

REPUBLIC OF KENYA



Enhancing Accountability



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DATE: 27 FEB 2025	DAY: Thursday
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CLEAR AT THE TABLE: A. Shibuko	

REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND**

SIGOR CONSTITUENCY

**FOR THE YEAR ENDED
30 JUNE, 2024**





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

SIGOR CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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*National Government Constituencies Development Fund (NGCDF)
Sigor Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

2. 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 2023. 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

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 are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The NGCDF SIGOR Constituency's 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)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Wilson Koringura Chemkenei
2.	National Sub-County Accountant	Stephen Kontarit
3.	Chairman NGCDFC	Clement Lomuto
4.	Member NGCDFC	Nicholas Molo

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF SIGOR Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF SIGOR Constituency Headquarters

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

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(f) NGCDF Sigor Constituency Contacts

Telephone: (254) 721 730 821
E-mail: cdfsigor@ngcdf.go.ke
Website: www.go.ke

(g) NGCDF Sigor Constituency Bankers

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

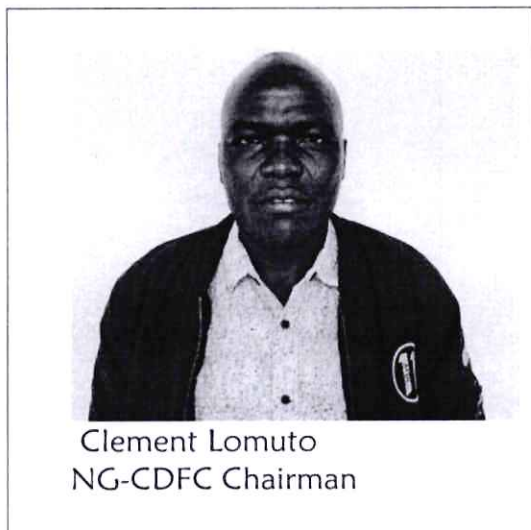
(h) Independent Auditor

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

3. NG-CDFC Chairman's Report



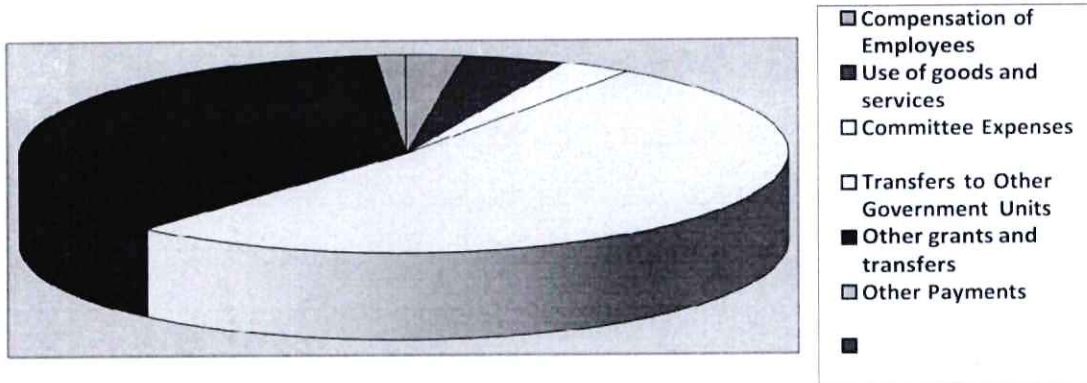
On behalf of Sigor NG- CDFC, I am pleased to present annual report and financial statements for the financial year 2023/2024. During this financial year our overall performance was at 71.6% which was a great improvement from last year.

The financial statement details the performance and financial position of Sigor NG CDF for financial year 2023/2024. The total funds Sigor NG-CDFC received from the NG-CDF Board amounted to Ksh.171, 215,033 during the financial year 2023/2024.

Total expenditure in the financial year under review amounted to Ksh. 179,880,259.35. This represented 71.6% absorption of total receipts in the year under review. The total budget for the year under review is Ksh 251,097,402. This comprises of the constituency allocation of Ksh. 174,804,253 in the FY 2023-2024, a balance brought forward from the previous financial years of Ksh 51,215,033 and an opening balance of Kshs. 25,078,115.61

Pie Chart

The overall utilization of funds during the year was as follows graphically:



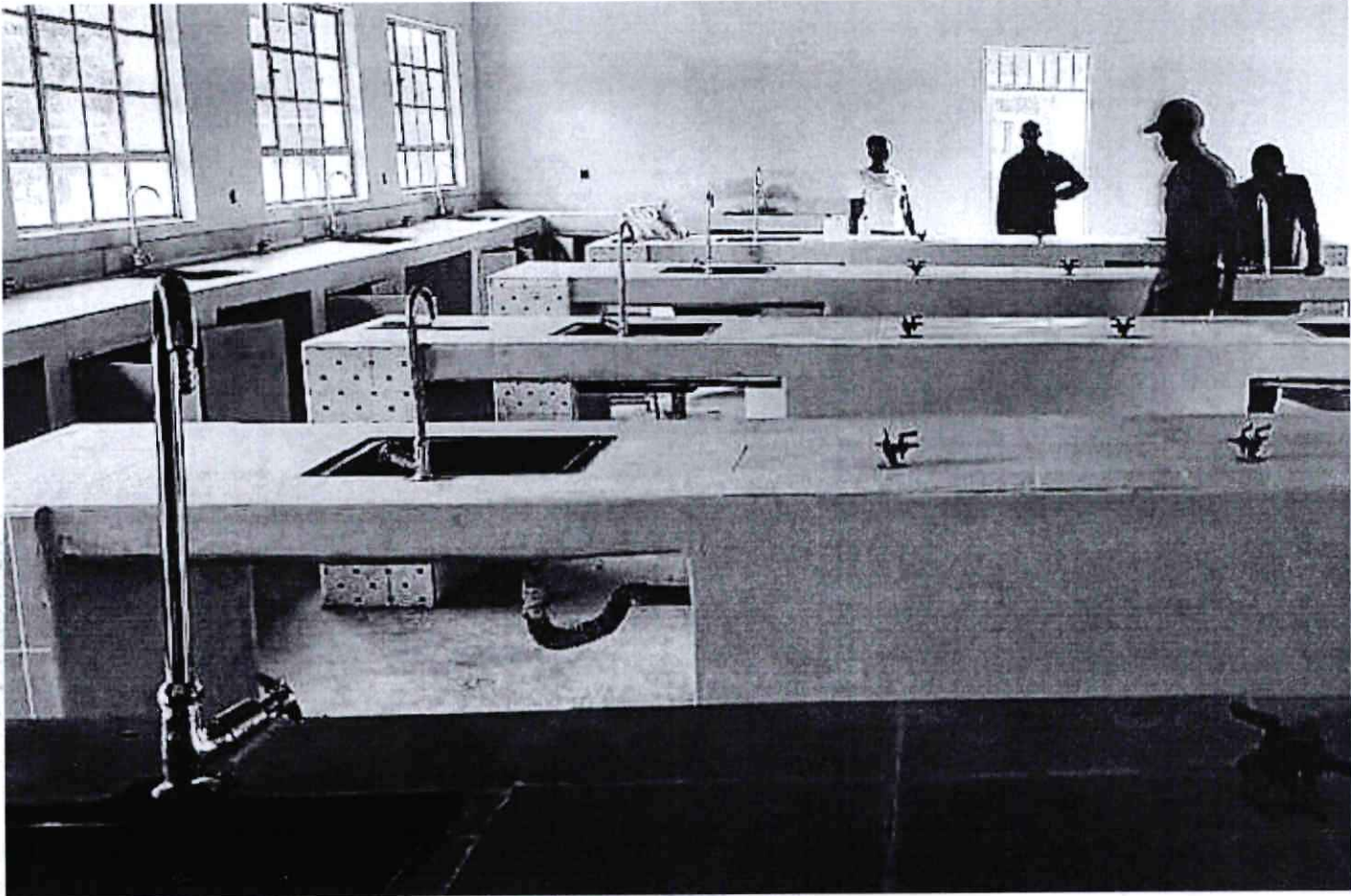
Key Achievements of NG-CDF In Sigor Constituency

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



1. 64 Seater Bus for Chesta Girls Secondary School

2. Twin Laboratory for AIC Chesombur Secondary





3. Completed two Class rooms Katugh Secondary school

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Emerging Issues Related to NG-CDF in Sigor Constituency

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

NGCDF Implementation Challenges and their Recommendation

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



.....
Name: Clement Lomuto

Chairman NGCDF Committe

4. Statement of Performance Against Predetermined Objectives for FY 2023/2024

Introduction

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

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

Progress on attainment of Strategic development objectives:

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's	In FY 2023/2024 -we constructed 19 number of classrooms 12 in primary and 7 in secondary schools in the constituency. We constructed 2 Laboratories in secondary schools

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			beneficiaries at all levels	-we issued bursary totalling to ksh.40 million out of which 6000 students in secondary and 2000 in tertiary schools
Security	Police officers get good working environment	-Reduce theft. -People will follow the low and order	-People walk freely at night. -Business operation till late hours	We constructed 10 chief office complete and useable
Environment	-Get accessible and clean water -Enable schools get toilets	-Over seven primary school got tanks to harvest rain water	Seven tanks were bought by NG-CDF -Two primary schools benefited from pit latrines	We purchased 5 water storage tanks of 10000 litres to RCEA Marich, Nyangaita pri, Nasolot pri, Cherelio pri, Kamanau pri. We constructed 2 toilet with 2 doors latrine at primary schools.
Sports	To nature talents from youth	Ward team were able play competitively at constituency level	Trophies were awarded to the best winners	We have wards tournament. These wards comprise of Sekerr, Lomut, Mosol and Weiwei
Emergency	Cater for Emergency activities	Student were able to be retain at schools	Four toilets and 2 classrooms blown by wind were constructed.	Projects benefitted from construction of pit latrine out of emergency. These schools includes Kamanau pri, Cherelio, Marich pri, Skak pri, Muino chief office and Chepkokogh chiefs' office

5. Governance Statement

a. NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. There is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
 - a) The national government official responsible for co-ordination of national government functions.
 - b) Two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) Two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) One person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - e) Two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) One member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe. The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board. The current NGCDFC members were gazetted in December 2022 and the first meeting was held in January 2023

The persons appointed are drawn from different groupings as follows:

- Male Adult-Clement Lomuto -Chairman

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- Male youth --Rongai Lingasia - Member
- Female adult- Roseline Chepartul- Member
- Female youth-Rahab Chepkorir - Member
- PWD REP-Jacob Kedikou - Member
- CO-opted Member-Nicholas Molo - Secretary
- Nominee of constituency Office-Joseph Seketei - Member
- Nominee of constituency Office-Susan Chepintany - Member

b. NG-CDFC Tenure

NGCDF Tenure of office is two year

c. The Role of the Constituency Committee

NGCDF Roles as stipulated in the Act is according to the act is summarize as follows:

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

d. Removal of a member

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

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

- i. Lack of integrity;

- ii. Gross misconduct;
- iii. Embezzlement of public funds;
- iv. Bringing the committee into disrepute through unbecoming personal public conduct;
- v. Promoting unethical practises;
- vi. Causing disharmony within the committee;
- vii. Physical or mental infirmity.

e. NG-CDFC Induction and training

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

f. Number of meetings;

NG-CDF Act Section 14(11) stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Sigor Constituency, the NG-CDF Committee conducted Sixteen meetings and two sub-committee meetings.

	Name of committee member	Meetings held										
		27/7/23	11/8/23	14/9/23	3/11/23	10/12/23	17/1/24	11/3/24	8/4/24	8/5/24	29/5/24	27/6/24
1	Clement Lomuto	√	√	√	√	√	√	√	√	√	√	√
2	Nicholas Molo	√	√	√	√	√	√	√	√	√	√	√
3	Rongai Lingasia	√	√	√	√	√	√	√	√	√	√	√
4	Jacob Kedikou	√	√	√	√	√	√	√	√	√	√	√
5	Roseline Cheparttul	√	√	√	√	√	√	√	√	√	√	√
6	Susan Chepintany	√	√	√	√	√	√	√	√	√	√	√
7	Rahab Chepkiror	√	√	√	√	√	√	√	√	√	√	√

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8	Seketei Joseph	√	√	√	√	√	√	√	√	√	√	√
9	Jeremiah Koech	√	√	√	√	√	√	√	√	√	√	√

g. Remuneration Rates

NGCDFC Chairman Allowance rate is Ksh.7000 per sitting while the rest of member's allowances is Ksh.5000 per sitting.

h. Disclose the policy on conflict of interest

The Members are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

i. Succession plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

j. Ethics and code of conduct

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

k. Risk Management

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

- Summons PMC that are in conflict
- Hear complaints from constituents
- Visit projects that have complains
- Risk committees forward their recommendation to CDFC

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

2. Environmental performance

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

3. Employee welfare

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

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

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody

in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Sigor NGCDF has endeavored to sustain community engagement through Corporate Social Responsibility as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development

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plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

Public participation

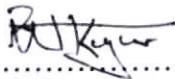
Is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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



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



7. 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-Sigor Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Sigor Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Sigor Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Sigor Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during

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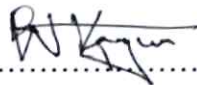
the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Sigor Constituency financial statements were approved and signed by the Accounting Officer on 19/12/2024.



.....
Name: Clement Lomuto
Chairman – NGCDF Committee



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

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SIGOR CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Sigor Constituency set out on pages 1 to 55, which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement

Report of the Auditor-General on National Government Constituencies Development Fund – Sigor Constituency for the year ended 30 June, 2024

of receipts and payments, the 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 – Sigor Constituency as at 30 June, 2024 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. Inaccuracy of Fixed Assets Records

Annex 4 to the financial statements – summary of fixed asset register reflects assets amount of Kshs.37,983,931 as at 30 June, 2024 comprising of building and structures of Kshs.22,484,931, transport equipment of Kshs.10,330,000, office equipment, furniture and fitting of Kshs.2,510,000, ICT equipment, software and other ICT assets of Kshs.878,000 and other machinery and equipment of Kshs.1,781,000. However, the asset register was not provided for audit review.

Further, the land on which the Fund's building and structures are built has not been valued for inclusion in the fixed assets register and disclosed in the financial statements. In addition, land ownership documents and/or land title deed were not provided for audit review.

In the circumstances, the accuracy, completeness and ownership of fixed assets with historical cost of Kshs.37,983,931 could not be confirmed.

2. Unsupported Project Management Committee (PMC) Account balances

Note 19.4 to the financial statements reflects an amount of Kshs.2,551,157 which relates to PMC account balances as disclosed in Annex 5 to the financial statements. However, certificate of bank balances, cash books and bank reconciliation statements for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy, ownership and existence of project management committee bank balance amounting to Kshs.2,551,157 as at 30 June 2024 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies

Development Fund – Sigor Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The Fund had a final revenue budget amount of Kshs.251,097,402 for the year ended 30 June, 2024 comprising of budgeted amount for the year of Kshs.174,804,253, opening cash and cash equivalents of Kshs.25,078,116 and previous years' outstanding disbursement of Kshs.51,215,033. During the year, the Fund received a total amount of Kshs.196,293,149 or 78% of budgeted funds resulting in under funding of Kshs.54,804,253 or 22% of the budget.

Similarly, the Fund had final expenditure budget of Kshs.251,097,402 for the year under review out of which a total of Kshs.179,880,259 or 72% was spent resulting in overall under absorption of Kshs.71,217,153 or 28 % of the budget.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the residents of Sigor Constituency.

2. Project Implementation Status Report

Review of the project implementation status as at 30 June, 2024 revealed that a total of eighty-seven (87) projects were funded at an estimated cost of Kshs.79,460,076 out of which two (2) projects with a cost of Kshs.4,000,000 were completed and in use and eighty-five (85) projects with estimated cost of Kshs.75,460,076 were not funded.

In the circumstances, the residents of Sigor Constituency did not enjoy the benefits accruing from the projects.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the other information set out on page iii to xxiv which comprise of Key Constituency Information and Management, Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement,

Report of the Auditor-General on National Government Constituencies Development Fund – Sigor Constituency for the year ended 30 June, 2024

Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Delay in Disbursement of Funds from the Board

The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board of Kshs.171,215,033 out of which Kshs.51,215,033 or 30% of total receipts were in respect of the financial year 2022/2023. Further, a balance of Kshs.54,804,253 for the year under review remained undisbursed contrary to Section 16(a) of the National Government Constituencies Development Fund Act, 2015 which stipulates that the functions of the Board shall be to ensure timely and efficient disbursement of funds to every constituency and Section 39(2) of the National Government Constituencies Development Fund Act, 2015 states that the disbursement of funds to the constituency fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the constituency fund account shall be replenished in three equal installments at the beginning of the second, third and fourth quarters of the financial year.

In the circumstances, the Board was in breach of the law and delay in fund disbursements results in delayed implementation of approved projects/programs, which denies the residents of Sigor Constituency in accruing the services and benefits from completed projects.

2. Project Verification Report

The statement of receipts and payments reflects transfer to other government units amount of Kshs.93,325,300 for the year ended 30 June, 2024 comprising of transfers to primary schools' amount of Kshs.74,775,300 and transfer to secondary schools' amount of Kshs.18,550,000 as disclosed in Note 7 to the financial statements. However, projects totalling to Kshs.13,399,710 were not supported by handover reports and work plans which is contrary to Regulation 15(1)(b)-(f) of the National Government Constituencies Development Fund Regulations, 2016 states that, there shall be appointed a project management committee for each project in a Constituency in accordance with Section 36 of the Act which shall maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented and undertake project closure, labelling and handover upon completion. Further regulation 15(2) states that a project management committee shall prepare and submit hand over reports to a Constituency Committee.

Further, physical inspection of twelve (12) projects with disbursements amounting to Kshs.33,649,710 in November, 2024 revealed implementation challenges including incomplete, delays and non-labelling of the projects as summarized in **Appendix I**.

In the circumstances, the Management was in breach of the law and failure to implement projects as envisioned denied residents the benefits that would have accrued from the completed projects.

3. Delayed Remittance of National Social Security Fund (NSSF) Contributions

The statement of receipts and payments for the year ended 30 June, 2024 reflects compensation of employees amounting to Kshs.4,364,978 as disclosed in Note 4 to the financial statements. However, Management delayed to remit the statutory dues of National Social Security Fund amount of Kshs.100,149 for the seven months it delayed to pay salaries contrary to Section 20(1A) of the National Social Security Fund Act, 2013 which states that an employer shall pay the contribution under subsection (1) on the ninth day of each month or on such later date as the Board may, in consultation with the Cabinet Secretary, prescribe.

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

4. Delayed Salaries for NG-CDFC Staffs

The statement of receipts and payments reflects compensation of employees amount of Kshs.4,364,978 for the year ended 30 June, 2024 which includes basic salaries as disclosed in Note 4 to the financial statements. However, Examination of payment voucher dated 24 January 2024 amounting to Kshs.793,183 and payment voucher dated 8 May, 2024 amounting to Kshs.1,197,680 revealed the payments related to delayed staff salaries for the months of October 2023, November 2023, December 2023, January 2024, February 2024, March 2024 and April 2024 contrary to Section 18(2c) of Employment Act, 2007 states that the wages or salaries shall be deemed to be due in the case of an

employee employed for a period exceeding one month, at the end of each month or part thereof.

Under the circumstance, the Management was in breach of law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion

Responsibilities of the Management and those Charged with Governance

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

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

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

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

Report of the Auditor-General on National Government Constituencies Development Fund – Sigor Constituency for the year ended 30 June, 2024

activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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


Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 December, 2024

Report of the Auditor-General on National Government Constituencies Development Fund – Sigor Constituency for the year ended 30 June, 2024

Appendices

Appendix I: Project Verification Report

S/No.	Project Name	Project Activity	Amount Disbursed (Kshs.)	Observations
1	Korelach Primary School	Construction to completion of one classroom.	1,300,000	The project is complete and in use however handover reports were not availed for audit
2	Kositot Primary School	Construction to completion of one classroom to completion	800,000	The project is complete and in use, however the handover reports were not provided for audit review
3	Chesta Girls Secondary School	Completion of 60 students' capacity laboratory; plastering, flooring, internal and external painting, fixing of doors and windows.	2,000,000	The project is ongoing
4	Cheptem Primary School	Proposed construction to roof Level of 80 capacity Dinning Hall; foundation, slabbing walling and roofing	3,200,000	The project is complete and in use however building is labelled Financial-year 2024/2025 instead of 2023/2024 Financial Year Handover reports were not provided for audit review
5	Chepkondol Primary School	Proposed completion of 40 pupils' capacity dinning: plastering, painting, fixing of windows and external finishes	2,000,000	The project is complete and in use however the building not labelled. Handover reports were not provided for audit review
6	Sigor Mixed Secondary School	Construction of two bedroomed staff house at Sigor Mixed Secondary School in Sigor constituency West Pokot County	800,000	The project is on-going however the contractor was not on site

S/No.	Project Name	Project Activity	Amount Disbursed (Kshs.)	Observations
7	Chesombur Secondary School	Proposed completion of 40 students' capacity twin lab	4,950,000	The project is complete and in use however gas installations and accessories has not been done. Painting on the exterior wall has not been done
8	Toghomo Primary School	Proposed construction of 5 classrooms to completion	3,000,000	The project is on-going
9	Chesta Primary School bus	46-seater semi-luxury New Bus	9,500,000	The bus has been delivered
10	Cherelio Primary School	Proposed construction of two classrooms to completion	1,599,800	The project is complete and in use however electrification has not been done Handover report was not provided for audit review
11	Katugh Secondary School	Proposes completion of 40 student capacity laboratory at Katugh Secondary School	2,499,910	The project is complete and in use however the ceiling and softboards have not been installed The building is not labelled. Handover reports were not provided for audit review.
12	Pokot Central Police Station	Proposed completion of police station block at Sigor Constituency	2,000,000	The project is complete and in use however handover reports were not provided for audit
		Totals	33,649,710	

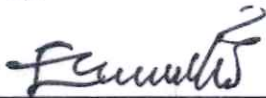
*National Government Constituencies Development Fund (NGCDF)
Sigor Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

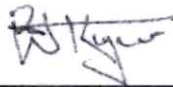
	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	171,215,033	87,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		171,215,033	87,000,000
Payments			
Compensation of Employees	4	4,364,978	2,266,422
Committee expenses	5	5,294,975	4,371,500
Use of Goods and Services	6	7,819,406	2,156,400
Transfers to Other Government Units	7	93,325,300	35,524,600
Other Grants and Transfers	8	66,875,600	43,980,714
Acquisition of Assets	9	-	386,361
Other Payments	10	2,200,000	-
Total Payments		179,880,259	88,685,997
Surplus/(Deficit)		(8,665,226)	(1,685,997)

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

The Constituency financial statements were approved by the NGCDFC on 19/12/2024 and signed by:



Chairman NG-CDF
Committee
Name: Clement Lomuto



Fund Accountant Manager
Name: Wilson K Chemkenei

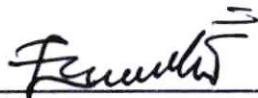


National Sub-County
Accountant
Name: Stephen
Kontarit
ICPAK M/No:22482

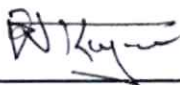
10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	16,412,890	25,078,116
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		16,412,890	25,078,116
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		16,412,890	25,078,116
Financial Liabilities			
Accounts Payable			
Retention	13	-	-
Gratuity	14	285,000	285,000
Total Financial Liabilities (B)		285,000	285,000
Net Financial Assets (A-B)		16,127,890	24,793,116
Represented By			
Fund Balance B/Fwd	15	24,793,116	26,479,113
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		(8,665,226)	(1,685,997)
Net Financial Position		16,127,890	24,793,116

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 19/12/2024 and signed by:



Chairman NG-CDF
Committee
Name: Clement Lomuto



Fund Accountant Manager
Name: Wilson K Chemkenei



National Sub-County
Accountant
Name: Stephen
Kontarit
ICPAK M/No:22482

National Government Constituencies Development Fund (NGCDF)
Sigor Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	171,215,033	87,000,000
Other Receipts	3	-	-
Total Receipts		171,215,033	87,000,000
Payments			
Compensation of Employees	4	4,364,978	2,266,422
Committee Expenses	5	5,294,975	4,371,500
Use of Goods and Services	6	7,819,406	2,156,400
Transfers to Other Government Units	7	93,325,300	35,524,600
Other Grants and Transfers	8	66,875,600	43,980,715
Other Payments	10	2,200,000	-
Total Payments		179,880,259	88,299,637
Total Receipts Less Total Payments		-	(1,299,637)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	(665,000)
Increase/(Decrease) in Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(8,665,226)	(1,964,637)
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(386,361)
Net Cash Flows from Investing Activities		-	(386,361)
Net Increase in Cash & Cash Equivalents		(8,665,226)	(2,350,998)
Cash & Cash Equivalent at Start of the Year	11	25,078,116	27,429,113
Cash & Cash Equivalent at End of the Year	11	16,412,890	25,078,116

12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	174,804,253	25,078,116	51,215,033	251,097,402	196,293,149	54,804,253	78%
Proceeds From Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	
Totals	174,804,253	25,078,116	51,215,033	251,097,402	196,293,149	54,804,253	78%
Payments							
Compensation of Employees	4,886,972	312,717	3,000,000	8,199,689	4,364,978	3,834,712	53%
Committee Expenses	4,396,660	1,041,815	-	5,438,475	5,294,975	143,500	97%
Use of Goods and Services	5,363,495	298,424	2,157,487	7,819,406	7,819,406	-	100%
Transfers to Other Government Units	75,421,066	19,914,974	38,037,326	133,373,366	93,325,300	40,048,066	70%
Other Grants and Transfers	70,268,091	1,310,186	8,020,220	79,598,497	66,875,600	12,722,897	84%
Acquisition of Assets	2,039,010	-	-	2,039,010	-	2,039,010	0.0%
Other Payments	-	2,200,000	-	2,200,000	2,200,000	-	100%
Funds Pending Approval**	12,428,969	-	-	12,428,969	-	12,428,969	0.0%
Totals	174,804,263	25,078,116	51,215,033	251,097,412	179,880,259	71,217,153	72%

**National Government Constituencies Development Fund (NGCDF)
Sigor Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

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

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- 1. Underutilization of Compensation of employees was accessioned by fund delay of undisbursed fund from the Board*
- 2. Underutilization of Transfers to other Government Unit was caused by delay of disbursement of funds from the Board.*
- 3. Underutilization of Other Grants and Transfers was caused by delay in disbursement of fund from the Board.*

All the changes between the original and final budget were as a result of balances brought forward from the previous financial year 2022/2023 and disbursement for previous years.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	71,217,153
Less undisbursed funds receivable from the Board as at 30 th June 2024	54,804,253
	16,412,900
Increase/(decrease) Accounts payable	
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2024	16,412,900

13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,886,972	312,717	3,000,000	8,199,689	4,364,978	3,834,711
1.2 Committee allowances	1,248,000	-	-	1,248,000	1,104,500.00	143,500
1.3 Use of goods and services	1,328,184	58,013	1,157,487	2,543,684	2,543,684	-
Sub-total	7,463,156	370,730	4,157,487	11,991,373	8,013,162	3,978,211
2.0 Monitoring and evaluation						
2.1 Capacity building	800,000	232,600	-	1,032,600	1,032,600	-
2.2 Committee allowances	3,148,660	1,041,815	-	4,190,475	4,190,475	-
2.3 Use of goods and services	3,235,311	7,811	1,000,000	4,243,122	4,243,122	-
Sub-total	7,183,971	1,282,226	1,000,000	9,466,197	9,466,197	-

National Government Constituencies Development Fund (NGCDF)

Sigor Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
3.0 Constituency Oversight Committee (Itemize as per budget)	-	176,500	-	176,500	176,500	-
Committee allowances	-	176,500	-	176,500	176,500	-
Sub-total	-	176,500	-	176,500	176,500	-
4.0 Emergency						
4.1 Primary Schools	8,768,091	-	2,978,397	11,746,488	6,810,000	4,936,488
4.2 Secondary schools	-	-	-	-	-	-
4.3 Tertiary institutions	-	-	-	-	-	-
4.4 Security projects	-	-	-	-	-	-
Sub-total	8,768,091	-	2,978,397	11,746,488	6,810,000	4,936,488
5.0 Bursary and Social Security						
5.1 Primary Schools	30,000,000	1,152,777	(4,694,972)	26,457,805	44,722,000	(18,264,195)
5.2 Secondary Schools	24,000,000	-	6,636,795	30,636,795	12,372,600	18,264,195
5.3 Tertiary Institutions	-	-	-	-	-	-
5.4 Universities	-	-	-	-	-	-
5.5 Education Support Programmes	-	-	-	-	-	-

National Government Constituencies Development Fund (NGCDF)
Sigor Constituency

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.6 Social Security	-	-	-	-	-	-
Sub-total	54,000,000	1,152,777	1,941,823	57,094,600	57,094,600	-
6.0 Sports						
6.1	-	157,408.55		157,408.55	-	157,408.55
Sub-total	-	157,408.55		157,408.55	-	157,408.55
7.0 Environment						
Chemuserion primary sch	-	-	100,000	100,000	70,000	30,000
Cheptulel girls secondary	-	-	100,000	100,000	100,000	-
Koposes primary	-	-	100,000	100,000	100,000	-
Kotulpogh primary	-	-	100,000	100,000	100,000	-
Nyangaita sec sch	-	-	100,000	100,000	100,000	-
Otiot primary	-	-	600,000	600,000	600,000	-
Patsonga primary	-	-	100,000	100,000	80,000	20,000
RCEA Marich primary	-	-	100,000	100,000	21,000	79,000
RCEA Nasolot primary	-	-	600,000	600,000	600,000	-
Sub-total	-	-	1,900,000	1,900,000	1,771,000	129,000
8.0 Primary Schools Projects (List all the Projects)						

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Toosikirio- Topogheny sch	-	3,000,000	-	3,000,000	-	3,000,000
Endow primary	-	-	800,000	800,000	800,000	-
Jilkir primary	-	-	800,000	800,000	800,000	-
Kangisia primary	-	-	1,600,000	1,600,000	1,600,000	-
Katinot primary	-	-	800,000	800,000	800,000	-
Emboghat primary	-	-	340,000	340,000	340,000	-
Chesta girls primary	-	314,974	9,447,326	9,762,300	9,762,300	-
Cheratak primary	-	-	900,000	900,000	900,000	-
Cherelio primary	-	-	1,600,000	1,600,000	1,600,000	-
Cheptem primary	-	-	1,600,000	1,600,000	1,600,000	-
Kokworitit primary	-	-	800,000	800,000	800,000	-
Kokwosoiywo primary	-	-	800,000	800,000	800,000	-
Korelach primary	-	5,000,000	-	5,000,000	5,000,000	-
Koros primary	-	800,000	-	800,000	800,000	-
kositet primary	-	800,000	-	800,000	800,000	-
Onoch primary	-	1,000,000	-	1,000,000	1,000,000	-
Oruro primary	-	800,000	-	800,000	800,000	-
Parek primary	-	800,000	-	800,000	800,000	-
Pitpagh primary	-	5,000,000	-	5,000,000	5,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sakat primary	-	900,000	-	900,000	900,000	-
Sewera primary	-	800,000	-	800,000	800,000	-
Simotwo primary	-	800,000	-	800,000	800,000	-
Toghomo primary	-	2,000,000	-	2,000,000	5,000,000	(3,000,000)
Toghomo primary	-	300,000	-	300,000	300,000	-
Arpolo primary	1,000,000	-	-	1,000,000	1,000,000	-
Arpolo primary	200,000	-	-	200,000	200,000	-
Chemain primary	1,200,000	-	-	1,200,000	1,200,000	-
Chepkokogh primary	200,000	-	-	200,000	-	200,000
Chepkondol primary	2,000,000	-	-	2,000,000	2,000,000	-
Cheposangiy primary	200,000	-	-	200,000	-	200,000
Cheptamas primary	200,000	-	-	200,000	-	200,000
Cheptem primary	2,000,000	-	-	2,000,000	2,000,000	-
Cheptoch primary	200,000	-	-	200,000	-	200,000
Cheptokol primary	4,000,000	-	-	4,000,000	4,000,000	-
Cheratak primary	500,000	-	-	500,000	-	500,000
Chirkil primary	200,000	-	-	200,000	-	200,000
Emborugut primary	1,200,000	-	-	1,200,000	1,200,000	-
Ipet primary	1,000,000	-	-	1,000,000	1,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Kaakachawa primary	500,000	-	-	500,000	500,000	-
Kachanguya primary	200,000	-	-	200,000	-	200,000
Kale primary	2,200,000	-	-	2,200,000	2,000,000	200,000
Kamanau primary	200,000	-	-	200,000	-	200,000
Kaponpon primary	1,200,000	-	-	1,200,000	1,200,000	-
Kasaka primary	200,000	-	-	200,000	-	200,000
Katinot primary	500,000	-	-	500,000	-	500,000
Kiwakan primary	200,000	-	-	200,000	-	200,000
Kokwokochiy primary	200,000	-	-	200,000	-	200,000
Kokwomeses primary	200,000	-	-	200,000	-	200,000
Kokwositet primary	200,000	-	-	200,000	-	200,000
Komugh primary	500,000	-	-	500,000	-	500,000
Kopenu primary	200,000	-	-	200,000	-	200,000
Korelach primary	200,000	-	-	200,000	-	200,000
Korora primary	200,000	-	-	200,000	-	200,000
Kotulpogh primary	2,000,000	-	-	2,000,000	2,000,000	-
Korongon primary	1,200,000	-	-	1,200,000	1,200,000	-
Kronyo primary	1,500,000	-	-	1,500,000	1,500,000	-
Likwon primary	500,000	-	-	500,000	500,000	-

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Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
Likwon primary	200,000	-	-	200,000	-	200,000
Lokarkar primary	200,000	-	-	200,000	-	200,000
Lomut primary	200,000	-	-	200,000	-	200,000
Mare primary	1,200,000	-	-	1,200,000	1,200,000	-
Mariny primary	200,000	-	-	200,000	-	200,000
Mare primary	200,000	-	-	200,000	-	200,000
Masat primary	500,000	-	-	500,000	500,000	-
Masat primary	200,000	-	-	200,000	-	200,000
Mbara primary	200,000	-	-	200,000	-	200,000
Mesur primary	200,000	-	-	200,000	-	200,000
Ngoriakes primary	200,000	-	-	200,000	-	200,000
Onoch primary	200,000	-	-	200,000	-	200,000
Oruro primary	300,000	-	-	300,000	300,000	-
Orwo primary	200,000	-	-	200,000	-	200,000
Paroo primary	200,000	-	-	200,000	-	200,000
Pekon primary	200,000	-	-	200,000	-	200,000
Perkau primary	1,200,000	-	-	1,200,000	1,200,000	-
Perkau primary	200,000	-	-	200,000	-	200,000
RCEA Marich primary	200,000	-	-	200,000	-	200,000

**National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RCEA Marich primary	500,000	-	-	500,000	-	500,000
Sakat primary	500,000	-	-	500,000	-	500,000
Sangat primary	200,000	-	-	200,000	-	200,000
Sekerot primary	1,500,000	-	-	1,500,000	1,500,000	-
Sekerot primary	200,000	-	-	200,000	-	200,000
Sengelel primary	200,000	-	-	200,000	-	200,000
Sigor mixed	200,000	-	-	200,000	-	200,000
Silip primary	1,200,000	-	-	1,200,000	1,200,000	-
Silip primary	500,000	-	-	500,000	500,000	-
Simbol primary	200,000	-	-	200,000	-	200,000
Sapoyi primary	500,000	-	-	500,000	-	500,000
Sisit primary	500,000	-	-	500,000	-	500,000
Sorero primary	200,000	-	-	200,000	-	200,000
Sostin primary	1,000,000	-	-	1,000,000	1,000,000	-
St Mary Poriokrut primary	1,200,000	-	-	1,200,000	1,200,000	-
Sukuk primary	200,000	-	-	200,000	-	200,000
Tamkal primary	200,000	-	-	200,000	-	200,000
Tilakai primary	1,000,000	-	-	1,000,000	-	1,000,000
Topogheny primary	1,200,000	-	-	1,200,000	1,200,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Tortoi primary	1,200,000	-	-	1,200,000	1,200,000	-
Tortoi primary	-	-	-	-	473,000	(473,000)
Tumeiwo primary	2,400,000	-	-	2,400,000	-	2,400,000
Wakor primary	200,000	-	-	200,000	-	200,000
Lomut primary	4,610,533	-	-	4,610,533	-	4,610,533
Ptokou primary sch	1,200,000	-	-	1,200,000	-	1,200,000
Sasach primary	1,200,000	-	-	1,200,000	-	1,200,000
Temow primary	1,200,000	-	-	1,200,000	-	1,200,000
Sankat primary	1,200,000	-	-	1,200,000	-	1,200,000
Skak primary	1,200,000	-	-	1,200,000	-	1,200,000
Marich pass primary	4,610,533	-	-	4,610,533	-	4,610,533
St John Komigh primary	1,200,000	-	-	1,200,000	-	1,200,000
Sub-total	63,821,066	22,314,973	19,487,326	105,623,366	74,775,300	30,848,066
9.0 Secondary Schools Projects (List all the Projects)						
Fr Leo Staples girls secondary	-	(2,400,000)	-	(2,400,000)	-	(2,400,000)
Akiriamet secondary	-	-	5,000,000	5,000,000	5,000,000	-
Chemutlokoty secondary	-	-	800,000	800,000	800,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Cheptulel boys secondary	-	-	1,000,000	1,000,000	1,000,000	-
Chesta girls secondary	-	-	2,000,000	2,000,000	2,000,000	-
Katugh secondary	-	-	2,500,000	2,500,000	2,500,000	-
Chesombur secondary	-	-	4,950,000	4,950,000	4,950,000	-
Sarmach secondary	-	-	1,500,000	1,500,000	1,500,000	-
Sigor mixed secondary	-	-	800,000	800,000	800,000	-
KIM Adventist secondary	3,200,000	-	-	3,200,000	-	3,200,000
Nyangaita sec sch	3,200,000	-	-	3,200,000	-	3,200,000
Sigor mixed secondary	2,000,000	-	-	2,000,000	-	2,000,000
Akiriamet secondary	3,200,000	-	-	3,200,000	-	3,200,000
Sub-total	11,600,000	(2,400,000)	18,550,000	27,750,000	18,550,000	9,200,000
10.0 Tertiary institutions Projects (List all the Projects)						
10.1						
Sub-total						
11.0 Security Projects						
Pokot central police station	-	-	1,200,000	1,200,000	1,200,000	-
Amolem security camp	3,000,000	-	-	3,000,000	-	3,000,000
Chepkokogh chiefs office	500,000	-	-	500,000	-	500,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Lomut chiefs office	500,000	-	-	500,000	-	500,000
Masol chiefs office	500,000	-	-	500,000	-	500,000
Mbaro chiefs office	500,000	-	-	500,000	-	500,000
Mosop chiefs office	500,000	-	-	500,000	-	500,000
Muino chiefs office	500,000	-	-	500,000	-	500,000
Porkoyo chiefs office	500,000	-	-	500,000	-	500,000
Sekerot chiefs office	500,000	-	-	500,000	-	500,000
Wakor chiefs office	500,000	-	-	500,000	-	500,000
Sub-total	7,500,000	-	1,200,000	8,700,000	1,200,000	7,500,000
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)						
12.2 Renovation of CDF office	2,039,010	-	-	2,039,010	-	2,039,010
12.4 Purchase of computers						
12.5 Purchase of land						
Sub-total	2,039,010	-	-	2,039,010	-	2,039,010
13.0 Others						
13.1 Strategic Plan	-	2,200,000		2,200,000	2,200,000	-
13.2 Innovation Hub						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	-	2,200,000		2,200,000	2,200,000	-
Funds pending approval**						
Unapproved Fund	12,428,969	-		12,428,969	-	12,428,969
AIA						
PMC Saving						
Sub-total	12,428,969	-	-	12,428,969	-	12,428,969
Total	174,804,263	25,078,116	51,215,033	251,097,412	179,880,259	71,217,153

14. 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:

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Recognition of Receipts

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

a. 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.

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. 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.

e. 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.

5. Recognition of payments

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

a) Compensation of Employees

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

b) 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.

c) Acquisition of Fixed Assets

The payment on the 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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

6. 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.

7. 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 an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

8. 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.

9. Accounts Payable

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. 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.

11. 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 the NGCDF Act, 2015

12. 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 15th June 2023 for the period 1st July 2023 to 30th June 2024 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.

13. Comparative Figures

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

14. 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 30th June 2024.

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative

occurred before the earliest prior period presented, restate 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.

16. 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.

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amounts for prior period(s) presented in which the error occurred; or ii. If the error

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO. B185248		7,000,000
AIE NO. B185778		21,000,000
AIE NO. B206098		5,000,000
AIE NO. B205596		12,000,000
AIE NO. B205891		12,000,000
AIE NO. B207677		15,000,000
AIE NO. B207912		15,000,000
AIE NO. B214424	51,215,033	
AIE NO. B225216	30,000,000	
AIE NO. B226213	30,000,000	
AIE NO. B214920	60,000,000	
TOTAL	171,215,033	87,000,000

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	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)	-	-
Total	-	-

3. Other Receipts

	2023-2024	2022-2023
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-

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Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere (<i>specify</i>)	-	-
Total	-	-

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,364,978	2,176,962
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	-	89,460
Employer Contributions Compulsory Housing levy	-	-
Employer contributions to National Industrial Training Authority	-	-
Total	4,364,978	2,266,422

5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	2,885,500	888,500
Other committee expenses	2,409,475	2,479,500
Sub total	5,294,975	3,368,000
B. Constituency Oversight Committee		
Allowances	-	303,500
Other committee expenses	-	700,000
Sub total	-	1,003,500
Total (A+B)	5,294,975	4,371,500

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6. Use of Goods and services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	-	-
Communication, supplies and services	118,500	97,010
Domestic travel and subsistence	1,538,280	-
Printing, advertising and information supplies & services	155,000	-
Rentals of produced assets	-	-
Training expenses	1,420,970	767,400
Hospitality supplies and services	15,000	240,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	1,389,460	412,250
Fuel, oil & lubricants	1,952,536	489,000
Bank Charges	69,000	85,240
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	1,160,660	65,500
Routine maintenance – other assets	-	-
Other operating expenses	-	-
Total	7,819,406	2,156,400

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	74,775,300	20,762,300
Transfers To Secondary Schools	18,550,000	14,762,300
Transfers To Tertiary Institutions	-	-
Total	93,325,300	35,524,600

8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary – secondary schools	44,722,000	31,297,443
Bursary – tertiary institutions	12,372,600	6,541,000
Bursary – special schools	-	-
Bursary- education support programmes		
Social Security programmes (NHIF)		
Security projects	1,200,000	-
Sports projects	-	1,492,272
Environment projects	1,771,000	-
Emergency projects	6,810,000	4,650,000
Roads projects	-	-
Total	66,875,600	43,980,715

9. Acquisition Of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	386,361
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	386,361

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10. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Strategic plan	2,200,000	-
ICT Hub	-	-
Others (<i>specify</i>)	-	-
Total	2,200,000	-

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. 107029696337</i>	16,412,890	25,078,116
<i>Operation account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit)</i>	-	-
Total	16,412,890	25,078,116
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

12. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
<i>Name of Officer</i>				
<i>Name of Officer</i>				
<i>Name of Officer</i>				
<i>Name of Officer</i>				
<i>Name of Officer</i>				
Total				

13. Retention

	2023-2024	2022-2023
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

Retentions aging analysis.

	Insert Current FY	% of the total Retention	Insert Comparative FY	% of the total Retention
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

14. Gratuity

	2023-2024	2022-2023
	KShs	KShs
Gratuity as at 1 st July (A)	285,000	950,000
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	665,000
Closing Gratuity as at 30 th June D= A+B-C	285,000	285,000

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Gratuity aging analysis

	Insert Current FY	% of the total Gratuity	Insert Comparative FY	% of the total Gratuity
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	25,078,116	27,429,113
Cash in hand	-	-
Imprest	-	-
Total	25,078,116	27,429,113
Less		
Payables: - Retention	-	-
Payables - Gratuity	(285,000)	(950,000)
Fund Balance Brought Forward	24,793,116	26,479,113

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (specify)	-	-	-
Total	-	-	-

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2023-2024	2022-2023
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	285,000	950,000
Gratuities and Retentions held during the year (B)	-	-
Gratuities and Retentions paid during the Year (C)	-	665,000
Closing account payables D= A+B-C	285,000	285,000
Net changes in accounts payables D-A	-	(665,000)

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19. Other Important Disclosures
19.1: Pending Accounts Payable (See Annex 1)

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	-		-	
1-2 years	-		-	
2-3 years	-		-	
Over 3 years	-		-	
Total	-		-	

19.2: Pending Staff Payables (See Annex 2)

	2023-2024	2022-2023
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

Aging Analysis for staff Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	-		-	
1-2 years	-		-	
2-3 years	-		-	
Over 3 years	-		-	
Total	-		-	

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19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	3,834,712	3,977,716
Committee expense	143,500	0
Use of goods and services	0	2,279,411
Amounts due to other Government entities	40,048,066	57,952,300
Amounts due to other grants and other transfers	12,722,897	10,372,221
Acquisition of assets	2,039,010	
Oversight Committee Expenses		176,500
Other Payments (specify)		2,200,000
Funds pending approval	12,428,969	
Total	71,217,153	76,958,148

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	2,551,157	16,161,588
Total	2,551,157	16,161,588

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,885,500	888,500
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	171,215,033	87,000,000
Total	174,100,533	87,888,500

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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 Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Compensation of employees				
NG-CDFC Basic staff salaries	staff remuneration on salaries	3,834,712	3,692,716	
Staff Gratuity	31% staff gratuity for contract staff	-	285,000	
Use of goods & services				
Committee allowances	NGCDFC sitting allowances	143,500	1,072,000	
Use of goods and services	Expenses incurred for purchase of fuel, stationeries, repair of motor vehicles	0	840,600	
Capacity building	Money that cater M&E and capacity building	-	366,811	
Sub -Total		3,978,212	6,257,127	
Amounts due to other Government entities				
Primary School Projects				
Toosikirio- Topogheny sch	Opening of road from Toosikirio to Topogheny primary school		3,000,000	
Endow primary	Construction of one classroom to completion		800,000	
Jilkir primary	Construction of one classroom to completion		800,000	
Kangisia primary	Construction of two classroom to completion		1,600,000	
Katinot primary	Construction of one classroom to completion		800,000	

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Emboghat primary	Completion of one classroom: Doors,plastering and painting	340,000
Chesta girls primary	Purchase of 51 seater bus, insurance and construction of bus shed	9,762,300
Cheratak primary	Construction of one classroom to completion	900,000
Cherelio primary	Construction of one classroom to completion	1,600,000
Cheptem primary	Construction of two classroom to completion	1,600,000
Kokworitit primary	Construction of two classroom to completion	800,000
Kokwosojwo primary	Construction of one classroom to completion	800,000
Korelach primary	Construction of laboratory to finishing	5,000,000
Koros primary	Construction of one classroom to completion	800,000
kositet primary	Construction of one classroom to completion	800,000
Onoch primary	Construction of one classroom to completion	1,000,000
Oruro primary	Construction of one classroom to completion	800,000
Parek primary	Construction of one classroom to completion	800,000
Pitpagh primary	Construction of laboratory to finishing	5,000,000
Sakat primary	Construction of one classroom to completion	900,000
Sewera primary	Construction of one classroom to completion	800,000

Simotwo primary	Construction of one classroom to completion	800,000	
Toghomomo primary	Construction of two classroom to completion	2,000,000	
Toghomomo primary	Completion of one classroom: Doorsplastering and painting -	300,000	
Toosikiritio-Topoghenny primary school	Opening of road from Toosikiritio to Topoghenny primary school	3,000,000.00	
Toghomomo primary	Construction of one classroom to completion	(3,000,000.00)	
Chepkokogh primary	Purchase of 40 desks	200,000.00	
Cheposangiy primary	Purchase of 40 desks	200,000.00	
Cheptamas primary	Purchase of 40 desks	200,000.00	
Cheptoch primary	Purchase of 40 desks	200,000.00	
Cheratak primary	Purchase of 40 desks	500,000.00	
Chirikil primary	Purchase of 40 desks	200,000.00	
Kachanguya primary	Purchase of 40 desks	200,000.00	
Kale primary	Purchase of 40 desks	200,000.00	
Kamanau primary	Purchase of 40 desks	200,000.00	
Kasaka primary	Purchase of 40 desks	200,000.00	
Katnol primary	Completion of one classroom	500,000.00	

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Kiwakan primary	Purchase of 40 desks	200,000.00		
Kokwokochiy primary	Purchase of 40 desks	200,000.00		
Kokwomeses primary	Purchase of 40 desks	200,000.00		
Kokwositet primary	Purchase of 40 desks	200,000.00		
Komugh primary	Purchase of 40 desks	500,000.00		
Kopenu primary	Purchase of 40 desks	200,000.00		
Korelach primary	Purchase of 40 desks	200,000.00		
Korora primary	Purchase of 40 desks	200,000.00		
Likwon primary	Purchase of 40 desks	200,000.00		
Lokarkar primary	Purchase of 40 desks	200,000.00		
Lomut primary	Purchase of 40 desks	200,000.00		
Mariny primary	Purchase of 40 desks	200,000.00		
Mare primary	Purchase of 40 desks	200,000.00		
Masat primary	Purchase of 40 desks	200,000.00		
Mbara primary	Purchase of 40 desks	200,000.00		
Mesur primary	Purchase of 40 desks	200,000.00		

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Ngoriakes primary	Purchase of 40 desks	200,000.00		
Onoch primary	Purchase of 40 desks	200,000.00		
Orwo primary	Purchase of 40 desks	200,000.00		
Paroo primary	Purchase of 40 desks	200,000.00		
Pekon primary	Purchase of 40 desks	200,000.00		
Perkau primary	Purchase of 40 desks	200,000.00		
RCEA Marich primary	Purchase of 40 desks	200,000.00		
RCEA Marich primary	Completion of one classroom	500,000.00		
Sakat primary	Completion of one classroom	500,000.00		
Sangat primary	Purchase of 40 desks	200,000.00		
Sekerot primary	Purchase of 40 desks	200,000.00		
Sengelel primary	Purchase of 40 desks	200,000.00		
Sigor mixed	Purchase of 40 desks	200,000.00		
Simbol primary	Purchase of 40 desks	200,000.00		
Sapoyi primary	Completion of one classroom	500,000.00		
Sisit primary	Purchase of 40 desks	500,000.00		

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Sorero primary	Purchase of 40 desks	200,000.00		
Sukuk primary	Purchase of 40 desks	200,000.00		
Tamkal primary	Purchase of 40 desks	200,000.00		
Tilakai primary	Completion of two classrooms	1,000,000.00		
Tortoi primary	Finishing of one classroom	(473,000.00)		
Tumeiwo primary	Construction of two classrooms to completion	2,400,000.00		
Wakor primary	Purchase of 40 desks	200,000.00		
Lomut primary	Construction of laboratory to completion	4,610,533.00		
Ptokou primary sch	Construction of one classroom to completion	1,200,000.00		
Sasach primary	Construction of one classroom to completion	1,200,000.00		
Temow primary	Construction of one classroom to completion	1,200,000.00		
Sankat primary	Construction of one classroom to completion	1,200,000.00		
Skak primary	Construction of one classroom to completion	1,200,000.00		
Marich pass primary	Construction of laboratory to completion	4,610,533.00		
St John Komigh primary	Construction of one classroom to completion	1,200,000.00		
Sub-Total		30,848,066	41,802,300	

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Secondary School Projects				
Fr Leo Staples girls secondary	Purchase of 51 seater bus, insurance and construction of bus shed	(2,400,000)	(2,400,000)	
Akiriame secondary	Construction of laboratory to finishing		5,000,000	
Chemutlokoto secondary	Construction of two classroom to completion		800,000	
Cheptulel boys secondary	Completion of dining hall		1,000,000	
Chesta girls secondary	Completion of laboratory		2,000,000	
Katugh secondary	Completion of laboratory		2,500,000	
Chesombur secondary	Construction of laboratory to finishing		4,950,000	
Sarmach secondary	Completion of four classrooms		1,500,000	
Sigor mixed secondary	Construction of one classroom to completion		800,000	
KIM Adventist secondary	Construction of staff quarters to completion	3,200,000		
Nyangaita sec sch	Construction of staff quarters to completion	3,200,000		
Sigor mixed secondary	Renovation of four classrooms	2,000,000		
Akiriame secondary	Construction of staff quarters to completion	3,200,000		
Sub-total		9,200,000	16,150,000	
Total		40,048,066	57,952,300	

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Amounts due to other grants and other transfers				
Emergency Projects	Fund that cater for emergencies projects in the constituency	4,936,488	2,978,397	
Bursary Projects				
Bursary – Secondary	Bursary to needy students		(4,694,972)	
Bursary -Tertiary	Bursary to needy students		6,636,795	
			1,941,823	
Sports Projects	Constituency sport tournament	157,409	2,352,001	
Environment Projects				
Chemuserion primary sch	Purchase of 10,000 Litres kentank		100,000	
Cheptulel girls secondary	Purchase of 10,000 Litres kentank		100,000	
Koposes primary	Purchase of 10,000 Litres kentank		100,000	
Kotulpogh primary	Purchase of 10,000 Litres kentank		100,000	
Nyangaita sec sch	Purchase of 10,000 Litres kentank		100,000	
Otiot primary	Construction of pit latrine		600,000	
Patsonga primary	Purchase of 10,000 Litres kentank		100,000	
RCEA Marich primary	Purchase of 10,000 Litres kentank		100,000	

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RCEA Nasolot primary	Construction of pit latrine		600,000	
Chemuserion primary sch	Finishing of pit latrine	30,000	1,900,000	
Patsonga primary	Finishing of pit latrine	20,000		
RCEA Marich primary	Finishing of pit latrine	79,000		
Sub-total		129,000		
Security Projects				
Pokot central police station	Finishing of administration block: plastering, doors, flooring, painting and labelling		1,200,000	
Amolem security camp	Construction of 4roomed police staff houses to completion	3,000,000		
Chepkokogh chiefs office	Purchase of chiefs office cabinet, 10 visitors chairs, office table and one office chair	500,000		
Lomut chiefs office	purchase of chiefs office cabinet, 10 visitors chairs, office table and one office chair	500,000		
Masol chiefs office	purchase of chiefs office cabinet, 10 visitors chairs, office table and one office chair	500,000		
Mbaro chiefs office	Purchase of chiefs office cabinet, 10 visitors chairs, office table and one office chair	500,000		
Mosop chiefs office	Purchase of chiefs office cabinet, 10 visitors chairs, office table and one office chair	500,000		
Muino chiefs office	Purchase of chiefs office cabinet, 10 visitors chairs, office table and one office chair	500,000		
Porkoyo chiefs office	Purchase of chiefs office cabinet, 10 visitors chairs, office table and one office chair	500,000		
Sekerot chiefs office	Purchase of chiefs office cabinet, 10 visitors chairs, office table and one office chair	500,000		
Wakor chiefs office	Purchase of chiefs office cabinet, 10 visitors chairs, office table and one office chair	500,000		
Sub-Total		7,500,000	10,372,221	

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Acquisition of assets				
Renovation of CDF office	Renovation of NGCDF office	2,039,010		
Oversight Committee Expenses(itemize)				
Committee allowances	Transport allowances for Oversightcommittee		176,500	
Others				
Strategic plan	Implementation of 2022 -2027 strategic plan		2,200,000	
Funds pending approval				
Lomut primary	Establishment of tree nursery	276,323		
Ngoyomwo primary	Establishment of tree nursery	276,323		
Lokarkar primary	Establishment of tree nursery	276,323		
RCEA Marich primary	Completion of one classroom	500,000		
Sakat primary	Completion of one classroom	500,000		
Silip primary	Completion of one classroom	500,000		
Tilakai primary	Completion of two classroom	1,000,000		
Sapoyi primary	Completion of one classroom	500,000		
Sisit primary	Completion of one classroom	500,000		
Innovation Hub	Constructions of Innovation hub in Lomut	4,600,000		
Amolem ACC Administration block	Construction of Acc office at Amolem	3,500,000		

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Sub Total	12,428,969		
Grand Total	71,217,154	76,958,148	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	22,484,931	-	-	22,484,931
Transport equipment	10,330,000	-	-	10,330,000
Office equipment, furniture and fittings	2,510,000	-	-	2,510,000
ICT Equipment, Software and Other ICT Assets	878,000	-	-	878,000
Other Machinery and Equipment	1,781,000	-	-	1,781,000
Intangible assets	-	-	-	-
Total	37,983,931	-	-	37,983,931

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Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
AIC Chesombur Secondary School	Equity Bank	1070282046822		4,950,820
AIC Sintai Primary School	Equity Bank	1070281026214		200
Akiriamet Secondary School	Equity Bank	1070279818056		760
Amolem Chief'S Office	Equity Bank	1070279818294		29,400
Aniken Primary School	Equity Bank	1070282716939		1,000
Annet Primary School	Equity Bank	1070282734829		417
Arpollo Primary School	Equity Bank	1070280137866		400
Chemalei Primary School	Equity Bank	1070280357015		187
Chemuserion Primary School	Equity Bank	1070282759315		1,000
Chemutlokoty Primary School	Equity Bank	1070282067976		247
Chepkoghin Primary School	Equity Bank	1070282788905		410
Chepkokogh Chief'S Office	Equity Bank	1070280350826		44,280
Chepkondol Primary School	Equity Bank	1070282056706		2,000
Chepkukui Primary School	Equity Bank	1070281032268		500
Chepserum Primary School	Equity Bank	1070263302831		369
Cheptokol Primary School	Equity Bank	1070280134715		400

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Cheptulel Chief's Office	Equity Bank	1070280134713		0
Chesombur Secondary School	Equity Bank	1070282046822		4,950,820
Chesta Girls Sec Sch	Equity Bank	1070280163236		1,160
Chopotwo Primary School	Equity Bank	1070281005966		1,000
Chorwa Primary School	Equity Bank	1070280180596		220
Fr Leo Staples Girls Secondary School	Equity Bank	1070281042898		40
Ipeet Primary School	Equity Bank	1070281009491		-
Kadungdung Primary School	Equity Bank	1070283158619		1,297
Kakachawa Primary School	Equity Bank	1070281006955		60
Kamanau Primary School	Equity Bank	1070282194871		140
Kangisia Primary School	Equity Bank	1070271042196		380
Kaporon Primary School	Equity Bank	1070280132021		1,760
Katugh Secondary School	Equity Bank	1070280162645		2
Kiwakan Primary School	Equity Bank	1070280038907		760
Kokwomeses Primary School	Equity Bank	1070282055094		4,387
Kokworitit Secondary School	Equity Bank	1070282022160		79,820
Kokwositet Primary School	Equity Bank	1070280134091		315

National Government Constituencies Development Fund (NGCDF)

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Kokwotendwo Primary School	Equity Bank	1070281015652		600
Koposes Primary School	Equity Bank	1070282809505		87
Kotulpogh Primary School	Equity Bank	1070282040370		40
Lokarkar Primary School	Equity Bank	1070283992859		2,000
Lomut Primary School	Equity Bank	1070281025847		40
Mariny Primary School	Equity Bank	1070282417865		162,860
Marus Primary School	Equity Bank	1070280180117		695
Mosop Chiefs Office	Equity Bank	1070279818373		638,393
Muino Chiefs Office	Equity Bank	1070281083682		1,450
Nasolot Primary School	Equity Bank	1070281048166		2,300
Ngoyomwo Primary Schol	Equity Bank	1070281753959		5,000
Orwa Primary School	Equity Bank	1070280182748		1,880
Otiot Mixed Secondary School	Equity Bank	1070282022160		79,820
Parek Primary School	Equity Bank	1070277817478		197
Parsonga Primary School	Equity Bank	1070282033274		100
Peota Primary School	Equity Bank	1070282473105		12,567
Porkoyo Chiefs Office	Equity Bank	1070279911628		37,933
Poryokrut Primary School	Equity Bank	1070282810672		380

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Ptirap Orimary School	Equity Bank	1070298111276		1,065
Rcea Nasolot Primary School	Equity Bank	1070282789900		747
Runo Primary School	Equity Bank	1070281016587		880
Sangat Secondary School	Equity Bank	1070280166736		810
Sarmach Primary School	Equity Bank	1070280380161		130
Sekerot Primary School	Equity Bank	1070281009443		380
Sigor Girls Primary School	Equity Bank	1070177626867		2,440
Sisit Primary School	Equity Bank	1070282763458		1,167
Skak Primary School	Equity Bank	1070279306782		3,687
Skot Primary School	Equity Bank	1070282754965		29
Sokka Primary School	Equity Bank	1070280158999		280
Solion Primary School	Access Bank	1070282773599		2,067
Sostin Primary School	Access Bank	1070282801235		977.5
Sostin Secondary School	Access Bank	1070280134631		767
St. Peter's Korellach	Access Bank	1070281015957		5,000,500
Sukuk Primary School	Equity Bank	1070281016326		500
Supetoy Primary School	Equity Bank	1070162559610		130,033
Symbol Primary School	Equity Bank	1070280154964		495

National Government Constituencies Development Fund (NGCDF)

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Takar Primary School	Equity Bank	1070282817180		247
Tamkal Primary School	Equity Bank	1070282740241		487
Topogheny Primary School	Equity Bank	1070282023403		375
St. Peters Korelach pri	Equity Bank	1070281015957	500	
Amolem Chiefs office	Equity Bank	1070279818294	29,400	
ACK Sangat Mixed Day/ Boarding sec	Equity Bank	1070280166736	810	
Katugh Mixed sec	Equity Bank	1070280162645	120	
Otiot Secondary	Equity Bank	1070282022160	79,820	
Akiriamet secondary	Equity Bank	1070279818056	1,760	
AIC Chesombur Mixed sec	Equity Bank	1070282046822	1,820	
Chemutlokoty primary	Equity Bank	1070282067976	247	
RCEA Nasolot primary	Equity Bank	1070282789900	18,790	
Chepkondol primary	Equity Bank	1070282056706	2,000	
Lomut Primary	Equity Bank	1070281025847	520	
Fr. Leo Staples Girls Sec	Equity Bank	1070281042898	40	

National Government Constituencies Development Fund (NGCDF)

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
RCEA Sarmach primary	Equity Bank	1070283999874		
Kokworitit primary	Equity Bank	1070297276058	470	
Endow primary	Equity Bank	1070284481513	2.28	
Oruro Primary	Equity Bank	1070199023634	-	
RCEA Sarmach Mixed sec	Equity Bank	1070281993305	360	
Cherelio Primary	Equity Bank	1070177643489	2,355	
Sigor Mixed Day/Boarding secondary	Equity Bank	1070284482557	5,000	
Kositot Primary	Equity Bank	1070298186839	3,357	
AIC Katinot Primary	Equity Bank	1070279269949	25	
Onoch Primary	Equity Bank	1070284492601	50	
Sakat Primary	Equity Bank	1070177682442	930	
Toghomo Primary	Equity Bank	1070279325947	-	
Parek Primary	Equity Bank	1070162527104	621	

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Chirkil Primary	Equity Bank	1070177647571	15	
Sigor Police Station	Equity Bank	1070280475001	400	
Pitpagh primary	Equity Bank	1070177646726	-	
Nyangaita Secondary	Equity Bank	1070279843965	4,047	
Chesta Primary	Equity Bank	1070296892917	4,326	
Koros Primary	Access Bank	260130000406	797,590	
Sewera Primary	Access Bank	260130000407	797,590	
Simotwo Primary	Access Bank	260130000408	797,590	
Kokwosoywo primary	Access Bank	260130000409	602	
TOTAL			2,551,157	16,161,588

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Inaccuracy of Fixed Assets Records. The Accuracy and completeness of summary of fixed asset balance of Ksh37,983,931 including ownership of land could not be confirmed	The management will reconcile fixed asset register with the financial statement	Not resolved	By 30 th December 2024
2.	Variances in Project Management Committee Bank Balances The accuracy and completeness of Project management committee balance of Kshs. 16,161,588. The certificate of balance provided for review totalled to ksh10,889,896 leaving a unexplained variance of ksh5,271,691	The management will sort out the issue of PMC balances by reconciling with bank statement	Not resolved	By 30 th December 2024

National Government Constituencies Development Fund (NGCDF)

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3.	Unsupported Bursary Disbursement. The statements of receipts and payments to financial statement reflect other grants and transfers of Ksh43,980,715. The amount includes bursary of ksh37,837,443 out of which payments amounting to kshksh7,785,000 were not acknowledged in forms of receipts from various institutions. Accuracy and completeness of ksh7,785,000 could not be confirmed.	The management will follow up acknowledgement letters and receipts from various Institutions	Not resolved	By 30 th December 2024
4.	Budgetary Control and Performance	Management had received funds and the work are in progress	Ongoing	By 30 th December 2024
5.	Project Verification Report	All the verified projects by the Auditor General for year 2022/2023 are complete	Resolved	
6.	Delayed Salaries for Fund Staff	All remuneration for staff for fund staff	Resolved	
7.	Delayed Remittance of National Social Security Fund Deductions	Delayed NSSF fund deduction from staff salaries had been remitted	Resolved	

WILSON K. CHEMKENYI

Name

Fund Account Manager.