

REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT** NATIONAL ASSEMBLY

DATE: 08 AUG 2023

TUESDAY

OF

Hon Owen Yaa Bayo, MP  
Deputy Leader, majority

CLERK-AT  
THE TABLE:

Anne Shubuko

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2022**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
RECEIVED  
15 JUN 2023



---

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

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

---

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

***Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

---

**Table of Contents**

	Page
I. Key Constituency Information and Management.....	iii
II. NG-CDFC Chairman’s Report .....	vii
III. Statement Of Performance Against Predetermined Objectives for FY2021/22.....	x
IV. Environmental and Sustainability Reporting.....	xii
V. Statement Of Management Responsibilities.....	xvi
VI. Report Of the Independent Auditors On The NGCDF- Sigowet/Soin Constituency .....	xviii
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022 .....	1
VIII. Statement Of Assets and Liabilities As At 30 <sup>th</sup> June, 2022 .....	2
IX. Statement Of Cash Flows for The Year Ended 30th June 2022 .....	3
X. Summary Statement of Appropriation for The Year Ended 30 <sup>th</sup> June 2022 .....	4
X. Budget Execution By Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2022 .....	6
XI. Significant Accounting Policies .....	19
XII. Notes To the Financial Statements .....	25

## **I. 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 2016. 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;

*Sigowet/Soin Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2022*

---

- 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 Sigowet/Soin Constituency NGCDF day-to-day management is under the following key organs:

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

***Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

---

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Francis Lemuna
2.	Sub-County Accountant	Kiprono Soi
3.	Chairman NG-CDFC	Mary C Yebei
4.	Member NG-CDFC	Stella Chepkemoi

**(d) Fiduciary Oversight Arrangements**

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

**(e) Sigowet/Soin Constituency NGCDF Headquarters**

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

**(f) SIGOWET/SOIN Constituency NG-CDF Contacts**

Telephone: (254) 720472066  
E-mail: [cdfsigowetsoin@go.ke](mailto:cdfsigowetsoin@go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) Sigowet/Soin Constituency NG-CDF Bankers**

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

**(h) Independent Auditors**

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

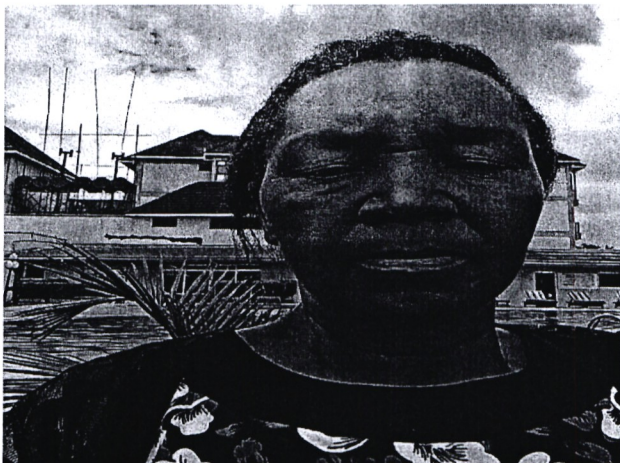
**(i) Principal Legal Adviser**

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

***Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

---

**II. NG-CDFC Chairperson’s Report**



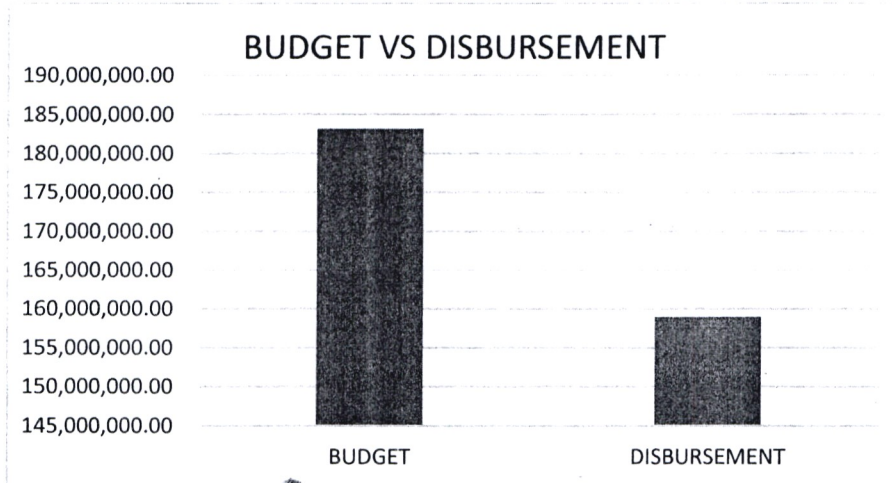
***Mary C Yebei- Chairlady NG-CDF Sigowet/Soin***

SIGOWET/SOIN NG-CDF has in the last financial year received a disbursement of **Kshs 170,087,758** in total. This includes the undisbursed funds of Ksh **45,088,879** from previous periods and Kshs **137,088,879** received as part of this year’s allocation of **Kshs 137,088,879**. This makes current balance of undisbursed funds from the Board to be **Kshs 12,100,000**.

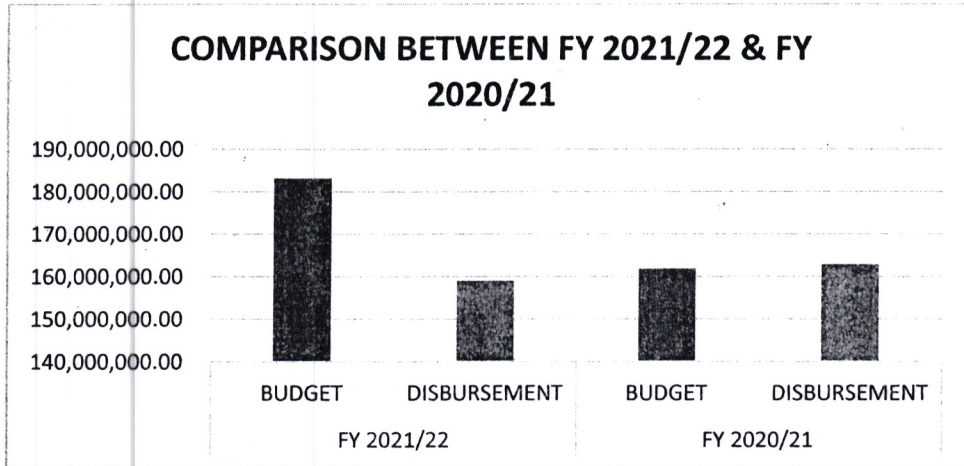
Out of the **Kshs 170,077,758** received, the constituency spent **Kshs 159,000,940**. This translates to a favourable absorption rate of 94% despite operating with a unique environmental context of post Covid-19 pandemic. Further, the amounts spent was over the current year allocation by **21,912,061** as a result of utilizing prior years’ funds that had not been disbursed on time as at the closure of the FY 2020/21.

Below we present a graphical presentation of the annual allocation and actual amounts spent in FY 2021/2022.

**1. BUDGET FOR THE FY 2021/22 VS EXPENDITURE**



**2. COMPARISON BETWEEN FY 2021/22 & FY 2020/21**

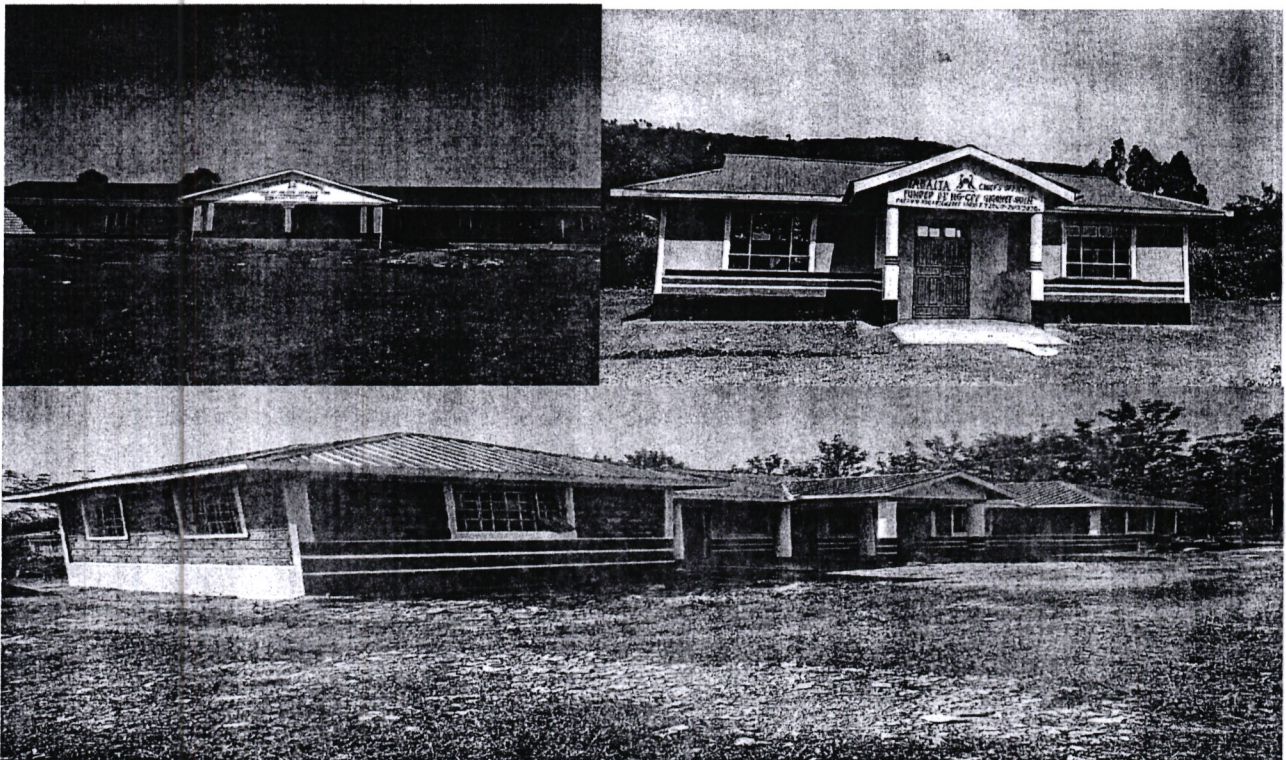


**Key Achievements:**

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

The management also constructed several classes during the financial year to create conducive environment for learning:

Sample of the projects implemented including classrooms, administration blocks and chiefs office constructed:



***Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

---

**Emerging issues:**

Emerging issues include:

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

**Challenges:**

1. Some schools are inaccessible due to poor road networks

**Recommendation**

Timely disbursement of project funds by NG-CDF Board for the constituency to implement all the approved projects within the financial year.

.....

**Name**  
**CHAIRPERSON NG-CDF COMMITTEE**

**III. Statement of Performance Against Predetermined Objectives for FY2021/22**

**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 NG-CDF-Sigowet/Soin Constituency's 2018-2022 strategic plan are to:

- a) **Education** - To improve the quality of Education and performance in national Examination
- b) **Security** - To improve security in the constituency
- c) **Energy** - To connect houses to national grid
- d) **Communication** - To establish a faster internet system, improve quality of mobile network and establish computer learning centres
- e) **Sports** - To improve sporting activities and nurturing talents
- f) **Environment** - To plant trees and contribute to 10% forest cover by 2030
- g) **Women, Youth and Persons living with Disability** - To empower women, persons with disability and the youths in the constituency
- h) **HIV/AIDs and Other Terminal diseases** - To reduce new HIV/AIDs infections, offer support services to affected and infected persons and eliminating stigma.

**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:

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
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	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul>	In FY 2021/22 -We have constructed 22 classrooms in primary schools, 16 classrooms in secondary schools Also we have constructed 6 labs in secondary schools

***Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

Security	To have conducive working environment for security agencies	Increased construction of chief's office	Improved security in the area	In FY 2021/22 there was construction of, <b>4</b> chief's offices and three assistant chiefs office.
Environment	To improve environment by carrying out environmental activities	Increased planting of trees both indigenous and fruit trees	Improved environment	in the FY 2021/22, we have planted more trees, and indigenous trees, water harvesting and construction of toilets
Sports	To empower youth through sports activities	Increased sports activities through Sigowet/Soin tournament	Improved youth empowerment	In the year 2021/22, management carried out sport tournament from ward level to constituency level to create awareness and empower youth talents
Disaster Management	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	Management has carried out PMC & CDFC capacity building to improve in the management of NG-CDF funds

#### **IV. Environmental and Sustainability Reporting**

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

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

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

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

***Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

---

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

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

## **2. Environmental performance**

NG-CDF Sigowet/Soin carried out environmental activities in the FY 2021/22 to a tune of Kshs 1,000,000. This was the cost of construction of toilets and hence improve sanitation

## **3. Employee welfare**

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

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

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

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

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

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

NG-CDF has put in efforts to ensure:

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

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

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

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

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

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

***Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

---

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.

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

FUND ACCOUNT MANAGER  
NG-CDF SIGOWET / SOIN  
P.O. BOX 337-20200,  
KERICHO  
Name Francis Lemana

**Fund Account Manager  
NG-CDF Sigowet/Soin**

## **V. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the NGCDF-Sigowet/Soin Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Sigowet/Soin Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *Sigowet/Soin* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Sigowet/Soin Constituency further confirms the completeness of the accounting records maintained for the *Sigowet/Soin*, 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.

***Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

---

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

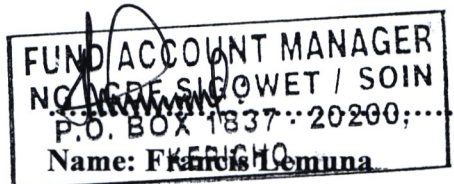
**Approval of the financial statements**

The NG-CDF- Sigowet/Soin Constituency financial statements were approved and signed by the Accounting Officer on 23/05 2023.



.....  
**Name: Mary C Yebei**

**Chairperson – NG-CDF Committee**



**Finance Account Manager**

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



*Enhancing Accountability*

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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SIGOWET/SOIN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022**

---

### **PREAMBLE**

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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 - Sigowet/Soin Constituency set out on pages 1 to 44, which comprise of the statement assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article

229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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 - Sigowet/Soin Constituency as at 30 June, 2022, 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 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unsupported Expenditure on Security Projects**

The statement of receipts and payments and Note 7 to the financial statements reflects other grants and transfers of Kshs.44,415,815 which includes an amount of Kshs.5,450,000 in respect of security projects incurred in the construction of a chief's offices and purchasing of furniture. However, the expenditure was not supported with contract agreements and progress reports.

In the circumstances, the accuracy and regularity of expenditure of Kshs.5,450,000 on security projects could not be confirmed.

#### **2. Unsupported Transfers to Primary Schools**

The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other Government units of Kshs.99,612,300 which includes an amount of Kshs.14,225,000 in respect of transfers to primary schools. However, the expenditure was not supported with contract agreements.

In the circumstances, the accuracy and regularity of the expenditure of Kshs.14,225,000 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual receipts on comparable basis of Kshs.183,728,337 and Kshs.171,628,337

respectively resulting to underfunding of Kshs.12,100,000 or 6%. Similarly, the statement reflects a final expenditure budget and actual expenditure incurred on comparable basis of Kshs.183,718,337 and Kshs.156,558,481 respectively resulting in an overall budget underutilization of Kshs.27,169,856 or 14.8%.

The underfunding and under absorption of funds affected the planned activities and may have impacted negatively on service delivery to the public.

## **2. Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements. However, Management had not resolved the issues nor disclosed all the prior year matters as provided by the Public Sector Accounting Standards Board templates.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, 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. Incomplete Laboratory Construction Works**

As previously reported, an amount of Kshs.2,100,000 was transferred to a medical training institute for the construction of a laboratory. However, physical verification of the project revealed that works on the laboratory which included fixing of windows and doors, floor screeding, electrical installation, ceiling, glazing, painting facial board and other external finishes were not completed despite being fully paid for and the contractor was not on site. Further, the ramps were poorly done and could not be easily accessed.

In the circumstances, value for money on expenditure of Kshs.2,100,000 incurred on the project could not be confirmed.

#### **2. Irregular Purchase of School Bus**

Review of documents revealed that an amount of Kshs.9,762,300 that was remitted to Singoronik Secondary School for the purchase of a 52 - Seater school bus. However, physical verification carried out in the month of March, 2023 revealed that the bus that was purchased was a 46-seater. Further, it was observed that despite the seating capacity being 46-seater, the initial purchase price of Kshs.9,762,300 was not revised accordingly.

In the circumstances, the value for money on expenditure of Kshs.9,762,300 incurred in the purchase of the school bus could not be confirmed.

#### **3. Delay in Completion of Projects**

The Management transferred an amount of Kshs.85,387,300 to thirty-one (31) secondary schools for the construction of classrooms, toilets and laboratories.

However, physical verification carried out in March, 2023 revealed that construction works valued at Kshs.58,162,300 were incomplete in terms of plastering, painting, glazing, installation of work tops for the laboratory, flooring, ceiling. In one of the schools (Kapsorok Secondary School) it was also observed that flooring works was poorly done and visible cracks were noted in five (5) classrooms. Further, most of the projects visited were incomplete and contractors were not on site.

In the circumstances, value for money on expenditure of Kshs.58,162,300 incurred on projects could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements are following 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 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 controls would not necessarily disclose all matters in the internal controls 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
 CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**20 July, 2023**

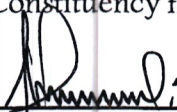
*Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**VII. Statement of Receipts and Payments for the Year Ended 30th June 2022**

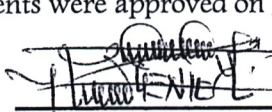
	Note	2021-2022	2020-2021
			Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	170,077,758	161,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	10,000	521,380
<b>TOTAL RECEIPTS</b>		<b>170,087,758</b>	<b>161,889,104</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,384,193	2,051,966
Use of goods and services	5	8,646,173	8,951,883
Transfers to Other Government Units	6	99,612,300	109,154,500
Other grants and transfers	7	44,415,815	42,386,707
Acquisition of Assets	8	500,000	350,000
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>156,558,481</b>	<b>162,895,056</b>
<b>SURPLUS/DEFICIT</b>		<b>13,529,277</b>	<b>(1,005,951)</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 on 28<sup>th</sup> 2022 and signed by:

  
Fund Account Manager

Name: Francis Lemuna

  
National Sub-County  
Accountant

Name: Kiprono Soi  
ICPAK M/No: 31062

  
Chairman NG-CDF  
Committee

Name: Mary C Yebei

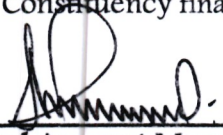
*Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

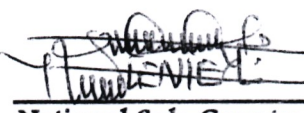
**VIII. Statement of Assets and Liabilities as At 30<sup>th</sup> June, 2022**

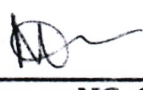
	Note	2021-2022 Kshs	2020-2021 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	15,069,856	1,540,578
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>15,069,856</b>	<b>1,540,578</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>15,069,856</b>	<b>1,540,578</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>NET FINANCIAL ASSETS</b>		<b>15,069,856</b>	<b>1,540,578</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	1,540,578	2,546,530
Prior year adjustments	14	-	-
Surplus/Deficit for the year		13,529,277	(1,005,951)
<b>NET FINANCIAL POSITION</b>		<b>15,069,856</b>	<b>1,540,579</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 on 28/06/22 2022 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: Francis Lemuna

Name: Kiprono Soi  
ICPAK M/No: 31062

Name: Mary C Yebei

*Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**IX. Statement of Cash Flows for the Year Ended 30th June 2022**


		2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	170,077,758	161,367,724
Other Receipts	3	10,000	521,380
		<b>170,087,758</b>	<b>161,889,104</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	3,384,193	2,051,966
Use of goods and services	5	8,646,173	8,951,883
Transfers to Other Government Units	6	99,612,300	109,154,500
Other grants and transfers	7	44,415,815	42,386,707
Other Payments	9	-	-
		<b>156,058,481</b>	<b>162,545,056</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
<b>Net Adjustments</b>		<b>-</b>	<b>-</b>
<b>Net cash flow from operating activities</b>		<b>14,029,277</b>	<b>(655,951)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(500,000)	(350,000)
<b>Net cash flows from Investing Activities</b>		<b>(500,000)</b>	<b>(350,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>	10	<b>1,540,579</b>	<b>2,546,530</b>
<b>Cash and cash equivalent at END of the year</b>		<b>15,069,856</b>	<b>1,540,579</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 on 23/05/2022 and signed by:

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

Name: Francis Lemuna

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

Name: Kiprono Soi  
ICPAK M/No: 31062

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

Name: Mary C Yebei

**Sigowet/Soin Constituency**

**National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

**X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022**

Receipt/Expense Item	Original Budget A	Opening Balance (C/Bk) and AIA	Adjustments Previous Years Outstanding Disbursements B	Final Budget C+B-D	Actual on Comparable Basis D	Budget Utilisation Difference E-G	% of Utilisation =D/G%
<b>RECEIPTS</b>							
Transfers from NG-CDF Board	137,088,879	1,540,579	45,088,879	183,718,337	171,618,337	12,100,001	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		10,000.00		10,000	10,000	-	100.0%
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>1,550,579</b>	<b>45,088,879</b>	<b>183,728,337</b>	<b>171,628,337</b>	<b>12,100,001</b>	<b>93.4%</b>
<b>PAYMENTS</b>							
Compensation of Employees	2,830,000	-	3,408,041	6,238,041	3,384,193	2,853,848	54.3%
Use of goods and services	8,704,372	719,199	3,932,554	13,356,125	8,646,173	4,709,952	64.7%
Transfers to Other Government Units	77,162,300	-	31,850,000	109,012,300	99,612,300	9,400,000	91.4%
Other grants and transfers	47,592,207	821,380	5,748,284	54,161,871	44,415,815	9,746,056	82.0%
Acquisition of Assets	800,000	-	150,000	950,000	500,000	450,000	52.6%
Other Payments							#DIV/0!
Funds Pending Approval		10,000		10,000		10,000	
<b>TOTAL</b>	<b>137,088,879</b>	<b>1,550,579</b>	<b>45,088,879</b>	<b>183,728,337</b>	<b>156,558,481</b>	<b>27,169,856</b>	<b>85.2%</b>

**Explanation**

-There was 54.3% expenses in employee compensation due to provision for gratuity

**Sigowe in Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

- There was 64.7% in uses of goods and services since committee uses was rolled over to the current financial year  
 In acquisition of Assets, the purchase of office assets is yet to be implemented due to funds still at the Board  
 0% unspent A in A is funds yet to be approved by the Board

**Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities**

Description	Amount
Budget utilisation difference totals	27,169,856
Less undischursed funds receivable from the Board as at 30th June 2022	12,100,001
Add Accounts payable	15,069,855
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	15,069,855

The Constituency financial statements were approved on 23/06/2022 and signed by:

Fund Account Manager



National Sub-County Accountant



Chairman NG-CDF Committee



Name: Francis Lemuna

Name: Kiprono Soi  
 ICPAK M/No: 31D62

Name: Mary C Yebei

**Sigwet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**X. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2022**

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 ( = d/c %)	
	2021/2022	Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	2,830,000		3,408,041	6,238,041	3,384,193	2,853,848	54%
1.2 Committee allowances	1,953,269		1,400,000	3,353,269	2,453,142	900,127	73%
1.3 Use of goods and services	2,642,064		952,000	3,594,064	2,642,064	952,000	74%
<b>Total</b>	<b>7,425,333</b>	-	<b>5,760,041</b>	<b>13,185,374</b>	<b>8,479,399</b>	<b>4,705,975</b>	<b>64%</b>
<b>2.0 Monitoring and evaluation</b>							
2.1 Capacity building	1,400,000		742,000	2,142,000	841,928	1,300,072	39%
2.2 Committee allowances	2,081,410		759,000	2,840,410	2,081,410	759,000	73%
2.3 Use of goods and services	627,629	719,199.00	79,554	1,426,382	627,629	798,753	44%
<b>Total</b>	<b>4,109,039</b>	<b>719,199</b>	<b>1,580,554</b>	<b>6,408,792</b>	<b>3,550,967</b>	<b>2,857,825</b>	<b>55%</b>
<b>3.0 Emergency</b>							

**Sigowe in Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c-d)	% of Utilisation (f=d/c %)	
	2021/2022	Opening Balance (C/B) and A/A	Previous years Outstanding Obligations	2021/2022	30/06/2022	c-d)	
	Kshs		Kshs	Kshs	Kshs	Kshs	
3.1 Primary Schools	7,192,207.00		<b>2,251,103</b>	9,443,310		9,443,310	0%
MAEMBA PRIMARY SCHOOL					491,379	(491,379)	
VAT COMM					8,621	(8,621)	
KAIFYET B PRIMARY SCHOOL					786,207	(786,207)	
VAT COMM (KAIFYET B)					13,793	(13,793)	
CHEBIRIR PRIMARY SCHOOL					800,000	(800,000)	
NGENY KOIBOROT SEC SCH					800,000	(800,000)	
NVABERI PRIMARY SCHOOL					800,000	(800,000)	
KAPLEARTET PRIMARY SCHOOL					600,000	(600,000)	
KAPILIELI PRIMARY SCHOOL					800,000	(800,000)	
KOYABELI PRIMARY SCHOOL					300,000	(300,000)	

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments (b) Opening Balance (C/B) and AIA	Previous years Outstanding Disbursements	Final Budget c = (a+b)	Actual on comparable basis(d) 30/06/2022	Budget utilization difference(e) c-d	% of Utilisation (f=d/c %)
NDONYO MARE PRIMARY SCH	Kshs		Kshs	Kshs	Kshs	Kshs	
MIREFU INVESTMENT LTD					900,000	(900,000)	
VAT COMM(MIREFU INVESTMENT)					491,379	(491,379)	
KAPCHEBAWAI PRIMARY SCHOOL					8,621	(8,621)	
					800,000	(800,000)	
3.2 Secondary schools					<b>7,600,000</b>		
KEBENETI DAY SEC SCHOOL					800,000	(800,000)	
KAPCHEBAWAI DAY SECONDARY SCHOOL					800,000	(800,000)	
					<b>1,600,000</b>		
3.3 Tertiary institutions							
3.4 Security projects							
CHEPKEMEL ASS.CHIEFS OFFICE					300,000	(300,000)	

**Sign** *Soin Constituency*  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/SPS 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 %)	
	2021/2022	Opening Balance (C/BD) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
3.5 Unutilised					300,000		
<b>Total</b>	<b>7,192,207</b>	-	<b>2,251,103</b>	<b>9,443,310</b>	<b>9,500,000</b>	<b>(56,690)</b>	
<b>4.0 Bursary and Social Security</b>							
4.1 Secondary Schools	17,300,000	521,380	907,280	18,728,660	24,404,368	(5,675,708)	130%
4.2 Tertiary Institutions	14,000,000		1,663,153	15,663,153	3,061,697	12,601,456	20%
4.3 Social Security							
4.4 Special Needs							
<b>Total</b>	<b>31,300,000</b>	<b>521,380</b>	<b>2,570,433</b>	<b>34,391,813</b>	<b>27,466,065</b>	<b>6,925,748</b>	80%
<b>5.0 Sports</b>							#DIV/0!
5.1	1,000,000.00		926,748	1,926,748	999,750	926,998	52%
<b>Total</b>	<b>1,000,000</b>	-	<b>926,748</b>	<b>1,926,748</b>	<b>999,750</b>	<b>926,998</b>	52%

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

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%)	
	2021/2022	Opening Balance (C/Bl) and AIA	Previous year's Outstanding Disbursements	2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
<b>6.0 Environment</b>							
<b>Total</b>	1,000,000 <b>1,000,000</b>	-	-	1,000,000 <b>1,000,000</b>	1,000,000 <b>1,000,000</b>	- -	100% 100%
<b>7.0 Primary Schools Projects</b>							
Ainamoi Primary School	1,000,000.00			1,000,000	1,000,000	-	100%
Chebaran Primary School	400,000.00			400,000	400,000	-	100%
Kipsamoi Primary School	1,000,000.00			1,000,000	1,000,000	-	100%
CHEMOGOCH PRIMARY SCHOOL			396,552.00	396,552	396,552	-	100%
VAT COMM			3,448.00	3,448	3,448	-	100%
COOP BANK CHEPTUIVET PRIMARY SCHOOL			1,768,966.00	1,768,966	1,768,966	-	100%
VAT COMM			31,034.00	31,034	31,034	-	100%
KAMUNGASIA PRIMARY SCHOOL			100,000.00	100,000	100,000	-	100%

**Sign /Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Slip 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 %)	
	2021/2022	Opening Balance (C/BR) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
COOP BANK KAPLELARTET PRIMARY SCHOOL			1,179,310.00	1,179,310	1,179,310	-	100%
VAT COMM			20,690.00	20,690	20,690	-	100%
KIPSAMOI PRIMARY SCHOOL			400,000.00	400,000	400,000	-	100%
KIMALAL PRIMARY SCHOOL			884,483.00	884,483	884,483	-	100%
VAT COMM			15,517.00	15,517	15,517	-	100%
LAITIGO PRIMARY SCHOOL			687,931.00	687,931	687,931	-	100%
VAT COMM			12,069.00	12,069	12,069	-	100%
COOP BANK CHELOSGEI PRIMARY SCHOOL			1,768,966.00	1,768,966	1,768,966	-	100%
VAT COMM			31,034.00	31,034	31,034	-	100%
CHEPEKEMEL PRIMARY SCHOOL			750,000.00	750,000	750,000	-	100%
KEBENETI PRIMARY SCHOOL			750,000.00	750,000	750,000	-	100%
KAMAGET PRIMARY SCHOOL			750,000.00	750,000	750,000	-	100%

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b) Opening Balance (C/BE) and AIA	Pre-vious years Outstanding Disbursements	Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
CHESICHE PRIMARY SCHOOL	Kshs		Kshs	Kshs	Kshs	Kshs	100%
BAREGEIWET PRIMARY SCHOOL			200,000.00	200,000	200,000	-	100%
CHEMAGAT PRIMARY SCHOOL			200,000.00	200,000	200,000	-	100%
KIPRANYE PRIMARY SCHOOL			225,000.00	225,000	225,000	-	100%
LELAGOI PRIMARY SCHOOL			900,000.00	900,000	900,000	-	100%
KAPKIGORO PRI SCHOOL			300,000.00	300,000	300,000	-	100%
KAPKEKOI PRIMARY SCHOOL			250,000.00	250,000	250,000	-	100%
<b>Total</b>	<b>2,400,000</b>	<b>-</b>	<b>11,825,000</b>	<b>14,225,000</b>	<b>14,225,000</b>	<b>-</b>	<b>100%</b>
<b>8.0 Secondary Schools Projects</b>							
Ithet Day Secondary School	3,000,000.00			3,000,000	3,000,000.00	-	100%
Kakibei Boys Secondary school	2,000,000.00			2,000,000	2,000,000.00	-	100%
Kapchebwai Secondary School	3,900,000.00			3,900,000	3,900,000.00	-	100%

**Sigo Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

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 %)	
	2021/2022	Opening Balance (G/B) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022	Kshs	
Kapkoromom Day Secondary School	2,000,000.00			2,000,000		2,000,000	0%
Kapsorok Day Secondary school	5,000,000.00			5,000,000	5,000,000.00	-	100%
Kebenehi Day Secondary School	2,000,000.00			2,000,000		2,000,000	0%
Kejirit Secondary School	1,000,000.00			1,000,000		1,000,000	0%
Keleges Day Secondary School	3,000,000.00			3,000,000	3,000,000.00	-	100%
Kipsitet Day Secondary School	2,000,000.00			2,000,000	2,000,000.00	-	100%
Koilsir Day Secondary School	8,000,000.00			8,000,000	8,000,000.00	-	100%
Kongerren Day Secondary School	1,600,000.00			1,600,000	1,600,000.00	-	100%
Maemba Kipkok Day Secondary School	3,800,000.00			3,800,000	3,800,000.00	-	100%
Maemba Kipkok Day Secondary School.	1,800,000.00			1,800,000	1,800,000.00	-	100%

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b) Opening Balance (C/B) and AIA	Previous years Outstanding Disbursements	Final Budget c = (a+b)	Actual on comparable basis (d) 30/06/2022	Budget utilization difference (e = c-d)	% of Utilization (f=d/c %)
Motero Day Secondary School	1,500,000.00			1,500,000	1,500,000.00		100%
Mwebe Day Secondary School.	1,000,000.00			1,000,000		1,000,000	0%
Ngeny Koiborot Secondary School	2,000,000.00			2,000,000	2,000,000.00		100%
Nyaberi Day Secondary School.	3,000,000.00			3,000,000	3,000,000.00		100%
Sigowet Day Secondary School	1,400,000.00			1,400,000		1,400,000	0%
Singoronik Secondary School	9,762,300.00			9,762,300	9,762,300		100%
Soliat Girls Secondary School	2,000,000.00			2,000,000		2,000,000	0%
Cheptuiyet Day Secondary School	2,800,000.00			2,800,000	2,800,000.00		100%
Iraa Girls High School	2,700,000.00			2,700,000	2,700,000.00		100%
Kabokyek Day Secondary School	2,800,000.00			2,800,000	2,800,000.00		100%
Kiptere Secondary School	4,500,000.00			4,500,000	4,500,000.00		100%

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 %)	
	2021/2022	Opening Balance (C/B) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Sondu Secondary School	2,200,000.00			2,200,000	2,200,000.00	-	100%
COOP BANK (KAPKORMOM DAY SEC SCH)			1,800,000	1,800,000	1,800,000	-	100%
COOP BANK (CHEPTUYET DAY SEC SCH)			3,525,000	3,525,000	3,525,000	-	100%
COOP BANK (TIBET DAY SEC SCH)			1,425,000	1,425,000	1,425,000	-	100%
COOP BANK (NYABERI DAY SEC SCH)			1,425,000	1,425,000	1,425,000	-	100%
COOP BANK (KOLLSIR DAY SEC SCH)			2,550,000	2,550,000	2,550,000	-	100%
KEBENETI DAY SEC SCHOOL			900,000	900,000	900,000	-	100%
KAPSOROK DAY SEC SCHOOL			500,000	500,000	500,000	-	100%
COOP BANK NYABERI SEC SCH			2,000,000	2,000,000	2,000,000	-	100%
COOP BANK (MWEBE SEC SCH)			3,200,000	3,200,000	3,200,000	-	100%
KAPSOROK DAY SECONDARY SCH			200,000	200,000	200,000	-	100%
COOP BANK (SIGOWET DAY SCH)			2,000,000	2,000,000	2,000,000	-	100%

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b) Opening Balance (C/B/S) and AIA	Previous years Outstanding Disbursements	Final Budget c = (a+b)	Actual on comparable basis(d) 30/06/2022	Budget utilization difference(c-d)	% of Utilization (f=d/c %)
KIPTERE SECONDARY SCHOOL							
<b>Total</b>	<b>74,762,300</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>100%</b>
<b>9.0 Tertiary Institutions Projects</b>							
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>10.0 Security Projects</b>							
Assistant Chiefs office - Motero.	700,000.00			700,000	700,000	-	100%
Assistant County Commissioners Office-Sigowet	2,000,000.00			2,000,000	2,000,000	-	0%
Deputy County Commissioners Office-Chepkemel	1,200,000.00			1,200,000	1,250,000	(50,000)	104%
Karnaget Assistant Chiefs Office	800,000.00			800,000	800,000	-	100%
Kapkeburu Assistant Chiefs Office	800,000.00			800,000	800,000	-	100%
Kipsitet Chiefs Office	500,000.00			500,000	500,000	-	100%

Sig. /Soin Constituency  
 National Government Constituencies Development Fund (NGCDF)  
 Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b) Opening Balance (C/B) and AIA	Previous years Outstanding Disbursements	Final Budget c = (a+b)	Actual on comparable basis(d) 30/06/2022	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
Mindililwet Assistant Chiefs office.	800,000.00			800,000	800,000	-	100%
Simbarnoo Assistant Chiefs office	300,000.00			300,000	300,000	-	100%
CHIEFS OFFICE SINGORONIK		300,000.00		300,000	300,000	-	100%
<b>Total</b>	<b>7,100,000</b>	<b>300,000</b>	-	<b>7,400,000</b>	<b>5,450,000</b>	<b>1,950,000</b>	<b>74%</b>
<b>11.0 Acquisition of assets</b>							
Office Furniture	800,000		150,000	950,000	500,000	450,000	53%
<b>Total</b>	<b>800,000</b>	-	-	<b>950,000</b>	<b>500,000</b>	<b>450,000</b>	<b>53%</b>
<b>12.0 Other payments</b>							
<b>Total</b>		-	-	-	-	-	

**Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

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 %)
	2021/2022	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
		Opening Balance (C/Bk) and AIA				
<b>13.0 unallocated fund</b>						
Unapproved projects						
AIA		10,000.00	10,000		10,000	0%
PMC savings						
<b>Total</b>		<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>0%</b>
	<b>137,088,879</b>	<b>45,088,879</b>	<b>183,728,337</b>	<b>156,558,481</b>	<b>27,169,856</b>	<b>85%</b>

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

## **XI. Significant Accounting Policies**

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

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

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

***Significant Accounting Policies continued***

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

**Significant Accounting Policies continued**

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalents.**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at 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.

*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 28 June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 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 2022.

***Significant Accounting Policies continued***

**14. Errors**

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

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

**15. Related Party Transactions**

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

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

Description		2021-2022	2020-2021
		Kshs	Kshs
	AIE NO. B 104751		20,000,000
Normal Allocation	AIE NO. B 823722		34,000,000
	AIE NO. B 104840		15,367,724
	AIE NO. B 104841		8,000,000
	AIE NO. B 104842		10,000,000
	AIE NO. B 104843		13,000,000
	AIE NO. B 104844		6,900,000
	AIE NO. B 104845		6,000,000
	AIE NO. B 104846		6,000,000
	AIE NO. B 104847		12,000,000
	AIE NO. B 104848		7,000,000
	AIE NO. B 104849		11,100,000
	AIE NO. B 104850		12,000,000
	AIE NO. B 105283	32,988,879	
	AIE NO. B 105693	34,000,000	
	AIE NO. B 105718	16,000,000	
	AIE NO. B 128697	17,000,000	
	AIE NO. B 163859	14,000,000	
	AIE NO. B 154204	15,000,000	
	AIE NO. B 154427	18,000,000	
	AIE NO. B 154483	23,088,879	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
<b>TOTAL</b>		<b>170,077,758</b>	<b>161,367,724</b>

*Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

*Notes To the Financial Statements (Continued)*

**2. Proceeds From Sale of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)		
<b>Total</b>	<b>-</b>	<b>-</b>

**3. Other Receipts**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	10,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere- CHEQUES REVERSED		521,380
<b>TOTAL</b>	<b>10,000</b>	<b>521,380</b>

**4. Compensation Of Employees**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,368,925	2,013,166
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	927,516	-
Employer Contributions Compulsory national social security schemes	87,752	38,800
<b>TOTAL</b>	<b>3,384,193</b>	<b>2,051,966</b>

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

*Notes To the Financial Statements (Continued)*

**5. Use of Goods and Services**

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	-	-
Electricity	-	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	200,000	100,000
Domestic travel and subsistence	422,300	226,900
Printing, advertising and information supplies & services	-	117,000
Rentals of produced assets		
Training expenses	1,380,400	947,500
Hospitality supplies and services	86,800	79,050
Other committee expenses	1,674,550	2,521,000
Committee allowance	2,114,000	3,178,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,450,000	857,000
Fuel , oil & lubricants	747,222	650,000
Other operating expenses	141,950	-
Bank service commission and charges	16,493	24,160
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	412,458	251,273
Routine maintenance- other assets	-	-
<b>TOTAL</b>	<b>8,646,173</b>	<b>8,951,883</b>

**6. Transfer to Other Government Units**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Transfers to Primary Schools	14,225,000	42,140,000
Transfers to Secondary Schools	85,387,300	64,914,500
Transfers to Tertiary Institutions	-	2,100,000
<b>TOTAL</b>	<b>99,612,300</b>	<b>109,154,500</b>

Notes to The Financial Statements (Continued)

7. Other Grants and Other transfers

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary ( see attached list)	24,404,368	16,092,720
Bursary -Tertiary ( see attached list)	3,061,697	12,287,000
Bursary- Special Schools	-	-
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	5,450,000	3,567,289
Sports Projects ( see attached list)	999,750	1,998,540
Environment Projects ( see attached list)	1,000,000	3,500,000
Emergency Projects ( see attached list)	9,500,000	4,941,158
<b>TOTAL</b>	<b>44,415,815</b>	<b>42,386,707</b>

8. Acquisition of Assets

Non Financial Assets	2021-2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	500,000	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and and General Equipment	-	350,000
Purchase of computers ,printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>TOTAL</b>	<b>500,000</b>	<b>350,000</b>

Notes to The Financial Statements (Continued)

9. Other Payments

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	--	--

**10: Cash Book Bank Balance**

Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
Co-operative Bank of Kenya, Kericho Branch . SIGOWET/SOIN NG-CDF	A/C no.01141529703100	15,069,855.74	1,540,578
Equity Bank		-	-
		-	-
<b>TOTAL</b>		<b>15,069,856</b>	<b>1,540,578</b>
<b>10B: CASH IN HAND)</b>			
		2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
		-	-

**11: 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	-	-	-
Total		-	-	-

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**12A. Retention**

	2021-2022	2020-2021
	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	-	-

**12B. Gratuity**

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**13. Balances Brought Forward**

	2021-2022	2020-2021
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	1,540,578	2,546,530
Cash in hand		
Imprest		
<b>TOTAL</b>	<b>1,540,578</b>	<b>2,546,530</b>

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**14. Prior Year Adjustments**

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** b/f FY 2021/2022 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)

**15. Changes in Accounts Receivable – Outstanding Imprests**

	2021-2022 KShs	2020-2021 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	-	-
Changes in Account Receivables E= D-A	-	-

**16. Changes in Accounts Payable – Deposits and Retentions**

	2021-2022 KShs	2020-2021 KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**Notes to the Financial Statements (Continued)**

**17. Other Important Disclosures**

**17.1: Pending Accounts Payable (See Annex 1)**

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

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

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
Total	-	-

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

	2021-2022	2020- 2021
	Kshs	Kshs
Compensation of employees	2,853,848	3,408,041
Use of goods and services	4,709,952	4,651,752
Amounts due to other Government entities (see attached list)	9,400,000	8,400,000
Amounts due to other grants and other transfers (see attached list)	9,746,056	17,398,285
Acquisition of assets	450,000	150,000
Others ( <i>specify</i> )	-	-
Funds pending approval	10,000	12,621,380
	<b>27,169,856</b>	<b>46,629,458</b>

*Sigowet/Soin Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2022*

---

17.4: PMC account balances (See Annex 5)

	2021/22 Kshs	2020/21 Kshs
PMC account balances (see attached list)	11,968,416	9,756
	<b>11,968,416</b>	<b>9,756</b>

**Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

**Annexes**

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2022	Comments
	a	B	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
10.					
Sub-Total					
<b>Grand Total</b>					

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

**Sigowet/Soin Constituency  
 National Government Constituencies Development Fund (NGCDF)  
 Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2022	Comments
<b>NG-CDFC Staff</b>				
1.				
2.				
3.				
<b>Sub-Total</b>				
<b>Grand Total</b>				

**Sigwet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
<b>1.0 Administration and Recurrent</b>				
1.1 Compensation of employees	Salaries for NG-CDF Staff	2,853,848.00	3,408,041	Ongoing
1.2 Committee allowances	Committee allowances	1,400,000.00	1,400,000	Ongoing
1.3 Use of goods and services	Committees fuels, stationary	952,000.00	952,000	Ongoing
<b>Total</b>		<b>5,205,848.00</b>	<b>5,760,041</b>	
<b>2.0 Monitoring and evaluation</b>				
2.1 Capacity building	Committee training expense	1,300,072.00	742,000	Ongoing
2.2 Committee allowances	Committee allowances	759,000.00	759,000	Ongoing
2.3 Use of goods and services	Committee use of goods and services	798,753.00	798,753	Ongoing
<b>Total</b>		<b>2,857,825.00</b>	<b>2,299,753</b>	
<b>3.0 Emergency</b>				
<b>Total</b>	To cater for unforeseen circumstances	<b>(56,690.00)</b>	<b>2,251,103</b>	Ongoing
<b>4.0 Bursary and Social Security</b>				
<b>Total</b>	Bursary for the needy	<b>6,435,875.00</b>	<b>11,220,280</b>	
<b>5.0 Sports</b>				
5.1	Purchase of sport equipment's	926,998.00	926,748	Ongoing
<b>Total</b>		<b>926,998.00</b>	<b>926,748</b>	
<b>6.0 Environment</b>				
<b>Total</b>		-		
<b>7.0 Primary Schools Projects</b>				
<b>Total</b>		-		

**Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
<b>1.0 Administration and Recurrent</b>				
Kapkormom Day Secondary School	Construction of 2No. classroom	2,000,000.00		Ongoing
Kebeneti Day Secondary School	Construction of 2No. classroom	2,000,000.00		Ongoing
Kejiriet Secondary School	Construction of 1No. classroom	1,000,000.00		Ongoing
Mwebe Day Secondary School.	Construction of 1No. classroom	1,000,000.00		Ongoing
Sigowet Day Secondary School		1,400,000.00		Ongoing
Soliat Girls Secondary School	Construction of 2No. classroom	2,000,000.00		Ongoing
Chelogei Primary School.	Construction of 2No. classroom to completion.		1,800,000	Ongoing
Chemogoch Primary School.	Renovation of 2 classrooms; floor replacement, plastering, painting and glazing to completion.		400,000	Ongoing
Cheptuiyet Primary School	Construction of 2No. classroom to completion.		1,800,000	Ongoing
Kamungasia Primary School.	Completion of 2.7Acre land payment to completion		100,000	Ongoing
Kaplelartet Primary School.	Renovation of 6 classrooms ; floor replacement, Plastering, painting, and roof replacement to completion.		1,200,000	Ongoing
Kimalal Primary School.	Completion of one classroom ; painting, glazing, and external finishes to completion.		900,000	Ongoing
Kipsamoi Primary School.	Completion of purchase of 1acre land.		400,000	Ongoing
Lelagoi Primary School.	Construction of 1No. classroom to completion.		900,000	Ongoing
Laitigo Primary School.	Renovation of 5No. classrooms ; floor replacement, plastering, glazing and painting to completion.		700,000	Ongoing
<b>Total</b>			<b>8,200,000</b>	<b>Ongoing</b>

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
<b>1.0 Administration and Recurrent</b>				
Kapkornom Secondary School	Construction of 2 classrooms to completion.		1,800,000	Ongoing
Keberneti Day Secondary School	Construction of 1No. classroom to completion.		900,000	Ongoing
Kiptere Secondary School	Construction of a 300 capacity dormitory; slab, walling to roofing. Remaining plastering, fixing doors and windows, glazing, painting, and external finishes.		500,000	Ongoing
<b>Total</b>			<b>3,200,000</b>	
<b>Total</b>		<b>9,400,000.00</b>	<b>11,400,000</b>	
<b>9.0 Tertiary institutions Projects</b>				
<b>Total</b>		-		
<b>10.0 Security Projects</b>				
Assistant County Commissioners Office- Sigowet		2,000,000.00		Ongoing
Deputy County Commissioners Office- Chepkemel		(50,000.00)		Ongoing
Deputy County Commissioners Chepkemel.			154	Ongoing
<b>Total</b>		<b>1,950,000.00</b>		
<b>11.0 Acquisition of assets</b>				
Office Furniture			450,000.00	
11.2renovation of CDF office	Renovation of CDF office		150,000	Ongoing

**Sigo /Soin Constituency**

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

**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
1.0 Administration and Recurrent				
Total		450,000.00		
12.0 Other payments		-		
Total		-		
13.0 unallocated fund				
Unapproved projects		-		
AIA				
PMC savings				
Unapproved projects	Pending Boards approval		12,621,380	Reallocated
Total		27,169,856.00	46,629,458	

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**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)
	2020/21			2021/22
Land	829,246	-	-	829,246
Buildings and structures	534,900	-	-	534,900
Transport equipment	4,970,315	-	-	4,970,315
Office equipment, furniture and fittings	1,179,246	-	-	1,179,246
ICT Equipment, Software and Other ICT Assets	534,900	-	-	534,900
Other Machinery and Equipment	4,970,315	-	-	4,970,315
Heritage and cultural assets	829,246	-	-	829,246
Intangible assets	534,900	-	-	534,900
<b>Total</b>	<b>14,383,068</b>	<b>-</b>	<b>-</b>	<b>14,383,068</b>

**Ngower/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2022

PROJECT NAME/PMC NAME	DATE OPEN	ACCOUNT NUMBER	BANK	BALANCE AS AT 30.6.22	BALANCE AS AT 30.6.21
CHEMOGOCH PRIMARY SCHOOL	01/06/2016	1210838796	KCB-SONDU	2,479.00	NIL
CHEPTUYET PRIMARY SCHOOL	01/09/2014	1139604009600	CO-OPERATIVE	49,808.50	NIL
KAMUNGASIA PRIMARY SCHOOL	01/01/2016	1139604512500	CO-OPERATIVE	1,247.50	NIL
KAPLEARTET PRIMARY SCHOOL	01/06/2013	1117053024700.00	CO-OPERATIVE	3,412.50	NIL
KIPSAMOI PRIMARY SCHOOL	01/08/2015	1139752274300	CO-OPERATIVE	2,950.00	NIL
KIMALAL PRIMARY SCHOOL	01/07/2015	1139603761400	CO-OPERATIVE	284,200.00	NIL
LAITGO PRIMARY SCHOOL	01/03/2014	1139753771600	CO-OPERATIVE	1,206.00	NIL
CHELOSGEI PRIMARY SCHOOL	01/08/2018	1520229381800	NBK	506.00	NIL
CHEPKEMEL PRIMARY SCHOOL	01/07/2015	1139603695601.00	CO-OPERATIVE	566.00	NIL
KEBENETI PRIMARY SCHOOL	01/09/2014	1178848094	KCB-SONDU	1,517.05	NIL
KAMAGET PRIMARY SCHOOL	01/04/2015	1139603761400	CO-OPERATIVE	3,823.00	NIL
CHESICHE PRIMARY SCHOOL	01/06/2016	1139752208500	CO-OPERATIVE	460.00	NIL
BAREGEI WET PRIMARY SCHOOL	01/07/2015	1.13934E+12	CO-OPERATIVE	2,550.00	NIL
CHEMAGAT PRIMARY SCHOOL	01/09/2016	1139604942300	CO-OPERATIVE	628.00	NIL
KIPRANYE PRIMARY SCHOOL	01/01/2015	1139603408000	CO-OPERATIVE	2,001.00	NIL
CHEBARAN PRIMARY SCHOOL	01/10/2016	1139752272499	CO-OPERATIVE	30,615.00	NIL
LELAGOI PRIMARY SCHOOL	01/05/2016	1139753390100	CO-OPERATIVE	985.00	NIL
AINAMOI PRI SCH	01/01/2017	1109604285900	CO-OPERATIVE	250,460.00	NIL
KAPKIGORO PRI SCHOOL	01/07/2015	1139054144201	CO-OPERATIVE	471.00	NIL
KAPKEKOI PRIMARY SCHOOL	01/03/2016	1141752642900	CO-OPERATIVE	582.00	NIL
KAPKORMOM DAY SECONDARY SCHOOL	01/08/2018	1139604540800	NBK	2,168.00	NIL
CHEPTUYET DAY SECONDARY SCHOOL	01/03/2015	1022215995000	NBK	3,412.50	NIL
TIBET DAY SECONDARY SCHOOL	01/03/2015	1022220787201	NBK	470.00	NIL
NYABERI DAY SECONDARY SCHOOL	01/09/2016	1160871957	KCB-KERICHO	1,173,357.00	NIL

**Sigowet/Soin Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

PROJECT NAME/ EMC NAME	DATE OPEN	ACCOUNT NUMBER	BANK	BALANCE AS AT 30.6.22	BALANCE AS AT 30.6.21
KOILSIR DAY SECONDARY SCHOOL	01/07/2016	1285199146	KCB-SONDU	1,408,572.10	NIL
KEBENETI DAY SECONDARY SCHOOL	01/08/2015	1153386666	KCB-KERICHO	10,774.50	NIL
KAPCHEB WAI SECONDARY SCHOOL	01/04/2016	1136904502600	CO-OPERATIVE	2,169.00	NIL
KAFSOROK DAY SECONDARY SCHOOL	01/06/2015	1204299099	KCB-KERICHO	840.00	NIL
KOILSIR DAY SECONDARY SCHOOL	01/07/2016	1285199146	KCB-SONDU	3,549,764.00	NIL
MAEMBA KIPKOK DAY SECONDARY SCHOOL	01/08/2018	1287191428	KCB-SONDU	50,000.00	NIL
MOTERO DAY SECONDARY SCHOOL	01/05/2015	1154160890	CO-OPERATIVE	1,939.50	NIL
NGENY KOIBOROT SECONDARY SCHOOL	01/01/2016	1139604526300	CO-OPERATIVE	1,399.00	NIL
SINGORONIK SECONDARY SCHOOL	17/12/2021	1172506736	KCB-KERICHO	-	NIL
SONDU SECONDARY SCHOOL	01/05/2015	1020229323900	NBK	78,623.50	NIL
KABOKYEK DAY SECONDARY SCHOOL	01/07/2016	1139336255501	CO-OPERATIVE	1,263,862.95	NIL
KIPTERE SECONDARY SCHOOL	01/03/2014	1139053309701	CO-OPERATIVE	70.00	NIL
KAKIBEL BOYS SECONDARY SCHOOL	01/09/2016	11397538500	CO-OPERATIVE	1,187.00	NIL
MAEMBA KIPKOK DAY SECONDARY SCHOOL	01/08/2018	1287191428	KCB-SONDU	1,808,721.60	NIL
KIPSITET DAY SECONDARY SCHOOL	01/02/2016	1136110348	KCB-KERICHO	93,275.56	NIL
KAFSOROK DAY SECONDARY SCHOOL	01/06/2015	1204299099	KCB-KERICHO	50,328.49	NIL
NYABERI DAY SECONDARY SCHOOL	01/09/2016	1160871957	KCB-KERICHO	1,135,374.00	NIL
MWEBE SECONDARY SCHOOL	01/05/2018	1109604349100	CO-OPERATIVE	46,042.50	2,000
IRAA GIRLS SECONDARY SCHOOL	01/10/2016	1139603814700	CO-OPERATIVE	379,470.50	303
ITIBET DAY SECONDARY SCHOOL	01/04/2015	1022220787201	NBK	589.00	59
KILEGES DAY SECONDARY SCHOOL	01/08/2016	1139603740500	CO-OPERATIVE	1,675.00	330
NYABERI DAY SECONDARY SCHOOL	01/09/2016	1109604349100	KCB-KERICHO	69.00	69

**Sigowet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

PROJECT NAME/EMG NAME	DATE OPEN	ACCOUNT NUMBER	BANK	BALANCE AS AT 30/6/22	BALANCE AS AT 30/6/21
SCHOOL					
SIGOWET DAY SECONDARY SCHOOL	01/01/2015	1139604983900.00	CO-OPERATIVE	10,355.00	1,747
KONGEREN DAY SECONDARY SCHOOL	01/06/2016	1139603724900	CO-OPERATIVE	729.00	729
KIPITET CHIEFS OFFICE	01/04/2018	1141753736400	CO-OPERATIVE	1,610.00	383
SIMBAMOO ASS CHIEFS OFFICE	01/03/2016	1141752277400.00	CO-OPERATIVE	221,732.50	266
KAPKEBURU ASS CHIEFS OFFICE	01/05/2019	1286847842	KCB-SONDU	23,741.00	500
MINDILWET ASS CHIEFS OFFICE	01/06/2019	1141645483000	KCB-SONDU	261.00	261
KAMAGET ASS CHIEFS OFFICE	01/08/2019	1022218583500	CO-OPERATIVE	407.00	148
CHIEFS OFFICE SINGORONIK	01/03/2016	1141752642900	CO-OPERATIVE	1,125.00	383
KAFSEWA PRIMARY SCHOOL	01/07/2016	1139604683800	CO-OPERATIVE	1,078.00	-
MAEMBA PRIMARY SCHOOL	01/07/2015	1122730462	KCB-SONDU	1,362.75	148
KAIYET B PRIMARY SCHOOL	01/04/2014	1139603724900	CO-OPERATIVE	138.00	138
CHEBIRIR PRIMARY SCHOOL	01/05/2016	1139603740400	CO-OPERATIVE	1,254.50	407
NGENY KOIBOROT SECONDARY SCHOOL	01/01/2016	1139604526300	CO-OPERATIVE	2,479.00	129
NYABERI PRIMARY SCHOOL	01/07/2015	1139752246300	CO-OPERATIVE	49,808.50	268
KEBENETI DAY SEC SCHOOL	01/08/2015	1153386666	KCB-KERICHO	1,247.50	139
CHEPKEMEL ASS.CHIEFS OFFICE	01/03/2018	1278886168	KCB-SONDU	3,412.50	129
KAPCHEBWAI DAY SECONDARY SCHOOL	01/04/2016	1136904502600	CO-OPERATIVE	2,950.00	476
KAPLELARTET PRIMARY SCHOOL	01/06/2013	1117053024700.00	CO-OPERATIVE	284,200.00	168
KAPLILELI PRIMARY SCHOOL	01/11/2015	1139604009400	CO-OPERATIVE	1,206.00	37
KOYABEI PRIMARY SCHOOL	01/02/2014	1139605416100	CO-OPERATIVE	506.00	458
NDONYOMARE PRIMARY SCH	01/07/2016	1139604003900	CO-OPERATIVE	566.00	81
				11,968,416.00	9,756

**Sigwet/Soin Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**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)
SISO/AUDIT/ CORRE/ 002/ 21	1. Inaccuracies in the Financial Statements	Financial Statement amended as advised	Resolved	Resolved
SISO/AUDIT/ CORRE/ 002/ 22	2. Summary Statement of Appropriation	<i>The unexplained variance of Kshs. 9,838,544 is the closing balance for the year ended June 2020, further the adjustments of Kshs. 64, 879,420 are the payments of the projects which were approved the previous financial year 2018/2019 but their funds were received and paid during the financial 2019/2020</i>	Resolved	Resolved
SISO/AUDIT/ CORRE/ 002/ 22	3. Unutilized Fund	Schedule for verification availed	Resolved	Resolved
SISO/AUDIT/ CORRE/ 002/ 22	4. Project Management Committees (PMCs) Account Balances	<i>Although the management did availed all the relevant documents i.e the bank statements, cash book etc during the audit exercise,</i>	Resolved	Resolved

**FUND ACCOUNT MANAGER**  
**NGCDF**  
**Ms. JAMES GOLET J. SOIN**  
**Naigwa Road, Nairobi 200,**  
**Fund Account Manager.**

