852

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SOYNG-CDF financial statements were approved on 18/7 2017 and signed by:



Chairman NGCDFC


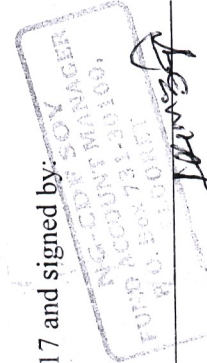
Fund Account Manager

Reports and Financial Statements
For the year ended 30 June 2017

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	81,896,552	67,821,728	149,718,280	117,719,037	31,999,243	78.6%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts(hiring out projector)	-	5,000	5,000	5,000	-	100.0%
TOTAL	81,896,552	67,826,728	149,723,280	117,724,037	31,999,243	78.6%
PAYMENTS						
Compensation of Employees	2,913,793	1,003,580	3,917,373	3,120,535	796,838	79.7%
Use of goods and services	4,456,896	5,712,629	10,169,525	8,126,828	2,042,697	79.9%
Transfers to Other Government Units	40,050,000	36,334,905	76,384,905	55,350,000	21,034,905	72.5%
Other grants and transfers	34,475,863	21,234,590	55,710,453	45,039,000	10,671,453	80.8%
Acquisition of Assets	-	3,536,024	3,536,024	3,525,829	10,195	99.7%
unallocated	-	5,000	5,000	-	5,000	0.0%
= TOTAL	81,896,552	67,826,728	149,723,280	115,162,192	34,561,087	76.9%

The SOYNG-CDF financial statements were approved on 18/07/2017 and signed by:



 NGCDB ACCOUNT MANAGER
 TUPP ACCOUNT 731-30100,
 P.O. BOX 20107

Timothy Bor
Chairman NGCDF

Luka Kimosop
Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NG-CDF.

2. Recognition of revenue and expenses

The NG-CDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NG-CDF. In addition, the NG-CDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NG-CDF.

3. In-kind contributions

In-kind contributions are donations that are made to the NG-CDF 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 NG-CDF includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended 30 June 2017**

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 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.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NG-CDF’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NG-CDF’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30 June 2017.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended 30 June 2017**

I. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES

Description		2016-2017	2015 - 2016
		kshs	Kshs
Normal allocation	AIE NO-A790810	0	28,492,794
	AIE NO-A724155	0	30,000,000
	AIE NO-A820791	0	20,000,000
	AIE NO-A825546	0	10,000,000
	AIE NO. A 825891	60,329,876	
	AIE NO. A825970	500,000	
	AIE NO. A839502	4,094,828	
	AIE NO.A855091	36,853,449	
	AIE NO.A839741	8,000,000	
Conditional grants		-	0
Receipt from other Constituency		-	-
TOTAL		109,778,153	88,492,794

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

Description		2016-2017	2015 - 2016
		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	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended 30 June 2017**

3 OTHER RECEIPTS

Description	2016-2017	2015 - 2016
	kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of tender	-	7,000
Other Receipts (Hiring out of projector)	5,000	-
Total	5,000	7,000

4 COMPENSATION OF EMPLOYEES

Description	2016-2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	1,231,613	1,693,893
Basic wages of casual labour	180,000	-
Personal allowances paid as part of salary	-	-
House allowance	331,000	260,000
Transport allowance	294,700	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	8,600	10,400
gratuity	1,074,622	-
Total	3,120,535	1,964,293

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended 30 June 2017**

USE OF GOODS AND SERVICES

Description	2016-2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	255,000	314,000
Office rent	82,998	331,992
Communication, supplies and services	370,000	450,000
Domestic travel and subsistence		-
Printing, advertising and information supplies & services	62,640	62,640
Rentals of produced assets		-
Training expenses	1,066,000	338,000
Hospitality supplies and services		-
Other committee expenses		-
Committee allowance	4,918,200	3,629,000
Insurance costs	182,760	182,760
Specialized materials and services		-
Office and general supplies and services	540,000	525,893
Fuel ,oil & lubricants	440,650	431,200
Other operating expenses		-
Routine maintenance – vehicles and other transport equipment	208,580	216,293
Routine maintenance – other assets		-
Total	8,126,828	6,481,778

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended 30 June 2017**

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015 - 2016
	kshs	Kshs
Transfers to primary schools	32,150,000	29,987,931
Transfers to secondary schools	22,500,000	18,600,000
Transfers to Tertiary institutions	700,000	1,000,000
Transfers to Health institutions	-	900,000
TOTAL	55,350,000	50,487,931

7 OTHER GRANTS AND OTHER PAYMENTS

Description	2016-2017	2015 - 2016
	kshs	Kshs
Bursary -Secondary	14,320,000	4,545,000
Bursary -Tertiary	16,619,000	26,077,000
Bursary-Special schools	-	-
Mocks & CAT	-	1,000,000
water	-	900,000
Agriculture (food security)	-	800,000
Electricity projects	-	-
Security	9,800,000	3,800,000
Roads	-	-
Sports	-	2,100,000
Other capital grants and transfer(environment)	200,000	700,000
Emergency Projects	4,100,000	5,434,000
Total	45,039,000	45,356,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
 CONSTITUENCY Reports and Financial Statements For the year ended 30 June 2017

ACQUISITION OF ASSETS

Non Financial Assets		2016 - 2017	2015 - 2016
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings(NG-CDFC office)		2,995,729	8,463,976
Refurbishment of Buildings		-	-
Purchase of Vehicles		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of office furniture and fittings		432,100	-
Purchase of computers ,printers and other IT equipments		98,000	-
Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
Total		3,525,829	8,463,976

9 OTHER PAYMENTS

specify		-	-
specify		-	-
specify		-	-
TOTAL		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended 30 June 2017**

10A: Bank Balances (cash book balance)

Name of Bank, Account No. & currency	Account Number	2016 - 2017	2015 - 2016
		Kshs	Kshs
cooperative bank-Eldoret west Branch	1141458965900	2,556,845	6,998,852
		-	-
Total		2,556,845	6,998,852

10B: CASH IN HAND)

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
	-	-
Total	-	-

11: OUTSTANDING IMPRESTS

Name of Officer	Date imprest taken	Amount Taken	Amount Surrendered
		Kshs	Kshs
		-	-
		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended 30 June 2017**

12 Retention

Supplier/Contractor	PV no	2016-2017	2015 - 2016
Wayshan ltd	291286	438,558	-
		-	-
		-	-

13 BALANCES BROUGHT FORWARD (1/7/2016)

	2016-2017 kshs	2015 - 2016 Kshs
Bank accounts	6,998,852	31,253,036
Cash in hand	-	-
Imprest	-	-
Total	6,998,852	31,253,036

14. PRIOR YEAR ADJUSTMENTS

	2016-2017 kshs	2015 - 2016 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016-2017 kshs	2015 - 2016 Kshs
Construction of buildings		-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2016-2017 kshs	2015 - 2016 Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (specify)	-	-
TOTAL	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	2016-2017 kshs	2015 - 2016 Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	11,069	188,473
Others (Wages, admin, office construction retention etc)	2,533,776	6,803,379
un allocated from sale of tender and hiring out of projector	12,000	7,000
TOTAL	2,556,845	6,998,852

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY
CONSTITUENCY**

Reports and Financial Statements

For the year ended 30 June 2017

15.4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	4,188,737	00
	4,188,737	00

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	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						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		A.	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	COMMENTS
		a	b	c	d=a-c	
Amounts due to other Government entities						
1.						
2.						
3.						
	Sub-Total					
Amounts due to other grants and other transfers						
1.	Bursary secondary school	0	0	0	0	0
2.	Bursary tertiary institutions	0	0	0	0	0
3.	Environment projects	0	0	0	0	0
7.	Emergency projects	11,069	0	0	11,069	0
	Sub-Total	11,069	0	0	11,069	0
Others (specify)						
4.	NG-CDF office construction retention	498,475	0	0	498,475	0
5.	(Administration, M&E, wages, NSSF, Audit fee)	2,035,301	0	0	2,035,301	0
6.	Un allocated	12,000	0	0	12,000	0
	Sub-Total	2,545,776	0	0	2,545,776	0
	Grand Total	2,556,845	0	0	2,556,845	0

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY
CONSTITUENCY**

Reports and Financial Statements

For the year ended 30 June 2017

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	(Kshs) 2016/2017	(Kshs) 2015/2016
Land	-	-
Buildings and structures	11,459,705	8,463,976
Transport equipment	4,810,810	4,810,810
Office equipment, furniture and fittings	543,494	111,394
ICT Equipment, Software and Other ICT Assets	394,000	296,000
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	17,208,009	13,682,180

Prepared by:

**NG-CDF SOY
FUND ACCOUNT MANAGER
P. O. Box 731-30100,
ELDORET**

Luka Kimosop

Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 5 – PMC BANK ACCOUNT BALANCES AS AT 30TH JUNE 2017

NO	PROJECT NAME	BANK	A/C NO.	BANK BALANCE AS AT 30TH JUNE 2017	BANK BALANCE 2015/16	COMMENTS
1	MATUNDA SCHOOL FOR DISABLED	cooperative	01128443746000	2,014.04	-	Project implementation complete
2	NYALILBEI PRIMARY SCHOOL	cooperative	01141686075500	215.00	-	Project implementation complete
3	KISABEI PRIMARY SCHOOL	cooperative	01141686100200	2,325.00	-	Project implementation complete
4	RIPMOY PRIMARY SCHOOL	cooperative	01141686087500	720.00	-	Project implementation complete
5	CHEPLELAIBEI PRIMARY SCHOOL	cooperative	01141686083900	-	-	Project implementation complete
6	TELDET PRIMARY SCHOOL	cooperative	01141685223700	100,112.50	-	funds disbursed on 13/6/17
7	KURESOK PRIMARY SCHOOL	cooperative	01141685262100	2,337.50	-	Project implementation complete
8	ST. BARNABAS KIPSOMBA PRIMARY SCHOOL	cooperative	01141458562601	155.00	-	Project implementation complete
9	AIC KABOBO PRIMARY SCHOOL	cooperative	011415983515000	576.50	-	Project implementation complete
10	KAMBUKU PRIMARY SCHOOL	cooperative	01141685295600	13,970.50	-	Project implementation on-going
11	KAPKATET PRIMARY SCHOOL	cooperative	01141686086400	685.00	-	Project implementation complete
12	LAMAIYWET PRIMARY SCHOOL	cooperative	01141685307100	627.50	-	Project implementation complete
13	VUMILIA PRIMARY SCHOOL	cooperative	01141685272900	1,462.50	-	Project implementation complete
14	SIRIKWA PRIMARY SCHOOL	cooperative	01141686080900	175.00	-	Project implementation complete

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

15	MILIMANI PRIMARY SCHOOL	cooperative	01141685269200	1,532.50	-	Project implementation complete
16	MOGOON PRIMARY SCHOOL	cooperative	01141685611300	777.50	-	Project implementation complete
17	BARSBOMBE PRIMARY SCHOOL	cooperative	01141686084800	95,775.00	-	Project implementation on-going
18	RORET PRIMARY SCHOOL	cooperative	01141685298900	982.50	-	Project implementation complete
19	BONDENI PRIMARY SCHOOL	cooperative	01141686105400	25.00	-	Project implementation complete
20	ST. THOMAS MARARAJ PRIMARY SCHOOL	cooperative	01141685301300	1,072.50	-	Project implementation complete
21	KAPKURES PRIMARY SCHOOL	cooperative	01141685301200	3,547.50	-	Project implementation on-going
22	NGENY PRIMARY SCHOOL	cooperative	01141685309500	502.50	-	Project implementation complete
23	KOSYIN PRIMARY SCHOOL	cooperative	01141686095800	1,325.00	-	Project implementation complete
24	AIC TAMBOIYOT PRIMARY SCHOOL	cooperative	01141686062600	27.00	-	Project implementation complete
25	CHELABAL PRIMARY SCHOOL	cooperative	01141686065200	1,175.00	-	Project implementation complete
26	SDA SISYOBELI PRIMARY SCHOOL	cooperative	01141686056100	325.00	-	Project implementation complete
27	ST VINCENT TUISUSWO PRI SCHOOL	cooperative	01141686078300	1,125.00	-	Project implementation complete
28	SARAMEK PRIMARY SCHOOL	cooperative	01141598547000	1,075.00	-	Project implementation complete
29	KAPKOROS GAA PRIMARY SCHOOL	cooperative	01141686109200	325.00	-	Project implementation complete
30	NABISWA PRIMARY SCHOOL	cooperative	01141685303400	852.50	-	Project implementation complete

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2017**

31	KIMURGOI PRIMARY SCHOOL	cooperative	01141685871300	1,082.50	-	Project implementation complete
32	CHEMOSET PRIMARY SCHOOL	cooperative	01141685894400	1,932.50	-	Project implementation complete
33	CHEPTERIT PRIMARY SCHOOL	cooperative	01141685301500	462.50	-	Project implementation complete
34	LAMAON PRIMARY SCHOOL	cooperative	01141686073200	825.00	-	Project implementation complete
35	MOGOIYWET PRIMARY SCHOOL	cooperative	01141686105200	25.00	-	Project implementation complete
36	KIPSANGUI PRIMARY SCHOOL	cooperative	01141685231300	1,868.50	-	Project implementation complete
37	SOY PRIMARY SCHOOL	cooperative	01141685473800	1,586.50	-	Project implementation complete
38	NATWANA PRIMARY SCHOOL	cooperative	01141685302400	452.50	-	Project implementation complete
39	SANIAK GAA PRIMARY SCHOOL	cooperative	01141685231200	698.50	-	Project implementation complete
40	MUKUNGA PRIMARY SCHOOL	cooperative	01141686176200	92,285.00	-	Project implementation on-going
41	LEGBET PRIMARY SCHOOL	cooperative	01141685142900	1,037.50	-	Project implementation complete
42	AIC TENAI PRIMARY SCHOOL	cooperative	01141685219200	2,466.50	-	Project implementation complete
43	GREENFIELDS PRIMARY SCHOOL	cooperative	01141685879700	2,492.50	-	Project implementation complete
44	KAPCHAN PRIMARY SCHOOL	cooperative	01141685873600	4,780.50	-	Project implementation on-going
45	NUKIAT PRIMARY SCHOOL	cooperative	01141686401700	465.00	-	Project implementation complete
46	MAENDELEO PRIMARY SCHOOL	cooperative	01141685265200	262.50	-	Project implementation complete

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

47	ST TERESA OF AVILLA TEKEIYAT PRIMARY SCHOOL	cooperative	01141686478000	325.00	-	Project implementation complete
48	SEGERO PRIMARY SCHOOL	cooperative	01141686551900	93,650.00	-	Funds disbursed on 13/6/17 project implementation on-going
49	ST. PETERS KAPKORREN SECONDARY SCHOOL	cooperative	01141598636800	127.50	-	Project implementation complete
50	NDABARNACH SECONDARY SCHOOL	cooperative	01141685312100	11,297.50	-	Project implementation on-going
51	SARAMEK SECONDARY SCHOOL	cooperative	01141598547000	1,075.50	-	Project implementation complete
52	ST. PETERS KAMUKUNJI SECONDARY SCHOOL	cooperative	01141598669600	4,246.50	-	Project implementation on-going
53	RCEA KUINET SECONDARY SCHOOL	cooperative	01141598647800	1,000.50	-	Project implementation complete
54	KAPTEBENGWET SECONDARY SCHOOL	cooperative	01141598515600	188.50	-	Project implementation complete
55	KEROTET MIXED SECONDARY SCHOOL	cooperative	01141598638500	887.50	-	Project implementation complete
56	ST.PAULS MAKONGI SECONDARY SCHOOL	cooperative	01141598521400	61,817.50	-	Project implementation ongoing
57	AIC TAMBOIYOT SECONDARY SCHOOL	cooperative	01141598653300	1,897.50	-	Project implementation complete
58	AIC KOSYIN SECONDARY SCHOOL	cooperative	01141686081000	307.00	-	Project implementation complete
59	ST. STEPHEN JABALI SECONDARY SCHOOL	cooperative	0114168603700	286.00	-	Project implementation complete
60	SOY SECONDARY SCHOOL	cooperative	01141686135400	1,475.00	-	Project implementation complete
61	KAPSANG SECONDARY SCHOOL	cooperative	01141685346100	4,402.50	-	Project implementation on-going
62	AIC MOGOON SECONDARY SCHOOL	cooperative	01141443916400	872.50	-	Project implementation complete

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

63	LORWA SECONDARY SCHOOL	cooperative	01141686083600	920.00	-	Project implementation complete
64	SDA SISYOBEI SECONDARY SCHOOL	cooperative	01141685292900	29,824.00	-	Project implementation on-going
65	ZIWA SECONDARY SCHOOL	cooperative	01141598564400	1,557.50	-	Project implementation complete
66	ST. PETERS NATWANA SECONDARY SCHOOL	cooperative	01141598511300	1,067.50	-	Project implementation complete
67	RCEA CHEPKIGEN SECONDARY SCHOOL	cooperative	01141441128500	535.50	-	Project implementation complete
68	MOISBRIDGE SEC SCHOOL	cooperative	01141598649800	612.50	-	Project implementation complete
69	KAPNGETUNY GAA SEC SCHOOL	cooperative	01141443749800	1,395.00	-	Project implementation complete
70	LOLKINYEI SEC SCHOOL	cooperative	01141598756601	912,093.88	-	Project implementation complete
71	CHEPLELAIBEI NORTH SEC SCHOOL	cooperative	001141598514400	900,457.50	-	Disbursed on 24/5/17 project implementation on-going
72	ST. JOSEPHS MOBET SEC SCHOOL	cooperative	01141598919100	683,974.50	-	Disbursed on 24/5/17 project implementation on-going
73	TEACHERS ADVISORY CENTRE MOISBRIDGE	cooperative	01141598623900	612.50	-	Project implementation complete
74	JABALI-ASSISTANT CHIEFS OFFICE	cooperative	01141685113000	421.99	-	Project implementation complete
75	LEGEKET ASSISTANT CHIEFS OFFICE	cooperative	01134598356800	1,527.50	-	Project implementation complete
76	KIPSOMBA CHIEFS OFFICE	cooperative	01141685113400	1,420.50	-	Project implementation complete
77	MATUNDA CHIEFS OFFICE	cooperative	01141598433000	2,247.50	-	Project implementation complete
78	LOWER-MOIBEN CHIEFS OFFICE	cooperative	01141685150300	792.50	-	Project implementation complete

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017


79	KOISAGAT CHIEFS OFFICE	cooperative	01141685121800	1,732.50	-	Project implementation complete
80	KUINET CHIEFS OFFICE	cooperative	01141685168600	384,072.50	-	Project implementation on-going
81	KONGASIS CHIEFS OFFICE	cooperative	01141686043600	400.16	-	Project implementation complete
82	SEGERO CHIEFS OFFICE	cooperative	01141685300600	2,567.50	-	Project implementation complete
83	MOISBRIDGE CHIEFS OFFICE	cooperative	01141685305400	724.00	-	Project implementation complete
84	SOY CHIEFS OFFICE	cooperative	01141598417800	21,142.50	-	Project implementation on-going
85	CHEPKOILEL YOUTH DEVELOPMENT GROUP	cooperative	01134761232700	225.50	-	Project implementation complete
86	KAPKORREN PRI SCHOOL	cooperative	01141685301100	1,937.50	-	Project implementation complete
87	SIGAON PRIMARY SCHOOL	cooperative	01141685309400	1,107.50	-	Project implementation complete
88	JABALI PRIMARY SCHOOL	cooperative	01141685223000	2,356.00	-	Project implementation on-going
89	ST. MATHEWS LAMAIWET PRIMARY SCHOOL	cooperative	01141685328300	8,132.50	-	Project implementation on-going
90	BWAYI PRIMARY SCHOOL	cooperative	01141685266400	1,562.50	-	Project implementation complete
91	KIBOROM SEC SCHOOL	cooperative	01141598547100	3,242.50	-	Project implementation on-going
92	KIPSANGUI GIRLS SECONDARY SCHOOL	cooperative	01141598572700	87,374.00	-	Disbursed on 24/5/17 project implementation on-going
93	KOSIRAI NORTH PRIMARY SCHOOL	cooperative	01141686406800	37,650.00	-	Disbursed on 24/5/17 project implementation on-going
94	CHEPTARIT PRIMARY SCHOOL	cooperative	01141598653400	60,082.50	-	Disbursed on 24/5/17 project implementation on-going

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

95	KIPSOMBA FARM PRIMARY SCHOOL	cooperative	01141685140200	504.00	-	Project implementation complete
96	MAFUTA SECONDARY SCHOOL	Equity	1090295175924	330.50	-	Project implementation complete
97	SICOMET HILL PRIMARY SCHOOL	Equity	1000361684285	170,722.50	-	Project implementation on-going
98	LORWA PRIMARY SCHOOL	Equity	0300262715496	1,910.00	-	Project implementation on-going
99	LIMNYOMOI PRIMARY SCHOOL	Equity	1090262861776	1,102.00	-	Project implementation complete
100	AIC ITIGO PRIMARY SCHOOL	Equity	1090297878587	71.00	-	Project implementation complete
101	ST. PETERS KAMUKUNJI PRIMARY SCHOOL	Equity	1090262814685	100.00	-	Project implementation complete
102	MATUNDA PRIMARY SCHOOL	Equity	1090262864083	15.00	-	Project implementation complete
103	CHEPKONGI PRIMARY SCHOOL	Equity	1090262802028	424.00	-	Project implementation complete
104	KIPTANUI PRIMARY SCHOOL	Equity	1090262857175	425.00	-	Project implementation complete
105	ZIWA PRIMARY SCHOOL	Equity	0300262709566	1,185.00	-	Project implementation on-going
106	TEGEYAT GAA PRIMARY SCHOOL	Equity	1090262877407	319,906.35	-	Project implementation on-going
107	ST. PETERS KAMUKUNJI PRIMARY SCHOOL	Equity	1090262814685	100.00	-	Project implementation complete
108	KAPKUIS PRIMARY SCHOOL	Equity	1090262859073	1,210.00	-	Project implementation complete
109	CHEMORORoch PRIMARY SCHOOL	Equity	0300262715960	866.00	-	Project implementation complete
110	SHIRIKA PRIMARY SCHOOL	Equity	1090296367625	448.15	-	Project implementation complete

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

111	KAPSUMBEIYWET PRIMARY SCHOOL	Equity	1090262833161	2,967.00	-	Project implementation on-going
112	KIPSOMBA PRIMARY SCHOOL	Equity	1090296374852	165.50	-	Project implementation complete
113	CHEUKTA PRIMARY SCHOOL	Equity	100000624950	95.15	-	Project implementation complete
	TOTAL			4,188,737.22		


NG-CDF SOY
FUND ACCOUNT MANAGER
FUND ACCOUNT 731-30100.
P.O. BOX 731-30100
ELDORET

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

Constituency Audit exercise for the year ending 30th June 2015 was done in the month of May 2016 and 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	Bursaries; included in the other grants and transfers figure of Kshs 35,986,550 are bursaries disbursed to secondary schools and tertiary institutions of Kshs 3,730,000 and Kshs 14,305,000 respectively totalling to Kshs 18,035,000. However, the bursary sub-committee as constituted did not co-opt 2 members who are not CDFCS as stipulated in CDF Board circulars/Vol1/111 of 13 September 2010. Consequently, the propriety of Kshs 18,035,000 disbursed as bursaries could not be confirmed for the year ended 30 June 2015.	The CDFC Soy constituency identifies bursary beneficiaries through locational meetings convened by the area chiefs where the stake holders are involved in the identification of needy students. All leaders including Area Education Officer and teachers are invited to give their inputs on the selection process. During the selection orphans, people living with disabilities and the poorest are given priority. The bursary sub-committee formed by CDFC verifies and confirms the selected beneficiaries before payment is done. However, the omission to co-opt 2 members from Education Office is noted and CDFC will with immediate effect write to	The Fund Account Manager	Resolved	1/07/2016

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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)
2.0	The statement of assets and liabilities reflects bank balance figure of Kshs 31,253,036 as at 30 June 2015. However, a review of the bank reconciliation statement for the month of June 2015 revealed that stale cheque no 683 of Kshs 5,000 dated 20 October 2014 had not been written back to the cash book. Under the circumstances, the accuracy and completeness of the bank balance of Kshs 31,253,036 as at 30 June 2015.	Education office to co-opt 2 members to the bursary sub-committee.	The Fund Account Manager	Resolved	01/07/2016
3.0	The summary statement of appropriation, recurrent and development reflect adjustment to the expenditure totalling to Kshs 49,975,180 as shown below which relate to the unspent	As at the beginning of the FYR 2014/15, the amount brought forward from FYR 2013/14 was Kshs 39,578,439 which had not been received from the CDF	The Fund Account Manager	Resolved	6/06/2016

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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)
	<p>balance brought forward and 2013/2014 funds received in 2014/2015 financial year of Kshs 10,396,741 and Kshs 39,578,439 respectively. However, no documentary evidence was availed to confirm the adjustments on the expenditure totalling to Kshs 49,975,180.</p> <p>Further the budget utilization difference for committee expenses of Kshs 6,267,776 and use of goods and services of Kshs 1,390,981 reflected in the summary statement of appropriation, recurrent and appropriation does not agree with the computed figures of Kshs 5,740,576 and Kshs 1,918,181 respectively. Under the circumstance, the accuracy and validity of the summary of the statement of appropriation, recurrent and development combine could not be confirmed for the year ended 30 June 2015.</p>	<p>Board and as at the end of the FYR the bank balance was Kshs 10,396,741.</p> <p>The budget utilization difference is arrived at by deducting the actual expenditure from the total budget.</p> <p>The computed expenses on both items are expected to be;</p> <p>a). Committee expenses Kshs 6,176,500.</p> <p>b). Goods and services Kshs 2,081,889.</p>			

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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)
4.0	<p>Not 15.2 to the financial statements reflect pending staff payables of Kshs 628,588 at 30 June 2015. However, there was no documentary evidence availed for audit to confirm the existence of the liability. Further comparative figure of Kshs 376,267 for pending staff payables relating to FYR 2013/14. However, this figure is not reflected in the audited financial statements for the year ended 30 June 2014. In the circumstance the accuracy and existence of pending staff payables of Kshs 628,588 could not be confirmed for the year ended 30 June 2015.</p>	<p>The financial statement reflects pending staff payables of Kshs 628,588 as at 30 June 2015 representing accumulated gratuity due in Jan 2017 of Kshs 541,260 and June 2015 salaries of Kshs 87,328 which by close of financial year was not paid. Kshs 376,267 was gratuity for the financial year 2013/14. The CDFC started preparing IPSAS in the year 2013/14 and omission of the staff pending payables of Kshs 376,267 was an oversight.</p>	The Fund Account Manager	Resolved	6/06/2016
5.0	<p>Annex 4 to the financial statement reflects a fixed assets balance of Kshs 5,218,204 as at 30 June 2015. However, a fixed assets register in support of the balance was not availed for Audit verification. Consequently, the details of the fixed assets register and the accuracy and completeness of fixed assets balance of Kshs 5,218,204 for the year ended 30 June 2015 could not be confirmed.</p>	<p>The fixed assets balance of Kshs 5,218,204 as at 30 June 2015 is supported by an attached register.</p>	The Fund Account Manager	Resolved	06/06/2016

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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)
6.0 6.1	<p>Projects Irregular projects; included in the transfers to other government units figure of Kshs 54,018,341 and other grants and transfer figure of Kshs 35,986,550 reflected in the statement of receipts and payment are a total payment of Kshs 40,218,341 and 14,500,000 respectively incurred on various projects. However relevant ministries were not consulted in determining the cost of the projects and its implementation.</p>	<p>The CDFC Soy constituency considering the capacity of the county public works officers employed clerk of works who in consultation with the public works assist the Project Management committee in design and Bills of Quantities and on implementation of the projects</p>	The Fund Account Manager	Resolved	01/07/2016
6.2	<p>Included in the transfers to other government entities figure of Kshs 54,018,341 reflected in the statement of receipts and payments are transfers totalling to 3,300,000 to projects which were implemented out on land without title deeds contrary to the constituency developed fund Board Secretariat circular referenced CDF BOARD/CIRCULARS/VOL.1/108 of 24/08/2010 which requires CDF projects to be implemented</p>	<p>Lemoru secondary school, Lolkinyei secondary school and Moisbridge TAC Centre were built on lands whose titles are in the names of their respective primary schools since these institutions were created from the same primary schools. However, we will advise each institution to obtain its own title deed.</p>	The Fund Account Manager	Resolved	01/07/2016

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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)
6.3	<p>On Public Land. Under the circumstances, projects worth Kshs 3,300,000 were implemented in Breach of CDF regulations</p> <p>An inspection of a hall at TAC centre Moisbridge and construction of classrooms at Shirika secondary school whose funding was Kshs 1,300,000 and Kshs 1,500,000 respectively revealed that the floor at TAC Centre Moi'sbridge had cracks and the classroom built at Shirika secondary school had developed cracks on the walls and veranda.</p>	<p>The observation on poor workmanship on the said projects has been noted and the county works officer and the clerk of works will visit the projects to establish the cracks on the floors and walls of the institutions and advise the CDFC on the way forward. However, the Ng-CDFC through its monitoring and Evaluation team will be very keen on the workmanship of the projects.</p>	Clerk of works	Resolved	15/07/2016

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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)
OTHER KEY AUDIT MATTERS					
1.1	During the year under review, the fund had a budget of Kshs 163,946,358 against expenditure of Kshs 104,200,528 (63.6%), resulting in under expenditure of Kshs 40,460,587 (27.7%). Consequently, this is an indication of services and approved programs not being implemented and therefore the intended objective of improving delivery of goods and services to the residents of soy constituency could not be achieved as per the budget.	During the year under review, the fund budget of Kshs 163,946,358 against an expenditure of Kshs 104,200,528 which is 63.3%. The CDFC receive the last funding of the FYR 2014/15 on 28/07/2015 of Kshs 28,492,794. 30 AIE NO. A790810 Which therefore could not be disbursed to projects on time.	The Fund Account Manager	Resolved	30/07/2016
1.2	The project status report availed for Audit review indicated that Kshs 68,023,513 was allocated and disbursed to 136 projects, out of which Kshs 46,023,513 had been spent as at 30 th June 2015 leaving unspent balance of Kshs 22,000,000. Further funds for 46 out of 136 projects totalling Kshs 22,000,000 had not been disbursed to the respective project management committee as at the end of the year although funding had been received from the Board. Under the circumstances, the residents of Soy	The amount of Kshs 22,000,000 which had not been disbursed to the projects as at 30 June 2015 was part of the last disbursement from the Board of Kshs 28,492,794.30 AIE NO. A 790810 dated 28/07/2015 and received on 6/08/2015 and therefore could not be disbursed to projects on time before the close of the Financial year.	The Fund Account Manager	Resolved	06/06/2016

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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)
	constituency did not receive the envisaged works and services for the year ended 30 June 2015.				
1.3	Observations were made regarding 15 projects costing Kshs 16,482,759 verified during the audit for the year ended 30 June 2015. Consequently, the propriety and value for Kshs 6,300,000 out of a total of Kshs. 16,482,759 spent on 6 projects during the year ended 30 June 2015 could not be confirmed.	The position of the verified project and their propriety and value of Kshs 6,300,000 is therefore confirmed.	The Fund Account Manager	Resolved	6/7/2016

[Handwritten Signature]
NG-CDF SOY
FUND ACCOUNT MANAGER
P. O. Box 731-30100,
ELDORET

NG-CDF SOY CONSTITUENCY

ACCOUNTS RECEIVABLES AS AT 30 JUNE 2017

No	PROJECT NAME	PROJECT ACTIVITY	AMOUNT	STATUS
	ADMINISTRATION AND RECURRENT EXPENSES			
1	ADM Goods and service	purchase of stationery, fuel, repairs and maintenance, travel and subsistence	298,275	on going
	MONITORING,EVALUATION AND CAPACITY BUILDING			
1	M&E Capacity Building	capacity Building and Empowerment of NG-CDFC, PMC, relevant government agencies and development par	300,000	on going
	ENVIRONMENT			
1	SOY CHIEFS OFFICE	Land reclamation, water drainage, planting of tree seedlings and fencing of chiefs office	500,000	ongoing
	SPORTS			
1	sports	Purchase of 2 football balls, 2 volleyball balls, 1 volleyball net, 2 football nets and 2 sets of sports uniforms in t	1,500,000	ongoing
	NHIF			
1	SOCIAL SECURITY	Payment of NHIF contribution for 300 vulnerable families for a period of one year @ Ksh 6000	1,800,000	ongoing
	PRIMARY SCHOOLS			
1	LEMORU PRIMARY SCHOOL	Plastering, electrical works, installation of window panes, flooring and painting works of an administration blo	500,000	ONGOING
2	SARAMEK PRIMARY SCHOOL	Roofing, plastering, electrical works, doors and windows of 1 classroom	300,000	ONGOING
3	AIC TAMBOIYOT PRIMARY SCHOOL	partitioning, electrical works, plastering, doors and windows and painting works of 2 classrooms.	500,000	ONGOING
4	SDA AINAMOI PRIMARY SCHOOL	walling, roofing, plastering, electrical works, doors & windows of 2 classrooms.	800,000	ONGOING
5	ST. MATHEWS LAMAIYWET PRI SCHOOL	Plastering, flooring, electrical works, and painting works of 4 classrooms.	500,000	ONGOING
6	MAJIMAZURI PRIMARY SCH	Plastering, flooring, installation of window panes, electrical works and painting works of 2 classrooms	500,000	ONGOING
7	KILIMA PRIMARY SCHOOL	Plastering, installation of window panes, electrical works, painting works, doors, window of a dormitory	500,000	ONGOING
8	MUKUNGA PRIMARY SCHOOL	Plastering, installation of doors and windows, electrical works and painting works of 2 classrooms	500,000	ONGOING
9	KUINET PRIMARY SCHOOL	Roofing, plastering, painting works, doors, window, electrical works of a one classroom	400,000	ONGOING
10	TAMBOIYOT PRIMARY SCHOOL	Plastering, installation of doors and windows electrical and painting works of 2 classrooms	500,000	ONGOING
11	LELBOINET PRIMARY SCHOOL	Plastering, installation of doors and windows electrical and painting works of 2 classrooms	500,000	ONGOING
12	KIPKETINGWET PRI SCHOOL	Plastering, flooring ,doors, windows electrical and painting works of 4 classrooms	900,000	ONGOING
13	KAMOIYWO PRIMARY SCHOOL	Plastering, flooring, installation of window panes, electrical works and painting works of 2 classrooms	500,000	ONGOING
14	KIPSOMBA FARM PRIMARY SCHOOL	Plastering, flooring, installation of window panes, electrical works and painting works of 2 classrooms	500,000	ONGOING
15	SINENDET PRIMARY SCHOOL	Plastering, flooring, installation of window panes, electrical works and painting works of 2 classrooms	300,000	ONGOING

16	MATUNDA SCHOOL OF DISABLED	Plumbing, electrical works,Plastering and painting works of dormitory	400,000	ONGOING
17	CHEUKTA PRIMARY SCHOOL	Plastering, flooring installation of window panes, electrical and painting works of 4 classrooms	500,000	ONGOING
18	SUGUTEK PRIMARY SCHOOL	Plastering, flooring installation of window panes, electrical and painting works of 3 classrooms	500,000	ONGOING
19	SIGAON PRIMARY SCHOOL	Foundation, walling, doors, windows, plastering, electrical and painting works of 1 classroom	600,000	new
20	KAPSABUL PRIMARY SCHOOL	Purchase of 2 acres of school land	1,000,000	new
21	KOITEBES PRIMARY SCHOOL	Foundation, walling, doors, windows, plastering, electrical and painting works of 1 classroom	600,000	new
22	KIDIWA PRIMARY SCHOOL	Renovation and replacement of asbestos with iron sheet of 6 classrooms	800,000	new
23	LALAKIN PRIMARY SCHOOL	Foundation, walling, doors, windows, plastering, electrical and painting works of 1 classroom	600,000	new
24	VUMILIA PRIMARY SCHOOL	Foundation, walling, doors, windows, plastering, electrical and painting works of 2 classroom	1,200,000	new
25	KAPCHAN PRIMARY SCHOOL	Foundation, walling, doors, windows, plastering, electrical and painting works of 1 classroom	600,000	new
26	CHEPTARIT PRIMARY SCHOOL	Foundation, walling, doors, windows, plastering, electrical and painting works of 1 classroom	600,000	new
27	KOSIRAI NORTH PRI SCHOOL	Foundation, walling, doors, windows, plastering, electrical and painting works of 1 classroom	600,000	new
28	MATUNDA PRIMARY SCHOOL	Renovation and replacement of worm out iron sheet of 8 classrooms	800,000	new
29	DESKS	Purchase of 50 pupils' desks for 23 primary schools at a cost of 150,000 each for the following schools;1. ndab	3,450,000	new
	SECONDARY SCHOOLS			
1	ST. PAULS MAKONGI SECONDARY SCH	Installation of window panes, flooring, windows, electrical and painting works of a dining hall	600,000	ongoing
2	SARAMEK SECONDARY SCHOOL	Installation of gas piping, electrical and lab fitting and equipments of a laboratory	800,000	ongoing
3	KOKWET SECONDARY SCHOOL	Roofing, windows, doors, electrical works and plastering of a laboratory	800,000	ongoing
4	AIC TAMBOIYOT SECONDARY SCHOOL	Installation of gas piping, electrical and lab fitting and equipments of a laboratory	800,000	ongoing
5	KEROTET MIXED SECONDARY SCHOOL	Windows, doors, plastering, flooring, electrical and painting works and installation of lab fittings	800,000	ongoing
6	RCEA CHEPKIGEN SECONDARY SCHOOL	Installation of gas piping, lab fitting and equipments of a laboratory	700,000	ongoing
7	KUINET SECONDARY SCHOOL	Plastering, installation of doors and windows, electrical and painting works of a dining hall	1,000,000	ongoing
8	ST. MICHAELS KIPSOMBA SEC SCH	Roofing, installation of doors, windows, plastering, flooring, electrical and painting works of 2 unit staff houses	1,000,000	ongoing
	CHIEFS OFFICE			
1	LOWER MOIBEN CHIEFS OFFICE	Installation of window panes, plastering, flooring, ceiling, electrical and painting works of chiefs office	800,000	ongoing
2	JABALI ASS. CHIEFS OFFICE	plastering, flooring, Installation of window panes, ceiling, electrical and painting works of chiefs office	700,000	ongoing
3	KIPSOMBA CHIEFS OFFICE	Installation of window panes, flooring, ceiling, electrical and painting works of chiefs office	600,000	ongoing
	TOTAL		32,948,275	

AI