

REPUBLIC OF KENYA



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OFFICE OF THE AUDITOR-GENERAL



REPORT

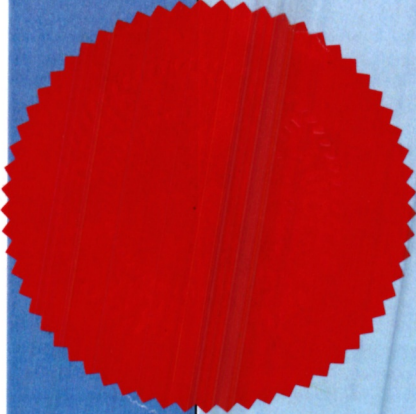
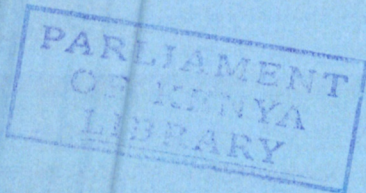
OF

THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED
30 JUNE 2016



KENYA NATIONAL AUDIT OFFICE
RIFT VALLEY PROVINCE
RECEIVED
10 JUL 2017
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- SOY
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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, 2016**

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

Reports and Financial Statements

For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2015. The National Government Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty 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 2016 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
4.		

(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) SOY NG-CDF Headquarters

KVDA PLAZA
5th Floor
P.O Box 731-30100
ELDORET

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
SOYCONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

SOY NG-CDF Contacts

Telephone: (254) 0721965454
E-mail: cdfsoyconstituency@gmail.com
Website: www.go.ke

(f) SOY NGCDF Bankers

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

(g) Independent Auditors

Auditor General
Kenya National Audit Office
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 June 30, 2016

**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 2015/16. 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 2015/16 Soy CDF was able to achieve the following comparative performance in various sectors

PAYMENTS	Final budget	Expenditure	Utilization difference	% of utilization
Compensation of Employees	2,967,873	1,964,293	1,003,580	66.20%
Use of goods and services	12,194,407	6,481,778	5,712,629	53.20%
Transfers to Other Government Units	86,822,836	50,487,931	36,334,905	58.20%
Other grants and transfers	66,590,590	45,356,000	21,234,590	68.10%
Acquisition of Assets	11,500,000	8,463,976	3,036,024	73.60%
Other Payments(Audit)	500,000	-	500,000	-
TOTAL	180,575,706	112,753,978	67,821,728	62.40%

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 31 primary school projects, 16 secondary school projects, 1 chief's offices which are in use and has resulted in improved infrastructure in our institutions.
3. Funded 1,670 needy students in both secondary and tertiary institutions which has resulted in students' retention in school and improved their academic performance.
4. Construction of 3 prefabricated staff houses in 3 health centres has enabled access to primary health care in our constituency.
5. Construction of NG-CDFC office in the FYR 2014/2015 and 2015/2016
6. Sponsored standard eight examinations for all public primary schools in the constituency in the FYR 2015/2016.

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. Need for the board to design uniform working programmes for all NG-CDF activities
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-----

10/6/17



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
SOYCONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

III. STATEMENT OF NGCDF 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 NGCDF shall prepare financial statements in respect of that NGCDF. 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 NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. 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 NGCDF; (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 NGCDF; (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 NGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the SOY NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the SOY NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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 16/6 2017.


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


**NGCDFC SOY
CHAIRPERSON
16 JUN 2017
P. O. Box 731-30100,
ELDORET**
Chairman



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SOY CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Soy Constituency set out on pages 5 to 22, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation 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.

Management's Responsibility 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.

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of

the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1.0. Cash and Cash Equivalents

The statement of Assets and Liabilities reflect bank balance of Kshs.6,998,852 as at 30 June 2016. Audit review of the bank reconciliation statement for the month of June 2016 revealed that the bank balance of Kshs.6,998,852 excludes an amount of Kshs.540,596 in respect of stale cheques which had not been reversed in the cash book. It was also observed that the bank balance excludes bank charges amounting to Kshs.1,100 being payments in bank statement not recorded in cash book. Consequently, the accuracy and validity of the cash and cash equivalent balance of Kshs.6,998,852 cannot be confirmed as at 30 June 2016.

2.0. Other Grants and Transfers

2.1 Bursary Disbursement

Included in Other Grants and Transfers balance of Kshs.45,356,000 reflected in the statement of receipts and payments as disclosed in note 7 to the financial statements is total bursaries of Kshs.30,622,000 comprising of bursary to secondary schools of Kshs.4,545,000 and bursary to tertiary of Kshs.26,077,000. However, the Constituency Development Fund Committee that approved these bursaries did not incorporate two other members of whom one must be the area education officer or a representative of the ministry of education as required by the CDF Board Circular reference CDF Board Circular VOL1/111 dated 13 September 2010. Although the management has explained that the bursary subcommittee was constituted in June 2016, no reason has been provided for not adhering to the guidelines issued by the CDF Board. Consequently, the management was in breach of the law and the propriety of the bursary disbursement amounting to Kshs.30,622,000 for the year ended 30 June 2016 could not be confirmed.

2.2 Emergency Projects

Included also in Other Grants and Transfers figure of Kshs.45,356,000 as disclosed in note 7 to the financial statements is emergency projects balance of Kshs.5,434,000 out of which Kshs.412,000 was used on printing of strategic plan for the Fund and

Kshs.222,000 on purchase of ordinary desks for Cheptuon primary school. However, no evidence was provided to indicate that the expenditure on the two items qualified to be of emergency in nature for emergency funding as defined in Section 8 (3) of the National Government Constituencies Development Fund Act, 2015 which defines emergency as urgent unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents. Consequently, the propriety of the expenditure totalling 634,000 could not be confirmed for the year ended 30 June 2016.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Soy Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2015.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budget Performance

During the year under review, the Fund had an approved budget amounting to Kshs.180,582,706 against an expenditure of Kshs.112,753,978 or 62% of the approved budget resulting in under-expenditure of Kshs.67,828,728 or 38% of the final budget as detailed below;

Item	Approved Budget (Kshs)	Expenditure (Kshs)	Under absorption (Kshs)	Under Absorption %
Compensation of Employees	2,967,873	1,964,293	1,003,580	34
Use of goods and services	12,194,407	6,481,778	5,712,629	47
Transfers to Other Government Units	86,822,836	50,487,931	36,334,905	42
Other grants and transfers	66,590,590	45,356,000	21,234,590	32
Acquisition of Assets	11,500,000	8,463,976	3,036,024	26
Other Payments(Audit)	500,000	0	500,000	100
un allocated	7,000	0	7,000	100
TOTAL	180,582,706	112,753,978	67,828,728	38

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. It may also be an indication that the budgetary process was not properly estimated and thus there

may be need for the management to relook at the budgeting process to ensure that only priority areas are allocated funds.

1.2 Projects Implementation Status

During the financial year 2015/2016, the Fund had an approved budget of Kshs.162,685,118 to finance two hundred and thirty (230) projects out of which an amount of Kshs.104,307,907 was disbursed to one hundred and thirty two (132) projects while ninety eight (98) projects with total budget of Kshs.58,377,211 were not funded during the year as detailed below:

No	Name of Project	Current Project Activity	Allocation 2015/16 (Kshs)	Disbursement (Kshs)	Cummulative Achievement (%)	Remarks
1	Emergency Reserve	Emergency cases in the constituency	5,767,547	5,434,000	100%	Complete
2	Constituency Sports Tournament	Carry Out Constituency Sports tournaments	600,000	600,000	100%	Complete
3	Constituency Sports Tournament	Carry out constituency sports tournament and the winning teams/schools awarded with trophies, balla, and games kits	1,500,000	1,500,000	100%	Complete
4	Construction Of Cdfc Office	Construction of cdfc office	11,500,000	8,463,976	100%	complete
5	Examination For Primary	Purchasing of mocks and examinations for class 6-8 in primary schools	1,030,171	1,000,000	100%	complete
6	Aic Itigo Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
7	Aic Saniak Gaa Pri. School	Foundation, walling roofing and plastering of 2classrooms	800,000	800,000	100%	complete and in use
8	Aic Tenai Primary	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
9	Aic Tenai Primary School	Roofing, plastering, flooring, installation of doors, windows of 2 classrooms	500,000	500,000	100%	complete and in use
10	Chepkongi Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
11	Chepleleibei Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
12	Chepterit Primary School	Plastering installation of windows, doors and painting of two classrooms	300,000	300,000	100%	complete and in use
13	Kabobo Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
14	Kag Bwayi Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
15	Kag Bwayi Primary School	Foundation, walling roofing and plastering of 1 classroom	500,000	500,000	100%	complete and in use
16	Kambuku Primary School	Plastering installation of doors, windows and painting of two classrooms	300,000	300,000	100%	complete and in use
17	Kamoiywo Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
18	Kapkorren Primary School	Plastering and painting of 6 classrooms	500,000	500,000	100%	complete and in use
19	Kapkures Primary School	Foundation and walling of an administration block	500,000	500,000	100%	complete and in use
20	Kapsumbeiywet Primary School	Foundation, walling roofing and plastering of 1 classroom	500,000	500,000	100%	complete and in use
21	Kaptait Primary	Plastering, flooring and installation of	1,000,000	1,000,000	100%	complete

	School	windows and doors of school library				and in use
22	Kaptait Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
23	Kaptebengwet Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
24	Kaptebengwet Primary School	Plastering, installation of window pans and verandah of 3 classrooms	500,000	500,000	100%	complete and in use
25	Kesogon Primary School	Plastering, flooring, installation of windows and doors and painting of 3 classrooms	500,000	500,000	100%	complete and in use
26	Kilima Primary School	Plastering, flooring, wiring installation of windows, doors and painting of a dormitory	500,000	500,000	100%	complete and in use
27	Kipketiengwet Primary School	Foundation, walling, roofing, plastering, flooring and painting of two classrooms	700,000	700,000	100%	complete and in use
28	Kipketiengwet Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
29	Kipsangui Primary School	Replacement of worn out iron sheets of 5 classrooms	437,931	437,931	100%	complete and in use
30	Kiptanui Primary School	Foundation, walling and roofing of 1 classroom	500,000	500,000	100%	complete and in use
31	Koitebes Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
32	Kokwet Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
33	Kongasis Primary School	Plastering installation of windows, doors and painting of two classrooms	300,000	300,000	100%	complete and in use
34	Kuinet Primary School	Replacement of worn out iron sheets of 4 classrooms	800,000	800,000	100%	complete and in use
35	Kuresok Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
36	Kuresok Primary School	Plastering, flooring and painting of 4 classrooms	400,000	400,000	100%	complete and in use
37	Lamaiywet Primary School	Roofing and plastering of 3 classrooms	500,000	500,000	100%	complete and in use
38	Legebet Primary School	Roofing and plastering of an administration block	400,000	400,000	100%	complete and in use
39	Lelboinet Primary School	Plastering, flooring and painting of 4 classrooms to completion	500,000	500,000	100%	complete and in use
40	Lemoru Primary School	Roofing and plastering of an administration block	300,000	300,000	100%	complete and in use
41	Lemoru Up Country Primary School	Plastering installation of doors, windows and painting of two classrooms	300,000	300,000	100%	complete and in use
42	Lower Moiben Primary Sch	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
43	Maendeleo Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
44	Maendeleo Primary School	Plastering and painting of six classrooms	500,000	500,000	100%	complete and in use
45	Mafuta Primary School	Plastering installation of doors, windows and painting of two classrooms	300,000	300,000	100%	complete and in use
46	Majimazuri Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
47	Majimazuri Primary School	Foundation, walling, roofing flooring and plastering of 1 classroom	600,000	600,000	100%	complete and in use
48	Makongi Primary School	Plastering, installation of window, door and painting of 1 classroom	300,000	300,000	100%	complete and in use
49	Matunda Small Home For Disabled	Roofing ,plastering, flooring, installation of doors and windows of a dormitory	400,000	400,000	100%	complete and in use

50	Milimani Primary School	Plastering installation of doors, windows and painting of two classrooms	300,000	300,000	100%	complete and in use
51	Milimani Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
52	Mobet Pri. School	Plastering installation of windows, doors, flooring of 3 classrooms	500,000	500,000	100%	complete and in use
53	Nabiswa Primary School	Foundation, walling roofing and plastering of 1 classroom	500,000	500,000	100%	complete and in use
54	Natwana Primary School	Foundation, walling roofing and plastering of 1 classroom	500,000	500,000	100%	complete and in use
55	Ndabarnach Primary School	Roofing, plastering, flooring, installation of doors, windows of 2 classrooms	400,000	400,000	100%	complete and in use
56	Roret Primary School	Plastering installation of windows, doors and painting of two classrooms	300,000	300,000	100%	complete and in use
57	Saramek Primary School	Foundation, walling and roofing of 1 classroom	300,000	300,000	100%	complete and in use
58	Sda Ainabmoi Primary School	Plastering installation of doors, windows and painting of two classrooms	300,000	300,000	100%	complete and in use
59	Sigaon Primary School	Purchase of 1.5 acres of school land	700,000	700,000	100%	complete and in use
60	Sigaon Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
61	Sigaon Primary School	Foundation, walling, roofing, plastering, door and windows, flooring and painting of i classroom	700,000	700,000	100%	complete and in use
62	Sininin Primary School	Plastering, flooring, installation of windows and doors and painting of 2 classrooms	400,000	400,000	100%	complete and in use
63	Soy Primary School	Foundation, walling, roofing, plastering, flooring and painting of 2 classrooms	700,000	700,000	100%	complete and in use
64	St. Mathews Lamaiywet Pri. Sch	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
65	St. Thomas Mararai Pri. Sch	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
66	Tamboiyot Primary School	Foundation, walling, roofing, plastering, flooring and painting of 1 classroom	500,000	500,000	100%	complete and in use
67	Teldet Ecd School	Plastering installation of windows, doors, flooring of 3 classrooms	400,000	400,000	100%	complete and in use
68	Vumilia Primary School	Purchase of 60 desks for pupils	150,000	150,000	100%	complete and in use
69	Aic Itigo Secondary School	Installation of gas piping and table fitting of a laboratory	600,000	600,000	100%	complete and in use
70	Aic Kapsang Sec School	Installation of gas piping and table fitting of a laboratory	500,000	500,000	100%	complete and in use
71	Aic Ndabarnach Secondary School	Flooring, plastering, and painting of 1 classroom	400,000	400,000	100%	Complete and in use
72	Kokwet Secondary School	Foundation, walling and roofing of a laboratory	1,000,000	1,000,000	100%	complete and in use
73	Rcea Chepkigen Secondary School	Foundation, walling of a laboratory	500,000	500,000	100%	complete and in use
74	Sda Sisyobei Secondary School	Foundation, walling roofing and plastering of 1 classroom	500,000	500,000	100%	complete and in use
75	Shirika Secondary School	Flooring and painting of 3 classrooms	300,000	300,000	100%	Complete and in use

76	Sinendet Secondary School	Foundation, walling roofing and plastering of 1 classroom	500,000	500,000	100%	complete and in use
77	Sirikwa Secondary School	Foundation, walling roofing, plastering and painting of 1 classroom	500,000	500,000	100%	complete and in use
78	St. Joseph's Mobet Sec School	Foundation and walling of an administration block	500,000	500,000	100%	complete and in use
79	St. Michael's Kipsomba Sec School	Foundation, walling and roofing of 2 unit staff quarters	500,000	500,000	100%	complete and in use
80	Tamboiyot Secondary School	Foundation, walling roofing, plastering and painting of 1 classroom	500,000	500,000	100%	complete and in use
81	Teldet Secondary School	Walling and roofing of laboratory	500,000	500,000	100%	complete and in use
82	Chukura Dispensary	Ceiling, tiling, doors, painting of 2 unit staff houses	300,000	300,000	100%	complete and in use
83	Kibagenge Dispensary	Ceiling, tiling, doors, painting of 2 unit staff houses	300,000	300,000	100%	complete and in use
84	Sinonin Dispensary	Ceiling, tiling, doors, painting of 2 unit staff houses	300,000	300,000	100%	complete and in use
85	Kipsomba Chief's Office	Foundation, walling roofing, plastering and painting of chief's office	1,000,000	1,000,000	100%	Complete and in use
86	Legebet Assistant Chief's Office	Roofing and plastering of assistant chief's office	500,000	500,000	100%	Complete and in use
87	Matunda Chief's Office	Walling and roofing of chief's office	500,000	500,000	100%	Complete and in use
88	Moisbridge Chief's Office	Foundation and walling of chief's office	500,000	500,000	100%	Complete and in use
89	Segero Chief's Office	Walling, roofing and plastering of chiefs office	800,000	800,000	100%	Complete and in use
90	Soy Chief's Office	Walling and roofing of chief's office	500,000	500,000	100%	Complete and in use
91	Lagam Springs Water Project	Piping extension	300,000	300,000	100%	Complete and in use
92	Murei Water Point	Construction of a water tank	600,000	600,000	100%	Complete and in use
93	Jabali Primary School	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
94	Kapkorren Secondary School	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
95	Kipsomba Farm Primary School	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
96	Kiwato Primary School	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
97	Kokwet Secondary School	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
98	Kongasis Primary School	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
99	Limyomoi Primary School	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
100	Mobet Primary School	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
101	Moisbridge Primary School	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
102	Nukiat Youth Resource Center	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
103	Sigaon Primary School	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted

104	Sirikwa Secondary School	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
105	St. Peters Kamukunji Primary	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
106	Soy Primary School	Buying and planting trees seedlings	50,000	50,000	100%	Purchased and planted
107	Bursary Tertiary Institutions	Payment of bursaries to needy students in tertiary institutions	28,684,469	26,077,000	90%	Ongoing
108	Aic Itigo Secondary School	Gas piping and fitting of pipes of a laboratory	700,000	700,000	90%	complete and in use
109	Kipsangui Boys High School	Recapeting of floors and wall painting of 8 classrooms	800,000	800,000	90%	Re-carpeting done
110	Moisbridge Secondary School	Walling, 1st floor slab, roofing ,plastering, windows and doors of a storey adm block	3,300,000	3,300,000	90%	almost complete
111	Tarakwa Cooling Plant	Plastering exterior walls, painting, piping, doors, windows of a cooling plant	800,000	800,000	90%	almost complete
112	Cheptarit Primary School	Walling, roofing, plastering, installation of doors & windows, flooring and painting of 1 classroom	600,000	600,000	80%	Ongoing
113	Cheukta Primary School	Plastering, installation of doors & windows, flooring and painting of 3classrooms	400,000	400,000	80%	Ongoing
114	Kiborokwa Primary School	Installation of doors & windows, flooring, ceiling and painting of an administration block	500,000	500,000	80%	Ongoing
115	Kimolwet Ecd	Flooring, plastering, installation of doors & windows, and painting of 2 classroom	300,000	300,000	80%	Ongoing
116	Kosirai Ecd	Plastering, installation of doors & windows, flooring and painting of 2classroom	400,000	400,000	80%	Ongoing
117	Ndalat Ecd	Plastering, installation of doors & windows, flooring and painting of 2 classroom	400,000	400,000	80%	Ongoing
118	Shirika Primary School	Flooring, verandah, painting of 5 classrooms	400,000	400,000	80%	Ongoing
119	Sugutek Primary School	Installation of doors & windows, flooring and painting of 2 classrooms	300,000	300,000	80%	Ongoing
120	Kimurgoi Primary School	Flooring, and painting of 4 classrooms	500,000	500,000	70%	Ongoing
121	Lalakin Primary School	Roofing, plastering, installation of doors & windows, flooring and painting of 2 classrooms	500,000	500,000	70%	Ongoing
122	Lolkinyei Secondary School	Roofing and installation of doors and windows of a dormitory	1,500,000	1,500,000	70%	On going
123	Loreto High School Matunda	Walling, slabbing of 1st floor, plastering, installation of windows and doors of laboratory	4,000,000	4,000,000	70%	On going
124	Kiborom Youth Polytechnic	Roofing, plastering, installation of doors & windows, flooring and painting of youth polytechnic	1,000,000	1,000,000	70%	ongoing
125	Chemoset Primary School	Flooring, installation of window & doors, ceiling and painting of administration block	300,000	300,000	60%	Ongoing
126	Kiptanui Primary School	Plastering, installation of doors & windows, flooring and painting of 2 classroom	300,000	300,000	60%	Ongoing
127	Legebet Primary School	Flooring, plastering, installation of doors and windows ,painting ofan administration block	400,000	400,000	60%	ongoing

128	Ngobitwa Primary School	Flooring, installation of windows & doors, verandah painting of 4 classrooms	300,000	300,000	60%	Ongoing
129	Green Field Primary School	Flooring, plastering, installation of doors & windows, ceiling and painting of an administration block	600,000	600,000	50%	Ongoing
130	Lemoru Primary School	Flooring, plastering, installation of doors and windows ,painting of an administration block	500,000	500,000	50%	Ongoing
131	Cheplelaibei North Sec. School	Foundation, walling, and roofing, windows and doors of an administration block	1,500,000	1,500,000	50%	at the lintel level
132	Bursary Secondary Schools	Payment of bursaries to needy students in secondary schools	11,565,000	4,545,000	40%	Ongoing
	Total		162,685,118	104,307, 907		
133	Soy Dam	Desilting , and planting trees	100,000	-	0%	Not started
134	Soy Chiefs Office	Fencing, land reclamation and planting trees	100,000	-	0%	Not started
135	Kuresok Primary School	Flooring, plastering, installation of doors & windows, and painting of 2classrooms	300,000	-	0%	Not started
136	Cheplelaibei Primary School	Roofing, plastering, flooring, installation of doors & windows and painting of an administration block	500,000	-	0%	Not started
137	Teldet Primary School	Flooring, plastering, installation of doors & windows and painting of 1 classroom	300,000	-	0%	Not started
138	Lamaiywet Primary School	Plastering, flooring installation of windows & windows ,painting of 4 classrooms	500,000	-	0%	Not started
139	Ripmoy Primary School	Plastering, installation of doors & windows, flooring and painting of 3 classrooms	500,000	-	0%	Not started
140	Ripmoy Primary School	Purchase of 2.7 acres of school land	1,000,000		0%	Not started
141	Lorwa Primary School	Plastering, painting, verandah of 3 classrooms	500,000	-	0%	Not started
142	St. Vincent Tuisuswo Primary	Plastering, installation of doors & windows, flooring and painting of dining hall	500,000	-	0%	Not started
143	Kisabei Primary School	Flooring, plastering, painting, installation of windows & doors & verandah of 3 classrooms	500,000	-	0%	Not started
144	Vumilia Primary School	Plastering, installation of doors & windows, and painting of 7 classroom	400,000	-	0%	Not started
145	Kosyin Primary School	Flooring, plastering, installation of doors & windows ,painting of 1classrooms	300,000	-	0%	Not started
146	Nyalilbei Primary School	Flooring, plastering, installation of doors and windows ,painting of 2classrooms	500,000	-	0%	Not started
147	Kapkatet Primary School	Flooring, plastering, installation of doors and windows ,painting of 1classrooms	300,000	-	0%	Not started
148	Milimani Primary School	Flooring, plastering, installation of windows and doors ,painting of 2 classroom	300,000	-	0%	Not started
149	Sirikwa Primary School	Plastering, installation of doors & windows, flooring and painting of library	500,000	-	0%	Not started
150	Ziwa Primary School	Roofing, plastering, installation of doors & windows, flooring and painting of 2 classrooms	400,000	-	0%	Not started

151	Matunda School For Disabled	Plastering, installation of doors & windows, flooring and painting of a dormitory	500,000	-	0%	Not started
152	Matunda Primary School	Plastering, flooring, painting verandah of 5 classrooms	500,000	-	0%	Not started
153	Mogoon Primary School	Flooring, plastering, painting of 8 classrooms	500,000	-	0%	Not started
154	Tegeiyat Gaa Primary School	Flooring, plastering, and painting of 3 classrooms	400,000	-	0%	Not started
155	St. Thomas Mararai Pri. Sch	Plastering, installation of doors & windows, flooring and painting of 3 classrooms	400,000	-	0%	Not started
156	Roret Primary School	Plastering, installation of doors & windows, flooring and painting of 3 classrooms	400,000	-	0%	Not started
157	Chelabal Primary School	Plastering, installation of doors & windows, flooring and painting of 1 classroom	300,000	-	0%	Not started
158	Sigowet Hill Primary School	Plastering, installation of doors & windows, flooring and painting of 4 classrooms	500,000	-	0%	Not started
159	Ngeny Primary School	Installation of doors & windows, flooring and painting of 2 classrooms	300,000	-	0%	Not started
160	Sugutek Primary School	Installation of doors & windows, flooring and painting of 2 classrooms	300,000	-	0%	Not started
161	Kiborokwa Primary School	Installation of doors & windows, flooring, ceiling and painting of an administration block	500,000	-	0%	Not started
162	Shirika Primary School	Flooring, verandah, painting of 5 classrooms	400,000	-	0%	Not started
163	Limnyomoi Primary School	Flooring, plastering, installation of doors & windows, and painting of 3 classrooms	500,000	-	0%	Not started
164	Aic Itigo Primary School	Flooring, plastering, installation of doors & windows, and painting of 3 classrooms	500,000	-	0%	Not started
165	Chepkongi Primary School	Plastering, flooring and painting of 5 classrooms	600,000	-	0%	Not started
166	Kambuku Primary School	Walling, roofing, plastering, installation of doors & windows, flooring and painting of 1 classroom	600,000	-	0%	Not started
167	Kapkures Primary School	Roofing, flooring, plastering, installation of doors, windows of an administration block	600,000	-	0%	Not started
168	Aic Tamboiyot Primary School	Flooring and painting of 5 classrooms	300,000	-	0%	Not started
169	Barsombe Primary School	Plastering, installation of doors & windows, flooring and painting of 3 classrooms	400,000	-	0%	Not started
170	Aic Kabobo Primary School	Foundation, walling, roofing, plastering, flooring installation of doors, windows of 2 classroom	1,200,000	-	0%	Not started
171	Bondeni Primary School	Foundation, walling, roofing flooring and plastering of 1 classroom	600,000	-	0%	Not started
172	Kiptanui Primary School	Foundation, walling, roofing flooring, plastering & painting of 1 classroom	600,000	-	0%	Not started
173	St. Barnabas Kipsomba Primary School	Foundation, walling, roofing and plastering, flooring of 1 classroom	600,000	-	0%	Not started
174	Sda Sisyobei Primary School	Foundation, walling, roofing and plastering, flooring of 1 classroom	600,000	-	0%	Not started

175	Kapkoros Gaa Primary School	Purchasing 2 acres of school land	800,000	-	0%	Not started
176	Kapkuis Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
177	Shirika Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
178	St Peters Kamukunji Pri. School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
179	Kapkoros Gaa Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
180	Kambuku Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
181	Bondeni Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
182	Chepterit Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
183	Kapkures Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
184	Saramek Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
185	Kimurgoi Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
186	Saniak Gaa Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
187	Kipsangui Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
188	Soy Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
189	Chemororoch Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
190	Mogoiywet Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
191	Chemoset Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
192	Nabiswa Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
193	Bondeni Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
194	Natwana Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
195	Tegeiyat Gaa Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
196	Lamaon Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
197	Matunda Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
198	Lamaiywet Primary School	Purchasing of 50 desks for pupils	150,000	-	0%	Not started
199	Kaptebengwet Secondary School	Plastering, flooring, doors, windows and painting of 2 classrooms	500,000	-	0%	Not started
200	Soy Secondary School	Roofing, plastering, installation of doors & windows, flooring and painting of dining hall	800,000	-	0%	Not started
201	Aic Kosyin Secondary School	Gas piping ,fume chamber, departmental offices and painting of laboratory	800,000	-	0%	Not started
202	Mafuta Secondary School	Gas piping and fitting of pipes of a laboratory	500,000	-	0%	Not started
203	Saramek Secondary School	Roofing, plastering, installation of doors & windows of laboratory	700,000	-	0%	Not started
204	Ziwa Secondary School	Walling, slabbing and column bars of 2 storey 4 classrooms	2,000,000	-	0%	Not started

205	Aic Tamboiyot Secondary School	Roofing, installation of doors and windows and flooring of a laboratory	700,000	-	0%	Not started
206	Ndabarnach Secondary School	Flooring, plastering, and painting of 1 classroom	300,000	-	0%	Not started
207	St. Peters Kapkorren Sec Sch	Electrical fittings, tiling of floor, ceiling, doors, painting of administration block	600,000	-	0%	Not started
208	St Stephen Jabali Sec School	Flooring, ceiling, installation of window, doors and painting of staff house	300,000	-	0%	Not started
209	St. Peters Natwana Sec Sch.	Plastering, wiring, ablution block and painting of a dormitory	500,000	-	0%	Not started
210	St. Peters Kamukunji Sec Sch	Plastering, flooring, installation of windows doors of 3 classrooms	500,000	-	0%	Not started
211	Ndabarnach Secondary School	Foundation, walling, roofing, plastering & painting of 1 classroom	600,000	-	0%	Not started
212	Aic Magoon Secondary School	Foundation, walling, roofing, plastering & painting of 1 classroom	600,000	-	0%	Not started
213	Lorwa Secondary School	Gas piping and fume chamber of a laboratory	500,000	-	0%	Not started
214	Kipsangui Girls Sec. School	Plastering, flooring and painting of a dormitory	800,000	-	0%	Not started
215	Kapsang Secondary School	Gas piping ,fume chamber and painting of laboratory	500,000	-	0%	Not started
216	St. Pauls Makongi Sec. School	Plastering, flooring, installation of windows, doors of a dining hall	600,000	-	0%	Not started
217	Sda Sisyobei Sec. School	Plastering, flooring, installation of windows, doors, of an administration block	700,000	-	0%	Not started
218	Rcea Kuinet Sec.School	Flooring, plastering, ceiling , tiling, installation of windows doors of a staff house	500,000	-	0%	Not started
219	Keretot Mixed Sec School	Foundation, walling, roofing, plastering & painting of 1 classroom	600,000	-	0%	Not started
220	Kapngetuny Gaa Sec School	Buying school land 2 acres	800,000	-	0%	Not started
221	Teachers Advisory Centre Moisbridge	Plastering exterior walls, office doors, tiling, painting of a multi purpose hall	700,000	-	0%	Not started
222	Kipsomba Chiefs Office	Roofing plastering, installation of doors & windows, flooring of chiefs office	700,000	-	0%	Not started
223	Koisagat Chiefs Office	Roofing, plastering, installation of doors & windows, flooring and painting of chiefs office	700,000	-	0%	Not started
224	Matunda Chiefs Office	Plastering, flooring and painting of chiefs office	500,000	-	0%	Not started
225	Segero Chiefs Office	Plastering, flooring ,doors and windows painting of chiefs office	700,000	-	0%	Not started
226	Lower Moiben Chiefs Office	Roofing, plastering, flooring, windows and doors & painting of chiefs office	800,000	-	0%	Not started
227	Kuinet Chiefs Office	Roofing and installation of windows and doors of chiefs office	800,000	-	0%	Not started
228	Legebet Chiefs Office	Plastering, flooring and painting of chiefs office	600,000	-	0%	Not started
229	Jabali Assistant Chiefs Office	Roofing, plastering, doors and windows and flooring of chiefs office	800,000	-	0%	Not started
230	Kongasis Chiefs Office	Foundation, walling and lintel of chiefs office	800,000	-	0%	Not started
		Total	58,377,211	-		
		Total	162,685,118	104,307,907.00		

The project status report availed for audit review revealed that out of the one hundred and thirty (132) projects that were funded, one hundred and six (106) projects were complete while twenty six (26) projects were at various levels of completion of between 40% and 90%. Ninety eight (98) projects with total budget of Kshs.58,377,118 were not funded during the year. Although the management has explained that the non-funding of the projects was due to delay in receiving of the funds from the CDF Board and that the disbursement was done immediately the funds were received during 2016/2017, the management has not explained the measures put in place to ensure that projects are funded as per the budget. Consequently, the residents of Soy Constituency did not obtain the benefits of the twenty six partially completed projects and the ninety eight projects that were not funded.

1.3 Project Verification

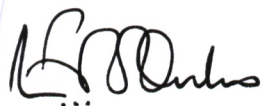
During the year under review, thirty two (32) projects with total budget of Kshs.25,850,000 and which was disbursed in full were verified in June 2017 out of which sixteen (16) projects, were found to be complete and in use while the remaining sixteen (16) were on going and at various levels of completion as detailed below:

No	Project Name	Project Activity	Approved Budget (Kshs)	Amount Disbursed (Kshs)	Level of implementation	Remarks
1	AIC Itigo Secondary School	Gas piping, and fitting of pipes in laboratory	700,000	700,000	100%	Complete and in use
2	AIC Itigo Secondary School	Installation of gas piping and table fitting of a laboratory	600,000	600,000	100%	Complete and in use
3	Lolkinyei Secondary School	Roofing and installation of doors and windows of girls Dormitory	1,500,000	1,500,000	70%	Roofing complete. Door and windows yet to be fixed
4	SDA Sisyobei Primary School	Foundation, walling, roofing, plastering and flooring one classroom	600,000	600,000	70%	Foundation, walling, roofing, plastering complete. Flooring is partially complete.
5	Kiborom Youth Polytechnic	Roofing and installation of doors and windows, flooring and painting of two lecture halls and two offices	1,000,000	1,000,000	70%	Roofing and installation of doors and windows complete, flooring done for only one lecture hall. Painting is yet to be done. Project not in use
6	Kiborokwa Primary School	Installation of doors and windows, flooring, fixing ceiling and painting of administration block	500,000	500,000	80%	Installation of doors and windows, flooring and painting complete. Ceiling not yet fixed
7	Kipsangui Boys Secondary	Retargeting of floors and wall painting of eight classrooms	800,000	800,000	90%	complete and in use

8	Kipsangui Girls Secondary	Plastering, flooring and painting of two dormitories	800,000	800,000	70%	Plastering, flooring and painting of two dormitories complete and in use. Other funds used in construction of septic tank whose works is ongoing
9	Sirikwa Primary School	Flooring, veranda, painting of 5 classrooms	400,000	400,000	100%	Complete and in use
10	Sirikwa Secondary School	Foundation, walling, roofing, plastering and painting of 1 classroom	500,000	500,000	100%	Complete and in use
11	Shirika Secondary School	Flooring and painting three classrooms	300,000	300,000	100%	Complete and in use
12	Kosirai Ecd	Plastering, Installation of doors & windows, flooring and painting of 2 classrooms	400,000	400,000	80%	Complete and in use
13	Matunda Primary School	Plastering Flooring, Painting veranda of 5 classrooms.	500,000	500,000	100%	Complete and in use
14	Teldet Primary School	Flooring, Plastering, installation of doors and windows and painting of 1 classroom	400,000	400,000	100%	Complete and in use
15	AIC Saniak Gaa Primary School	Foundation, walling, roofing and plastering of 2 classrooms	800,000	800,000	100%	Complete and in use
16	Chukura Dispensary	Ceiling, tiling, doors, painting of 2 unit staff houses	300,000	300,000		One unit complete and in use the other unit done up to roofing
17	Tarakwa Cooling Plant	Plastering Exterior walls, Painting, piping, doors, windows of cooling plant	800,000	800,000	80%	Exterior plastering at the front of the building not done.
18	Mois Bridge Secondary School	Walling, 1st floor slab, roofing, plastering, windows and doors of storey ADM block	3,300,000	3,300,000	90%	Works on the toilet being done. Project in use. Poor workmanship of the doors inside the building
19	Loreto Matunda High School	Walling, slabbing of 1st floor, plastering, installation of windows & doors of laboratory	4,000,000	4,000,000	70%	1st floor slab, flooring, roofing, installation of windows & doors done. Works on going
20	Cheplelaibei North Sec School	Foundation, walling and Roofing, windows and doors of ADM block	1,500,000	1,500,000	50%	Only Foundation and walling done up to lintel level
21	Cheplelaibei Primary School	Purchase of 50 school desks	150,000	150,000	100%	Complete and in use
22	Kimurgoi Primary School	Flooring, and painting of 4 classrooms	500,000	500,000	70%	Flooring and painting complete for 2 classrooms
23	Matunda Chiefs Office	Plastering, flooring and painting of chiefs office	500,000	500,000	90%	Windows not yet fixed

24	Matunda Small Homes For Disabled	Plastering, Installation of doors& windows, flooring and painting of a dormitory	400,000	400,000	90%	Plastering, Installation of doors& windows and flooring done.
25	Lamaiywet Primary School	Roofing and plastering of 3 classrooms	500,000	500,000	100%	Complete and in use
26	Teldet Secondary School	Walling and roofing of laboratory	500,000	500,000	100%	Complete and in use
27	Kapchan Primary School	Emergency funds for Foundation ,walling, roofing ,doors ,windows, plastering and painting of 2 classrooms	1,000,000	1,000,000	70%	One classroom complete and in use. Other classroom, roofing, flooring done
28	Ndabarnach Primary School	Roofing, plastering, flooring, installation of doors, windows of 2 classrooms	400,000	400,000	100%	Complete and in use
29	Ndabarnarch Primary School	Replacement of worn out iron sheets of 5 classrooms	400,000	400,000	100%	Complete and in use
30	Cheukta Primary School	Plastering, installation of doors & windows, flooring and painting of 3classrooms	400,000	400,000	100%	Complete and in use
31	Sigaon Primary School	Foundation, walling ,roofing, plastering, door and windows, flooring and painting of one classroom	700,000	700,000	100%	Complete and in use
32	Sigaon Primary School	Purchase of 1.5 acres of school land	700,000	700,000	100%	Purchase of land complete. Title deed obtained
	Total		25,850,000	25,850,000		

Although the management has explained that the delay in implementation of some projects was due to inadequate allocation and that in future adequate allocation shall be done, no indication has been given as to when the incomplete projects shall be completed.



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

Nairobi

27 September 2017

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

Reports and Financial Statements

For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	88,492,794	125,056,823
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	7,000	-
TOTAL RECEIPTS		88,499,794	125,056,823
PAYMENTS			
Compensation of employees	4	1,964,293	1,126,438
Use of goods and services	5	6,481,778	8,258,389
Transfers to Other Government Units	6	50,487,931	54,018,341
Other grants and transfers	7	45,356,000	35,986,550
Acquisition of Assets	8	8,463,976	4,810,810
Other Payments	9	-	-
TOTAL PAYMENTS		112,753,978	104,200,528
SURPLUS/DEFICIT		(24,254,184)	20,856,295

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SOY NGCDF financial statements were approved on 16/6 2017 and signed by:

**NG-CDFC SOY
CHAIRPERSON**
[Signature]
16 JUN 2017
Chairman NGCDFC
P. O. Box 731-30100,
ELDORET

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


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


**Reports and Financial Statements
For the year ended June 30, 2016**

V. STATEMENT OF ASSETS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,998,852	31,253,036
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		6,998,852	31,253,036
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	31,253,036	10,396,741
Surplus/Deficit for the year		(24,254,184)	20,856,295
Prior year adjustments	14	-	-
NET LIABILITIES		6,998,852	31,253,036

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SOY NGCDF financial statements were approved on 16/06/2017 and signed by:


**NG-CDF SOY
CHAIRPERSON**
10 JUN 2017
Chairman NGCDF
 P. O. Box 731-30100,
 ELDORET


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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-SOYCONSTITUENCY

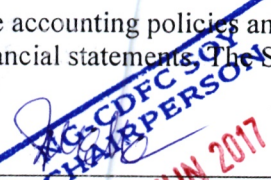
Reports and Financial Statements

For the year ended June 30, 2016

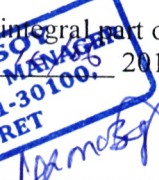
VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	88,492,794	125,056,823
Other Receipts	3	7,000	-
		88,499,794	125,056,823
Payments for operating expenses			
Compensation of Employees	4	1,964,293	1,126,438
Use of goods and services	5	6,481,778	8,258,389
Transfers to Other Government Units	6	50,487,931	54,018,341
Other grants and transfers	7	45,356,000	35,986,550
Other Payments	9	-	-
		104,290,002	99,389,718
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		(15,790,208)	25,667,105
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(8,463,976)	(4,810,810)
Net cash flows from Investing Activities		(8,463,976)	(4,810,810)
NET INCREASE IN CASH AND CASH EQUIVALENT		(24,254,184)	20,856,295
Cash and cash equivalent at BEGINNING of the year	13	31,253,036	10,396,741
Cash and cash equivalent at END of the year		6,998,852	31,253,036

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 _____ 2016 and signed by:


NG-CDFC SOY
CHAIRPERSON
16 JUN 2017
P.O. Box 731-30100,
ELDORET

Chairman NGCDF


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

Fund Account Manager

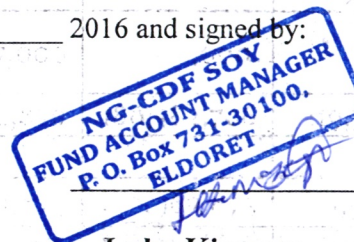
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	120,829,876	59,745,830	180,575,706	119,752,830.00	60,822,876	66.30%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts(sale of tender)	-	7,000	7,000	7,000	-	100%
TOTAL	120,829,876	59,752,830	180,582,706	119,759,830	60,829,876	66.30%
PAYMENTS						
Compensation of Employees	2,524,000	443,873	2,967,873	1,964,293	1,003,580	66.20%
Use of goods and services	8,350,689	3,843,718	12,194,407	6,481,778	5,712,629	53.20%
Transfers to Other Government Units	58,450,000	28,372,836	86,822,836	50,487,931	36,334,905	58.20%
Other grants and transfers	44,505,187	22,085,403	66,590,590	45,356,000	21,234,590	68.10%
Acquisition of Assets	6,500,000	5,000,000	11,500,000	8,463,976	3,036,024	73.60%
Other Payments(Audit)	500,000	-	500,000	-	500,000	0.0%
Unallocated	-	7,000	7,000	-	7,000	0.0%
TOTAL	120,829,876	59,752,830	180,582,706	112,753,978	67,828,728	62.40%

The SOY NG-CDF financial statements were approved on _____ 2016 and signed by:



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 NGCDF 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 NGCDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

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 NGCDF 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 NGCDF’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 NGCDF’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 June 30, 2016.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended June 30, 2016**

I. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal Allocation	AIE NO-A750190	0	39,578,439
	AIE NO-A759533	0	28,492,795
	AIE NO-A796645	0	14,095,676
	AIE NO-A796873	0	14,397,119
	AIE NO-A797204	0	28,492,794
	AIE NO-A790810	28,492,794	0
	AIE NO-A724155	30,000,000	0
	AIE NO-A820791	20,000,000	0
	AIE NO-A825546	10,000,000	0
Conditional grants		0	0
Receipt from other Constituency		-	
TOTAL		88,492,794	125,056,823

2. PROCEEDS FROM SALE OF NON FINANCIAL ASSETS

Description		2015 - 2016	2014 - 2015
		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 June 30, 2016**

3 OTHER RECEIPTS

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Interest Received		-	-
Rents		-	-
Sale of tender		7,000	-
Other Receipts Not Classified Elsewhere (specify)		-	-
Total		7,000	-

4 COMPENSATION OF EMPLOYEES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Basic wages of contractual employees		1,693,893	1,036,038
Basic wages of casual labour		-	-
Personal allowances paid as part of salary		-	-
House allowance		260,000	80,000
Transport allowance		-	-
Leave allowance		-	-
Other personnel payments		-	-
Employer contribution to NSSF		10,400	10,400
gratuity		-	-
Total		1,964,293	1,126,438

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended June 30, 2016**

5 USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	314,000	500,774
Office rent	331,992	316,332
Communication, supplies and services	450,000	258,000
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	62,640	-
Rentals of produced assets	-	-
Training expenses	338,000	172,800
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	3,629,000	6,176,500
Insurance costs	182,760	-
Specialised materials and services	-	-
Office and general supplies and services	525,893	224,241
Fuel ,oil & lubricants	431,200	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	216,293	609,742
Routine maintenance – other assets	-	-
Total	6,481,778	8,258,389

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended June 30, 2016**

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to primary schools	29,987,931	21,285,582
Transfers to secondary schools	18,600,000	24,450,000
Transfers to Tertiary institutions	1,000,000	1,300,000
Transfers to Health institutions	900,000	6,982,759
TOTAL	50,487,931	54,018,341

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary -Secondary	4,545,000	3,730,000
Bursary -Tertiary	26,077,000	14,305,000
Bursary-Special schools	-	-
Mocks & CAT	1,000,000	-
water	900,000	1,800,000
Agriculture (food security)	800,000	-
Electricity projects	-	-
Security	3,800,000	2,600,000
Roads	-	8,200,000
Sports	2,100,000	1,300,000
Other capital grants and transfer	700,000	-
Emergency Projects (specify)	5,434,000	4,051,550
Total	45,356,000	35,986,550

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended June 30, 2016**

8. ACQUISITION OF ASSETS			
Non Financial Assets		2015 - 2016	2014 - 2015
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings(NG-CDFC office)		8,463,976	-
Refurbishment of Buildings		-	-
Purchase of Vehicles		-	4,810,810
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of office furniture and fittings		-	-
Purchase of computers ,printers and other IT equipment		-	-
Purchase of photocopier		-	-
Purchase of other office equipment		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
Total		8,463,976	4,810,81
9. OTHER PAYMENTS			
specify		-	-
specify		-	-
specify		-	-
TOTAL		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended June 30, 2016**

10A: Bank Balances (cash book balance)

Name of Bank, Account No. & currency	Account Number	2015 - 2016 Kshs	2014 - 2015 Kshs
cooperative bank-Eldoret west Branch	1141458965900	6,998,852	31,253,036
		-	-
Total		6,998,852	31,253,036

10B: CASH IN HAND)

	2015 - 2016 Kshs	2014 - 2015 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
Total	-	-

11: OUTSTANDING IMPRESTS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended June 30, 2016**

12 Retention

Supplier/Contractor	PV no	2015 - 2016	2014 - 2015
		-	-
		-	-

13 BALANCES BROUGHT FORWARD (1/7/2015)

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	31,253,036	10,225,941
Cash in hand	-	-
Imprest	-	170,800
Total	<u>31,253,036</u>	<u>10,396,741</u>

14. PRIOR YEAR ADJUSTMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SOY
CONSTITUENCY Reports and Financial Statements For the year ended June 30, 2016**

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015 - 2016 Kshs	2014 - 2015 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (specify)	-	-
	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	8,287,931
Amounts due to other grants and other transfers (see attached list)	188,473	14,477,585
Others (Wages,admin,office construction, audit fee)	6,803,379	8,487,520
un allocated from sale of tender	7,000	-
	6,998,852	31,253,036

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	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, 2016

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	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, 2016

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	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							
4.	Bursary secondary school	39,000	0	0	39,000	0	Awaiting disbursement
5.	Bursary tertiary institutions	778	0	0	778	0	On-going
6.	Environment projects	0	0	0	0	0	0
7.	Emergency projects	148,695	0	0	148,695	0	
Sub-Total		188,473	0	0	188,473	0	
Others (specify)							
7.	NG-CDF office	2,983,975	0	0	2,983,975	0	Ongoing
8.	(Administration, M&E, wages, NSSF, Audit fee)	3,819,404	0	0	3,819,404	0	Ongoing
9.	Un allocated	7,000	0	0	7,000	0	Un-allocated
Sub-Total		6,810,379	0	0	6,810,379	0	
Grand Total		6,998,852	0	0	6,998,852	0	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	-	-
Buildings and structures	8,463,976	-
Transport equipment	4,810,810	4,810,810
Office equipment, furniture and fittings	111,394	111,394
ICT Equipment, Software and Other ICT Assets	296,000	296,000
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	13,682,180	5,218,204

Prepared by:

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

Luka Kimesop
Fund Account Manager

SOY