

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

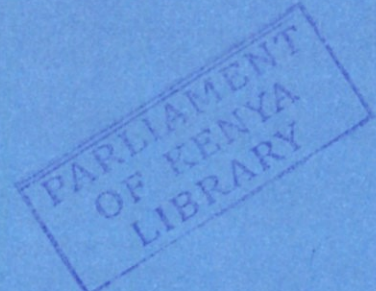
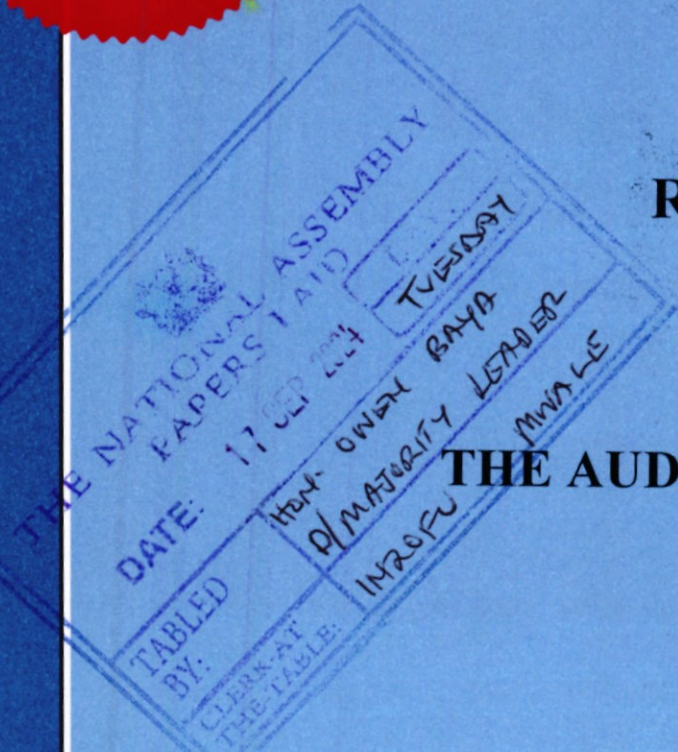
**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – SIGOWET/SOIN  
CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2023**







OFFICE OF THE AUDITOR GENERAL  
P.O. Box 30084 - 00100, NAIROBI  
REGISTRY

29 SEP 2023

**RECEIVED**



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**SIGOWET/SOIN CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

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

**SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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***SIGOWET/SOIN CONSTITUENCY***

***National Government Constituencies Development Fund (NGCDF)***

***Annual Report and Financial Statements for The Year Ended June 30, 2023***

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**I. Acronyms and Abbreviations**

*Provide a list of all applicable acronyms and abbreviation e.g.*

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-

FY-Financial Year



## **II. Key Constituency Information and Management**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

### **Mandate**

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

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

## **SIGOWET/SOIN CONSTITUENCY**

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#### ***Annual Report and Financial Statements for The Year Ended June 30, 2023***

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- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

#### **Vision**

Equitable Socio-economic development countrywide

#### **Mission**

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

#### **Core Values**

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

#### **Functions of NG-CDF Committee**

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

#### **(b) Key Management**

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

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



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**Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Francis Lemuna
2.	Sub-County Accountant	Ruth Chepkoech
3.	Chairman NG-CDFC	Richard Chepkwony
4.	Member NG-CDFC	Benedicta Magoi

**(c) Fiduciary Oversight Arrangements**

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

**(d) SIGOWET/SOINCONSTITTUENCY NGCDF Headquarters**

P.O. Box 1872-20200  
Soin Divisional Headquarters-Kipsitet Centre  
Along Kericho-Kisumu Highway  
Kericho, KENYA

**(e) SIGOWET/SOINCONSTITTUENCY NGCDF Contacts**

Telephone: (254) 95795975  
E-mail: [cdfsigowetsoin@.go.ke](mailto:cdfsigowetsoin@.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

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**(f) SIGOWET/SOINCONSTITUENCY NGCDF Bankers**

Co-operative Bank of Kenya  
A/c Number: 1146215614  
P.O. Box 1742-20200  
Kericho, Kenya

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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



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**NG-CDFC Chairman's Report**



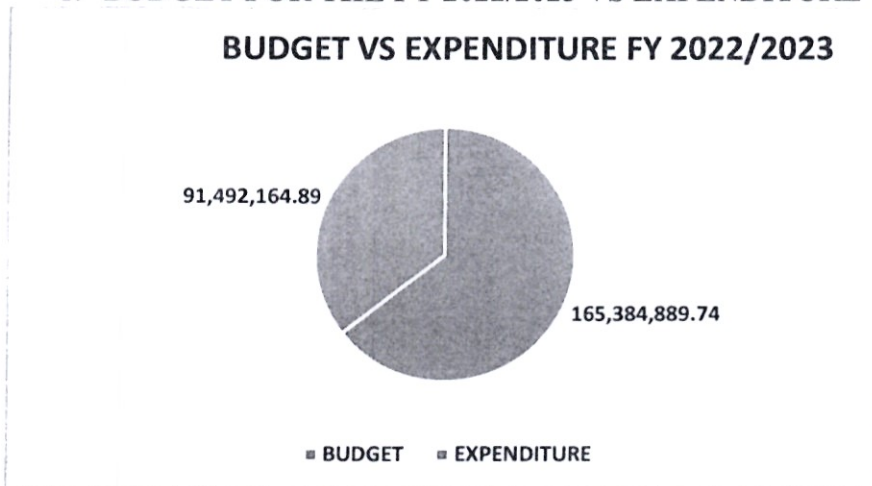
**NGCDFC CHAIR-Richard Chepkwony**

**FUNDS DISBURSEMENTS:**

SIGOWET/SOINNG-CDF has in the last financial year disbursed **Kshs 91,492,165** out of a total allocation of **Kshs 138,215,033** plus unspent balance from the **FY 2021/22** of **Kshs 15,069,856**, and undisbursed **Kshs 12,100,001** from the Board making a total budget of **Kshs 165,384,890**. This shows improved absorption of funds despite disruptions Electioneering period.

**GRAPHICALLY**

**1. BUDGET FOR THE FY 2022/2023 VS EXPENDITURE**



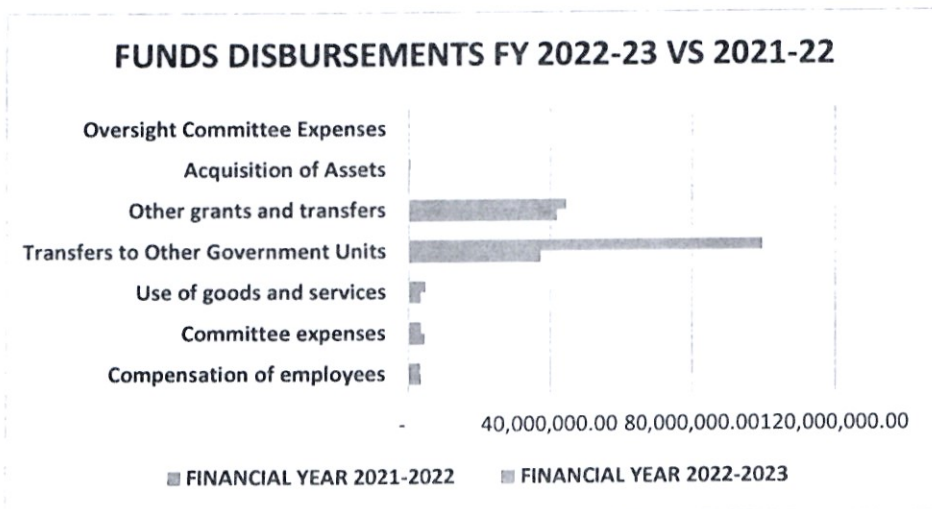
**SIGOWET/SOIN CONSTITUENCY**

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**2. COMPARISON BETWEEN FY 2022/2023 & FY 2021/22**

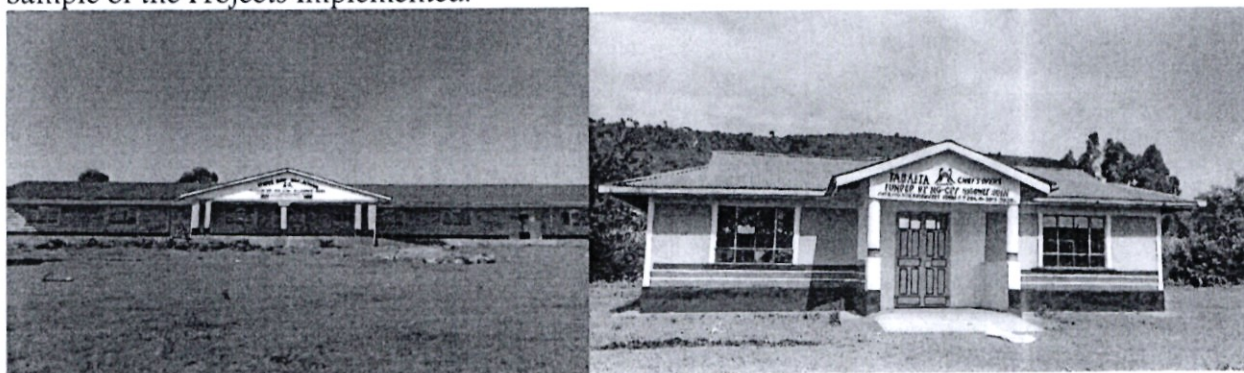


**Key Achievements:**

The greatest achievements are in project implementation which included improvement of learning structures in schools by construction of classrooms and administration blocks.

The management also constructed classrooms, administration blocks and disburse bursary to more than 4000 beneficiaries during the financial year and hence create conducive environment for learning and helping the needy in the society.

Sample of the Projects Implemented:



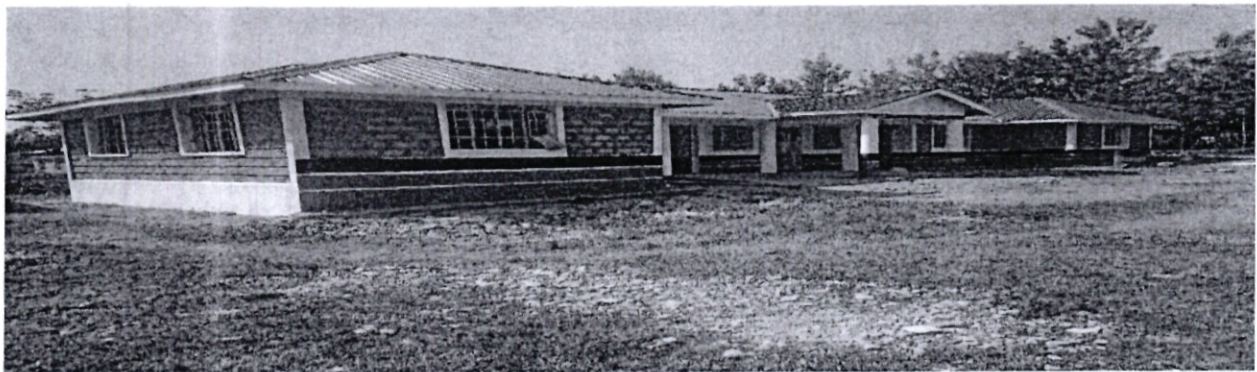


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**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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**Emerging issues:**

Emerging issues include:


1. High demand for bursary due to high poverty index.
2. High cost of building materials due making the cost of building a classrooms higher and hence less number are allocated funds in the Financial Year

**Challenges:**

1. Some schools are inaccessible due to poor road networks

**Recommendations**

The NG-CDF Board to disburse projects on timely basis for the constituencies to implement projects within the stipulated financial year.

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**Name: Richard Chepkwony**  
**CHAIRMAN NGCDF COMMITTEE**

**SIGOWET/SOIN CONSTITUENCY**  
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**III. Statement of Performance against Predetermined Objectives for FY2022/23**

**Introduction**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of *SIGOWET-SOIN CONSTITUENCY 2022-2025* plan are to:

- To mobilize more resources for community development.
- To improve safe water supply.
- To improve the health standards of the constituency.
- To improve infrastructure, especially schools and roads within the constituency.
- To build capacity of the community to implement development projects.
- Empower and training of youth

**Progress on attainment of Strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 2022/23 -we have constructed 5 classrooms, 3 administration blocks and 4 toilets
Security	To have conducive working environment for security agencies	Increased construction of chief's office	Improved security in the area	In FY 2022/23 we were not able to achiev this objective
Environment	To improve environment by	Increased planting of	Improved environment	In the FY 2022/23, we

**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

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Constituency Program	Objective	Outcome	Indicator	Performance
	carrying out environmental activities	trees both indigenous and fruit trees		were able to construct 1 toilets
Sports	To empower youth through sports activities	Increased sports activities through Sigowet/Soin tournament	Improved youth empowerment	In the year 2022/23, management did not implement sports projects and hence was not able to achieve this objective
Disaster Management	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	Management has carried out PMC & CDFC capacity building to improve in the management of NG-CDF funds



## ***SIGOWET/SOIN CONSTITUENCY***

### ***National Government Constituencies Development Fund (NGCDF)***

#### ***Annual Report and Financial Statements for The Year Ended June 30, 2023***

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#### **IV. Statement of Governance**

Governance is the process of making and enforcing decisions within an organization or society. It's the process of interactions through the laws, social norms, power or language as structured in communication of an organized society over a social system.

The NG-CDFC Sigowet/Soin constituency has strived to achieve good governance in the management of the funds allocated to it through the following;

- 1) Process of appointment and removal of a member-the appointment of NG-CDFC member is done competitively through advertisement for the positions to the people of the constituency. A selection panel consisting of competent persons is constituted for vetting of the applicants in terms of education, integrity and leadership qualities
- 2) A member of NG-CDFC can be removed from the office on cross misconduct but a member is given an opportunity to be heard
- 3) The roles of the committee include the following;
  - i. Build the capacity of project management committees
  - ii. Consider all projects proposals from all wards in the constituency and any other projects which a constituency considers beneficial to the constituency
  - iii. Ensure that all proposed projects that are approved for funding meeting the requirements of section 24 of the Act
  - iv. Ensure that project proposals submitted to the board include detailed budget proposals, procurement plans and work plans
  - v. In approving a project and before submitting the project to the board for consideration, satisfy itself and make a declaration to the effect that such project [works and services] fall within the functions of the national Government under the Constitution.
  - vi. Consult with relevant departments to ensure that cost estimates for projects are realistic
  - vii. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
  - viii. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation before respective constituencies approve such a project for joint funding
  - ix. Rank projects proposals in order of priority while ensuring that ongoing projects take precedence
  - x. Ensure that all projects receive adequate funding and are completed within 3 years
  - xi. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.

***SIGOWET/SOIN CONSTITUENCY***

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***Annual Report and Financial Statements for The Year Ended June 30, 2023***

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- xii. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board.
- 4) Induction and training of members-The NG-CDFC has been fully inducted and trained on its mandate and roles in executing their functions and roles.
  - 5) Number of meetings held in the financial year 2022-2023-Ng-cdf Act dictates that the committee members can hold a minimum of 6 meetings and a maximum of 24 meetings in a year, sub-committee meetings inclusive. On discharging its mandate NG-CDFC Sigowet/Soin held a total of 12 meetings signifying a total commitment to attaining its performance target.
  - 6) Disclosure policy on conflicts of interests- in every meeting all committee members are expected to declare their interest in all matter related to the agendas of the day.
  - 7) The NG-CDFC members are remunerated according to the rates provided by the board, Chairperson is paid Kshs 7,000 and members Kshs 5,000 per sitting
  - 8) Ethics and conduct of members-all members are expected to be ethical and have good conduct in the management of the fund. All members signed public officers code of ethics to deter them from engaging in unethical matters
  - 9) The management is committed in risk management by at all times responding to risk analysis



## **V. Environmental and Sustainability Reporting**

Sigowt/Soin NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

### **1. Sustainability strategy and profile -**

To ensure sustainability of Sigowet/Soin NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Sigowet/Soin NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.



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### **National Government Constituencies Development Fund (NGCDF)**

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- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

### **2. Environmental performance**

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*

### **3. Employee welfare**

We invest in providing the best working environment for our employees. SIGOWET-SOIN Constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. SIGOWET-SOIN Constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

## ***SIGOWET/SOIN CONSTITUENCY***

### ***National Government Constituencies Development Fund (NGCDF)***

#### ***Annual Report and Financial Statements for The Year Ended June 30, 2023***

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#### **4. Market place practices-**

Sigowet/Soin NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

#### **5. Community Engagements-**

Sigowet/Soin NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

#### **Public Participation in Project Identification and Implementation and Monitoring**

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

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**Public Awareness**

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

Sigowet/Soin NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



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**Name: Francis Lemuna**

**Fund Account Manager.**



## VI. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Sigowet/Soin Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Sigowet/Soin Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- SIGOWET-SOIN Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Sigowet/Soin Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been

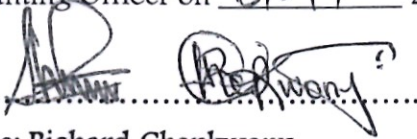
**SIGOWET/SOIN CONSTITUENCY**  
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prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Sigowet/Soin Constituency financial statements were approved and signed by the Accounting Officer on 15/09/ 2023.



Name: Richard Chepkwony  
Chairman – NGCDF Committee



Name: Francis Lemuna  
Fund Account Manager



# REPUBLIC OF KENYA

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Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SIGOWET/SOIN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Sigowet/Soin Constituency set out on pages 1 to 46,

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*Report of the Auditor-General on National Government Constituencies Development Fund – Sigowet/Soin Constituency for the year ended 30 June, 2023*



which comprise of the statement of assets and liabilities as at 30 June, 2023, 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.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Sigowet/Soin Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

### **Basis for Qualified Opinion**

#### **1. Unconfirmed Cash and Cash Equivalents Balance**

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.10,577,691 as disclosed in Note 12 to the financial statements. Review of the bank reconciliation statement for the month of June, 2023, revealed balances of Kshs.36,893,845 and Kshs.26,363,495 in respect of bank balance and unrepresented cheques, respectively. However, the list of unrepresented cheques included two postdated cheques of Kshs.2,104,226 and Kshs.13,086 respectively, which were beyond the bank reconciliation statement's date of 30 June, 2023. Further, the balance as per bank was not supported with certificate of bank balance.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.10,577,691 could not be confirmed.

#### **2. Undisclosed Gratuity for Contractual Employees**

The statement of assets and liabilities reflects net financial assets balance of Kshs.10,577,691 which includes Nil balance in respect of gratuity as disclosed in Note 14B and Annex 2 to the financial statements. However, review of human resource records and appointment letters revealed that staff were on contract terms of engagement and qualified for gratuity.

In the circumstances, the accuracy and completeness of the Nil balance in respect of gratuity could not be confirmed.

#### **3. Unsupported Project Management Committee Bank Balances**

Note 19.4 to the financial statements reflects Project Management Committee (PMC) bank balances totalling Kshs.11,968,416 and a comparative balance of Kshs.9,756 as supported by Annex 5 to the financial statements. However, the balances were not supported with cash books, bank statements and certificates of bank balances.



In the circumstances, the accuracy and completeness of the PMC balance of Kshs.11,968,416 could not be confirmed.

#### **4. Unsupported Bursary Disbursements**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.41,805,272 which as disclosed in Note 8 to the financial statements includes bursary payments amounting to Kshs.27,539,956 and Kshs.10,765,316 disbursed to secondary schools and tertiary institutions respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit. Further, review of the bursary beneficiary list revealed that twenty-five (25) students who received a total amount of Kshs.123,180 did not have admission numbers.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.41,805,272 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Sigowet/Soin Constituency Management in accordance with ISSAI 130 on the 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.

#### **Emphasis of Matter**

##### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual receipts on comparable basis of Kshs.165,384,889 and Kshs.102,069,856 respectively, resulting in an under-funding of Kshs.63,315,033 or 38% of the budget. However, the statement reflects actual expenditure of Kshs.91,492,165 against actual receipts of Kshs.102,069,856 resulting to under-utilization of Kshs.10,577,691 or 10% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the constituents.

My opinion is not modified in respect of this matter.

#### **Key Audit Matters**

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

#### **Other Matter**

##### **Unresolved Prior Year Matters**

In the previous year's audit report, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public

Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Management indicated that the prior year audit issues were resolved. However, no evidence in support of resolutions of the issues was provided for audit.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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

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

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



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

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

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that



might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

I communicate with 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 Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

20 June, 2024

**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****VIII. Statement of Receipts and Payments for the Year Ended 30th June 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	87,000,000	170,077,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	10,000
<b>TOTAL RECEIPTS</b>		<b>87,000,000</b>	<b>170,087,758</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,711,908	3,384,193
Committee expenses	5	4,719,700	3,788,550
Use of goods and services	6	3,541,285	4,857,623
Transfers to Other Government Units	7	37,114,000	99,612,300
Other grants and transfers	8	41,805,272	44,415,815
Acquisition of Assets	9	300,000	500,000
Oversight Committee Expenses	10	300,000	-
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>91,492,165</b>	<b>156,558,481</b>
<b>SURPLUS/DEFICIT</b>		<b>(4,492,165)</b>	<b>13,529,277</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 15/09/2023 and signed

by:



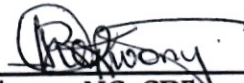
Fund Account Manager

Name: Francis Lemuna



National Sub-County  
Accountant

Name: Ruth Chepkoech  
ICPAK M/No:



Chairman NG-CDF  
Committee

Name: Richard Chepkwony



**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****IX. Statement of Assets and Liabilities as At 30th June, 2023**

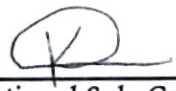
	Note	2022-2023 Kshs	2021-2022 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	10,577,691	15,069,856
Cash Balances (cash at hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>10,577,691</b>	<b>15,069,856</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>10,577,691</b>	<b>15,069,856</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	-	-
<b>NET FINANCIAL SSETS</b>		<b>10,577,691</b>	<b>15,069,856</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	15,069,856	1,540,578
Prior year adjustments	16	-	-
Surplus/Defict for the year		(4,492,165)	13,529,277
<b>NET FINANCIAL POSITION</b>		<b>10,577,691</b>	<b>15,069,856</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

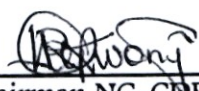
The Constituency financial statements were approved by NG CDFC on 15/09/2023 and signed by:

  
\_\_\_\_\_  
Fund Account Manager

Name: Francis Lemuna

  
\_\_\_\_\_  
National Sub-County  
Accountant

Name: Ruth Chepkoech  
ICPAK M/No:

  
\_\_\_\_\_  
Chairman NG-CDF  
Committee

Name: Richard Chepkwony

**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****X. Statement Of Cash Flows for The Year Ended 30th June 2023**

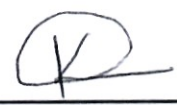
	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	87,000,000	170,077,758
Other Receipts	3	-	10,000
		<b>87,000,000</b>	<b>170,087,758</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	3,711,908	3,384,193
Committee expenses	5	4,719,700	3,788,550
Use of goods and services	6	3,541,285	4,857,623
Transfers to Other Government Units	7	37,114,000	99,612,300
Other grants and transfers	8	41,805,272	44,415,815
Oversight Committee Expenses	10	300,000	-
Other Payments	11	-	-
		<b>91,192,165</b>	<b>156,058,481</b>
<b>Adjusted for:</b>			
Decrease/ (Increase) in Accounts receivable	17	-	-
Increase/ (Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
<b>Net Adjustments</b>		<b>-</b>	<b>-</b>
<b>Net cash flow from operating activities</b>		<b>(4,192,165)</b>	<b>14,029,277</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(300,000)	(500,000)
<b>Net cash flows from Investing Activities</b>		<b>(300,000)</b>	<b>(500,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>	12	<b>15,069,856</b>	<b>1,540,578</b>
<b>Cash and cash equivalent at END of the year</b>		<b>10,577,691</b>	<b>15,069,856</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 15/09/ 2023 and signed by:

  
 \_\_\_\_\_  
 Fund Account Manager

Name: Francis Lemuna

  
 \_\_\_\_\_  
 National Sub-County  
 Accountant

Name: Ruth Chepkoech  
 ICPAK M/No:

  
 \_\_\_\_\_  
 Chairman NG-CDF  
 Committee

Name: Richard Chepkwony



**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****XI. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023**

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	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	2022-2023		
Transfers from NG-CDF Board	138,215,033	15,069,856	12,100,000	165,384,889	102,069,856	63,315,033	62%
Proceeds from Sale of Assets				-	-	-	0%
Other Receipts				-	-	-	
<b>TOTAL RECEIPTS</b>	<b>138,215,033</b>	<b>15,069,856</b>	<b>12,100,000</b>	<b>165,384,889</b>	<b>102,069,856</b>	<b>63,315,033</b>	<b>62%</b>
PAYMENTS							
Compensation of Employees	3,625,953	2,853,847		6,479,800	3,711,908	2,767,892	57%
Committee expenses	4,250,324	1,659,127		5,909,451	4,719,700	1,189,751	80%
Use of goods and services	4,563,076	3,050,825		7,613,901	3,541,285	4,072,616	47%
Transfers to Other Government Units	70,189,650	1,000,000	9,800,000	80,989,650	37,114,000	43,875,650	46%
Other grants and transfers	47,936,030	6,046,057	2,300,000	56,282,087	41,805,272	14,476,815	74%
Acquisition of Assets	-	450,000		450,000	300,000	150,000	67%
Oversight Committee Expenses	800,000			800,000	300,000	500,000	38%
Other Payments	-			-	-	-	
Funds Pending Approval	6,850,000	10,000		6,860,000	-	6,860,000	
<b>TOTAL</b>	<b>138,215,033</b>	<b>15,069,856</b>	<b>12,100,000</b>	<b>165,384,889</b>	<b>91,492,165</b>	<b>73,892,724</b>	<b>55%</b>

*Explanatory Notes.*

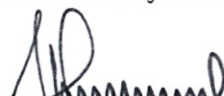
**SIGOWET/SOIN CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

- (a) Transfer to other government units disbursement less than 90% since there was delay in release of funds by the Board due to Electioneering period
- (b) Employee salaries at 57% with the utilization difference being staff gratuity
- (c) Other grants and transfer at 72% utilization since funds received were allocated to bursary to support needy students
- (d) Acquisition of assets at 67% since office furniture was purchased
- (e) Strategic plan under other payments is at 0% and is yet to be implemented


(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.)  
 The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	73,892,725
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	63,315,034
	10,577,691
Increase/ (decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	<b>10,577,691</b>


The Constituency financial statements were approved by NG CDFC on 15/09/ 2023 and signed by:

  
 \_\_\_\_\_  
 Fund Account Manager

Name: Francis Lemuna

  
 \_\_\_\_\_  
 National Sub-County Accountant

Name: Ruth Chepkoech  
 ICPAK M/No:

  
 \_\_\_\_\_  
 Chairman NG-CDF Committee

Name: Richard Chepkwony



**SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**XII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023**

Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	2022-2023		
Kshs		Kshs	Kshs	Kshs	Kshs	
3,625,953	2,853,847	-	6,479,800	3,711,908	2,767,892	57%
2,170,324	900,127		3,070,451	2,700,000	370,451	88%
2,496,625	952,000		3,448,625	2,000,000	1,448,625	58%
<b>8,292,902</b>	<b>4,705,974</b>	-	<b>12,998,876</b>	<b>8,411,908</b>	<b>4,586,968</b>	65%
					-	
1,527,380	1,300,072		2,827,452	1,000,000	1,827,452	35%
2,080,000	759,000		2,839,000	2,019,700	819,300	71%
539,071	798,753		1,337,824	541,285	796,540	40%
<b>4,146,451</b>	<b>2,857,825</b>	-	<b>7,004,276</b>	<b>3,560,985</b>	<b>3,443,291</b>	51%
<b>7,636,190</b>			<b>7,636,190</b>			0%
			-		-	
			-	500,000	7,136,190	

**SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	2022-2023		
Kshs		Kshs	Kshs	Kshs	Kshs	
			-	500,000	6,636,190	
			-	400,000	6,236,190	
			-			
				800,000	5,436,190	
				500,000	4,936,190	
			-			
		-	-		4,936,190	
			-		4,936,190	
	(106,690)		(106,690)		(106,690)	
7,636,190	(106,690)		7,529,500	2,700,000	4,829,500	36%
			-			
26,000,000	(5,675,708)		20,324,292	27,539,956	(7,215,664)	136%
9,771,239	10,901,457		20,672,695	10,765,316	9,907,379	52%
			-		-	
			-		-	
35,771,239	5,225,749	-	40,996,987	38,305,272	2,691,715	93%
			-		-	



**SIGOWET/SOIN CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
2022-2023			2022-2023	2022-2023		
Kshs		Kshs	Kshs	Kshs	Kshs	
300,000			300,000		300,000	
1,128,601	926,998		2,055,599		2,055,599	0%
<b>1,428,601</b>	<b>926,998</b>		<b>2,355,599</b>	-	<b>2,355,599</b>	0%
<b>800,000</b>			800,000	800,000	-	100%
			-		-	
<b>800,000</b>	-	-	<b>800,000</b>	<b>800,000</b>	-	100%
450,000			450,000		450,000	0%
399,700			399,700		399,700	0%
400,000			400,000	400,000	-	100%
200,000			200,000		200,000	0%
585,950			585,950		585,950	0%
1,100,000			1,100,000		1,100,000	0%
1,100,000			1,100,000		1,100,000	0%



**SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
2022-2023			2022-2023	2022-2023		
Kshs		Kshs	Kshs	Kshs	Kshs	
1,100,000			1,100,000		1,100,000	0%
800,000			800,000		800,000	0%
1,100,000			1,100,000		1,100,000	0%
1,100,000			1,100,000		1,100,000	0%
400,000			400,000		400,000	0%
1,100,000			1,100,000		1,100,000	0%
500,000			500,000		500,000	0%
1,100,000			1,100,000		1,100,000	0%
1,100,000			1,100,000		1,100,000	0%
1,100,000			1,100,000		1,100,000	0%
1,100,000			1,100,000		1,100,000	0%
800,000			800,000		800,000	0%
1,100,000			1,100,000		1,100,000	0%
1,200,000			1,200,000		1,200,000	0%
1,100,000			1,100,000		1,100,000	0%
1,100,000			1,100,000		1,100,000	0%
400,000			400,000		400,000	0%
1,100,000			1,100,000		1,100,000	0%



**SIGOWET/SOIN CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Kshs	Kshs		Kshs	Kshs	Kshs	
1,100,000			1,100,000	1,100,000	-	100%
500,000			500,000		500,000	0%
800,000			800,000	800,000	-	100%
1,100,000			1,100,000		1,100,000	0%
600,000			600,000		600,000	0%
800,000			800,000	800,000	-	100%
800,000			800,000	800,000	-	100%
1,100,000			1,100,000		1,100,000	0%
1,100,000			1,100,000	1,100,000	-	100%
300,000			300,000		300,000	0%
<b>29,735,650</b>	-	-	<b>29,735,650</b>	<b>5,000,000</b>	<b>24,735,650</b>	<b>17%</b>
					-	
1,800,000			1,800,000	1,800,000	-	100%
1,600,000			1,600,000	1,600,000	-	100%
700,000			700,000		700,000	0%
1,800,000			1,800,000		1,800,000	0%



**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
2022-2023			2022-2023	2022-2023		
Kshs		Kshs	Kshs	Kshs	Kshs	
500,000			500,000		500,000	0%
2,600,000			2,600,000	2,600,000	-	100%
340,000			340,000		340,000	0%
1,814,000			1,814,000	1,814,000	-	100%
400,000			400,000	400,000	-	100%
3,000,000			3,000,000	3,000,000	-	100%
1,100,000			1,100,000		1,100,000	0%
1,200,000			1,200,000		1,200,000	0%
710,000			710,000	710,000	-	100%
700,000			700,000	700,000	-	100%
650,000			650,000	650,000	-	100%
3,000,000			3,000,000	3,000,000	-	100%
650,000			650,000		650,000	



**SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
2022-2023			2022-2023	2022-2023		
Kshs		Kshs	Kshs	Kshs	Kshs	
1,100,000			1,100,000		1,100,000	
3,500,000			3,500,000	3,500,000	-	
650,000			650,000	650,000	-	
1,500,000			1,500,000		1,500,000	
4,000,000			4,000,000	4,000,000	-	
2,290,000			2,290,000	2,290,000	-	
4,400,000			4,400,000	4,400,000	-	
		400,000	400,000		400,000	
		950,000	950,000		950,000	
		250,000	250,000		250,000	
		300,000	300,000		300,000	
		700,000	700,000		700,000	0%
	1,000,000	3,200,000	4,200,000	1,000,000	3,200,000	24%
		2,000,000	2,000,000		2,000,000	0%
		2,000,000	2,000,000		2,000,000	0%
<b>40,004,000</b>	<b>1,000,000</b>	<b>9,800,000</b>	<b>50,804,000</b>	<b>32,114,000</b>	<b>18,690,000</b>	<b>63%</b>

**SIGOWET/SOIN CONSTITUENCY**

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	2022-2023		
Kshs		Kshs	Kshs	Kshs	Kshs	
			-		-	
450,000			450,000		450,000	0%
450,000		-	450,000	-	450,000	0%
500,000			500,000		500,000	0%
600,000			600,000		600,000	0%
600,000			600,000		600,000	0%
600,000			600,000		600,000	0%
		2,000,000	2,000,000		2,000,000	
		300,000	300,000		300,000	
2,300,000	-	2,300,000	4,600,000	-	4,600,000	0%
			-		-	
	450,000		450,000	300,000	150,000	67%
-	450,000	-	450,000	300,000	150,000	67%
			-		-	



**SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Previous years Outstanding Disbursements				
	Opening Balance (C/Bk) and AIA		2022-2023	2022-2023		
Kshs		Kshs	Kshs	Kshs	Kshs	
40,000			40,000		40,000	0%
500,000		-	500,000	300,000	200,000	60%
100,000		-	100,000		100,000	0%
100,000		-	100,000		100,000	0%
60,000			60,000		60,000	
<b>800,000</b>	-	-	<b>800,000</b>	<b>300,000</b>	<b>500,000</b>	<b>38%</b>
			-		-	
			-		-	
-	-	-	-	-	-	
					-	
600,000			600,000		600,000	
600,000			600,000		600,000	
200,000			200,000		200,000	
2,000,000			2,000,000		2,000,000	
1,600,000			1,600,000		1,600,000	

**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	2022-2023		
Kshs		Kshs	Kshs	Kshs	Kshs	
450,000			450,000		450,000	
800,000			800,000		800,000	
600,000			600,000		600,000	
	10,000		10,000		10,000	
6,850,000	10,000	-	6,860,000	-	6,860,000	
138,215,033	15,069,856	12,100,000	165,384,889	91,492,165	73,892,724	55%

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



**SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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**XIII. Significant Accounting Policies**

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

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

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

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

**2. Reporting Entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

---

*Significant Accounting Policies continued*

**Transfers from the National Government Constituency Development Fund (NG-CDF)**

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

**Proceeds from Sale of Assets**

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

***Unutilized Funds from PMCs.***

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

**External Assistance**

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

**b) Recognition of payments**

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



**SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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***Significant Accounting Policies continued***

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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 various commercial banks at the end of the financial year.

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.



## **SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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### ***Significant Accounting Policies continued***

#### **9. Pending Bills**

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

#### **10. Unutilized Fund**

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

#### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>TH</sup> June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

#### **12. Comparative Figures**

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

**SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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***Significant Accounting Policies Continued***

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

**14. Errors**

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

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

**15. Related Party Transactions**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.



**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****XIV. Notes To the Financial Statements****1. Transfers from NGCDF Board**

Description	2022-2023	2021-2022
Normal Allocation	Kshs	Kshs
B 105283		32,988,879
B 105693		34,000,000
B 105718		16,000,000
B 128697		17,000,000
B 163859		14,000,000
B 154204		15,000,000
B 154427		18,000,000
B 154483		23,088,879
B 185250	7,000,000	
B 206271	26,000,000	
B 205597	12,000,000	
B 205892	12,000,000	
B 207678	15,000,000	
B 207913	15,000,000	
<b>TOTAL</b>	<b>87,000,000</b>	<b>170,077,758</b>

**2. Proceeds From Sale of Assets**

	2022/23	2021/22
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. Other Receipts**

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023***Notes to the Financial Statements (Continued)***4. Compensation of Employees**

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,618,398	2,368,925
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	1,960,476	927,516
Employer Contributions Compulsory national social security schemes	133,034	87,752
<b>TOTAL</b>	<b>3,711,908</b>	<b>3,384,193</b>

**5. Committee Expenses**

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,166,600	2,114,000
Other committee expenses	3,553,100	1,674,550
<b>Total</b>	<b>4,719,700</b>	<b>3,788,550</b>



**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****6. Use of Goods and services**

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	-	
Communication, supplies and services	124,000	200,000
Domestic travel and subsistence	217,200	422,300
Printing, advertising and information supplies & services	822,500	
Rentals of produced assets	-	
Training expenses	922,700	1,380,400
Hospitality supplies and services	-	86,800
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	750,000	1,450,000
Fuel , oil & lubricants	500,000	747,222
Other operating expenses	-	141,950
Bank Charges	12,885	16,493
Security operations	-	
Routine maintenance - vehicles and other transport equipment	192,000	412,458
Routine maintenance- other assets	-	
<b>TOTAL</b>	<b>3,541,285</b>	<b>4,857,623</b>

**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes To The Financial Statements (Continued)****7. Transfer To Other Government Units**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	5,000,000	14,225,000
Transfers To Secondary Schools (See Attached List)	32,114,000	85,387,300
Transfers To Tertiary Institutions (See Attached List)	-	
<b>Total</b>	<b>37,114,000</b>	<b>99,612,300</b>

**8. Other Grants and Other transfers**

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	27,539,956	24,404,368
Bursary – tertiary institutions (see attached list)	10,765,316	3,061,697
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	5,450,000
Sports projects (see attached list)	-	999,750
Environment projects (see attached list)	800,000	1,000,000
Emergency projects (see attached list)	2,700,000	9,500,000
Roads projects (see attached list)	-	
<b>Total</b>	<b>41,805,272</b>	<b>44,415,815</b>



**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes To the Financial Statements (Continued)****9. Acquisition Of Assets**

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	500,000
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	300,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>300,000</b>	<b>500,000</b>

**10. Oversight Committee Expenses**

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	300,000	-
Other COC expenses	-	-
<b>TOTAL</b>	<b>300,000</b>	<b>-</b>

**11. Other Payments**

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

**SIGOWET/SOIN CONSTITUENCY***National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023***12. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Name Of Bank, Account No. (Main account)</i>	10,577,691	15,069,856
<i>Name of Bank, account No. ( Deposits account)</i>	-	-
<b>Total</b>	<b>10,577,691</b>	<b>15,069,856</b>
<b>12 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide Cash Count Certificates for Each]</i>		

**13. Outstanding Imprests**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>



**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes to the Financial Statement Continued****14. Retention and Gratuity**

<b>14 A. Retention</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

<b>14 B. Gratuity</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**15. Fund Balance B/F**

	<b>(1<sup>st</sup> July 2023-1)</b>	<b>(1<sup>st</sup> July 2023-2)</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	15,069,856	1,540,578
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	15,069,856	1,540,578

**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****16. Prior Year Adjustments**

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	-	-	-

**\*\* The adjusted balances are not carried down on the face of the financial statement.  
(Entity to provide disclosure on the adjusted amounts)**

**17. Changes In Accounts Receivable – Outstanding Imprests**

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

**18. Changes In Accounts Payable – Deposits and Retentions**

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-



**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes To the Financial Statements (Continued)****19. Other Important Disclosures****19.1: Pending Accounts Payable (See Annex 1)**

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19.2: Pending Staff Payables (See Annex 2)**

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19.3: Unutilized Fund (See Annex 3)**

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,767,893	2,853,848
Committee expense	1,189,751	1,659,127
Use of goods and services	4,072,616	3,050,825
Amounts due to other Government entities (see attached list)	42,475,650	9,400,000
Amounts due to other grants and other transfers (see attached list)	15,876,815	9,746,056
Acquisition of assets	150,000	450,000
Oversight Committee Expenses	500,000	-
Other Payments ( <i>specify</i> )	-	-
Funds pending approval	6,860,000	10,000
<b>Total</b>	<b>73,892,725</b>	<b>27,169,856</b>

**SIGOWET/SOIN CONSTITUENCY**

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

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	11,968,416	9,756
Total	11,968,416	9,756



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**XV. Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

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

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**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 20xx	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				



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**Annex 3 – Unutilized Fund**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2022-2023</b>	<b>Outstanding Balance 2021-2022</b>	<b>Comments</b>
<b>1.0 Administration and Recurrent</b>				
1.1 Compensation of employees	Staff salaries	2,767,893	2,853,848	Ongoing
1.2 Committee allowances	Committee allowances	370,451	900,127	
1.3 Use of goods and services	committee Use of goods & services	1,448,625	952,000	
<b>Total</b>		<b>4,586,969</b>	<b>4,705,975</b>	
<b>2.0 Monitoring and evaluation</b>				
2.1 Capacity Building	Training Expense	1,827,452	1,300,072	
2.2 Committee allowances	Committee allowances	819,300	759,000	ongoing
2.3 Use of goods and services	Use of goods and services	796,540	798,753	Ongoing
<b>Total</b>		<b>3,443,291</b>	<b>2,857,825</b>	-
<b>3.0 Emergency</b>				
	To cater for unforeseen circumstances	4,829,500	(106,690)	ongoing
<b>3.1 Primary Schools</b>		-		-
<b>Total</b>		<b>4,829,500</b>	<b>(106,690)</b>	-
<b>4.0 Bursary and Social Security</b>				
<b>Total</b>	To support needy students	<b>4,391,715</b>	<b>6,925,748</b>	<b>Ongoing</b>
<b>5.0 Sports</b>		-		-
5.1	to facilitate sports tournament	2,355,599	926,998	Ongoing
<b>Total</b>		<b>2,355,599</b>	<b>926,998</b>	-
<b>6.0 Environment</b>				
				Ongoing
<b>Total</b>				-
<b>7.0 Primary Schools Projects</b>				

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Chebirir Primary School	Grants to PMC for infrastructure development	450,000		Ongoing
Chelosgei Primary School	Grants to PMC for infrastructure development	399,700		Ongoing
Kapkongoni Primary School	Grants to PMC for infrastructure development	200,000		Ongoing
Maemba Primary School	Grants to PMC for infrastructure development	585,950		Ongoing
Ainamoi Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Boito Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Chebetet Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Chebirech Primary School	Grants to PMC for infrastructure development	800,000		Ongoing
Chemogoch Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Chepkosa Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Emdit Primary School	Grants to PMC for infrastructure development	400,000		Ongoing
Kakiboch Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Kamasega Primary School	Grants to PMC for infrastructure development	500,000		Ongoing



**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2022-2023</b>	<b>Outstanding Balance 2021-2022</b>	<b>Comments</b>
Kapkatet Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Kapkekoi Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Kapkenyelo Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Kapkongoni Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Kaplelach Primary School	Grants to PMC for infrastructure development	800,000		Ongoing
Kapnyagitari Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Kesainet Primary School	Grants to PMC for infrastructure development	1,200,000		Ongoing
Kimoson Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Kapkecheyat Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Kipkok Primary School	Grants to PMC for infrastructure development	400,000		Ongoing
Kiplekwa Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Kiptenden Primary School	Grants to PMC for infrastructure development	500,000		Ongoing
Koiyat Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing

**SIGOWET/SOIN CONSTITUENCY**  
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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Laitigo Primary School	Grants to PMC for infrastructure development	600,000		Ongoing
Samisbei Primary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Tonongoi Primary School	Grants to PMC for infrastructure development	300,000		Ongoing
<b>Total</b>		<b>24,735,650</b>	<b>-</b>	<b>-</b>
<b>8.0 Secondary Schools Projects</b>		<b>-</b>		
Kapkormom Day Secondary School	Grants to PMC for infrastructure development	700,000		Ongoing
Kileges Day Secondary School	Grants to PMC for infrastructure development	1,800,000		Ongoing
Kongerren Day Secondary School	Grants to PMC for infrastructure development	500,000		Ongoing
Mwebe Day Secondary School	Grants to PMC for infrastructure development	340,000		Ongoing
Kabokyek Day Secondary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Kamaget Secondary School	Grants to PMC for infrastructure development	1,200,000		Ongoing
Kejiriet Secondary School	Grants to PMC for infrastructure development	650,000		Ongoing
Kipsamoi Secondary School	Grants to PMC for infrastructure development	1,100,000		Ongoing
Simbi Day Secondary School	Grants to PMC for infrastructure development	1,500,000	-	Ongoing



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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Kejiriet Secondary School	Grants to PMC for infrastructure development	1,000,000	1,000,000	Ongoing
Sigowet Day Secondary School	Grants to PMC for infrastructure development	1,400,000	1,400,000	Ongoing
Kejiriet Secondary School	Grants to PMC for infrastructure development		1,000,000	Ongoing
Kapkormom Day Secondary School	Grants to PMC for infrastructure development	2,000,000	2,000,000	Ongoing
Kebeneti Day Secondary School	Grants to PMC for infrastructure development	2,000,000	2,000,000	Ongoing
Soliat Girls Secondary School	Grants to PMC for infrastructure development	2,000,000	2,000,000	Ongoing
<b>Total</b>		<b>17,290,000</b>	<b>9,400,000</b>	
<b>9.0 Tertiary Institutions</b>				
Sigowet KMTC Campus	Grants to PMC for infrastructure development	450,000		Ongoing
		<b>450,000</b>		
<b>10.0 Security Projects</b>				
Chepkemel Chief;s Office	Grants to PMC for infrastructure development	500,000		Ongoing
Kamaget Assistant Chief;s Office	Grants to PMC for infrastructure development	600,000		Ongoing
Kapkeburu Assistant Chief;s Office	Grants to PMC for infrastructure development	600,000		Ongoing
Mindililwet Assistant Chief;s Office	Grants to PMC for infrastructure development	600,000		Ongoing

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Assistant County Commissioners Office- Sigowet	Grants to PMC for infrastructure development	2,000,000	2,000,000	Ongoing
<b>Total</b>		<b>4,300,000</b>	<b>2,000,000</b>	
<b>11.0 Acquisition of assets</b>				
Office Furniture	Purchase of office furniture	150,000	450,000	Ongoing
		<b>150,000</b>	<b>450,000</b>	
<b>11. Oversight Committee Expenses</b>				
Advertising, Awareness and Publicity Campaigns	COC office expenses	40,000		Ongoing
COC Members Allowances	COC allowances	200,000		Ongoing
Other COC Expenses	COC operation costs	100,000		Ongoing
Refined Fuels and Lubricants for Transport	Fuel Purchases	100,000		Ongoing
Travel Costs	COC travel costs	60,000		Ongoing
<b>Total</b>		<b>500,000</b>		
<b>12.0 Other payments</b>				
<b>Total</b>			-	
<b>13.0 unallocated fund</b>				
Unapproved projects				
Kapwos Primary School,		600,000		Pending Boards Approval
Kimwogit Primary School		600,000		Pending Boards Approval
Simbamoo Primary School,		200,000		Pending Boards Approval
Kamaget Secondary School		2,000,000		Pending Boards Approval
Taiwet Secondary School		1,600,000		Pending Boards Approval



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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2022-2023</b>	<b>Outstanding Balance 2021-2022</b>	<b>Comments</b>
Kapchebwai Primary School		450,000		Pending Boards Approval
Kapchebwai Secondary School,		800,000		Pending Boards Approval
Musaria Secondary School		600,000		Pending Boards Approval
AIA		10,000	10,000	Pending Boards Approval
PMC savings				
<b>Total</b>		<b>6,860,000</b>	<b>10,000</b>	-
		<b>73,892,725</b>	<b>27,169,856</b>	

**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Annex 4 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs)
	2021/2022			2022/2023
Land	829,246	-		829,246
Buildings and structures	534,900	-	-	534,900
Transport equipment	4,970,315	-	-	4,970,315
Office equipment, furniture and fittings	1,179,246	300,000	-	1,479,246
ICT Equipment, Software and Other ICT Assets	534,900	-	-	534,900
Other Machinery and Equipment	4,970,315	-	-	4,970,315
Heritage and cultural assets	829,246	-	-	829,246
Intangible assets	534,900	-	-	534,900
<b>Total</b>	<b>14,383,068</b>	<b>300,000</b>	<b>-</b>	<b>14,683,068</b>



**SIGOWET/SOIN CONSTITUENCY***National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023***Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023**

<b>PROJECT NAME/ PMC NAME</b>	<b>DATE OPEN</b>	<b>ACCOUNT NUMBER</b>	<b>BANK</b>	<b>BALANCE AS AT 30.6.23</b>	<b>BALANCE AS AT 30.6.22</b>
CHEMOGOCH PRIMARY SCHOOL	01/06/2016	1210838796	KCB-SONDU		2,479
CHEPTUIYET PRIMARY SCHOOL	01/09/2014	1139604009600	CO-OPERATIVE		1,503
KAMUNGASIA PRIMARY SCHOOL	01/01/2016	1139604512500	CO-OPERATIVE		726
KAPLELARTET PRIMARY SCHOOL	01/06/2013	1117053024700.00	CO-OPERATIVE		1,430
KIPSAMOI PRIMARY SCHOOL	01/08/2015	1139752274300	CO-OPERATIVE		948
KIMALAL PRIMARY SCHOOL	01/07/2015	1139603761400	CO-OPERATIVE		1,226
LAITIGO PRIMARY SCHOOL	01/03/2014	1139753771600	CO-OPERATIVE		1,001
CHELOSGEI PRIMARY SCHOOL	01/08/2018	1520229381800	NBK		6,000
CHEPKEMEL PRIMARY SCHOOL	01/07/2015	1139603695601.00	CO-OPERATIVE		1,136
KEBENETI PRIMARY SCHOOL	01/09/2014	1178848094	KCB-SONDU		750
KAMAGET PRIMARY SCHOOL	01/04/2015	1139603761400	CO-OPERATIVE		1,600
CHESICHE PRIMARY SCHOOL	01/06/2016	1139752208500	CO-OPERATIVE		460
BAREGEIWET PRIMARY SCHOOL	01/07/2015	1.13934E+12	CO-OPERATIVE		1,205
CHEMAGAT PRIMARY SCHOOL	01/09/2016	1139604942300	CO-OPERATIVE		628
KIPRANYE PRIMARY SCHOOL	01/01/2015	1139603408000	CO-OPERATIVE		1,471
CHEBARAN PRIMARY SCHOOL	01/10/2016	1139752272499	CO-OPERATIVE		2,001
LELAGOI PRIMARY SCHOOL	01/05/2016	1139753390100	CO-OPERATIVE		985
AINAMOI PRI SCH	01/01/2017	1109604285900	CO-OPERATIVE		368
KAPKIGORO PRI SCHOOL	01/07/2015	1139054144201	CO-OPERATIVE		1,381
KAPKEKOI PRIMARY SCHOOL	01/03/2016	1141752642900	CO-OPERATIVE		582
KAPKORMOM DAY SECONDARY SCHOOL	01/08/2018	1139604540800	NBK		2,168
CHEPTUIYET DAY SECONDARY SCHOOL	01/03/2015	1022215995000	NBK		2,010,985
ITIBET DAY SECONDARY SCHOOL	01/03/2015	1022220787201	NBK		470
NYABERI DAY SECONDARY SCHOOL	01/09/2016	1160871957	KCB-KERICHO		680
KOILSIR DAY SECONDARY SCHOOL	01/07/2016	1285199146	KCB-SONDU		625



**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

PROJECT NAME/ FMC NAME	DATE OPEN	ACCOUNT NUMBER	BANK	BALANCE AS AT 30.6.23	BALANCE AS AT 30.6.22
KEBENETI DAY SECONDARY SCHOOL	01/08/2015	1153386666	KCB-KERICHO		1,051
KAPCHEBWAI SECONDARY SCHOOL	01/04/2016	1136904502600	CO-OPERATIVE		2,169
KAPSOROK DAY SECONDARY SCHOOL	01/06/2015	1204299099	KCB-KERICHO		840
KOILSIR DAY SECONDARY SCHOOL	01/07/2016	1285199146	KCB-SONDU		80
MAEMBA KIPKOK DAY SECONDARY SCHOOL	01/08/2018	1287191428	KCB-SONDU		50,000
MOTERO DAY SECONDARY SCHOOL	01/05/2015	1154160890	CO-OPERATIVE		2,001
NGENY KOIBOROT SECONDARY SCHOOL	01/01/2016	1139604526300	CO-OPERATIVE		680
SINGORONIK SECONDARY SCHOOL	17/12/2021	1172506736	KCB-KERICHO		-
SONDU SECONDARY SCHOOL	01/05/2015	1020229323900	NBK		235
KABOKYEK DAY SECONDARY SCHOOL	01/07/2016	1139336255501	CO-OPERATIVE		281
KIPTERE SECONDARY SCHOOL	01/03/2014	1139053309701	CO-OPERATIVE		70
KAKIBEI BOYS SECONDARY SCHOOL	01/09/2016	11397538500	CO-OPERATIVE		182
MAEMBA KIPKOK DAY SECONDARY SCHOOL	01/08/2018	1287191428	KCB-SONDU		420
KIPSITET DAY SECONDARY SCHOOL	01/02/2016	1136110348	KCB-KERICHO		351
KAPSOROK DAY SECONDARY SCHOOL	01/06/2015	1204299099	KCB-KERICHO		165
NYABERI DAY SECONDARY SCHOOL	01/09/2016	1160871957	KCB-KERICHO		1,280
MWEBE SECONDARY SCHOOL	01/05/2018	1109604349100	CO-OPERATIVE		2,000.00
IRAA GIRLS SECONDARY SCHOOL	01/10/2016	1139603814700	CO-OPERATIVE		302.60
ITIBET DAY SECONDARY SCHOOL	01/04/2015	1022220787201	NBK		59
KILEGES DAY SECONDARY SCHOOL	01/08/2016	1139603740500	CO-OPERATIVE		330
NYABERI DAY SECONDARY SCHOOL	01/09/2016	1109604349100	KCB-KERICHO		69
SIGOWET DAY SECONDARY SCHOOL	01/01/2015	1139604983900.00	CO-OPERATIVE		1,747



**SIGOWET/SOIN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

PROJECT NAME/ PMC NAME	DATE OPEN	ACCOUNT NUMBER	BANK	BALANCE AS AT 30.6.23	BALANCE AS AT 30.6.22
KONGEREN DAY SECONDARY SCHOOL	01/06/2016	1139603724900	CO-OPERATIVE		729
KIPSITET CHIEFS OFFICE	01/04/2018	1141753736400	CO-OPERTVE		383
SIMBAMOO ASS CHIEFS OFFICE	01/03/2016	1141752277400.00	CO-OPERTVE		266
KAPKEBURU ASS CHIEFS OFFICE	01/05/2019	1286847842	KCB-SONDU		500
MINDILILWET ASS CHIEFS OFFICE	01/06/2019	1141645483000	KCB-SONDU		261
KAMAGET ASS CHIEFS OFFICE	01/08/2019	1022218583500	CO-OPERTVE		148
CHIEFS OFFICE SINGORONIK	01/03/2016	1141752642900	CO-OPERTVE		383
KAPSEWA PRIMARY SCHOOL	01/07/2016	1139604683800	CO-OPERTVE		
MAEMBA PRIMARY SCHOOL	01/07/2015	1122730462	KCB-SONDU		148
KAIYET B PRIMARY SCHOOL	01/04/2014	1139603724900	CO-OPERATIVE		138
CHEBIRIR PRIMARY SCHOOL	01/05/2016	1139603740400	CO-OPERATIVE		407
NGENY KOIBOROT SECONDARY SCHOOL	01/01/2016	1139604526300	CO-OPERATIVE		129
NYABERI PRIMARY SCHOOL	01/07/2015	1139752246300	CO-OPERATIVE		268
KEBENETI DAY SEC SCHOOL	01/08/2015	1153386666	KCB-KERICHO		139
CHEPKEMEL ASS.CHIEFS OFFICE	01/03/2018	1278886168	KCB-SONDU		129
KAPCHEBWAI DAY SECONDARY SCHOOL	01/04/2016	1136904502600	CO-OPERATIVE		476
KAPLELARTET PRIMARY SCHOOL	01/06/2013	1117053024700.00	CO-OPERATIVE		168
KAPILIELI PRIMARY SCHOOL	01/11/2015	1139604009400	CO-OPERATIVE		37
KOYABEI PRIMARY SCHOOL	01/02/2014	1139605416100	CO-OPERATIVE		458
NDONYOMARE PRIMARY SCH	01/07/2016	1139604003900	CO-OPERATIVE		81
					<b>2,102,614</b>
CHEPTUIYET PRIMARY SCHOOL		1139604009600	CO-OPERATIVE		400,000.00
KIPTUGUMO PRIMARY SCHOOL					800,000.00
MARUMBASI PRIMARY SCHOOL					800,000.00
MINDILILWET PRIMARY SCHOOL					800,000.00

**SIGOWET/SOIN CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
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PROJECT NAME/ PMC NAME	DATE OPEN	ACCOUNT NUMBER	BANK	BALANCE AS AT 30.6.23	BALANCE AS AT 30.6.22
KIPSITET PRIMARY SCHOOL		1139752247200	CO-OPERATIVE		400,000.00
SIMBAMOO PRIMARY SCHOOL					1,100,000.00
KAMASEGA SECONDARY SCHOOL					710,000.00
MWEBE DAY SECONDARY SCHOOL					1,000.00
SIGOWET DAY SECONDARY SCHOOL		1139604983900	CO-OPERATIVE		560.00
CHERAMOR SECONDARY SCHOOL					3,000,000.00
KOILSIR DAY SECONDARY SCHOOL		1285199146	KCB		1,535,069.00
NGENY KOIBOROT SECONDARY SCHOOL		1139604526300	CO-OPERATIVE		650,000.00
SUMEEK SECONDARY SCHOOL					2,290,000.00
SINGORONIK SECONDARY SCHOOL		1172506736	KCB		4,000,000.00
MAEMBA/KIPKOK DAY SECONDARY SCH		1287191428	KCB		1,000.00
KAPKORMOM DAY SECONDARY SCHOOL		1139604540800	NBK		700,000.00
ITIBET DAY SECONDARY SCHOOL		1022220787201	NBK		1,800,000.00
KAPCHEBWAI SECONDARY SCHOOL		1136904502600	CO-OPERATIVE		1,600,000.00
NYABERI DAY SECONDARY SCHOOL		1160871957	KCB		1,200.00
KAPTALAMWA DAY SECONDARY SCHOOL					650,000.00
TABAITA SECONDARY SCHOOL					4,429,593.00
TILILBEI PRIMARY SCHOOL					500,000.00
					<b>26,668,422.00</b>



**SIGOWET/SOIN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**Annex 6: Progress On Follow Up of Auditor Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
OUR REF: OUR REF: SISO/AUDIT/ CORRE/ 003/ 23	Unsupported Expenditure on Security Projects	The projects' returns and the tender documents availed	Resolved	Resolved
OUR REF: OUR REF: SISO/AUDIT/ CORRE/ 003/ 23	Unsupported Transfers to Primary Schools	The projects' returns and the tender documents availed and the schedule for verification availed.	Resolved	Resolved
OUR REF: OUR REF: SISO/AUDIT/ CORRE/ 003/ 23	Delay in Completion of Projects	All the pending incomplete projects are now complete after receiving the funds.	Resolved	Resolved
OUR REF: OUR REF: SISO/AUDIT/ CORRE/ 003/ 23	Irregular Purchase of School of School Bus	All the required supported documents were availed.	Resolved	Resolved



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Name: Francis Lemuna  
Fund Account Manager.