

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUL 2024	
DAY: WEDNESDAY	
TABLED BY:	HON. SAMUEL CHEPKONG'A MP
CLERK-AT THE-TABLE:	Anne Stibuko

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REPORT

THE AUDITOR-GENERAL

ON

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

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



MOGOTIO CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023**

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



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

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Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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I. Acronyms and Glossary of Terms

NG-CDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

NG-CDFC-National Government Constituency Development Fund Committee

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The MOGOTIO Constituency NG-CDF 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)

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	George Kamau
2.	Sub-County Accountant	Dickson Moreka
3.	Chairman NGCDFC	Michael Kimeli
4.	Member NGCDFC	Paul K.Koech

(c) Fiduciary Oversight Arrangements

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

(d) MOGOTIO Constituency NGCDF Headquarters

P.O. Box 75-20105 MOGOTIO
MOGOTIOSubCounty Head quarters
MogotioSubCounty Headquarters Compound
Kipsogon Road
Mogotio, KENYA

(e) MOGOTIO Constituency NGCDF Contacts

Telephone: (254) 715988808
E-mail: mogotiocdf2015@gmail.com
Website: [www.ng-cdf mogotio.go.ke](http://www.ng-cdf.mogotio.go.ke)

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(f) MOGOTIO Constituency NGCDF Bankers

Kenya Commercial Bank Ltd
Mogotio Branch
P.O. Box 1-20105
Mogotio, Kenya
Account: 1276870000

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III.NG-CDFC Chairman's Report



Michael Kimeli, Mogotio NG-CDF Committee Chair

On behalf of the Mogotio NG-CDFC, I would like to give an overview on the operations of our constituency under the financial year 2022/2023.

The Mogotio National Government Constituencies Development Fund in the Financial Year 2022/2023 was allocated 131,342,462. We had a total receipt of Kshs.57, 150,000.00 from the Board as at the end of the Financial Year 2022/2023.

The budget performance for this financial year was not comparatively achieved as targeted due late approval and disbursement of funds from NG-CDF Board. At the close of the financial year more than half of the budgetary allocation of the year under review had not yet been disbursed.

At the close of the Financial Year, not all of the projects' allocated funds were complete due to the delay in funds receipt from NG-CDF Board.

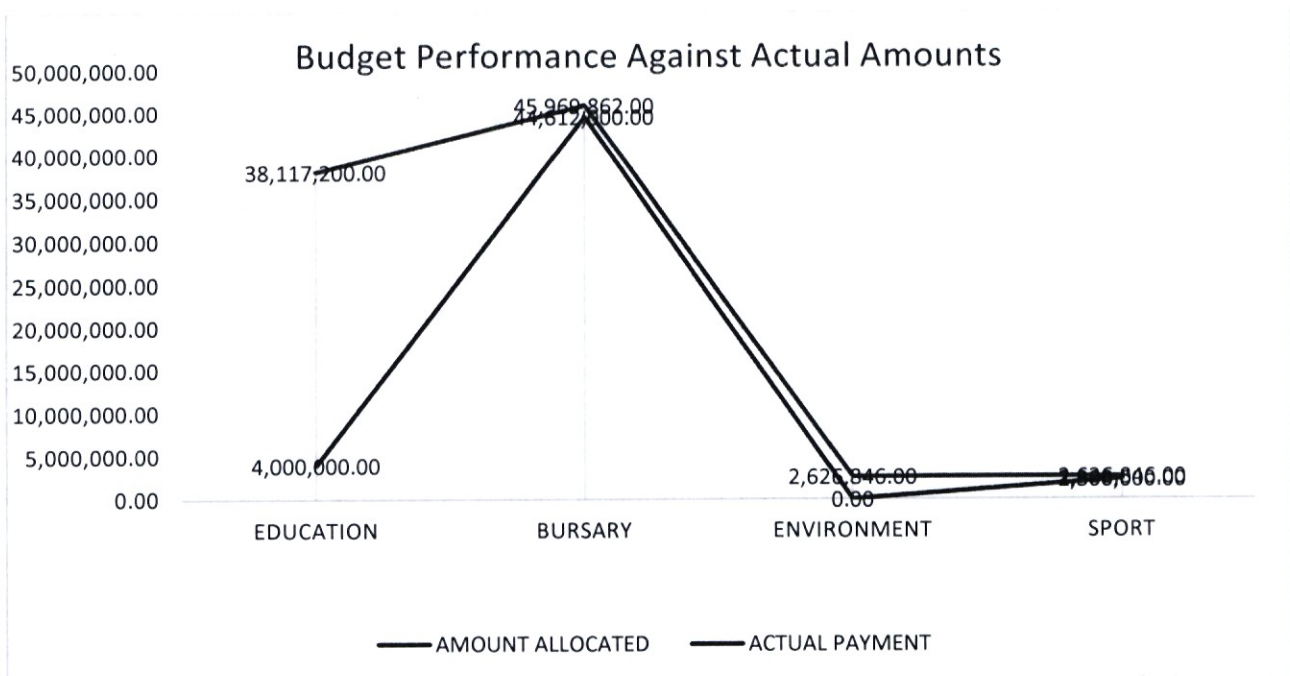
NG-CDF has become the backbone in education and Security sector in our constituency. To enhance education within the constituency, more than half of the funds received within the financial year were utilized in bursaries for needy students so that they can acquire and access the necessary education.

NG-CDF has also aided in providing good learning environment by construction, furnishing and rehabilitation of classrooms. To achieve this, NG-CDF Mogotio has allocated funds for construction and rehabilitation of classrooms to enhance proper and conducive learning environment for students.

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Table of budget performance against actual amounts

NO.	SECTOR	AMOUNT ALLOCATED	ACTUAL PAYMENT
1.	EDUCATION	52,792,200	4,000,000
2.	BURSARY	45,969,862	44,612,000
3.	ENVIRONMENT	Nil	Nil
4.	SPORT	2,626,846	2,300,000



The key achievements are renovation of classrooms to improve students' learning environment which has a bigger impact in learning through creating more learning spaces, helping the government meet the required health standards in line with Covid Social Distant requirement in schools.

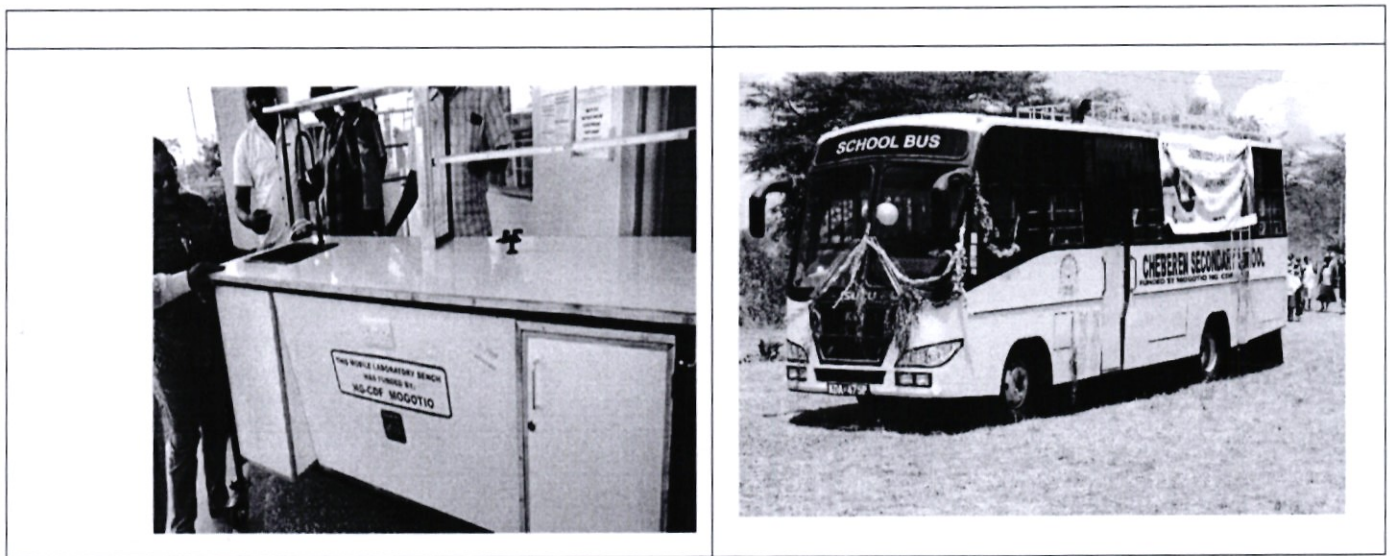
At the time of the close of the financial year, all the projects allocated funds had not received funds from NG-CDF Board and most of the projects were ongoing. The on-going projects were being implemented well at a good pace.

IMPLEMENTATION CHALLENGES AND RECOMENDATION

The main challenge is delay and piecemeal disbursement of funds which delays project completion within the financial year. The NG-CDFC recommends that funds be released to the constituency immediately the projects are approved.

The NG-CDFC encourages the PMCs to start the project procurement/ implementation immediately project cleared and code list received. The NG-CDFC immediately releases to the PMCs within a week of receipt from NG-CDF board to minimise delays in project implementation.

SAMPLE OF THE PROJECTS IMPLEMENTED



.....
Name: Michael K. Kimeli
CHAIRMAN NGCDF COMMITTEE

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IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of **Mogotio Constituency 2022-2027** plan are to:

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improve transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - Number of physical infrastructures in primary schools, - - Number of physical infrastructures in secondary schools - Number of physical infrastructures in tertiary institution - Number of Students who benefitted from bursary at special, secondary and tertiary levels. 	<p>The Fund awarded bursary to students as follows:</p> <ul style="list-style-type: none"> - 400 bursary beneficiaries at special institutions, 7,000 secondary school students and 4,000 tertiary institutions
Security	To ensure all the security officers have a conducive and better working environment	Enhancement of security services in the constituency	<ul style="list-style-type: none"> - Number of Chief's offices constructed. - Number of Police posts Constructed. - Number of houses constructed for security personnel. 	-3 Chief's offices in usable and in good condition
Environment	To enable public institutions, contribute to environment conservation through tree planting	To enhance environmental conservation efforts	<ul style="list-style-type: none"> - Number of latrines constructed to improve on waste management - Trees planted 	In F/Y 2022/23 the following projects were approved <ul style="list-style-type: none"> - construction of 2 pit latrines - planting of 5000 tree seedlings in 10 primary schools

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Constituency Program	Objective	Outcome	Indicator	Performance
				However, there were delays in the disbursement of funds. The projects to be implemented as soon as funds are available
Sports	To ensure the youth in the constituency are involved in various sports activities To ensure conducive environment through levelling of sports ground	To promote youth talents and sports in the constituency To enhance safety hazards to the youths during sport activities	- Number of games kits, uniforms and balls - No. of Teams playing at the county level funded. - No.of levelled playground and fixed goal posts	In the FY 2022/2023 football Teams that are FKF Registered were funded to continue with County league and division two and facilitated with transportation
Disaster Management	To ensure the constituency meets the healthy guidelines in prevention of virus during the pandemic	To minimize the spread of Corona virus by conducting public awareness to the public through mounting the PAS on the vehicle in collaboration with ministry of health -Installed hand washing equipment at the subcounty headquarters and NG-CDF Office	- No.of trips made by the vehicle across the constituency and number of hand washing machines installed	In F/Y /2022/2023 sensitization trips made by the NG-CDF Vehicle and 3 hand washing equipment installed around the constituency to help curb spread of Corona virus.

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V. Statement of Governance

The NGCDFC Members are appointed in accordance with the NG-CDF Act 2015 amended 2016 and 2022, Section 43 (1,2,3 & 4), and its regulation 5(2) where call for application is made and vetting is done in line with Act and regulation, applications vetted and report submitted to NG-CDF Board.

The NG-CDFC Members are removed in accordance with the guidelines outlined in the NG-CDF Act of 2015 amended 2016 and 2022, Section 43 (13 & 14) of the Act upon receipt of a complaint against a member. A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) *“Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of thirty days”* and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

Roles and functions of the NG-CDF Committee

- i. Build the capacity of project management committees and Sensitize the Community on the operations of the Fund;
- ii. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- iii. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- iv. Ensure that project proposals submitted to the Board included detailed budget proposals, procurement plans and work plans;
- v. In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- vi. Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- vii. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- viii. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- ix. Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- x. Ensure that all projects receive adequate funding and are completed within three years;

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- xi. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant
- xii. government agencies;
- xiii. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- xiv. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- xv. Ensure that project reports are prepared and submitted to the Board;
- xvi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- xvii. Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- xviii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- xix. Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- xx. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- xxi. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain:
 - a) A list of all the new projects commenced during the financial year and their completion status; and
 - b) A list of all projects approved, funded and commenced during previous financial years, and their completion status;
- xxii. Enter into performance contracting with the Board on an annual basis;
- xxiii. In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- xxiv. Receive returns from project management committees in accordance with regulation 15;
- xxv. Maintain a database of project management committees and reports from the respective committees;
- xxvi. Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;

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- xxvii. Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- xxviii. Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- xxix. Ensure that the committee does not enter into commitments for which funding has not been allocated;
- xxx. Ensure projects are labelled in accordance with the guidelines issued by the Board; and
- xxxi. Perform any other function assigned to it by the Board

Upon constitution of new Committee, members are inducted and shown their mandates on project management and their mandates as committee members. NGCDFC Members are trained in line with the provisions of the act to build their capacity on project management and implementation.

As at the close of the financial year NG-CDFC committee had conducted a total of 22 meetings. Allowances were paid in line with the provisions of the Act.

The NG-CDFC declares conflict of interest before every meeting to ensure integrity in committee operations.

VI. Environmental and Sustainability Reporting

MogotioNG-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 Mogotio NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Mogotio 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, construction of latrines, 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

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

3. Employee welfare

We invest in providing the best working environment for our employees. Mogotio 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. Mogotio constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Mogotio NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption

- b) Good business practice including cordial Supply chain and supplier relationsby honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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


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

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

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.

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



George Kamau

Fund Account Manager.

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VII. Statement Of Management Responsibilities

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

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

The Accounting Officer in charge of the NGCDF-Mogotio Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-Mogotio 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 Mogotio Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been

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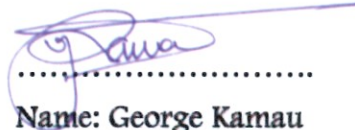
prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Mogotio Constituency financial statements were approved and signed by the Accounting Officer on 09/04/2023



.....
Name: Michael K. Kimeli
Chairman – NGCDF Committee



.....
Name: George Kamau
Fund Account Manager

REPUBLIC OF KENYA

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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mogotio Constituency set out on pages 1 to 78,

which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and the 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 - Mogotio Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unsupported Fuel, Oil and Lubricants

The statement of receipts and payments reflects use of goods and services expenditure amount of Kshs.4,722,115. The amount includes fuel, oil and lubricants expenditure of Kshs.1,310,000 which was not supported by a contract between the company supplying fuel and the Fund, detail orders, fuel register, motor vehicle work tickets and supplier statements.

In the circumstances, the accuracy and completeness of fuel, oil and lubricants expenditure of Kshs.1,310,000 could not be confirmed.

2. Stale Cheque

The statement of assets and liabilities reflects bank balance of Kshs.5,249,400 as disclosed in Note 12 (A) to the financial statements. However, review of the bank reconciliation statements revealed stale cheque with an amount of Kshs.278,000 dating back 15 June, 2022 which had not been reversed in the cash book as at 30 June, 2023.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.5,249,400 could not be confirmed.

3. Inaccuracies in Project Management Committee Account Balances

Note 18.4 to the financial statements reflects Project Management Committee (PMC) account balance of Kshs.13,139,641. However, the cash books, confirmation certificates and bank reconciliation statements were not provided for audit. Further, Note 18.4 to the financial statements reflects comparative PMC account balance of Kshs.9,074,104 while Annex 5 reflects Kshs.13,139,384 resulting to unreconciled variance of Kshs.4,065,280.

In the circumstances, the accuracy and completeness of PMC bank account balances of Kshs.13,139,641 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget of Kshs.155,486,362 against actual receipts of Kshs.67,455,020 resulting to underfunding of Kshs.88,031,342 or 57% of the budget. Similarly, the Fund spent Kshs.62,205,620 against actual receipts of Kshs.67,455,020 resulting to an under-utilization of Kshs.5,249,400 or 8%.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Return Unutilized Funds

The statement of receipts and payments reflects transfers to other government units amount of Kshs.4,000,000 incurred on drilling and equipping of borehole at Kabaresi

Primary School. It was noted that the contract was awarded at Kshs.7,985,428 and cumulatively Kshs.8,000,000 had been transferred to the project management committee. However, only payments of Kshs.1,989,960 had been made towards the project resulting to unutilized funds amounting to Kshs.6,010,839 not refunded to the Fund bank account. This was contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which requires all unutilized funds of the Project Management Committee to be returned to the constituency account.

Further, review of records and physical inspection revealed that the borehole did not yield water having after being drilled the depth of 270 meters as per initial hydrological assessment report.

In the circumstances, Management was in breach of the law and value for money on the expenditure towards drilling and equipping of borehole could not be confirmed.

2. Failure To Implement Approved Projects

Review of the Project Implementation Status reports from the financial year 2013/2014 to 2022/2023 indicated funding of one thousand three hundred and fifty-nine (1,359) projects since the inception of the Fund. Eight hundred and seventy (870) of these projects amounting to Kshs.636,828,548 were completed, four hundred and fifty-three (453) allocated Kshs.292,776,271 were ongoing while thirty-six (36) allocated Kshs.20,760,954 had not been started. Further, the funds for the ongoing and not started projects were remitted to the respective Project Management Committee (PMC) bank accounts.

In the circumstances, value for money for the ongoing projects and those not started could not be confirmed.

3. Delayed Construction of Information and Communication Technology Resource Centre

The statement of receipts and payments reflects acquisition of assets amount of Kshs.2,000,000 for construction of ICT Resource Centre in Mogotio Sub County. The contract was awarded at sum of Kshs.4,160,000 and signed on 21 June, 2022 for duration of twelve (12) weeks ending 21 November, 2022. However, the project was not in the procurement plan and in the approved code list. Further, two certificates totalling Kshs.2,962,850 were paid without evidence of certification of works done by the Sub County Works Officer. In addition, the contract lapsed on 21 November, 2022 without evidence of extension while physical inspection on 12 March, 2024 revealed that only structural work and roofing had been completed.

In the circumstances, value for money on the construction of ICT Resource Centre at a contract sum of Kshs.4,160,000 could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the

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

financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 May, 2024

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

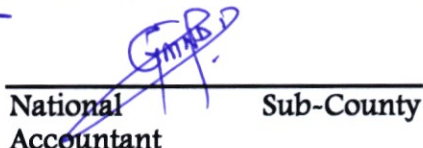
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

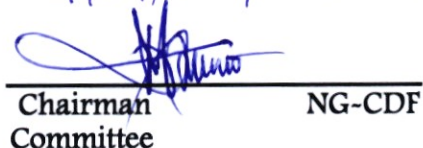
	Note	2022-2023	2021-2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	57,150,000	170,088,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		57,150,000	170,088,879
PAYMENTS			
Compensation of employees	4	1,526,305	2,406,590
Committee expenses	5	3,045,200	974,000
Use of goods and services	6	4,722,115	9,087,070
Transfers to Other Government Units	7	4,000,000	67,800,000
Other grants and transfers	8	46,912,000	120,045,417
Acquisition of Assets	9	2,000,000	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	14,000,000
TOTAL PAYMENTS		62,205,620	214,313,077
SURPLUS/DEFICIT		(5,055,620)	(44,224,198)

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 09/04/2024 and signed by:


Fund Account Manager


National Accountant Sub-County


Chairman NG-CDF Committee

Name: George Kamau

Name: Dickson Moreka
ICPAK M/No:12484

Name: Michael K. Kimeli


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

X. Statement Of Assets and Liabilities AsAt 30th June, 2023

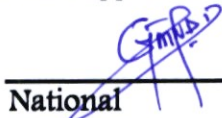
	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	5,249,400	10,305,020
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		5,249,400	10,305,020
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		5,249,400	10,305,020
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL SSETS		5,249,400	10,305,020
REPRESENTED BY			
Fund balance b/fwd. 1st July...	15	10,305,020	54,529,218
Prior year adjustments	16	-	-
Surplus/Deficit for the year		(5,055,620)	(44,224,198)
NET FINANCIAL POSITION		5,249,400	10,305,020

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 09/04/2024 and signed by:


Fund Account Manager

Name: George Kamau


National Accountant

Name: Dickson Moreka
ICPAK M/No:12484


Chairman NG-CDF Committee

Name: Michael K. Kimeli

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




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

		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	57,150,000	170,088,879
Other Receipts	3	-	-
		57,150,000	170,088,879
Payments for operating activities			
Compensation of Employees	4	1,526,305	2,406,590
Committee expenses	5	3,045,200	974,000
Use of goods and services	6	4,722,115	9,087,070
Transfers to Other Government Units	7	4,000,000	67,800,000
Other grants and transfers	8	46,912,000	120,045,417
Oversight Committee Expenses	10	-	-
Other Payments	11	-	14,000,000
		60,205,620	214,313,077
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(3,055,620)	(44,224,198)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(2,000,000)	-
Net cash flows from Investing Activities		(2,000,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(5,055,620)	(44,224,198)
Cash and cash equivalent at BEGINNING of the year	12	10,305,020	54,529,218
Cash and cash equivalent at END of the year		5,249,400	10,305,020

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

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 09/04/2024 and signed by:

 _____	 _____	 _____	
Fund Account Manager	National Accountant	Sub-County Chairman Committee	NG-CDF

Name: George Kamau

Name: Dickson Moreka
ICPAK M/No:12484

Name: Michael K. Kimeli

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

XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	131,342,462	10,305,020	13,838,880	155,486,362	67,455,020	88,031,342	43%
Proceeds from Sale of Assets				-	-		
Other Receipts				-	-		
TOTAL RECEIPTS	131,342,462	10,305,020	13,838,880	155,486,362	67,455,020	88,031,342	43%
PAYMENTS				-		-	
Compensation of Employees	3,214,160	1,747,786	238,880	5,200,826	1,526,305	3,674,521	29%
Committee expenses	4,148,000	154,945	-	4,302,945	3,045,200	1,257,745	71%
Use of goods and services	4,458,662	-	-	4,458,662	4,722,115	(263,453)	106%
Transfers to Other Government Units	38,117,200	2,300,000	13,600,000	54,017,200	4,000,000	50,017,200	7%
Other grants and transfers	57,632,901	3,546,441		61,179,342	46,912,000	14,267,342	77%
Acquisition of Assets		2,058,920		2,058,920	2,000,000	58,920	97%
Oversight Committee Expenses	1,313,425			1,313,425	-	1,313,425	
Other Payments	2,200,000	497,028		2,697,028	-	2,697,028	
UNALLOCATED FUND	20,258,014			20,258,014	-	20,258,014	
TOTAL	131,342,362	10,305,120	13,838,880	155,486,362	62,205,620	93,280,742	40%

***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.*

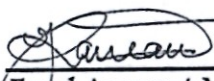
Mombasa Constituency
 National Government Constituencies Development Fund (NGCDF)
 Annual Report and Financial Statements for The Year Ended June 30, 2023


Explanatory Notes.


- i. On Receipts, the Total Receipts from the NGCDF Board is 43.4% which is due to late disbursement of funds from NG-CDFB.
- ii. On Use of Goods and Services budget 25.9% was utilised this was due to delayed transfer of funds from NGCDFB
- iii. On transfer to Other Government Units Budget, 9.9% was utilised this was due to delayed disbursement of funds from NGCDFB
- iv. On Other Grants and Transfers budget 76.7% which is relatively higher compared to other expenditure items. This is because the committee prioritised bursary in order to retain students in schools
- v. On Other Payments Budget, 0% was utilised due to delayed disbursement of funds

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Budget utilisation difference totals	93,280,742
Less undisbursed funds receivable from the Board as at 30th June 2023	88,031,342
	5,249,400
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalentents at the end of the FY 2022/2023	5,249,400

The Constituency financial statements were approved by NG CDFC on 09/04/2024 and signed by:


 Fund Account Manager
 Name: George Kamau


 National Sub-County
 Accountant
 Name: Dickson Moreka
 ICPAK M/No:12484


 Chairman NG-CDF Committee
 Name: Michael K. Kimeli

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

XIII. Budget Execution by Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f =d/c %)
		Opening Balance (C/Blk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,214,160	1,747,786	238,880	5,200,826	1,526,305	3,674,521	27.42%
1.2 Committee allowances	1,248,000	61,680		1,309,680	988,000	321,680	75.44%
1.3 Use of goods and services	3,418,388			3,418,388	3,302,000	116,388	96.60%
Total	7,880,548	1,809,466	238,880	9,928,894	5,716,305	4,212,589	57.57%
2.0 Monitoring and evaluation						-	-
2.1 Capacity building	1,300,000	93,265		1,393,265	1,367,090	26,175	98.12%
2.2 Committee allowances	1,600,000			1,600,000	1,148,000	452,000	78.00%
2.3 Use of goods and services	1,040,274			1,040,274	962,225	78,049	92.50%
Total	3,940,274	93,265	-	4,033,539	3,577,315	456,224	88.69%
3.0 Emergency							
3.1 Primary Schools							
3.2 Secondary schools							
3.3 Tertiary institutions							
3.4 Security projects							
3.5 Unutilised	7,636,190	1,411,327		9,047,517		9,047,517	
Total	7,636,190	1,411,327		9,047,517	-	9,047,517	
4.0 Bursary and Social Security							

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

4.1 Secondary Schools	30,000,000	64,907		30,064,907	33,560,000	(3,495,093)	113.66%
4.2 Tertiary Institutions	15,969,862			15,969,862	10,618,000	5,351,862	65.37%
4.3 Social Security				-		-	-
4.4 Special Needs				-	465,000	(465,000)	-
Total	45,969,862	64,907	-	46,034,769	44,612,000	1,422,769	96.91%
5.0 Sports				-		-	
Mogotio Constituency Sports Tournament	2,326,849	2,070,108	-	4,396,957	2,300,000	2,096,957	52.31%
Regional sports	300,000			300,000		300,000	0.00%
Total	2,626,849	2,070,108	-	4,696,957	2,300,000	2,396,957	48.97%
6.0 Environment							-
							#DIV/0!
							-
Total	-	-	-	-	-	-	#DIV/0!
7.0 Primary Schools Projects							-
Kisanana primary school	100,000			100,000		100,000	-
Muguyuni primary school	100,000			100,000		100,000	-
Kipchobet primary school	100,000			100,000		100,000	-
Oinopsos primary school	100,000			100,000		100,000	-
Kabogor primary school	100,000			100,000		100,000	-
Tian primary school	200,000			200,000		200,000	-
Ebenezer primary school	100,000			100,000		100,000	-
Esageri school for the deaf	200,000			200,000		200,000	-
Ngusero primary school	500,000			500,000		500,000	-
Sorti primary school	100,000			100,000		100,000	-
Nato primary school	100,000			100,000		100,000	-
Tingtinyon primary school	200,000			200,000		200,000	-
Kamalanget primary school	100,000			100,000		100,000	-

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

Chemutung primary school	100,000				100,000	100,000	-
Kokwenmoi primary school	100,000				100,000	100,000	-
Chemorgong primary school	100,000				100,000	100,000	-
Koibarak primary school	500,000				500,000	500,000	-
Kiribot primary school	100,000				100,000	100,000	-
Kapkein primary school	1,000,000				1,000,000	1,000,000	-
Kelelwa Primary School	300,000				300,000	300,000	-
Chemogoch Primary School	1,000,000				1,000,000	1,000,000	-
Mogotio primary school	2,000,000				2,000,000	2,000,000	-
Proposed Kisoyan Cheburet Primary School	500,000				500,000	500,000	-
Ngubereti Primary School	600,000				600,000	600,000	-
Kapkararam Primary School	1,000,000				1,000,000	1,000,000	-
Emsos Primary School	600,000				600,000	600,000	-
Kaplegich Primary School	1,000,000				1,000,000	1,000,000	-
Majimoto Primary School	600,000				600,000	600,000	-
Kures Primary School	1,000,000				1,000,000	1,000,000	-
Lombala Primary School	600,000				600,000	600,000	-
Ebenezer Primary School	1,000,000				1,000,000	1,000,000	-
Ebenezer Primary School	400,000				400,000	400,000	-
Rosoga Primary School	600,000				600,000	600,000	-
Borokwo Primary School	1,000,000				1,000,000	1,000,000	-
Bikwen Gobat Primary School	1,000,000				1,000,000	1,000,000	-
Kimose Primary School	600,000				600,000	600,000	-
Sosion Primary School	1,000,000				1,000,000	1,000,000	-
Letoi Primary school	1,000,000				1,000,000	1,000,000	-
Kwirindoche Primary School	1,000,000				1,000,000	1,000,000	-
Mugurin Primary School	600,000				600,000	600,000	-

Mogotio Constituency
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Kibulwe Primary School	1,000,000			1,000,000		1,000,000	-
St Maximillian Primary School	600,000			600,000		600,000	-
Kibotany Primary School	600,000			600,000		600,000	-
Sukunwe Primary School	1,000,000			1,000,000		1,000,000	-
Magoi Primary School	800,000			800,000		800,000	-
Ngembamoi Primary School	1,000,000			1,000,000		1,000,000	-
Benongoi Primary School	1,000,000			1,000,000		1,000,000	-
Kapsok Primary School	1,000,000			1,000,000		1,000,000	-
Kapterit Primary School	1,000,000			1,000,000		1,000,000	-
Cheberen Primary School		500,000	-	500,000		500,000	-
Chemoinoi Primary school			500,000	500,000		500,000	-
Chemogong Primary School			300,000	300,000		300,000	-
Chemtung Primary school			500,000	500,000		500,000	-
Chepkokon primary school			300,000	300,000		300,000	-
Ebenezer primary school			500,000	500,000		500,000	-
Embogong Primary schoool			500,000	500,000		500,000	-
Esageri primary school			400,000	400,000		400,000	-
Karbarbesi Primary school		1,000,000	3,000,000	4,000,000	4,000,000.00	-	100.00%
Kabogor primary school		300,000	-	300,000		300,000	-
Kabergei primary scool			500,000	500,000		500,000	-
Kamalanget primary school			500,000	500,000		500,000	-
Kipchobet primary school			300,000	300,000		300,000	-
Kiribot primary school			600,000	600,000		600,000	-
Koitebes Primary school			500,000	500,000		500,000	-
Koisaram Primary School			400,000	400,000		400,000	-
Legetwet Primary school			500,000	500,000		500,000	-
Lombala Primary School			300,000	300,000		300,000	-

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Matebei Priary school			300,000	300,000		300,000	-
Muguyuni primary school			300,000	300,000		300,000	-
Nato primary school			500,000	500,000		500,000	-
Nyalilbuch Primary school			500,000	500,000		500,000	-
Oinopsos primary school			300,000	300,000		300,000	-
Oldebes Primary school			300,000	300,000		300,000	-
Oterit Primary school			300,000	300,000		300,000	-
Sagasik Primary school			500,000	500,000		500,000	-
Sorti primary school			500,000	500,000		500,000	-
Tian primary school			500,000	500,000		500,000	-
Waseges Primary school		200,000	-	200,000		200,000	-
Waseges Primary school		300,000	-	300,000		300,000	-
							-
Total	29,300,000	2,300,000	13,600,000	45,200,000	4,000,000	41,200,000	8.85%
8.0 Secondary Schools Projects						-	-
						-	-
Kipkitur secondary school	1,967,200			1,967,200		1,967,200	-
Kaplelwo secondary school	1,000,000			1,000,000		1,000,000	-
Radad secondary school	150,000			150,000		150,000	-
Mogotio Day secondary school	200,000			200,000		200,000	-
St. Marys Day secondary school- Emining	3,000,000			3,000,000		3,000,000	-
Kipsogon Secondary School	1,500,000			1,500,000		1,500,000	-
Kamar Day Secondary school	1,000,000			1,000,000		1,000,000	-
				-		-	-
Total	8,817,200	-	-	8,817,200	-	8,817,200	-
9.0 Tertiary institutions Projects						-	-
						-	-

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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				-		-	-
Total	-		-	-	-	-	-
10.0 Security Projects				-		-	-
Kibotany Assistant Chiefs Office	1,000,000			1,000,000		1,000,000	-
Kapnosgei chiefs office	200,000			200,000		200,000	-
Kamar Chief's Office	200,000			200,000		200,000	-
							-
							-
Total	1,400,000	-	-	1,400,000	-	1,400,000	-
11.0 Acquisition of assets				-		-	-
Purchase Of Motorcycle	-	58,920		58,920		58,920	-
Constituency Resource centre		2,000,000		2,000,000.00	2,000,000.00	-	100.00%
	-		-	-	-	-	-
	-		-	-			-
Total	-	2,058,920	-	2,058,920	2,000,000	58,920	97.14%
12.0 Oversight Committee Expenses (itemize)				-			-
Committee allowances	300,000			300,000	-	300,000	-
Accommodation - Domestic Travel	120,000			120,000	-	120,000	-
Daily Subsistence Allowance	250,000			250,000	-	250,000	-
Publishing and Printing Services	0			-	-	-	-
Advertising, Awareness and Publicity Campaigns	100,000		-	100,000	-	100,000	-
Telephone, Telex, Facsimile and Mobile Phone Service	0		-	-	-	-	-
Refined Fuels and Lubricants for Transport	543,425		-	543,425		543,425	-
Total	1,313,425		-	1,313,425	-	1,313,425	-
13.0 Other payments				-		-	-

Mogotio Constituency
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Mogotio Constituency Strategic plan	2,200,000	197,027		2,397,027.00		2,397,027.00	-
Fund Balance		300,000		300,000.00		300,000.00	-
				-			-
Total	2,200,000	497,027	-	2,697,027	-	2,697,027	-
14.0 unallocated fund							-
Unapproved projects							-
Sore secondary school	200,000			200,000		200,000	-
Chepkokon primary school	200,000			200,000		200,000	-
Chemorgong primary school	200,000			200,000		200,000	-
Kapkein primary school	200,000			200,000		200,000	-
Sirwa primary school	200,000			200,000		200,000	-
Chepyuan Primary School	200,000			200,000		200,000	-
Kapkundul Primary School	200,000			200,000		200,000	-
Kipchobet Primary School	200,000			200,000		200,000	-
Ngubereti primary school	200,000			200,000		200,000	-
Mogotio subcounty Headquarters compound	200,000			200,000		200,000	-
Legetetwet Primary School	200,000			200,000		200,000	-
Ebenezer primary school	383,114			383,114		383,114	-
Proposed Kisoyan Cheburet Primary School	5,000,000			5,000,000		5,000,000	-
Proposed Kapsiloi Primary School	2,000,000			2,000,000		2,000,000	-
Proposed Rimai Primary School	1,000,000			1,000,000		1,000,000	-
Proposed Kapkein secondary school	1,000,000			1,000,000		1,000,000	-
Kiprota Day secondary school	1,050,000			1,050,000		1,050,000	-
Proposed Mogotio subcounty Huduma centre	3,000,000			3,000,000		3,000,000	-
Mogotio primary school	200,000			200,000		200,000	-

Mogotio Constituency
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Ngubereti primary School	200,000			200,000		200,000	-
Kabarbesi primary school	200,000			200,000		200,000	-
Sore primary school	200,000			200,000		200,000	-
Mugurin Primary school	200,000			200,000		200,000	-
Waseges primary school	200,000			200,000		200,000	-
Ngendalel primary school	200,000			200,000		200,000	-
Kaplelwo primary school	200,000			200,000		200,000	-
Kamalanget primary school	200,000			200,000		200,000	-
Kiptoim primary school	200,000			200,000		200,000	-
Majimoto Primary School	200,000			200,000		200,000	-
Lombogishu primary school	200,000			200,000		200,000	-
Esageri school for the Deaf	200,000			200,000		200,000	-
Oldebes primary school	200,000			200,000		200,000	-
Rosoga Primary School	200,000			200,000		200,000	-
Koitebes primary school	1,625,000			1,625,000		1,625,000	-
AIA				-		-	-
PMC savings				-		-	-
Total	20,258,114	-	-	20,258,114	-	20,258,114	-
	131,342,462	10,305,020	13,838,880	155,486,362	62,205,620	93,280,742	40.01%

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

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Significant Accounting Policies continued

6. Cash and Cash Equivalents

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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XV. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
Normal Allocation	Kshs	Kshs
AIE B105216		33,000,000
AIE B105691		34,000,000
AIE B105874		30,000,000
AIE B128627		6,000,000
AIE B128941		12,000,000
AIE B154137		12,000,000
AIE B164368		19,000,000
AIE B155916		24,088,879
AIE B185183	7,000,000	
AIE B206269	26,000,000	
AIE B206483	12,000,000	
AIE B205828	12,000,000	
AIE B205646	150,000	
TOTAL	57,150,000	170,088,879

2. Proceeds From Sale of Assets

Description	2022-2023	2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of Office and General Equipment		-
TOTAL	-	-

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-

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

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,041,580	2,325,230
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	411,945	-
NHIF	33,900	-
Employer Contributions Compulsory national social security schemes	38,880	81,360
TOTAL	1,526,305	2,406,590

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,388,000	974,000
Other committee expenses	1,657,200	-
Total	3,045,200	974,000

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	60,000	14,750
Communication, supplies and services	584,872	1,097,540
Domestic travel and subsistence	11,000	604,900
Printing, advertising and information supplies & services	-	384,400
Rentals of produced assets	-	-
Training expenses	215,200	1,006,500
Hospitality supplies and services	417,840	372,100
Insurance costs	-	-
Specialised materials and services	245,000	-
Office and general supplies and services	1,553,203	1,435,802
Fuel , oil & lubricants	1,310,000	2,400,000
Other operating expenses	-	162,200
Bank Charges	25,000	40,001
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	823,525
Routine maintenance- other assets	300,000	745,352
TOTAL	4,722,115	9,087,070

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	4,000,000	49,250,000
Transfers to Secondary Schools	-	18,550,000
Transfers to Tertiary Institutions	-	-
TOTAL	4,000,000	67,800,000

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	33,560,000	70,130,018
Bursary -Tertiary (see attached list)	10,587,000	33,597,500
Bursary- Special Schools	465,000	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	-	2,800,000
Sports Projects (see attached list)	2,300,000	2,736,121
Environment Projects (see attached list)	-	2,741,778
Emergency Projects (see attached list)	-	8,040,000
Roads Projects	-	-
TOTAL	46,912,000	120,045,417

Mogotio Constituency
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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

Non Financial Assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	2,000,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	2,000,000	-

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
TOTAL	-	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
Powerline expansion		14,000,000
TOTAL	-	14,000,000

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Kenya Commercial Bank, A/C no.1276870000, Mogotio Branch . Mogotio NG-CDF</i>	5,249,400	10,305,020
	-	-
	-	-
TOTAL	5,249,400	10,305,020
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
				-
Total				-

Mogotio Constituency
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Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	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		

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

15. Fund Balance B/F

	(1st July 2023-1)	(1st July 2023-2)
	Kshs	Kshs
Bank accounts	10,305,020	54,529,218
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	10,305,020	54,529,218

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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	10,305,020	-	10,305,020
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	10,305,020		10,305,020

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 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 – Deposits and Retentions

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

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	3,674,521	1,986,566
Committee expense	1,102,800	154,945
Use of goods and services	13,491,491	
Amounts due to other Government entities (see attached list)	36,417,200	15,900,000
Amounts due to other grants and other transfers (see attached list)	14,267,243	3,546,441
Acquisition of assets	58,920	58,920
Oversight Committee Expenses	1,313,425	
Other Payments (<i>specify</i>)	2,697,028	2,497,027.00
Funds pending approval	20,258,114	
Total	93,280,742	24,143,900

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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	13,139,641	9,074,104
Total	13,139,641	9,074,104

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Description	Outstanding Balance		Comments
		2022-2023	2021-2022	
Compensation of employees		3,774,521	1,986,666	
Committee expenses		673,680	61,680	
Use of goods & services		220,612	93,265	
Amounts due to other Government entities				
Kisanana primary school		100,000		
Muguyuni primary school		100,000		
Kipchobet primary school		100,000		
Oinopsos primary school		100,000		
Kabogor primary school		100,000		
Tian primary school		200,000		
Ebenezer primary school		100,000		
Esageri school for the deaf		200,000		
Ngusero primary school		500,000		
Sorti primary school		100,000		
Nato primary school		100,000		
Tingtinyon primary school		200,000		
Kamalanget primary school		100,000		
Chemutung primary school		100,000		
Kokwenmoi primary school		100,000		
Chemorgong primary school		100,000		
Koibarak primary school		500,000		
Kiribot primary school		100,000		

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Kapkein primary school	1,000,000		
Kelelwa Primary School	300,000		
Chemogoch Primary School	1,000,000		
Mogotio primary school	2,000,000		
Proposed KisoyanCheburet Primary School	500,000		
Ngubereti Primary School	600,000		
Kapkararam Primary School	1,000,000		
Emsos Primary School	600,000		
Kaplegich Primary School	1,000,000		
Majimoto Primary School	600,000		
Kures Primary School	1,000,000		
Lombala Primary School	600,000		
Ebenezer Primary School	1,000,000		
Ebenezer Primary School	400,000		
Rosoga Primary School	600,000		
Borokwo Primary School	1,000,000		
BikwenGobat Primary School	1,000,000		
Kimose Primary School	600,000		
Sosion Primary School	1,000,000		
Letoi Primary school	1,000,000		
Kwirindoche Primary School	1,000,000		
Mugurin Primary School	600,000		
Kibulwe Primary School	1,000,000		
St Maximillian Primary School	600,000		
Kibotany Primary School	600,000		
Sukunwe Primary School	1,000,000		
Magoi Primary School	800,000		
Ngembamoi Primary School	1,000,000		
Benongoi Primary School	1,000,000		

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Kapsok Primary School		1,000,000		
Kapterit Primary School		1,000,000		
Cheberen Primary School		500,000	500,000	
Chemoinoi Primary school		500,000	500,000	
Chemogong Primary School		300,000	300,000	
Chemtung Primary school		500,000	500,000	
Chepkokon primary school		300,000	300,000	
Ebenezer primary school		500,000	500,000	
Embogong Primary school		500,000	500,000	
Esageri primary school		400,000	400,000	
Karbarbesi Primary school			4,000,000	
Kabogor primary school		300,000	300,000	
Kabergei primary scool		500,000	500,000	
Kamalanget primary school		500,000	500,000	
Kipchobet primary school		300,000	300,000	
Kiribot primary school		600,000	600,000	
Koitebes Primary school		500,000	500,000	
Koisaram Primary School		400,000	400,000	
Legetwet Primary school		500,000	500,000	
Lombala Primary School		300,000	300,000	
MatebeiPriary school		300,000	300,000	
Muguyuni primary school		300,000	300,000	
Nato primary school		500,000	500,000	
Nyalilbuch Primary school		500,000	500,000	
Oinopsos primary school		300,000	300,000	
Oldebes Primary school		300,000	300,000	
Oterit Primary school		300,000	300,000	
Sagasik Primary school		500,000	500,000	
Sorti primary school		500,000	500,000	
Tian primary school		500,000	500,000	

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Waseges Primary school		200,000	200,000	
Waseges Primary school		300,000	300,000	
Kipkitur secondary school		1,967,200		
Kaplelwo secondary school		1,000,000		
Radad secondary school		150,000		
Mogotio Day secondary school		200,000		
St. Marys Day secondary school- Emining		3,000,000		
Kipsogon Secondary School		1,500,000		
Kamar Day Secondary school		1,000,000		
		-		
		-		
Sub-Total		50,017,200	15,900,000	
Amounts due to other grants and other transfers				
3.0 Emergency		7,636,190		
4.0 Bursary and Social Security				
4.1 Secondary Schools		(4,108,093)	64,907	
4.2 Tertiary Institutions		5,530,862		
5.0 Sports		-		
Mogotio Constituency Sports Tournament		2,096,957	2,070,108	
Regional sports		300,000		
Security				
Kibotany Assistant Chiefs Office		1,000,000		
Kapnosgeichiefs office		200,000		

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Kamar Chief's Office		200,000		
Environment		1,411,327	1411327	
Sub-Total		14,267,243	3,546,342	
Acquisition of assets				
Purchase Of Motorcycle		58,920	58,920	
Constituency resource Centre			2,000,000	
			2,058,920	
Oversight Committee Expenses(itemize)				
Committee allowances		300,000		
Accommodation - Domestic Travel		120,000		
Daily Subsistence Allowance		250,000		
Advertising, Awareness and Publicity Campaigns		100,000		
Refined Fuels and Lubricants for Transport		543,425		
Sub-Total		1,313,425		
Others (<i>specify</i>)				
Mogotio Constituency Strategic plan		2,397,027	197027	
Fund Balance		300,000	300,000.00	
Sub-Total		2,697,027	497,027	
Funds pending approval				
Sore secondary school		200,000		
Chepkokon primary school		200,000		
Chemorgong primary school		200,000		
Kapkein primary school		200,000		

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Sirwa primary school	200,000		
Chepyuan Primary School	200,000		
Kapkundul Primary School	200,000		
Kipchobet Primary School	200,000		
Ngubereti primary school	200,000		
Mogotio subcounty Headquarters compound	200,000		
Legetetwet Primary School	200,000		
Ebenezer primary school	383,114		
Proposed KisoyanCheburet Primary School	5,000,000		
Proposed Kapsiloi Primary School	2,000,000		
Proposed Rimai Primary School	1,000,000		
Proposed Kapkein secondary school	1,000,000		
Kiprota Day secondary school	1,050,000		
Proposed Mogotio subcounty Huduma centre	3,000,000		
Mogotio primary school	200,000		
Ngubereti primary School	200,000		
Kabarbesi primary school	200,000		
Sore primary school	200,000		
Mugurin Primary school	200,000		
Waseges primary school	200,000		
Ngendalel primary school	200,000		
Kaplelwo primary school	200,000		
Kamalanget primary school	200,000		
Kiptoim primary school	200,000		
Majimoto Primary School	200,000		

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Lombogishu primary school		200,000		
Esageri school for the Deaf		200,000		
Oldebes primary school		200,000		
Rosoga Primary School		200,000		
Koitebes primary school		1,625,000		
		20,258,114	-	
Grand Total		93,280,742	24,143,900	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f 2022/2023 (Kshs)	Cost FY	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year EndFY 2022/2023
Land					-
Buildings and structures	6,300,000				6,300,000
Transport equipment	6,066,706				6,066,706
Office equipment, furniture and fittings	988,760				988,760
ICT Equipment, Software and Other ICT Assets	346,499				346,499
Other Machinery and Equipment					
Heritage and cultural assets					
Intangible assets					
Total	13,701,965		-	-	13,701,965

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Annex 5 –PMC Bank Balances As At 30th June 2023

NO.	PROJECT NAME	BANK NAME	BRANCH	A/C NO.	BANK BALANCE AS AT 01/07/2022 (KSH.) (OPENING BALANCE)	BANK BALANCE AS AT 30/06/2023 (KSH.) (CLOSING BALANCE)
1	MOGOTIO TOWNSHIP SEC. SCHOOL	KCB	MOGOTIO	1238019056	109,375.00	116,973.00
2	SORE PRY. SCHOOL	KCB	MOGOTIO	1132979919	363,582.00	51,450.00
3	LOLBUGO PRIMARY SCHOOL	KCB	MOGOTIO	1126557080	21,293.50	21,293.50
4	KITECHO PRY. SCHOOL	KCB	NAKURU	1167895894	279,831.00	12,929.00
5	SIRWA SEC. SCHOOL	KCB	E/RAVINE	1117720373	1,459,422.50	229,044.50
6	KABERGEI PRY. SCHOOL	KCB	NAKURU	1203629540	583.25	583.25
7	CHEBEREN SEC. SCHOOL	KCB	E/RAVINE	1114414204	888.50	888.50
8	KISANANA CHIEFS OFFICE	KCB	MOGOTIO	1238525520	1,049.00	1,049.00
9	POMBO PRIMARY SCHOOL	KCB	NAKURU	1121924719	232,432.50	232,432.50
10	MATEBEI PRY SCHOOL	KCB	MOGOTIO	1121356397	2,144.75	2,144.75
11	CHEPNYORGIN PRY SCHOOL	KCB	MARIGAT	1238920209	310,067.00	3,587.00
12	SOSION PRY SCHOOL	KCB	MOGOTIO	1212556623	11,792.00	309,221.00
13	KAPNGEMUI PRY SCHOOL	KCB	E/RAVINE	1209027925	456.00	56,450.00
14	WASEGES PRY SCHOOL	KCB	MOGOTIO	1136432485	41,402.00	241,402.00
15	RADAD PRY SCHOOL	KCB	MOGOTIO	1174922710	223.50	23.50
16	LOMBOGISHU SEC SCHOOL	KCB	E/RAVINE	1127511203	9,682.50	9,682.50
17	MOLOSIRWE PRY SCHOOL	KCB	MOGOTIO	1265691444	17,175.40	6,069.40
18	NGEMBOMOI PRY SCHOOL	KCB	E/RAVINE	1236015223	49,984.00	199,858.00
19	NATO PRY SCHOOL	KCB	MOGOTIO	1200709950	109,789.00	509,789.00
20	KURES PRY SCHOOL	KCB	MOGOTIO	1264797540	20,731.80	777.80
21	LOGIRI PRY SCHOOL	KCB	MOGOTIO	1240938071	157.00	5,157.00
22	KIMNGOROM GIRLS HIGH SCHOOL	KCB	MOGOTIO	1136208704	86,370.50	86,370.50
23	MUGURIN PRY SCHOOL	KCB	MOGOTIO	1238524818	40,974.00	40,774.00
24	KOITEBES SEC SCHOOL	KCB	E/RAVINE	1237365449	137,256.00	196,405.95

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25	KIPTOIM SEC SCHOOL	KCB	E/RAVINE	1120661781	915.00	915.00
26	NGUBERETI PRY SCHOOL	KCB	MOGOTIO	1239433581	9,780.00	9,780.00
27	BIKWEN KOBAT PRY SCHOOL	KCB	MOGOTIO	1239483228	247,641.00	1,784.00
28	OLDEBES CHIEFS OFFICE	KCB	MOGOTIO	1239604750	424,100.80	44,100.80
29	KAPNOSGEI PRY SCHOOL	KCB	MOGOTIO	1223226743	1,569.00	1,569.00
30	MUGURIN SEC SCHOOL	KCB	NAKURU	1159811857	148.00	(604.00)
31	KOISARAM PRY SCHOOL	KCB	MOGOTIO	1165745747	10,460.50	10,460.50
32	SUKUNWE PRY SCHOOL	KCB	MOGOTIO	1240025122	89,003.00	89,003.00
33	KOKWENMOI PRY SCHOOL	KCB	MOGOTIO	1239462204	541.00	541.00
34	KAPTERIT PRY SCHOOL	KCB	E/RAVINE	1169687539	374.00	374.00
35	KAPKARARAM PRY SCHOOL	KCB	MOGOTIO	1211107140	154,525.35	4,999.35
36	KIPSOGON SEC SCHOOL	KCB	MOGOTIO	1134163932	2,698.50	2,698.50
37	KIMOSE CHIEFS OFFICE	KCB	MOGOTIO	1238954871	4,048.00	4,048.00
38	KAPYEMIT PRY SCHOOL	KCB	MOGOTIO	1172724423	3,277.50	3,277.50
39	ARAM PRY SCHOOL	KCB	E/RAVINE	1240058144	66,922.00	66,796.00
40	KAPKUNDUL PRIMARY SCHOOL	KCB	MOGOTIO	1240361645	321,622.00	43,402.00
41	KAPLELWO PRY SCHOOL	KCB	MOGOTIO	1172981132	1,346.00	1,346.00
42	KIBOTANY PRY SCHOOL	KCB	MOGOTIO	1234412853	1,800.00	1,800.00
43	EMINING PRY SCHOOL	KCB	MOGOTIO	1232519766	5,483.70	5,283.70
44	CHOMIEK ASS CHIEFS OFFICE	KCB	MOGOTIO	1258784734	92.50	92.50
45	CHEMOINOI PRY SCHOOL	KCB	MOGOTIO	1239286341	8,928.20	8,928.20
46	KOIBOS CHIEFS OFFICE	KCB	NAKURU	1137309385	2,223.10	2,223.10
47	KAMAR SEC SCHOOL	KCB	MOGOTIO	1217512896	124,286.00	124,286.00
48	KOIBOS-SOI CHIEFS OFFICE	KCB	MARIGAT	1201501997	2,818.00	2,818.00
49	CHEBIREBEI PRY. SCHOOL	KCB	E/RAVINE	1130640949	2,253.50	12,253.50
50	SAGASAGIK SEC. SCHOOL	KCB	E/RAVINE	1176991744	104,645.50	341,399.50
51	KWIRINDOCHE PRI SCHOOL	KCB	MOGOTIO	1208153854	3,977.00	3,977.00
52	LOMANIRA PRIMARY SCHOOL	KCB	MOGOTIO	1265190089	173,649.00	173,649.00
53	EMSOS PRIMARY SCHOOL	KCB	E/RAVINE	1120849586	119,966.25	90,966.25

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54	REUBEN CHERUIYOT OLMARAI SEC SCHOOL	KCB	MOGOTIO	1129664813	56,991.00	61,739.00
55	KABUSWO CHIEF'S OFFICE	KCB	MOGOTIO	1138824631	-	2,307.10
56	A.I.C MAJI MOTO SECONDARY SCHOOL	KCB	MOGOTIO	1265165572	1,169.00	1,043.00
57	KIPCHOBET PRIMARY SCHOOL	KCB	MOGOTIO	1209857618	69,103.50	69,103.50
58	KAPSOK PRIMARY SCHOOL	KCB	E/RAVINE	1109781512	653,688.05	66,688.05
59	KISKIS PRIMARY SCHOOL	KCB	MOGOTIO	1212203933	219,068.00	259,068.00
60	KIMOSE SEC SCHOOL	KCB	MOGOTIO	1136571698	379,104.00	367,192.00
61	LELEN PRY SCHOOL	KCB	MARIGAT	1267067179	5,056.00	105,056.00
62	MOLOK PRIMARY SCHOOL	KCB	MARIGAT	1129272087	3,535.40	5,535.40
63	CHEMOGOCH PRY SCHOOL	KCB	MOGOTIO	1265410852	393.00	393.00
64	MOLOSIRWE SECONDARY SCHOOL	KCB	MOGOTIO	1262910021	1,303,648.00	2,457.00
65	KISANANA BOYS HIGH SCHOOL	KCB	NAKURU	1265545146	38.00	38.00
66	CHEMUTUNG PRY SCHOOL	KCB	MOGOTIO	1270257498	21,615.00	421,415.00
67	EMBOGONG PRY SCHOOL	KCB	MOGOTIO	1264940165	849.00	401,849.00
68	TIAN PRIMARY SCHOOL	KCB	MOGOTIO	1170471099	166,573.00	466,069.00
69	NOIWET PRIMARY SCHOOL	KCB	MOGOTIO	1120593093	29,401.00	1,176.00
70	SAGASAGIK PRIMARY SCHOOL	KCB	E/RAVINE	1167786866	6,586.50	6,460.50
71	NGENDALEL PRIMARY SCHOOL	KCB	MOGOTIO	1267871520	21,223.00	723.00
72	KIMNGOROM PRIMARY SCHOOL	KCB	E/RAVINE	1200561333	3,051.00	3,051.00
73	OLDEBES PRIMARY SCHOOL	KCB	MOGOTIO	1261971817	57,453.00	57,453.00
74	KELELWA HILL PRIMARY SCHOOL	KCB	NAKURU	1128749661	18,559.00	18,359.00
75	KAPNOSGEI CHIEF'S OFFICE	KCB	MOGOTIO	1265797943	51,669.00	1,669.00
76	OLBAT PRIMARY SCHOOL	KCB	MOGOTIO	1259876616	53,723.00	3,723.00
77	MOGOTIO CONSTITUENCY ENVIRONMENT COMMITTEE	KCB	MOGOTIO	1275088988	277,300.00	615.00
78	MOGOTIO CONSTITUENCY SPORTS DEVELOPMENT COMMITTEE	KCB	MOGOTIO	1237121043	82.75	112,312.75
79	KIPKITUR SECONDARY SCHOOL	KCB	MOGOTIO	1265700265	1,867.00	16,141.00
80	EMINING SPECIAL SCHOOL	KCB	MOGOTIO	1270454536	17,975.00	382,175.00
81	SINENDE SECONDARY SCHOOL	KCB	NAKURU	1167472225	52,813.00	50,755.00

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82	CHEBARER PRY. SCHOOL	EQUITY	E/RAVINE	1310263595445	2,315.00	2,315.00
83	ROSOGA PRY. SCHOOL	EQUITY	E/RAVINE	1310263609423	5,976.90	5,976.90
84	KABOGOR PRY SCHOOL	EQUITY	E/RAVINE	1310264861531	17,457.00	17,457.00
85	SORTI PRY. SCHOOL	EQUITY	E/RAVINE	1310270661333	115,495.00	89,255.00
86	MUGUYUNI PRY SCHOOL	EQUITY	E/RAVINE	1310272687095	15,993.00	146,333.00
87	OINOPSOS PRY SCHOOL	EQUITY	E/RAVINE	1310270300689	26,007.00	3,047.00
88	KIPKITUR PRY SCHOOL	EQUITY	NAKURU	1460272916090	2,212.00	2,212.00
89	CHEMORGONG PRY SCHOOL	EQUITY	RAVINE	1310263551410	400,973.50	700,973.50
90	NGENTUI PRY SCHOOL	EQUITY	E/RAVINE	1310272521398	1,331.95	2,231.95
91	LEGETETWE PRY SCHOOL	EQUITY	E/RAVINE	1310272882209	16,355.00	416,355.00
92	TINGTINGNYON PRY SCHOOL	EQUITY	NAKURU	1460265264982	155,086.00	13,446.00
93	KAPKEIN PRY SCHOOL	EQUITY	E/RAVINE	1310273077295	611,020.00	590,900.00
94	KIPTEWERET PRY SCHOOL	EQUITY	E/RAVINE	1460273012956	331,043.50	336,893.50
95	NYALILBUCH PRY SCHOOL	EQUITY	NAKURU	1460272938792	104,467.00	104,467.00
96	NGENDALEL CHIEFS OFFICE	EQUITY	NAKURUI	1310160456525	257.30 .	257.30 .
97	OLKOKWE POLICE POST	EQUITY	NAKURU	1310270163032	540.00	540.00
98	KIMNGOROM AP LINE	EQUITY	E/RAVINE	1310277432714	929.00	929.00
99	KAPLEGICH PRY SCHOOL	EQUITY	NAKURU	1460270755809	10,260.00	10,260.00
100	BENONGOI PRY SCHOOL	EQUITY	NAKURU	1310199907413	120.30	120.30
101	KOIBARAK PRY SCHOOL	EQUITY	E/RAVINE	1310263662816	156,640.00	156,640.00
102	SIRWA PRY SCHOOL	EQUITY	E/RAVINE	1310269660537	4,925.50	4,925.50
103	SIMOTWE CHIEFS OFFICE	EQUITY	NAKURU	1460169666684	213,470.55	33,410.55
104	OLKOKWE CHIEFS OFFICE	EQUITY	E/RAVINE	1310161063776	22,658.20	22,658.20
105	MOLOSIRWE CHIEFS OFFICE	EQUITY	E/RAVINE	1310270056821	402,270.00	42,150.00
106	KIPKIGEI PRY SCHOOL	EQUITY	E/RAVINE	1310277655423	209,565.00	209,565.00
107	KAMAR PRY SCHOOL	EQUITY	E/RAVINE	1310271511793	123,926.00	123,926.00
108	KURES PRY SCHOOL	EQUITY	E/RAVINE	1310263816075	900.00	900.00
109	KOIBARAK PRY SCHOOL	EQUITY	E/RAVINE	1310263662816	156,640.00	156,640.00
110	KIBULWE PRY SCHOOL	EQUITY	E/RAVINE	1460262724296	1,915.00	1,915.00

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111	MAGOI PRY SCHOOL	EQUITY	NAKURU	1460270576716	296,885.00	109,765.00
112	NGUBERETI CHIEFS OFFICE	EQUITY	E/RAVINE	1310270097216	201,485.00	3,570.00
113	SORE SEC SCHOOL	EQUITY	E/RAVINE	1310263544661	3,133.80	3,133.80
114	A.I.C TOTONA GIRLS SEC SCHOOL	EQUITY	E/RAVINE	310264206512	2,505.00	2,505.00
115	CHEBEREN PRY SCHOOL	EQUITY	E/RAVINE	1310272746635	37,052.50	236,992.50
116	CHOMIEK PRY SCHOOL	EQUITY	NAKURU	310272808159	27,640.00	27,640.00
117	KIPTOIM CHIEFS OFFICE	EQUITY	E/RAVINE	1310173889729	202,540.00	2,980.00
118	KABUSWO PRY SCHOOL	EQUITY	NAKURU	310277828960	6,241.00	6,241.00
119	CHEBEREN CHIEFS OFFICE	EQUITY	E/RAVINE	1310270572761	2,317.50	24,057.50
120	EBENEZER PRY SCHOOL	EQUITY	E/RAVINE	1310262156688	2,104.50	2,104.50
121	CHEPKOKON PRY SCHOOL	EQUITY	E/RAVINE	1310273585785	2,380.00	2,380.00
122	KAMALANGET PRIMARY SCHOOL	EQUITY	E/RAVINE	1310262210123	87,960.00	401,600.00
123	KAPLOGOS PRIMARY SCHOOL	EQUITY	E/RAVINE	1310273195327	23,802.00	1,742.00
124	KAPCHELUGUNY PRIMARY SCHOOL	EQUITY	NAKURU	1310263286566	71,637.00	71,637.00
125	ST. MARY'S PRIMARY SCHOOL	EQUITY	NAKURU	1310272926113	105,784.00	51,374.00
126	ROSOGA SECONDARY SCHOOL	EQUITY	E/RAVINE	1310263637123	657.50	657.50
127	KAPLAIMOI PRIMARY SCHOOL	EQUITY	E/RAVINE	1310269909928	5,838.00	5,838.00
128	SINENDE CHIEF'S OFFICE	EQUITY	E/RAVINE	1310262316556	3,750.00	3,750.00
129	CHEPYUAN PRIMARY SCHOOL	EQUITY	NAKURU	1460272081834	276,887.00	281,637.00
					13,139,383.50	10,707,136.55

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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)
4.1 Presentation and Disclosure of Financial Statements	Non-conformity of the financial statements to the presentation format prescribed by the Public Sector Accounting Standard Board (PSASB)	The financial statements amended for conformity	Resolved	
4.2.1 Misstatement of Receipts	Discrepancies in the statement of receipts and payments.	i. Attached is AIE number B140664 of	Resolved	

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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)
	<p>i. Included in the transfers amount of Kshs. 159,917,724 were fourteen (14) AIEs received during the year. However, AIE numbered B of Kshs 12,000,000 was not availed for audit verification and could also not be traced to the cashbook and bank statement.</p> <p>ii. Perusal of the AIEs availed for audit review indicated that AIE B119576 of Kshs 8,500,000 was reported and disclosed as Kshs 18,500,000 in Note 1 of the financial statements resulting to unreconciled variance of Kshs 10,000,000.</p>	<p>Kshs12,000,000</p> <p>.The amounts hit the Fund bank account on 16/06/2021 and appears on page 0008 of the cash book. I have attached copies of the bank statement and the cashbook for audit verification.</p> <p>There was an unintentional error that occurred while entering the AIE numbers in the</p>		

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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)
		<p>Financial statements which is noted and regretted.</p> <p>ii. An error occurred while transferring the data from the Excel spreadsheet template to the MsWord template in which the figure for AIE B119576 was indicated as Kshs 18,500,000</p>		

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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)
		<p>instead of Kshs8,500,000. The error did not affect the total cast of Kshs 159,917,724 indicated as Transfers from other Government entities. The variance of Kshs 10,000,000 does not therefore arise.</p>		
<p>4.3.1 Misclassification of Committee</p>	<p>The statement of receipts and payments reflects use of goods of Kshs.7,733,248 as disclosed under Note 5 to the financial</p>	<p>There was an error of commission that occurred while entering</p>	<p>Resolved</p>	

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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)
Members Allowance	statements. Included in the figure is Kshs 638,000 relating to training expenses. Out of the figure, Kshs 372,000 was paid to committee members as allowances for monitoring and evaluation exercise, which is not part of the training.	transactions in the books of accounts in which committee allowances of Kshs 372,000 was erroneously recorded under Training expenses. Journal entries have been made and prepared to correct this anomaly. The Financial statements have thus been amended to reflect these changes		
4.3.2 Routine Maintenance of Other Assets	The statement of receipts and payments reflects use of goods and services amounting to Kshs. 7,733,248 which includes routine maintenance –other assets mounting to Kshs. 476,716. Out of this balance an amount of	There was an error of commission that occurred while entering transaction in the ledger accounts whereby		

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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)
	Kshs.195, 164 was paid to Kangatop Technology for supply of banners and another amount of Kshs 285,432 was paid to Pemipe Eve Enterprises for supply of Camera and other general supplies but erroneously charged to routine maintenance –Other Assets instead of office, general supplies and services.	amounts of Kshs 195,164 and Kshs 285,432 were recorded under routine maintenance-other assets instead of Office, general supplies and services. Journal entries have been prepared to correct the error. The Financial statements have been amended accordingly		
4.4.1 Unsupported Expenditure	The statement of receipts and payments for the year ended 30 June, 2021 reflects transfers to other government units' figure of Kshs. 79,150,000 relating to funds disbursed to various Project Management Committees.	The following are attached for audit verification i. Project management	Resolved	

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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)
	<p>However, actual expenditure returns and acknowledgement letters from institutions that received the funds were not availed for audit verification. This is contrary to Section 15(1) (d) of the National Constituency Development Fund Regulations, 2016 which states that the Project Management Committees shall prepare returns and file them with a Constituency Committee.</p>	<p>committee bank confirmation certificates</p> <p>ii. Cheque dispatch register</p> <p>iii. Bank statements</p> <p>iv. Summary of expenditure schedules</p>		
<p>4.4.2 Construction of Classroom</p>	<p>The statement of receipts and payments reflects transfer to other government units' figure of Kshs. 79,150,000 which includes transfer to primary schools figure of Kshs. 43,750,000. A contract was signed between Mogotio Primary school and Steoryx International Ltd for the construction of a classroom for a contract sum of Kshs 731,201</p>	<p>The school informed this office that indeed there were errors committed while inserting dates to the contract and had realized later after the</p>	<p>Resolved</p>	

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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)
	<p>out of which Kshs. 500,000 was paid during the year under review. However, a review of the tender documents revealed that the notification of award of contract to the Company, and acceptance of award were done on 15, and 16 December, 2020 respectively, while the contract was signed on 17 December, 2020 contrary to Section 68(1) 2 of the Public Procurement and Asset Disposal Act, 2005 states that written contract shall be entered into within the period specified in the notification under section 67(1) but not until at least fourteen days have elapsed following the giving of that notification.</p>	<p>file had been submitted to the NG-CDF office.</p> <p>The school had contacted the contractor and rectified the contract. The school delayed in submitting the correct version of the contract.</p> <p>The office reiterates its commitment to ensuring that the procurement function at the project management committee level is anchored on Public procurement and asset disposal act 2015 and Regulation 2020.</p>		

Mogotio Constituency
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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)																																				
		Attached find the reviewed contract entered between the project management committee and the contractor for your verification.																																						
4.5.1 Misclassification of Emergency Expenses	<table border="1"> <thead> <tr> <th>Project Name</th> <th>Details</th> <th>Date</th> <th>PV No.</th> <th>Cheque No.</th> <th>Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Kapsokpri. School</td> <td>Construction of toilets</td> <td>9/11/20</td> <td>129</td> <td>8825</td> <td>500,000</td> </tr> <tr> <td>Kipchobepri. School</td> <td>Construction of toilets</td> <td>9/11/20</td> <td>130</td> <td>8826</td> <td>250,000</td> </tr> <tr> <td>Flexilink co. ltd</td> <td>supply of fuel under invoice no. 7603 of 22/12/2020</td> <td>13/11/20</td> <td>136</td> <td>8844</td> <td>392,982</td> </tr> <tr> <td>VAT</td> <td>supply of fuel</td> <td>13/11/20</td> <td>136</td> <td>8845</td> <td>7,018</td> </tr> <tr> <td>Flexilink co. ltd</td> <td>supply of fuel under invoice no. 6412 of 06/11/2020</td> <td>17/12/20</td> <td>155</td> <td>8894</td> <td>392,982</td> </tr> </tbody> </table>	Project Name	Details	Date	PV No.	Cheque No.	Amount (Kshs.)	Kapsokpri. School	Construction of toilets	9/11/20	129	8825	500,000	Kipchobepri. School	Construction of toilets	9/11/20	130	8826	250,000	Flexilink co. ltd	supply of fuel under invoice no. 7603 of 22/12/2020	13/11/20	136	8844	392,982	VAT	supply of fuel	13/11/20	136	8845	7,018	Flexilink co. ltd	supply of fuel under invoice no. 6412 of 06/11/2020	17/12/20	155	8894	392,982	<p>According to the opinion of Mogotio NG-CDF Committee, all the projects cited by the audit team are of emergency nature. They are therefore a proper charge to the emergency vote</p> <p>i. Kapsok primary</p>	Resolved	
Project Name	Details	Date	PV No.	Cheque No.	Amount (Kshs.)																																			
Kapsokpri. School	Construction of toilets	9/11/20	129	8825	500,000																																			
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Flexilink co. ltd	supply of fuel under invoice no. 7603 of 22/12/2020	13/11/20	136	8844	392,982																																			
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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)	
	Chebere npri. School	plastering, renovation and painting of classrooms	24/3/21	4	9	700,000	<p>school-construction of toilets.</p> <p>The school facilities were built a long time ago on church land. There was a land dispute that threatened to close the school between the church and the school.. To solve the dispute, the school was required to shift the facility and</p>			
	Kiribotpri.	Construction of 2 toilets for teachers		5	10	200,000				
	TOTAL					2,442,982				
	<p>The statement of receipts and payments for the year ended 30 June, 2021 reflects other grants and transfer figure of Kshs. 21,218,474 which includes emergency projects amounting to Kshs. 9,570,000. Out of this balance an amount of Kshs.2,442,982 was incurred on project which in their nature were not emergency but were misclassified and charged under emergency vote as shown below:</p>									

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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)
		<p>move to their own land .This couldn't wait until the subsequent financial year without injuring public and community interests, thus they requested Mogotio NG-CDF for funding.</p> <p>ii. Kipchobet primary school-construction of toilets</p>		

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National Government Constituencies Development Fund (NGCDF)
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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)
		<p>The school reported that the existing teachers' latrines were in a deplorable state and teachers had resorted to sharing with pupils. The school requested and implored the Mogotio NG-CDF to consider funding them for a two door latrine for teachers. Since this required</p>		

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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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)
		<p>immediate attention, the Fund was obliged to fund as it could not wait to be funded in the next financial year.</p> <p>iii. Supply of Fuel</p> <p>During the financial year there was acute drought that affected the whole constituency. The drought led to drying of</p>		

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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)
		<p>most water points across the constituency.</p> <p>The drought more so affected schools and were at risk of closure which would have adverse effects on education. The schools requested the Fund to assist in supplying water to keep them going.</p> <p>Mogotio NGCDF in view of</p>		

**Mogotio Constituency
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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)
		<p>the above requested Rift valley water services board (Public entity) to provide the water bowser to be fueled by Mogotio NG-CDF and supply water to schools.</p> <p>iv. Cheberen Secondary School- Plastering, renovation and painting of classrooms.</p>		

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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)
		<p>The school reported that four of their classrooms were in a deplorable state which was making learning environment completely uncomfortable for students. Mogotio NGCDF committee therefore agreed to address the issue using emergency fund since deferring the project to the subsequent</p>		

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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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)
		<p>financial year could have negative implication to learners.</p> <p>v. Kiribot primary school- construction of two toilets for teachers.</p> <p>The school reported that the existing toilets were in a deplorable state forcing the teachers to share toilets with</p>		

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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)
		<p>pupils. The school requested Mogotio NGCDF to construct a two door latrine for teachers.</p>		
<p>4.5.2 Bursary Expenses</p>	<p>i. Bursaries to secondary schools and tertiary institutions amounting to Kshs.1,265,000 and Kshs. 259,000 were not supported by details of the beneficiary student such as names, form, and admission numbers for secondary school and national identification number for Tertiary Institutions.</p> <p>Consequently, the authenticity of the beneficiaries could not be established.</p>	<p>i. Mogotio NGCDF has noted your comments as regards award of bursaries. The following have been taken to ensure that all bursaries awarded are properly</p>		

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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)
	<p>ii. The bursary disbursed to schools during the year under review was Kshs 1,465,000 out of the total funding of Kshs 159,917,724 which represents 1% contrary to Section 25(6) of the National Government Constituencies Development Fund Regulations, 2016 which requires bursaries to be allocated not less than 25%.</p> <p>iii. The financial statements figure of bursary for both secondary and tertiary was Kshs 1,465,000 while the schedule provided for audit verification indicates a figure of kshs.2,298,000 giving rise to a variance of Kshs 833,000 which has not been explained by the management as shown below</p>	<p>acknowledged and received by beneficiary institutions:</p> <p>a) Signed a contract with Postal Corporation of Kenya(PCK) to deliver all cheques to educational institutions and collect acknowledgement letters and receipts and forward to</p>		

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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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)																
	<table border="1" data-bbox="544 400 1088 810"> <thead> <tr> <th></th> <th>F/s amount Kshs</th> <th>Schedule Amount Kshs</th> <th>Variance Kshs</th> </tr> </thead> <tbody> <tr> <td>Bursary-Secondary School</td> <td>1,205,500</td> <td>1,390,000</td> <td>184,500</td> </tr> <tr> <td>Bursary – Tertiary Institution</td> <td>259,500</td> <td>908,000</td> <td>648,500</td> </tr> <tr> <td>Total</td> <td>1,465,000</td> <td>2,298,000</td> <td>833,000</td> </tr> </tbody> </table>		F/s amount Kshs	Schedule Amount Kshs	Variance Kshs	Bursary-Secondary School	1,205,500	1,390,000	184,500	Bursary – Tertiary Institution	259,500	908,000	648,500	Total	1,465,000	2,298,000	833,000	<p>Mogotio NG-CDF</p> <p>b) The bursary cheques are dispatched alongside a well-structured forwarding letters that require the educational institutions to receipt and acknowledge bursary</p> <p>c) Established both the bursary subcommittee at NG-CDF level</p>		
	F/s amount Kshs	Schedule Amount Kshs	Variance Kshs																	
Bursary-Secondary School	1,205,500	1,390,000	184,500																	
Bursary – Tertiary Institution	259,500	908,000	648,500																	
Total	1,465,000	2,298,000	833,000																	

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National Government Constituencies Development Fund (NGCDF)
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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)
		<p>and the locational bursary committees to help in vetting and award of bursary</p> <p>The bursary beneficiary details for the financial year 2020/2021 funds are hereby attached for audit verification</p> <p>ii. The allocation to bursary was at 25% of the constituency allocation. There was low disbursement of</p>		

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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)
		<p>funds by the NG-CDF Board in Nairobi.</p> <p>iii. The bursary beneficiary schedules for the Financial year 2020/2021 is hereby attached for audit verification</p>		
<p>4.5.3 Security Projects Expenses</p>	<p>The statement of receipts and payments reflects other grants and other payments amounting to Kshs. 21,218,474 which includes security projects mounting to Kshs. 1,800,000 as analyzed here below:</p>	<p>5.3 Security Projects Expenses</p> <p>The Kshs 1,800,000 expended under Other grants and other payments for security</p>	<p>Resolved</p>	

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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)
	Project Name / Payee	Date	P/V No	Cheque No.	Amount(Kshs.)	<p>projects stated were roll-overs from the Financial year 2019/2020. This funds had been budgeted and approved during the previous financial year 2019/2020. This is indicated in the Financial statement Note X: Budget Execution by sectors and projects.</p> <p>Kimosechiefs office block is complete. The office block is yet to be fully utilized because it has no latrines for use.</p>			
Radad Chief's Office	12/10/20	58	8933	400,000					
Kapnosgei Chief's Office	12/11/20	59	8934	400,000					
Kimose Chief's Office	12/12/20	60	8935	400,000					
Kisanana Chief's Office	12/13/20	61	8936	300,000					
Sirwa Chief's Office	12/14/20	62	8937	300,000					
Total				1,800,000					
<p>However, a review of the fund code list for the year under review (2020/2021) revealed that no security project was budgeted for. Further, a transfer of Kshs 400,000 was effected for the completion of Kimose Chief's Office. However, a field verification conducted revealed that though the project was completed, the offices were abandoned and no activities were taking place.</p>									

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		<p>The project management committee has made a proposal to construct a latrine to Mogotio NG-CDF.</p> <p>The proposal will be considered by the Committee for funding in the next financial year.</p> <p>The project is not therefore abandoned but rather waiting for these amenities to be constructed and be put to full use.</p> <p>We have attached the Kimose Chiefs office</p>		

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		project management committee request for funds to construct latrines		
4.6 Bank Balances (as per cash book)	The statement of assets and liabilities reflects bank balance (as per cash book) figure of Kshs 54,529,219. However, the bank reconciliation statements as at 30 June, 2021 reflect a figure of Kshs 48,131,334 resulting in a variance of Kshs 6,397,884 which has not been explained or reconciled.	The Kshs 6,397,884 represents the closing balance for Mogotio NG-CDF Bank account Number 1310262100064 With Equity Bank ltd ,Eldama Ravine branch. The amounts were transferred to Mogotio NG-CDF account number 1276870000 with Kenya		

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		<p>Commercial Bank, Mogotio branch.</p> <p>The amounts hit the new account on 01 June 2021 as indicated in the bank statement attached. The approvals for bank account movement from the NG-CDF Board were provided to the audit team.</p>		
4.7 Unsupported Bank Balances	Annex 5 to the financial statements reflects one hundred and seventy-two (172) Project Management Committee bank balances totaling to Kshs.21, 992,324. However, the balances were not supported with expenditure	The project Management committees received the funds late and therefore could not absorb all the funds considering the	Resolved	

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	<p>returns, cashbooks, and bank reconciliation statements.</p> <p>Further, the un spent balances constituted 27.16% of the total funds transferred for projects to secondary, primary schools and security projects of Kshs 79,150,000 and Kshs 1,800 respectively. The un spent balances is an indication that many of the project monitoring committees are not very effective in ensuring that funds transferred are immediately utilized for the intended purposes.</p>	<p>time taken during tendering and preparation of requisite documents including the building plans, the bill of quantities and tender documents.</p> <p>On submission of project expenditure returns, cashbooks and bank reconciliation statements, this office admits that there have been capacity related challenges such as inadequate staff, lack of skills and other competencies amongst</p>		

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		<p>the project management committees.</p> <p>Mogotio NG-CDF office has made attempts at addressing these challenges by employing qualified staff to assist the project management committees in preparation of project returns.</p> <p>Attached find;</p> <p>i. Summary expenditure returns for all the Project</p>		

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		<p>Management committees.</p> <p>ii. Project Management committees' bank account statements.</p>		
<p>4.8 Budgetary Control and Performance</p>	<p>Mogotio National Government Constituency Development Fund (NG-CDF) had an approved budget of Kshs.216,599,958 budgeted for the financial year 2020/2021 comprising of 2020/2021 original budget of Kshs.137,088,879, opening bank balance of Kshs.10,143,355 and Kshs.69,367,724 previous years outstanding disbursements. The NG-CDF's actual expenditure for the year under review was Kshs.115,531,861 or 53.34% of the total budget of</p>	<p>This was occasioned by delays by the NG-CDF Board to disburse funds to the constituency.</p> <p>This office has strived to ensure that the constituency moves towards 100% absorption of the approved budget. In</p>		

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	Kshs.216,599,958, resulting to under absorption of Kshs.101,068,098 or 46.66% of the total amount budgeted during the year.	<p>pursuit of this the office has taken the following measures;</p> <ul style="list-style-type: none"> i. Training and capacity building of project management committees ii. Prompt resolution of all pending issues as regards submission of project proposals to ensure timely approval and 		

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		<p>disbursement of funds</p> <p>iii. Prequalification and registration of suppliers and contractors</p> <p>iv. Fostering better working relations with relevant government departments.</p>		
<p>4.9 Project Implementation Status</p>	<p>During the financial year 2020/2021, Mogotio CDF had an approved budget of Kshs.137,588,879 to be spent on one hundred and forty-one (141) projects out of which an amount of Kshs.97,083,117 was disbursed to fifty-four (54) projects which were</p>	<p>This is as a result of the NG-CDF Board's failure to disburse the funds. For record a sum of Kshs. 13,688,879.32 for the financial</p>	<p>Resolved</p>	

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	<p>completed, forty-two (42) projects with a budget of Kshs 24,763,984 were ongoing while forty-five (45) projects with a budget of Kshs.15,741,778 had not started as at 30 June, 2021</p>	<p>2020/2021 remains undisbursed by the NG-CDF Board to date. These amounts were meant for the projects cited by the audit team. The Fund is earnestly waiting for these funds to start the projects.</p> <p>The measures taken by the NG-CDF Board secretariat as regards completion of all ongoing projects will ensure that incomplete projects are completed and that constituents derive value for every shilling expended by the Fund.</p>		

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<p>4.10 Un Resolved Prior Year Matters</p>	<p>There were issues raised in the audit report for 2019/2020 financial year of which no report or recommendations from the fund management and oversight bodies were submitted for audit verification and clearance. Further, the issues remain unresolved contrary to section 149(2)(l) of the Public Finance Management Act, 2012 which require accounting officers designated for national government entities to try to resolve any issues resulting from an audit that remain outstanding. Consequently, the management is in breach of the law.</p>	<p>Mogotio NG-CDF has responded and resolved all the issues raised by the audit team during the financial year 2019/2020. The office is hopeful that the responses provided were satisfactory.</p>	<p>Resolved</p>	

Name: George Kamau

Fund Account Manager.