

REPUBLIC OF KENYA



*Enhancing Accountability*



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**REPORT**

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Whip

OF

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THE-TABLE:

Benson  
Inzotui

**THE AUDITOR-GENERAL**

ON

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

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





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SIGOR 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)

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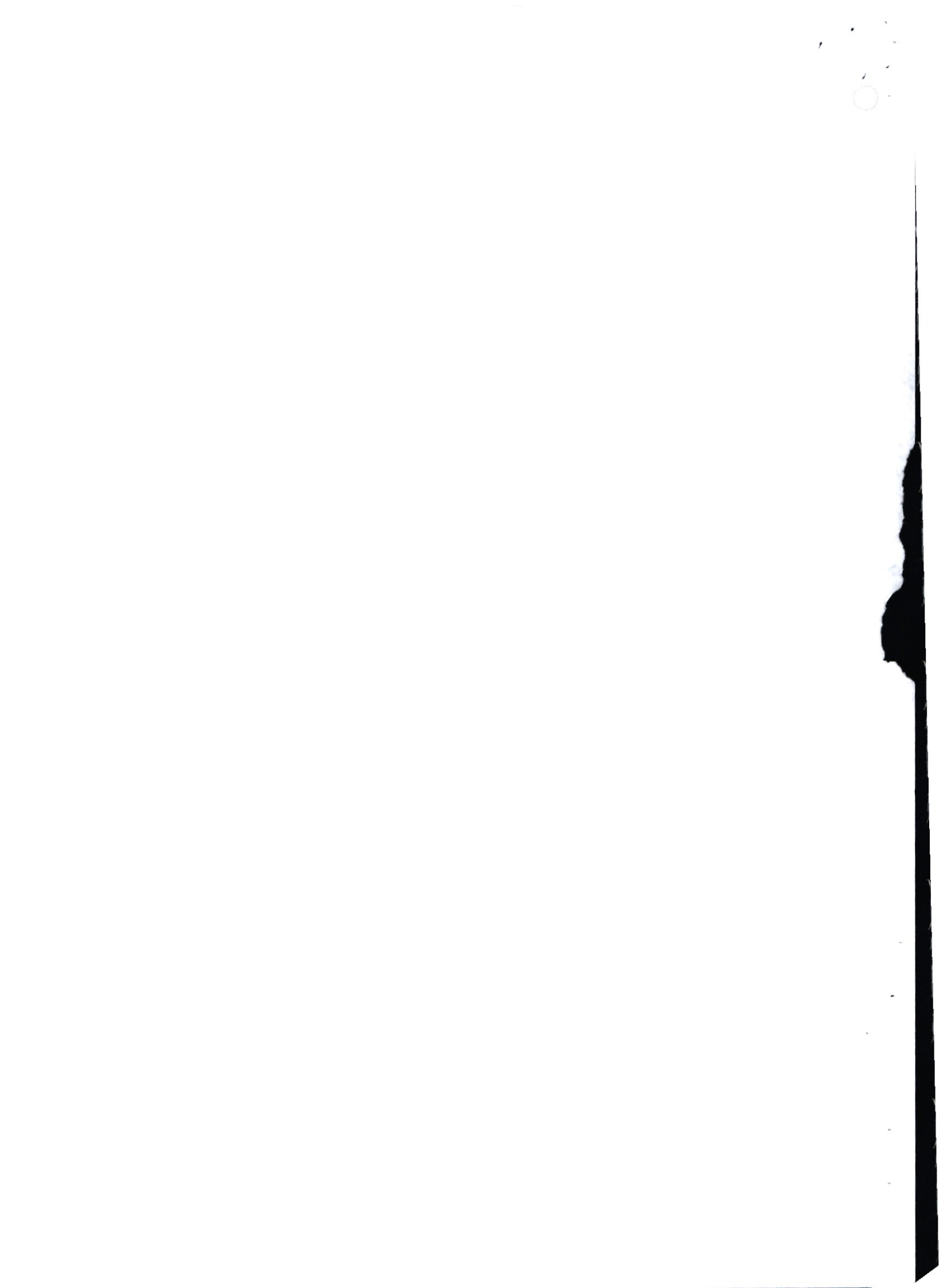
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*Sigor Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

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	Page
Table of Content	
I. Acronyms and Abbreviations .....	ii
II. Key Constituency Information and Management.....	iii
III. NG-CDFC Chairman’s Report .....	vii
IV. Statement Of Performance Against Predetermined Objectives for FY2022/2023.....	ix
V. Statement of Governance .....	xi
VI. Environmental and Sustainability Reporting.....	xiv
VII. Statement Of Management Responsibilities .....	xvii
VIII. Report of the Independent Auditors On The NGCDF- Sigor Constituency .....	xix
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023.....	1
X. Statement Of Assets and Liabilities As At 30th June, 2023 .....	2
XI. Statement Of Cash Flows for The Year Ended 30th June 2023 .....	3
XII. Summary Statement of Appropriation for The Year Ended 30 <sup>th</sup> June 2023.....	4
XIII. Budget Execution By Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2023 .....	6
XIV. Significant Accounting Policies .....	11
XV. Notes To the Financial Statements .....	16
XVI. Annexes.....	27



I. Acronyms and Abbreviations

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

NGCDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
PFM	Public Finance Management
IPSAS	International Public Sector Accounting Standards.
PMC	Project Management Committee
FY	Financial Year
FAM	Fund Account Manager
NSCA	National Sub County Accountant
DCC	Deputy County Commissioner





## 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;

- 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 Sigor 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)

***Sigor Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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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	Wilson Koringura Chemkenei
2.	Sub-County Accountant	Luka Kirui
3.	Chairman NGCDFC	Clement Lomuto
4.	Member NGCDFC	Nicholas Molo

**(c) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Sigor 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) Sigor Constituency NGCDF Headquarters**

P.O. Box 1-30603,  
NGCDF Building,  
Sigor Lomut Road,  
WEI, WEI KENYA

**(e) Sigor Constituency NGCDF Contacts**

Telephone: (254) 721 730 821  
E-mail: [cdfsigor@ngcdf.go.ke](mailto:cdfsigor@ngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

(f) Sigor Constituency NGCDF Bankers

Equity Bank  
1070296968337  
Kapenguria Branch  
P.O.Box 622-30600  
KAPENGURIA

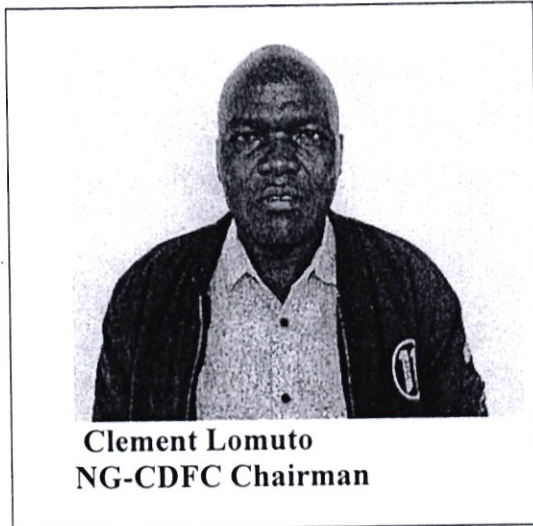
(g) Independent Auditors

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

### III. NG-CDFC Chairman's Report



**Clement Lomuto**  
**NG-CDFC Chairman**

On behalf of Sigor NG- CDFC, I am pleased to present annual report and financial statements for the financial year 2022/2023. During this financial year our overall performance was at 53.54% which was above average. This performance was not good because NGCDF board was not able to disburse funds on time during the financial year.

The financial statement details the performance and financial position of Sigor NG CDF for financial year 2022/2023. The total funds Sigor NG-CDFC received from the NG-CDF Board amounted to Ksh.87,000,000 during the financial year 2022/2023.

Total expenditure in the financial year under review amounted to Ksh. 88,685,998. This represented 53.54% absorption of total receipts in the year under review. The total budget for the year under review is Ksh 165,644,146. This comprises of the constituency allocation of Ksh. 138,215,033 in the FY 2022-2023 and a balance brought forward from the previous financial years of Ksh 27,429,113.

#### **Key Achievements of NG-CDF In Sigor Constituency**

- ✓ Secondary students, Colleges and University students were able to be retained in schools and institution because of bursary payments.
- ✓ School transport became easier because the purchase of NGCDF Buses.
- ✓ Pupils were able to study and get lectures from classrooms instead of under trees.
- ✓ Tree planting in schools and purchase Kentanks too schools enable school and its environs get water and clean/fresh air to breath.
- ✓ More primary and secondary schools were increased in number which later created employment of fresh graduates.
- ✓ Security was improved in the constituency because of construction of police station and chief's offices.

#### **Emerging Issues Related to NG-CDF in Sigor Constituency**

- ✓ Demand of NGCDF Bursary is increasing making the fund allocated to bursary minimal.


*Sigor Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

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- ✓ Security of Borders of Sigor constituency has rendered our schools closed e.g Cheptulel Secondary and primary closed.
- ✓ The fund is still minimal to meet the need of the community

**NGCDF Implementation Challenges and their Recommendation**

- ✓ **Staff Challenges:** NGCDF Board to recruit Accounts Assistant to assist FAM because NGCDFC Staff are employed in line with political ground. This will enable constituency get unqualified report easily from the Auditor General.
- ✓ **Security Challenges:** Government to beef security along constituency border in order to enable these schools get opened and get progress in their education.
- ✓ **Political Fund:** Fund distribution goes hand in hand with political ground of the area.



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Name: Clement Lomuto  
CHAIRMAN NGCDF COMMITTEE

**IV. Statement of Performance Against Predetermined Objectives for FY 2022/2023**

**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 **Sigor Constituency 2017-2022 Strategic plan** are to: Have access to education, good working environment to security officers, access to clean waters and nature talents.

**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:

Sector	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's beneficiaries at all levels	In FY 2022/2023 -we increased number of classrooms, dormitories, laboratories etc from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	Police officers get good working environment	-Reduce theft. -People will follow the law and order	-People walk freely at night. -Business operation till late hours	-10 chief office complete and useable
Environment	-Get accessible and clean water -Enable schools get toilets	-Over seven primary school got tanks to harvest rain water	Seven tanks were bought by NG-CDF -Two primary schools benefited from pit latrines	
Sports	To nature talents from youth	Ward team were able play competitively at constituency level	Trophies were awarded to the best winners	Youth compete up to Constituency level

*Sigor Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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

Emergency	Cater for Emergency activities	Student were able to be retain at schools	Four toilets and 2 classrooms blown by wind were constructed.	NGCDF will increase utilization of emergency for more projects
Security projects	Police officers get good working environment	-Reduce theft. -People will follow the law and order	-People walk freely at night. -Business operation till late hours	-10 chief office complete and useable
Education projects	-CDFC is going to add more classes and equip them with desks	-Pupils will have humbled environment for learning	-Classrooms, desks and school results	-More enrolments in the school.



## V. Statement of Governance

### V.1 Appointment of NGCDF Members

- i. The formation of the NG-CDFC Members is guided by the NG-CDF Act Section 43(1) (2) (3) & (4).
  - a. This procedure shall start upon receipt of the guidelines on formation of NG CDFC from the NG CDF Board,
  - b. The FAM shall write a letter to the DCC and Constituency Office Manager requesting for the nomination of members of the selection panel as per the guidelines and maintain a record confirming receipt
  - c. The DCC shall nominate in writing an officer or his/her representative who will be the chairperson to the NG CDFC selection panel.
  - d. The Constituency Office Manager shall nominate in writing two persons of either gender to be members of the selection panel.
  - e. The chair shall then convene the first selection panel meeting to document criteria for selection of the four members to the NG-CDFC (Male and female adults, male and female youth) and advertise (the applicants shall be given two weeks to submit their applications).
  - f. The FAM shall then write to the Constituency Office Manager requesting for the nomination of two persons of either gender as per the guidelines issued by the NG-CDF Board to be members of the NG-CDFC maintain a record confirming receipt
  - g. The Constituency Office Manager shall then nominate in writing the two members to the NG-CDFC.
  - h. The FAM shall write to a registered group representing people with disabilities in the constituency as per the guidelines as issued by the NG-CDF Board requesting for nomination of one person with disability to sit in the NG-CDF committee and maintain a record confirming receipt
  - i. The PWD organization shall nominate in writing a member to the NG-CDFC.
  - j. Applications are received at the NG-CDF office and recorded in the application register.
  - k. Within one week after the closure of the advertisement, the Selection panel shall convene to shortlist the suitable candidates as per the criteria in the advert. The successful candidates shall then be called for interviews within seven days.
  - l. The Selection panel shall hold the interviews of the invited candidates and come up with the final list of qualified nominees to the NG-CDFC.
  - m. The FAM shall then submit to the NG-CDF Board the report of the selection panel which includes seven nominees and the Nominee of the Board to the NG-CDFC as per the guidelines within seven days.
  - n. The FAM shall ensure that the timelines set out in the regulations are adhered to during the process of selection and appointment of NGCDF Committees
- ii. The selected members are forwarded to parliament through CEO of the board for purpose of gazettelement
- iii. Upon gazettelement the DCC or the FAM shall for the first meeting where the chairperson and secretary are elected

### V.2 NG-CDFC Handing Over Processes

Paragraph 24(1) of the NG-CDF Regulations 2016 states that the officer of the board seconded to the constituency shall preside over the handover from one Constituency committee to another and shall submit a report on the hand over within fourteen days from the date of the hand over.

V.3 Removal of members is indicated in NGCDF Act 2015 section 13 as stated below;

A member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- a) Lack of integrity;
- b) Gross misconduct;
- c) Embezzlement of public funds;
- d) Bringing the committee into disrepute through unbecoming personal public conduct;
- e) Promoting unethical practises;
- f) Causing disharmony within the committee;
- g) Physical or mental infirmity.

V.4 Roles and function of the committee

- a) Build the capacity of PMCs and sensitise the community on operations of the fund
- b) Consider project proposals from all wards in the constituency
- c) Ensure that all proposed projects that are approved for funding meet the sec 24 of the Act
- d) Consult with relevant line ministries in the implementing the projects
- e) Ensure adequate funding of the proposed projects
- f) Ensure project reports are prepared and forwarded to the board
- g) Submit financial reports to the board within stipulated time

V.5 Induction and Training

The committee on being inaugurated are taken for induction by the Board and subsequent training are done the constituency as per there training plan

V.6 Meetings

The committee is to have a maximum of 24 meetings and a minimum of 12 in a financial year as per the 2015 Act

The committee members are remunerated from the fund at Kshs 5,000 for members and 7000 for the chairman .

*Sigor Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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

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**V.7 Ethics and Conduct**

The Anticorruption sub committee was formed on the first meeting and members have been trained on the same. The conduct of members may determine reasons for removing a member from the committee.

**V.8 Risk Management**

Risk management is a tool by the board to gauge on the risks that the constituency goes through which is attested on monthly basis by the staff. The report is discussed at the meeting by the committee

## VI. Environmental and Sustainability Reporting

Sigor 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 Sigor NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Sigor 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.
- 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.

**2. Environmental performance**

- a) Every year NGCDF Sigor supported primary and secondary students conserve environment by planting trees.
- b) NGCDF Sigor do youth and community training on drugs & Abuse and HIV Aids.
- c) NG-CDF Sigor sponsor sporting activities/ tournament bringing members of the community together thus bringing good environment making them aware on environmental conservation matters.

**3. Employee welfare**

We invest in providing the best working environment for our employees. Sigor 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. Sigor 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.

**4. Market place practices-**

Sigor NGCDF Constituency is committed to fair and ethical market practices.

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-

Sigor NGCDF has endeavoured to sustain community engagement through Corporate Social Responsibility 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.

#### 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.

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

**FUND ACCOUNTS MANAGER**  
NG-C.D.F SIGOR  
*[Signature]*

Name: Wilson K. Chemkenei

## VII. 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 NG-CDF-Sigor 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-Sigor 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 in charge of the NGCDF- Sigor 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 Sigor 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

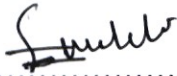
*Sigor Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

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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 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- Sigor Constituency financial statements were approved and signed by the Accounting Officer on 27<sup>th</sup> March, 2024.



.....

Name: Clement Lomuto  
Chairman – NGCDF Committee



.....

Name: Wilson K. Chemkeni  
Fund Account Manager



# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
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NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SIGOR 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and 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, the Public Finance Management Act, 2012 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 National Government Constituencies Development Fund - Sigor Constituency set out on pages 1 to 43, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and summary statement of

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

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 National Government Constituencies Development Fund - Sigor 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 National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1. Inaccuracies of Fixed Assets Records**

Annex 4 to the financial statements – summary of fixed assets register reflects assets totalling Kshs.37,983,931 as at 30 June, 2023. However, the balances were in variance compared to assets register provided for audit as follows:

<b>Item</b>	<b>Amount as per the Financial Statement 2022-2023 (Kshs.)</b>	<b>Amount as per the Assets Register (Kshs.)</b>	<b>Variance (Kshs.)</b>
Building and Structures	22,484,931	23,426,361	941,430
Transport Equipment	10,330,000	13,301,070	2,971,070
Office Equipment, Furniture and Fittings	2,510,000	956,500	1,553,500
ICT Equipment, Software and Other ICT Assets	878,000	241,000	637,000
Other Machinery and Equipment	1,781,000	59,000	1,722,000

Further, the land on which the Fund's building and structures are built had not been valued, included in fixed assets register and disclosed in the financial statements. In addition, land ownership documents were not provided for audit.

In the circumstances, the accuracy and completeness of summary fixed assets balance of Kshs.37,983,931 including ownership of land could not be confirmed.

### **2. Variances in Project Management Committee Bank Balances**

Note 19.4 to the financial statements reflects Project Management Committee (PMC) bank balances of Kshs.16,161,588 as disclosed in Annex 5 to the financial statements.

However, the certificates of bank balances provided for review totalled Kshs.10,889,896 resulting in an unexplained and unreconciled variance of Kshs.5,271,692.

In the circumstances, the accuracy and completeness of the Project Management Committee bank balances of Kshs.16,161,588 could not be confirmed.

### **3. Unsupported Bursary Disbursements**

The statement of receipts and payments and Note 8 to the financial statements reflects other grants and transfers amount of Kshs.43,980,715. The amount includes bursary payments of Kshs.37,838,443 out of which payments amounting to Kshs.7,785,000 were not supported by acknowledgements in form of official receipts from the various learning institutions that received funds to support the bursary payments.

In the circumstances, the accuracy and completeness of bursary disbursements amounting to Kshs.7,785,000 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Sigor 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 on comparable basis of Kshs.165,644,146 and Kshs.114,429,113 respectively resulting in an under-funding of Kshs.51,215,033 or 30% of the budget. Similarly, the Fund spent a balance of Kshs.88,685,998 against actual receipts of Kshs.114,429,113 resulting to an under-utilization of Kshs.25,743,115 or 22% of the actual receipts.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

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

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on, Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Transfer to Other Government Units - Project Verification Report**

During the year under review, seven (7) projects with a total disbursement of Kshs.29,924,600 were not supported by certificates of completion, handover reports and work plans. This was contrary to Regulation 15(1)(b) of the National Government Constituencies Development Fund Regulations, 2016, which states that the Project Management Committee shall maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented.

Further, physical inspection of the projects in March, 2024 revealed implementation concerns including delays and non-labelling of the projects.

In the circumstances, the value for money spent on projects could not be confirmed.

### **2. Delayed Salaries for Fund Staff**

The statement of receipts and payments reflects compensation of employees expenditure of Kshs.2,266,422 and as disclosed in Note 4 to the financial statements. However, review of payment records revealed that staff salaries for the month of January to May, 2023 amounting to Kshs.1,512,000 were paid on 29 June, 2023. This was contrary to Section 18(2c) of Employment Act of 2007 which states that the wages or salaries shall be deemed to be due in case of an employee employed for a period exceeding one month, at the end of each month.

In the circumstances, Management was in breach of the law.

### **3. Delayed Remittance of National Social Security Fund Deductions**

The statement of receipts and payments reflects compensation of employees expenditure of Kshs.2,266,422 and as disclosed in Note 4 to the financial statements. Included in this payment is an amount of Kshs.178,920 for National Social Security Fund (NSSF) contributions for the employees of the Fund. However, review of payment records revealed delays in remitting the contributions within the statutory period thereby attracting penalties and fine of Kshs.26,838. This was contrary to Section 20(1A) of the National Social Security Fund Act, 2013 that require that an employer shall remit the contribution to the Fund by the ninth day of the subsequent month.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with the 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 comply, 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 the 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 controls, 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 the 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 controls as the 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, the 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply 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 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 Fund's 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and 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 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**

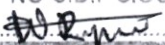
**24 June, 2024**

**Sigor Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**  
**IX. Statement of Receipts and Payments for the Year Ended 30th June 2023**

	Note	2022/2023 FY	2021/2022 FY
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>87,000,000</b>	<b>182,177,758</b>
<b>Payments</b>			
Compensation Of Employees	4	2,266,422	4,162,706
Committee expenses	5	3,368,000	5,475,000
Use Of Goods and Services	6	2,156,400	6,587,371
Transfers To Other Government Units	7	35,524,600	81,300,000
Other Grants and Transfers	8	43,980,715	64,346,455
Acquisition Of Assets	9	386,361	-
Oversight Committee Expenses	10	1,003,500	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>88,685,998</b>	<b>161,871,532</b>
<b>Surplus/ (Deficit)</b>		<b>(1,685,998)</b>	<b>20,306,226</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 27<sup>th</sup> March, 2024 and signed by:

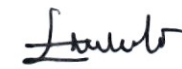
**FUND ACCOUNTS MANAGER**  
 NG-C.D.F SIGOR  


Fund Account Manager

Name: Wilson K. Chemkenei

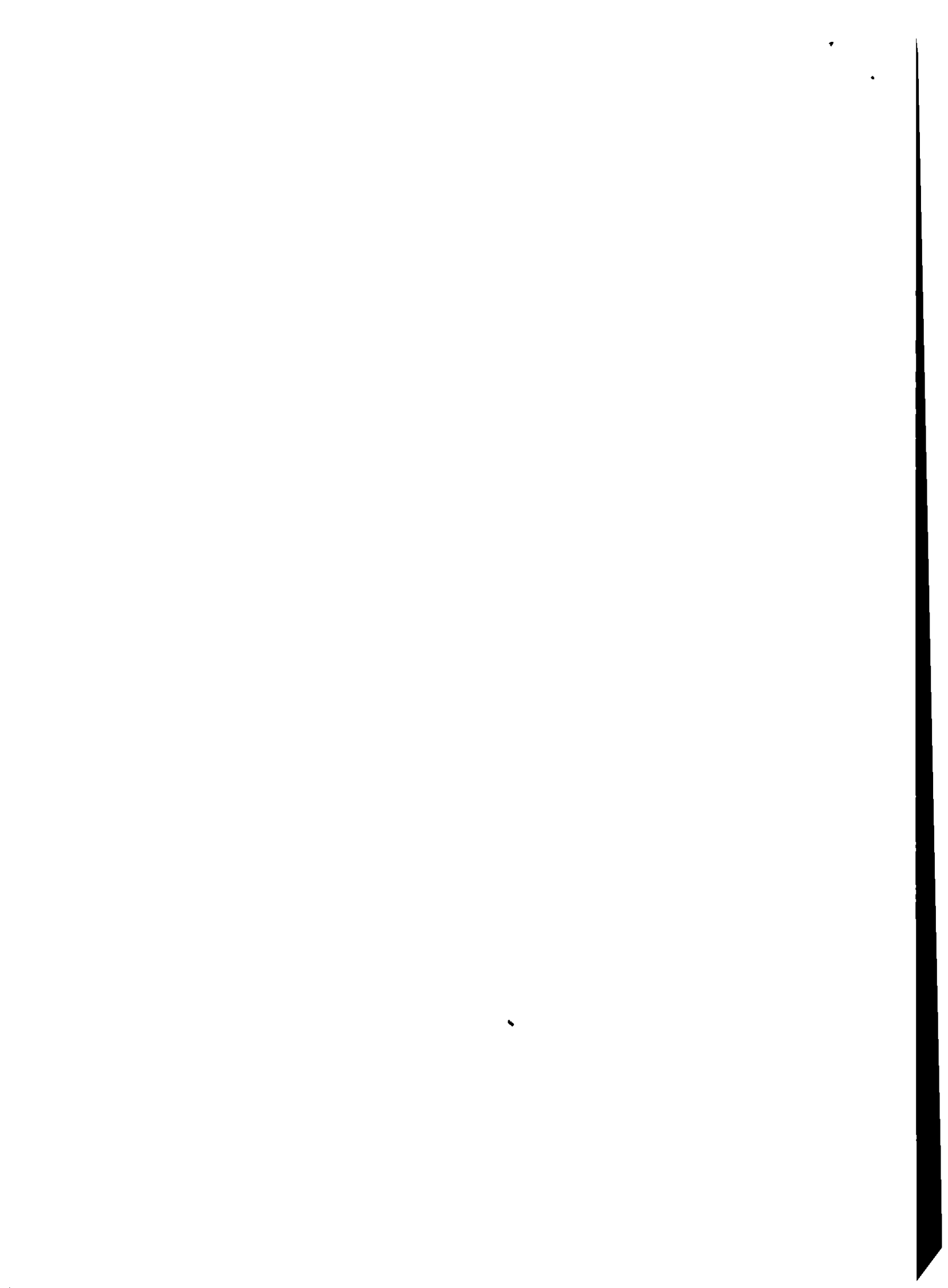
  
 National Sub-County  
 Accountant

Name: Luka Kipyeko Kirui  
 ICPAK M/No: 23863

  
 Chairman NG-CDF Committee

Name: Clement Lomuto





*Sigor Constituency*  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**X. Statement Of Assets and Liabilities As At 30th June, 2023**

	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	25,078,116	27,429,113
Cash Balances (cash at hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>25,078,116</b>	<b>27,429,113</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>25,078,116</b>	<b>27,429,113</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	285,000	950,000
<b>NET FINANCIAL SSETS</b>		<b>24,793,116</b>	<b>26,479,113</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	26,479,113	6,172,887
Prior year adjustments	16	-	-
Surplus/Deficit for the year		(1,685,998)	20,306,226
<b>Net Financial position</b>		<b>24,793,116</b>	<b>26,479,113</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 27<sup>th</sup> March, 2024 and signed by:


**FUND ACCOUNTS MANAGER**  
 NG-C.D.F SIGOR  


Fund Account Manager

Name: Wilson K. Chemkenei

  
 National Sub-County  
 Accountant

Name: Luka Kipyeko Kirui  
 ICPAK M/No: 23863

  
 Chairman NG-CDF Committee

Name: Clement Lomuto

**Sigor Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**XI. Statement Of Cash Flows for The Year Ended 30th June 2023**

	Notes	2022/2023 Kshs	2021/2022 Kshs
<b>Receipts From Operating Activities</b>			
Transfers from NGCDF Board	1	87,000,000	182,177,758
Other Receipts	3	-	-
		<b>87,000,000</b>	<b>182,177,758</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,266,422	4,162,706
Committee expenses	5	3,368,000	5,475,000
Use of goods and services	6	2,156,400	6,587,371
Transfers to Other Government Units	7	35,524,600	81,300,000
Other grants and transfers	8	43,980,715	64,346,455
Oversight Committee Expenses	10	1,003,500	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>88,299,637</b>	<b>161,871,532</b>
<b>Total Receipts Less Total Payments</b>		<b>(1,299,637)</b>	<b>20,306,226</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	(665,000)	950,000
Prior year Adjustments	16	-	-
<b>Net Adjustments</b>		<b>(665,000)</b>	<b>950,000</b>
<b>Net cash flow from operating activities</b>		<b>(1,964,637)</b>	<b>21,256,226</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(386,361)	-
<b>Net cash flows from Investing Activities</b>		<b>(386,361)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>(2,350,998)</b>	<b>21,256,226</b>
<b>Cash and cash equivalent at Start of the year</b>	12	<b>27,429,113</b>	<b>6,172,887</b>
<b>Cash and cash equivalent at End of the year</b>		<b>25,078,115</b>	<b>27,429,113</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 **27<sup>th</sup> March, 2024** and signed by:

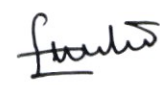
**FUND ACCOUNTS MANAGER**  
**NG-C.D.F SIGOR**  


Fund Account Manager

Name: Wilson K. Chemkeni

  
National Sub-County  
Accountant

Name: Luka Kipyeko Kirui  
ICPAK M/No: 23863

  
Chairman NG-CDF Committee

Name: Clement Lomuto

*Sigor Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XII. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	<i>Insert current FY</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Insert current FY</i>	<i>Insert current FY</i>		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers from NG-CDF Board	138,215,033	27,429,113	-	165,644,146	114,429,113	51,215,033	69.1%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
<b>TOTAL RECEIPTS</b>	<b>138,215,033</b>	<b>27,429,113</b>	<b>-</b>	<b>165,644,146</b>	<b>114,429,113</b>	<b>51,215,033</b>	<b>69.1%</b>
<b>PAYMENTS</b>							
Compensation of Employees	3,592,732	2,651,406	-	6,244,138	2,266,422	3,977,716	36.3%
Committee expenses	3,048,000	-	-	3,048,000	3,368,000	(320,000)	110.5%
Use of goods and services	4,755,811	-	-	4,755,811	2,156,400	2,599,411	45.3%
Transfers to Other Government Units	70,352,300	23,124,600	-	93,476,900	35,524,600	57,952,300	38.0%
Other grants and transfers	53,086,190	1,266,746	-	54,352,936	43,980,715	10,372,221	80.9%
Acquisition of Assets	-	386,361	-	386,361	386,361	-	100.0%
Oversight Committee Expenses	1,180,000	-	-	1,180,000	1,003,500	176,500	85.0%
Other Payments	2,200,000	-	-	2,200,000	-	2,200,000	0.0%
<b>TOTAL</b>	<b>138,215,033</b>	<b>27,429,113</b>	<b>-</b>	<b>165,644,146</b>	<b>88,685,998</b>	<b>76,958,148</b>	<b>53.54%</b>

*\*\*Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

*Explanatory Notes.*

**Sigor Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

(a) Compensation of employees was spent at 46.9% due to the end of contract of the staff and delay in engaging of new staff caused by the political calendar.

(b) Use of goods and services spent at 45.3% as other grant and transfers at 80.9%, transfer to other government institution at 38% and oversight committee expenses at 85% which was due to delayed funding from the exchequer.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	76,958,148
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	(51,215,033)
	25,743,115
Increase/(decrease) Accounts payable	(665,000)
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	25,078,115

The Constituency financial statements were approved by NG CDFC on 27<sup>th</sup> March, 2024 and signed by:

**FUND ACCOUNTS MANAGER**  
 NG-C.D.F SIGOR



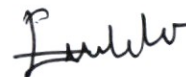
Fund Account Manager

Name: Wilson K. Chemkenei



National Sub-County Accountant

Name: Luka Kipyeko Kirui  
 ICPAK M/No: 23863



Chairman NG-CDF Committee

Name: Clement Lomuto

*Sigor Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

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

Programme/Sub-programme	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	45,107		
	Kshs		Kshs	Kshs	Kshs	Kshs	
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	3,592,732	2,651,406	-	6,244,138	2,266,422	3,977,716	36%
1.2 Committee allowances	2,248,000	-	-	2,248,000	1,676,000	572,000	75%
1.3 Use of goods and services	1,500,000	-	-	1,500,000	1,000,000	500,000	67%
<b>Total</b>	<b>7,340,732</b>	<b>2,651,406</b>	<b>-</b>	<b>9,992,138</b>	<b>4,942,422</b>	<b>5,049,716</b>	<b>49%</b>
<b>2.0 Monitoring and evaluation</b>							
2.1 Capacity building	1,000,000	-	-	1,000,000	767,400	232,600	77%
2.2 Committee allowances	1,800,000	-	-	1,800,000	1,192,000	608,000	66%
2.3 Use of goods and services	1,255,811	-	-	1,255,811	889,000	366,811	71%
<b>Total</b>	<b>4,055,811</b>	<b>-</b>	<b>-</b>	<b>4,055,811</b>	<b>2,848,400</b>	<b>1,207,411</b>	<b>70%</b>
<b>3.0 Emergency</b>							
3.1 Primary Schools	4,657,793	(7,793)	-	4,650,000	4,650,000	-	100%
3.5 Unutilised	2,978,397	-	-	2,978,397	-	2,978,397	0%
<b>Total</b>	<b>7,636,190</b>	<b>(7,793)</b>		<b>7,628,397</b>	<b>4,650,000</b>	<b>2,978,397</b>	<b>61%</b>
<b>4.0 Bursary and Social Security</b>							
4.1 Secondary Schools							118%

**Sigor Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

	30,000,000	(3,397,529)	-	26,602,471	31,297,443	(4,694,972)	
4.2 Tertiary Institutions	10,000,000	3,177,795	-	13,177,795	6,541,000	6,636,795	50%
<b>Total</b>	<b>40,000,000</b>	<b>(219,734)</b>	<b>-</b>	<b>39,780,266</b>	<b>37,838,443</b>	<b>1,941,823</b>	<b>95%</b>
<b>5.0 Sports</b>							
5.1 Constituency Sports Tournament	2,350,000	1,494,273	-	3,844,273	1,492,272	2,352,001	39%
	-	-	-	-	-	-	
<b>Total</b>	<b>2,350,000</b>	<b>1,494,273</b>	<b>-</b>	<b>3,844,273</b>	<b>1,492,272</b>	<b>2,352,001</b>	<b>39%</b>
<b>6.0 Environment</b>							
Chemuserion primary sch	100,000	-	-	100,000	-	100,000	0%
Cheptulel girls secondary	100,000	-	-	100,000	-	100,000	0%
Koposes primary	100,000	-	-	100,000	-	100,000	0%
Kotulpogh primary	100,000	-	-	100,000	-	100,000	0%
Nyangaita sec sch	100,000	-	-	100,000	-	100,000	0%
Otiot primary	600,000	-	-	600,000	-	600,000	0%
Patsonga primary	100,000	-	-	100,000	-	100,000	0%
RCEA Marich primary	100,000	-	-	100,000	-	100,000	0%
RCEA Nasolot primary	600,000	-	-	600,000	-	600,000	0%
<b>Total</b>	<b>1,900,000</b>	<b>-</b>	<b>-</b>	<b>1,900,000</b>	<b>-</b>	<b>1,900,000</b>	<b>0%</b>
<b>7.0 Primary Schools Projects</b>							
Talon-Nasolot primary sch	-	3,000,000	-	3,000,000	3,000,000	-	100%
Toosikirio- Topogheny sch	-	3,000,000	-	3,000,000	-	3,000,000	0%
Lomut primary sch	-	9,762,300	-	9,762,300	9,762,300	-	100%

***Sigor Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

Endow primary	800,000	-	-	800,000	-	800,000	0%
Jilkir primary	800,000	-	-	800,000	-	800,000	0%
Kadungdung primary	5,000,000	-	-	5,000,000	5,000,000	-	100%
Kangisia primary	1,600,000	-	-	1,600,000	-	1,600,000	0%
Katinot primary	800,000	-	-	800,000	-	800,000	0%
Emboghat primary	340,000	-	-	340,000	-	340,000	0%
Chesta girls primary	9,762,300	-	-	9,762,300	-	9,762,300	0%
Cheratak primary	900,000	-	-	900,000	-	900,000	0%
Cherelio primary	1,600,000	-	-	1,600,000	-	1,600,000	0%
Cheptem primary	1,600,000	-	-	1,600,000	-	1,600,000	0%
Kokworitit primary	800,000	-	-	800,000	-	800,000	0%
Kokwosoiywo primary	800,000	-	-	800,000	-	800,000	0%
Korelach primary	5,000,000	-	-	5,000,000	-	5,000,000	0%
Koros primary	800,000	-	-	800,000	-	800,000	0%
kositet primary	800,000	-	-	800,000	-	800,000	0%
Onoch primary	1,000,000	-	-	1,000,000	-	1,000,000	0%
Oruro primary	800,000	-	-	800,000	-	800,000	0%
Parek primary	800,000	-	-	800,000	-	800,000	0%
Pitpagh primary	5,000,000	-	-	5,000,000	-	5,000,000	0%
Sakat primary	900,000	-	-	900,000	-	900,000	0%
Sewera primary	800,000	-	-	800,000	-	800,000	0%



**Sigor Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Simotwo primary	800,000	-	-	800,000	-	800,000	-	800,000	0%
Toghomo primary	5,000,000	-	-	5,000,000	-	3,000,000	3,000,000	2,000,000	60%
Toghomo primary	300,000	-	-	300,000	-	-	-	300,000	0%
<b>Total</b>	<b>46,802,300</b>	<b>15,762,300</b>	<b>-</b>	<b>62,564,600</b>	<b>-</b>	<b>20,762,300</b>	<b>20,762,300</b>	<b>41,802,300</b>	<b>33%</b>
<b>8.0 Secondary Schools Projects</b>									
Fr Leo Staples girls secondary	-	7,362,300	-	7,362,300	-	9,762,300	9,762,300	(2,400,000)	133%
Akiriame secondary	5,000,000	-	-	5,000,000	-	-	-	5,000,000	0%
Chemutlokoty secondary	800,000	-	-	800,000	-	-	-	800,000	0%
Cheptulel boys secondary	1,000,000	-	-	1,000,000	-	-	-	1,000,000	0%
Chesta girls secondary	2,000,000	-	-	2,000,000	-	-	-	2,000,000	0%
Katugh secondary	2,500,000	-	-	2,500,000	-	-	-	2,500,000	0%
Chesombur secondary	4,950,000	-	-	4,950,000	-	-	-	4,950,000	0%
Nyangaita sec sch	5,000,000	-	-	5,000,000	-	5,000,000	5,000,000	-	100%
Sarmach secondary	1,500,000	-	-	1,500,000	-	-	-	1,500,000	0%
Sigor mixed secondary	800,000	-	-	800,000	-	-	-	800,000	0%
<b>Total</b>	<b>23,550,000</b>	<b>7,362,300</b>	<b>-</b>	<b>30,912,300</b>	<b>-</b>	<b>14,762,300</b>	<b>14,762,300</b>	<b>16,150,000</b>	<b>48%</b>
<b>9.0 Tertiary institutions Projects</b>									
<b>Total</b>	-	-	-	-	-	-	-	-	-
<b>10.0 Security Projects</b>									
Fokot central police station	1,200,000	-	-	1,200,000	-	-	-	1,200,000	0%

**Sigor Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Total	1,200,000	-	-	1,200,000	-	1,200,000	0%
11.0 Acquisition of assets							
Sigor NG-CDF Office car shed	-	386,361	-	386,361	386,361	-	100%
Total	-	386,361	-	386,361	386,361	-	100%
12.0 Oversight Committee Expenses (itemize)							
Catering services	200,000	-	-	200,000	200,000	-	100%
Committee allowances	480,000	-	-	480,000	303,500	176,500	63%
Refined fuels	500,000	-	-	500,000	500,000	-	100%
Total	1,180,000	-	-	1,180,000	1,003,500	176,500	85%
13.0 Other payments							
Strategic plan	2,200,000	-	-	2,200,000	-	2,200,000	0%
Total	2,200,000	-	-	2,200,000	-	2,200,000	0%
14.0 unallocated fund							
Unapproved projects	-	-	-	-	-	-	
AIA	-	-	-	-	-	-	
PMC savings	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
TOTAL	138,215,033	27,429,113	-	165,644,146	88,685,998	76,958,148	54%

**XIV. 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-Sigor 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.

**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.

**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.

**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.

**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 xx June 20xx 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.

#### **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. Prior Period 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 16 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.

*Sigor Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
	Kshs	Kshs
NGCDF Board		
AIE NO. B 105282	-	33,000,000
AIE NO. B 089093	-	12,088,879
AIE NO. B 105559	-	44,000,000
AIE NO. B 105929	-	22,000,000
AIE NO. B 128696	-	5,000,000
AIE NO. B 163858	-	12,000,000
AIE NO. B 154203	-	12,000,000
AIE NO. B 128926	-	18,000,000
AIE NO. B 128926	-	12,088,879
AIE NO. B 128926	-	12,000,000
AIE NO. B 185248	7,000,000	-
AIE NO. B 185778	21,000,000	-
AIE NO. B 206098	5,000,000	-
AIE NO. B 205596	12,000,000	-
AIE NO. B 205891	12,000,000	-
AIE NO. B 207677	15,000,000	-
AIE NO. B 207912	15,000,000	-
<b>TOTAL</b>	<b>87,000,000</b>	<b>182,177,758</b>

2. Proceeds From Sale of Assets

	2022/2023	2021/2022
	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>



*Sigor Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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>	-	-

*Sigor 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

	2022/2023	2021/2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,176,962	3,012,706
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	950,000
Employer Contributions Compulsory national social security schemes	89,460	200,000
<b>Total</b>	<b>2,266,422</b>	<b>4,162,706</b>

5. Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
Sitting allowance	888,500	5,475,000
Other committee expenses	2,479,500	-
<b>Total</b>	<b>3,368,000</b>	<b>5,475,000</b>

*Sigor 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

	2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	-	3,225,736
Communication, supplies and services	97,010	51,156
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	767,400	1,350,000
Hospitality supplies and services	240,000	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	412,250	-
Fuel , oil & lubricants	489,000	696,000
Other operating expenses	-	-
Bank Charges	85,240	181,273
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	65,500	1,083,206
Routine maintenance- other assets	-	-
<b>TOTAL</b>	<b>2,156,400</b>	<b>6,587,371</b>

*Sigor 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	20,762,300	68,700,000
Transfers to Secondary Schools	14,762,300	12,600,000
Transfers to Tertiary Institutions	-	-
<b>TOTAL</b>	<b>35,524,600</b>	<b>81,300,000</b>

8. Other Grants and Other transfers

	2022/2023	2021/2022
	Kshs	Kshs
Bursary - Secondary ( see attached list)	31,297,443	46,359,950
Bursary -Tertiary ( see attached list)	6,541,000	8,339,000
Bursary- Special Schools	-	-
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	-	1,200,000
Sports Projects ( see attached list)	1,492,272	1,247,505
Environment Projects ( see attached list)	-	-
Emergency Projects ( see attached list)	4,650,000	7,200,000
Roads Projects	-	-
<b>TOTAL</b>	<b>43,980,715</b>	<b>64,346,455</b>

*Sigor 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	386,361	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	-	-
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>386,361</b>	<b>-</b>

10. Oversight Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
COC Members allowance	303,500	-
Other COC expenses	700,000	-
<b>TOTAL</b>	<b>1,003,500</b>	<b>-</b>

11. Other Payments

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

**Sigor 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>		
Kenya Commercial Bank, A/C no.1070296968337, Kapenguria . (main account)	25,078,116	27,429,113
	-	-
<b>TOTAL</b>	<b>25,078,116</b>	<b>27,429,113</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

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

*Sigor 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

14 A. Retention	2022/2023	2021/2022
	KShs	KShs
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	-	-

14 B. Gratuity	2022/2023	2021/2022
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	950,000	950,000
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	665,000	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	<b>285,000</b>	<b>950,000</b>

15. Fund Balance B/F

	(1 <sup>st</sup> July 2022)	(1 <sup>st</sup> July 2021)
	Kshs	Kshs
Bank accounts	26,479,113	6,172,887
Cash in hand		
Imprest		
<b>TOTAL</b>	<b>26,479,113</b>	<b>6,172,887</b>
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	<b>26,479,113</b>	<b>6,172,887</b>

**Sigor 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)	950,000	-
Deposit and Retentions held during the year (B)	-	950,000
Deposit and Retentions paid during the Year (C)	665,000	-
closing account payables D= A+B-C	<b>285,000</b>	<b>950,000</b>
Net changes in accounts payables D-A	<b>(665,000)</b>	<b>950,000</b>



**Sigor 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 Gratuity	285,000	950,000
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>285,000</b>	<b>950,000</b>

19.3: Unutilized Fund (See Annex 3)

	2022/2023	2021/2022
	Kshs	Kshs
Compensation of employees	3,977,716	2,243,798
Committee expense	-	-
Use of goods and services	2,279,411	-
Amounts due to other Government entities (see attached list)	57,952,300	23,124,600
Amounts due to other grants and other transfers (see attached list)	10,372,221	1,266,746
Acquisition of assets	-	386,361
Oversight Committee Expenses	176,500	-
Other Payments (Strategic Plan)	2,200,000	-
Funds pending approval	-	407,608
<b>Total</b>	<b>76,958,148</b>	<b>27,429,113</b>

*Sigor Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

18.4: PMC account balances (See Annex 5)

	2022/2023	2021/2022
	Kshs	Kshs
PMC account balances (see attached list)	16,161,588	35,339,477
<b>TOTAL</b>	<b>16,161,588</b>	<b>35,339,477</b>

*Sigor Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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XVI. 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	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

**Sigor Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**  
**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2023	Comments
<b>NG-CDFC Staff</b>				
1. Mika Kiproop	Driver	08.09.2017	41,093	Gratuity
2. Philip Pruto	Accounts Assistant	08.09.2017	82,186	Gratuity
3. Christine Loyeye	Secretary	08.09.2017	19,884	Gratuity
4. Emmanuel Kwangayer	Watchman	08.09.2017	7,953	Gratuity
5. Ritee Pkieny	Grounds Man	08.09.2017	7,953	Gratuity
6. Desmond Powon	Clerk of Works	08.09.2017	19,884	Gratuity
7. Samich Linus	Office Assistant	08.09.2017	9,942	Gratuity
8. Abraham Nyangaita	Office Assistant	08.09.2017	7,953	Gratuity
9. Newton Lita	Driver	08.09.2017	29,163	Gratuity
10. Denis Apalokapel	Driver	08.09.2017	29,163	Gratuity
11. Joel Lokou	Office Assistant	08.09.2017	9,942	Gratuity
12. Caroline Cheptum	Office Assistant	08.09.2017	19,884	Gratuity
<b>Sub-Total</b>			<b>285,000</b>	
<b>Grand Total</b>				

**Sigor Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**  
**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Compensation of employees				
NG-CDFC Basic staff salaries	staff remuneration on salaries	3,692,716	1,293,798.00	
Staff Gratuity	31% staff gratuity for contract staff	285,000	950,000.00	
Use of goods & services				
Committee allowances	NGCDFC sitting allowances	1,072,000	-	
Use of goods and services		840,600	-	
Capacity building	Money that cater M&E and capacity building	366,811	-	
		6,257,127	2,243,798.00	
Amounts due to other Government entities				
Primary School Projects				
Talon-Nasolot primary sch	Opening of road from Talon – Nasolot primary	-	3,000,000.00	
Toosikirio- Topogheny sch	Opening of road from Toosikirio to Topogheny primary school	3,000,000	3,000,000.00	
Lomut primary sch	Purchase of bus, insurance and construction of bus shed	-	9,762,300.00	
Endow primary	Construction of one classroom to completion	800,000	-	
Jilkir primary	Construction of one classroom to completion	800,000	-	

**Sigor Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Kangisia primary	Construction of two classroom to completion	1,600,000	-	
Katinot primary	Construction of one classroom to completion	800,000	-	
Emboghat primary	Completion of one classroom: Doors, plastering and painting	340,000	-	
Chesta girls primary	Purchase of 51 seater bus, insurance and construction of bus shed	9,762,300	-	
Cheratak primary	Construction of one classroom to completion	900,000	-	
Cherelio primary	Construction of one classroom to completion	1,600,000	-	
Cheptem primary	Construction of two classroom to completion	1,600,000	-	
Kokworitit primary	Construction of two classroom to completion	800,000	-	
Kokwosoiywo primary	Construction of one classroom to completion	800,000	-	
Korelach primary	Construction of laboratory to finishing	5,000,000	-	
Koros primary	Construction of one classroom to completion	800,000	-	
kositet primary	Construction of one classroom to completion	800,000	-	
Onoch primary	Construction of one classroom to completion	1,000,000	-	
Oruro primary	Construction of one classroom to completion	800,000	-	
Parek primary	Construction of one classroom to completion	800,000	-	
Pitpagh primary	Construction of laboratory to finishing	5,000,000	-	
Sakat primary	Construction of one classroom to completion	900,000	-	
Sewera primary	Construction of one classroom to completion	800,000	-	

***Sigor 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>
Simotwo primary	Construction of one classroom to completion	800,000	-	
Toghomo primary	Construction of two classroom to completion	2,000,000	-	
Toghomo primary	Completion of one classroom: Doors plastering and painting -	300,000	-	
<b>Subtotal</b>		<b>41,802,300</b>	<b>15,762,300.00</b>	
<b>Secondary School Projects</b>				
Fr Leo Staples girls secondary	Purchase of 51 seater bus, insurance and construction of bus shed	(2,400,000)	7,362,300.00	
Akiriamet secondary	Construction of laboratory to finishing	5,000,000	-	
Chemutlokoty secondary	Construction of two classroom to completion	800,000	-	
Cheptulel boys secondary	Completion of dining hall	1,000,000	-	
Chesta girls secondary	Completion of laboratory	2,000,000	-	
Katugh secondary	Completion of laboratory	2,500,000	-	
Chesombur secondary	Construction of laboratory to finishing	4,950,000	-	
Sarmach secondary	Completion of four classrooms	1,500,000	-	
Sigor mixed secondary	Construction of one classroom to completion	800,000	-	
<b>Subtotal</b>		<b>16,150,000</b>	<b>7,362,300.00</b>	
<b>Sub-Total</b>		<b>57,952,300</b>	<b>23,124,600.00</b>	
<b>Amounts due to other grants and other transfers</b>				

**Sigor Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Emergency Projects	Fund that cater for emergencies projects in the constituency	2,978,397		
Bursary Projects				
Bursary - Secondary	Bursary to needy students	(4,694,972)		
Bursary -Tertiary	Bursary to needy students	6,636,795		
		1,941,823		
Sports Projects	Constituency sport tournament	2,352,001	1,266,746	
Environment Projects				
Chemuserion primary sch	Purchase of 10,000 Litres kentank	100,000		
Cheptulel girls secondary	Purchase of 10,000 Litres kentank	100,000		
Koposes primary	Purchase of 10,000 Litres kentank	100,000		
Kotulpogh primary	Purchase of 10,000 Litres kentank	100,000		
Nyangaita sec sch	Purchase of 10,000 Litres kentank	100,000		
Otiot primary	Construction of pit latrine	600,000		
Patsonga primary	Purchase of 10,000 Litres kentank	100,000		
RCEA Marich primary	Purchase of 10,000 Litres kentank	100,000		
RCEA Nasolot primary	Construction of pit latrine			



**Sigor Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
		600,000		
		1,900,000	-	
<b>Security Projects</b>				
Pokot central police station	Finishing of administration block: plastering, doors, flooring, painting and labelling	1,200,000		
<b>Sub-Total</b>		<b>10,372,221</b>		
<b>Acquisition of assets</b>				
Sigor NG-CDF Office car shed	Construction of shed for NGCDF Vehicles		386,361	
<b>Oversight Committee Expenses(itemize)</b>				
Committee allowances	Transport allowances for Oversight committee	176,500		
<b>Others (specify)</b>				
Strategic plan	Implementation of 2022 -2027 strategic plan	2,200,000		
<b>Sub-Total</b>				
Funds pending approval	Administration expenses	-	407,608	
<b>Grand Total</b>		<b>76,958,148</b>	<b>27,429,113</b>	

*Sigor 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) At Year End
Land	-	-	-	-
Buildings and structures	22,098,570	386,361	-	22,484,931
Transport equipment	10,330,000			10,330,000
Office equipment, furniture and fittings	2,510,000			2,510,000
ICT Equipment, Software and Other ICT Assets	878,000			878,000
Other Machinery and Equipment	1,781,000			1,781,000
Heritage and cultural assets	-			-
Intangible assets	-			-
<b>Total</b>	<b>37,597,570</b>	<b>386,361</b>	<b>-</b>	<b>37,983,931</b>

*Sigor 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**

	PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
1	AIC Chesombur Secondary School	1070282046822	Equity	4,950,820.00	2,000,000.00
2	AIC Sintai Primary School	1070281026214	Equity	200.00	200.00
3	Akiriamet Secondary School	1070279818056	Equity	760.00	1,150,840.00
4	Amolem Chief'S Office	1070279818294	Equity	29,400.00	-
5	Aniken Primary School	1070282716939	Equity	1,000.00	-
6	Annet Primary School	1070282734829	Equity	417.50	-
7	Arpollo Primary School	1070280137866	Equity	400.00	-
8	Chemalei Primary School	1070280357015	Equity	187.50	-
9	Chemuserion Primary School	1070282759315	Equity	1,000.00	-
10	Chemutlokoty Primary School	1070282067976	Equity	247.50	39,367.00
11	Chepkoghin Primary School	1070282788905	Equity	410.00	800,000.00
12	Chepkokogh Chief'S Office	1070280350826	Equity	44,280.00	-
13	Chepkondol Primary School	1070282056706	Equity	2,000.00	-
14	Chepkukui Primary School	1070281032268	Equity	500.00	-
15	Chepserum Primary School	1070263302831	Equity	369.66	2,001,747.00
16	Cheptokol Primary School	1070280134715	Equity	400.00	-
17	Cheptulel Chief's Office	1070280134713	Equity	0	187.00

**Sigor Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

	PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
18	Chesombur Secondary School	1070282046822	Equity	4,950,820.00	2,000,000.00
19	Chesta Girls Sec Sch	1070280163236	Equity	1,160.00	-
20	Chopotwo Primary School	1070281005966	Equity	1,000.00	-
21	Chorwa Primary School	1070280180596	Equity	220.00	-
22	Fr Leo Staples Girls Secondary School	1070281042898	Equity	40.00	-
23	Fr. Leo Staples Girls Secondary School		Equity	0	9,675,820.00
24	Ipeet Primary School	1070281009491	Equity	-	
25	Kadungdung Primary School	1070283158619	Equity	1,297.50	
26	Kakachawa Primary School	1070281006955	Equity	60.00	349,880.00
27	Kamanau Primary School	1070282194871	Equity	140.00	2,000,001.00
28	Kangisia Primary School	1070271042196	Equity	380.00	-
29	Kaporon Primary School	1070280132021	Equity	1,760.00	
30	Katugh Secondary School	1070280162645	Equity	- 2.00	
31	Kiwakan Primary School	1070280038907	Equity	760.00	
32	Kokwomeses Primary School	1070282055094	Equity	4,387.50	399,507.00
33	Kokworitit Secondary School	1070282022160	Equity	79,820.00	-
34	Kokwositet Primary School	1070280134091	Equity	315.00	-
35	Kokwotendwo Primary School	1070281015652	Equity	600.00	-

***Sigor Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

	PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
36	Koposes Primary School	1070282809505	Equity	87.50	87.50
37	Kotulpogh Primary School	1070282040370	Equity	40.00	1,499,520.00
38	Lokarkar Primary School	1070283992859	Equity	2,000.00	-
39	Lomut Primary School	1070281025847	Equity	40.00	9,675,820.00
40	Mariny Primary School	1070282417865	Equity	162,860.00	1,500,000.00
41	Marus Primary School	1070280180117	Equity	695.00	-
42	Mosop Chiefs Office	1070279818373	Equity	638,393.60	638,393.60
43	Muino Chiefs Office	1070281083682	Equity	1,450.00	-
44	Nasolot Primary School	1070281048166	Equity	2,300.00	-
45	Ngoyomwo Primary Schol	1070281753959	Equity	5,000.00	5,000.00
46	Orwa Primary School	1070280182748	Equity	1,880.00	-
47	Otiot Mixed Secondary School	1070282022160	Equity	79,820.00	800,000.00
48	Parek Primary School	1070277817478	Equity	197.50	-
49	Parsonga Primary School	1070282033274	Equity	100.00	100.00
50	Peota Primary School	1070282473105	Equity	12,567.50	-
51	Porkoyo Chiefs Office	1070279911628	Equity	37,933.60	87.50
52	Poryokrut Primary School	1070282810672	Equity	380.00	-
53	Ptirap Orimary School	1070298111276	Equity	1,065.00	1,065.00

**Sigor Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

	PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
54	Rcea Nasolot Primary School	1070282789900	Equity	747.50	487.00
55	Runo Primary School	1070281016587	Equity	880.00	-
56	Sangat Secondary School	1070280166736	Equity	810.00	-
57	Sarmach Primary School	1070280380161	Equity	130.00	-
58	Sekerot Primary School	1070281009443	Equity	380.00	380.00
59	Sigor Girls Primary School	1070177626867	Equity	2,440.00	-
60	Sisit Primary School	1070282763458	Equity	1,167.50	-
61	Skak Primary School	1070279306782	Equity	3,687.95	-
62	Skot Primary School	1070282754965	Equity	29.50	-
63	Sokka Primary School	1070280158999	Equity	280.00	-
64	Solion Primary School	1070282773599	Equity	2,067.50	-
65	Sostin Primary School	1070282801235	Equity	977.50	800,487.00
66	Sostin Secondary School	1070280134631	Equity	767.50	-
67	St. Peter's Korellach	1070281015957	Equity	5,000,500.00	-
68	Sukuk Primary School	1070281016326	Equity	500.00	500.00
69	Supetoy Primary School	1070162559610	Equity	130,033.55	-
70	Symbol Primary School	1070280154964	Equity	495.00	-
71	Takar Primary School	1070282817180	Equity	247.50	-

*Sigor Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

	PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
72	Tamkal Primary School	1070282740241	Equity	487.50	-
73	Topogheny Primary School	1070282023403	Equity	375.50	-
	<b>TOTAL</b>			<b>16,161,587.96</b>	<b>35,339,476.60</b>

**Sigor 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	<b>Variance in Financial Statement</b>			
1.1	Statement of Receipts and Payments reflect unexplained variance of ksh256,576 of compensation of employees.	-Ksh256,576 is One employees remuneration that was not captured by audit	Resolved	31 <sup>st</sup> July 2023
1.2	Statement of Receipts and Payments reflect unexplained variance of ksh9,400 of Use of Goods and Services expenditures.	-ksh9,400 is an expenditure of the purchase computer toner as per the receipt	Resolved	31 <sup>st</sup> July 2023
1.3	Statement of Receipts and Payments reflect unexplained variance of ksh600,000 in Transfer to Other Government Units.	Ksh600,000 expenditure of renovation of school classrooms	Resolved	31 <sup>st</sup> July 2023
2.0	Unsupported Expenditure on Committee Allowances of ksh5,475,000 with invitation letters to attend meetings, Attendance register and committee minutes.	Provided invitation letters, Attendance register and committee minutes	Resolved	31 <sup>st</sup> July 2023
3.0	Unacknowledged Bursary Disbursements of Ksh21,062,371 out of 54,698,950	-NGCDFC in their meeting resolved to reinforce collection of receipts by assigning CDFC Member to follow up.	Resolved	31 <sup>st</sup> July 2023
4.0	Unsupported Fuel Payments of Ksh696,000 was not supported by work ticket, details order, supplies fuel statement and fuel register	-Availed work tickets, detailed orders, supplier's fuel statement and fuel register.	Resolved	31 <sup>st</sup> July 2023
5.0	Stale cheques amounting ksh2,996,248 had not been reversed in cash book.	-Ksh2,996,248 amounting from stale cheques were reversed by sub County	Resolved	31 <sup>st</sup> July 2023



**Sigor Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Accountant		
6.0	Unsupported Project Management Committee Bank Balances Ksh 35,339,477 with certificate of bank balances, cash books, bank reconciliation statements and bank statement.	-Availed certificate of PMC bank balances, cash books, bank reconciliation and bank statement,	Resolved	31 <sup>st</sup> July 2023
7.0	Inaccuracy of Land Balance on which the Fund's building and structures are build; has not been valued and not included in the fixed assets register and financial statement. Land ownership documents or title deed were not avail for audit.	-CDFC Members resolved getting valuer to value the asset. -Land department had not surveyed the land issued.	Not resolved	-February 2024
8.0	Budgetary control and Performance was under-utilized by Ksh26,479,113 or 14% of the Budget. Underutilization is an indication services and approved projects were not delivered to the residents	-Under-utilization resulted from delay of fund disbursement from the NGCDF BOARD	Resolved	31 <sup>st</sup> July 2023
9.0	Inspected projects had the following challenges: poor workmanship, delay and non-labelling of projects.	-Ongoing projects at the time of Audit had been completed and labelled.	Resolved	31 <sup>st</sup> July 2023
10.	Unresolved Prior Year Matters of 2020/21 by the management.	-Prior year matters in terms of projects had resolved by completing all of them in 2021/22	Resolved	31 <sup>st</sup> July 2023
11	Failure to Prepare Schedules of Meetings. There was no evidence to confirm that the secretary to the committee prepared a schedules of meetings which were to be tabled during the year.	Availed schedules of meetings and tabled in the CDFC meetings.	-Resolved	31 <sup>st</sup> July 2023
12	Irregular Routine Maintenances of vehicles amounting to ksh1083,206. However there was no evidence of competitive bidding for the service.	-Availed evidence of competitive bidding documents to the auditor	Resolved	31 <sup>st</sup> July 2023

*Sigor Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
13	Irregular Award of Tenders for Ksh5,000,000 to Ngoyomwo primary construction of 80 capacity dormitory, ksh1,600,000 to AIC Masat primary for construction of two class rooms and ksh5,000,000 to Chesombur secondary for construction of 80 student capacity laboratory. There was no evidence of appointment to the tender opening committees.	-Availed Tender Appointments committees to the auditor	-Resolved	31 <sup>st</sup> July 2023
14	Failure to Properly Constitute Bursary committee. The bursary awards were done by a bursary sub-committee which did not include area education officer or representative from the ministry of Education	-Availed sub bursary minutes that included representative officer from the Ministry of Education	Resolved	31 <sup>st</sup> July 2023
15	Unsupported Emergency Projects of ksh2,700,000 which was incurred on construction of a police station and pit latrines. However, there was no evidence to show that the projects met the prescribed emergency criteria.	-OCS office at the police station was blown out by wind. -Availed pictures of sinking latrines in the schools to auditor.	Resolved	31 <sup>st</sup> July 2023
16	Lack of Staff Appraisal During the year under review Management did not carry out staff appraisal to the seventeen (17) members of staff	Carried out staff appraisal	Resolved	31 <sup>st</sup> July 2023
17	Delay in Disbursement of Funds from the Board The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board amount of Kshs.182,177,758. The amount includes Kshs.45,088,879 or 25% of total budgeted receipts for financial year 2020/2021. The late disbursements	Funds were disbursed in 2022/2023	Resolved	31 <sup>st</sup> July 2023

*Sigor Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

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**FUND ACCOUNTS MANAGER**  
NG-C.D.F SIGOR  


.....  
Name: Wilson K. Chemkenei  
Fund Account Manager.

