

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 15 AUG 2024

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BY:

Hon. Owen Banya, MP
Dputy, Leader of Opposition
Chubet Koskei

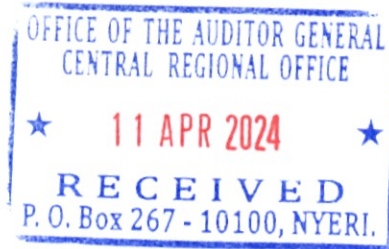
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THE TABLE

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
OL JOROOROK CONSTITUENCY**

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



OLJOROOROK CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2023

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

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

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1. Acronyms and Abbreviations

NG-CDF-National Government Constituency Development Fund
NG-CDFC- National Government Constituency Development Committee
PFM-Public Finance Management
IPSAS-International Public Sector Accounting Standards.
PMC- Project Management Committee
FY-Financial Year

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

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	MAMO E. MICHAEL
2.	Sub-County Accountant	JOSEPH WAWERU
3.	Chairman NGCDFC	SIMON CHEGE
4.	Member NGCDFC	ANN MUKORA

(c) Fiduciary Oversight Arrangements

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

P.O. Box 208-20302,
NG-CDF Building,
Nyandarua west DCCs Compound,
Oljoroorok, KENYA

(e) Oljoroorok Constituency NGCDF Contacts

Telephone: 0114270235
E-mail: cdfoljoroorok@.go.ke
Website: www.oljoroorokcdf.go.ke

(f) Oljoroorok Constituency NG-CDF Bankers

Family Bank, Nyahururu Branch
A/C NO-023000044002
P.O.Box 2103-20300
Nyahururu

(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

3. NG-CDFC Chairman's Report



SIMON CHEGE WANJUKI

Annual Constituency Allocation

I am pleased to present to you reports and financial statements for Ol-Joro-Orok Constituency for the financial year ended 30th June 2023. During the year, the Constituency was allocated a total of Ksh144,887,775.

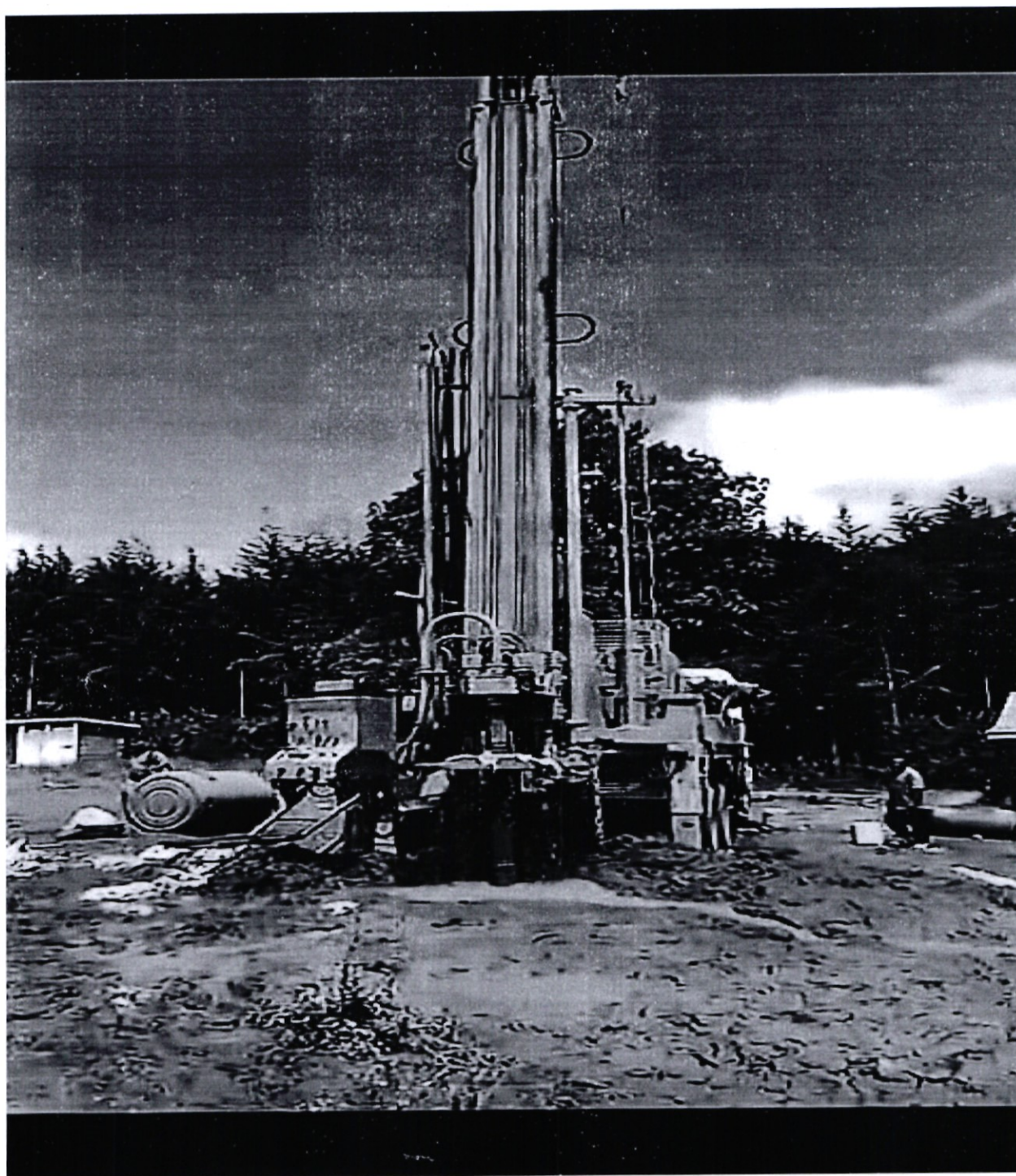
On receipt of the above allocations, Ol-Joro-Orok National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2022/2023, we received Kshs 87,000,000 and these funds were then disbursed to earmarked projects.

Sector Prioritization

During the year, a total of Kshs 144,887,775 was allocated being Compensation of employees at Kshs 5,515,685, Use of goods at Kshs4,617,292.97 Committee Expenses at Kshs 2,671,000, Transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions at Kshs 36,999,346.05, Other grants and transfers which consists of Bursary, sports, electricity and emergency at Kshs91,565,800.48, and Other Payments of Kshs 2,000,000.

Achievements and Major Undertakings

The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary and secondary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Another major project undertaken during the year is drilling and equipping of boreholes in different parts of the constituency to curb water shortage.



Drilling of boreholes to curb water shortage at Kabati Secondary School.



Ongoing Classrooms Construction at Kagema Primary School. Improves the learning environment.

Budgetary Appropriations

During the financial year 2021/2022, the overall budget utilization stood at 97 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period, we fully received the total amount of Ksh 213,401,971.

Development Planning

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NG-CDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2022/2023. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2022/2023 scaled up its capacity building programmes for NG-CDF Committee, Project Management Committees and staff on various aspects of NG-CDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2023/2024.

I wish to sincerely thank the NG-CDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2023/2024.

Signature..........

SIMON CHEGE WANJUKI

CHAIRMAN NGCDF COMMITTEE

4. 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 Oljoroorok Constituency 2022-2027 as per the strategic plan are;

- a) To promote quality Education and training.
- b) To enhance efficient administration of security.
- c) To promote sports and creative activities.
- d) To promote and preserve environment for future generations.
- e) To enhance social protection.
- f) To collaborate with KPLC and REA in lighting up the constituency Centres through the mulikamwizi masts and also lighting up homes by ensuring sufficient transformers throughout the constituency

Progress on attainment of Strategic development objectives

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

sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-number of usable physical infrastructure build in primary, secondary, and tertiary institutions -increased number of bursary’s beneficiaries at all levels	InFY22/23 -we increased number of classrooms, and renovations of classrooms providing a good environment for learning. - Bursary beneficiaries at all levels were perfectly done.
Security	To curb insecurity	Decreased number of insecurity cases.	Increase in number of transformers.	Collaborating with REREC to help in lighting up the constituency which

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				have really decreased the insecurity rates.
Environment	Minimize water issues	Decreased number water complains	Borehole drilling	Drilling and equipping of boreholes
Emergency	To cater for unseen occurrences.	Reduced number of complaints from the public who may need the emergency funds	Construction of physical infrastructure all around the constituency.	Construction of school latrines and other projects requiring urgent funding.

5. Governance Statement

Appointment and Removal of Ng-Cdfc Members

Members of the NGCDF are appointed through and advert placed to every part of the Constituency to invite all interested persons to apply Pursuant to the provisions of National Government Constituencies Development Fund Act 2015 (Amended 2016) in sections 43(1), (2), (3) & 57(1) and its regulations

Qualified persons are shortlisted and forwarded to the NG-CDF Board for approval and afterwards gazetted to work for a two (2) years term. After end of contract, an advert of the same is done where interested persons are invited again to apply for the positions not leaving out the old committee who are also advised to renew their positions pursuant to the provisions of Regulations 5(4) of the Regulations Act. However, their term of office shall expire upon appointment of a new constituency committee in a manner provided for in the Act or as may be approved by the Board. In addition, a vacancy shall occur in constituency committee upon commencement of a new parliamentary term.

Removal of a board member occurs when either of the following happens;

- One decides to resign (giving a written notice)
- Is removed due to violation of the constitution/law
- Gross misconduct
- Physical or mental incapacity to perform office functions
- Incompetence
- Bankruptcy
- Engaging in active politics
- Absence from three consecutive meetings of the Board without permission of the chairperson.

Roles and Functions of the Committee

-One of their main roles is to prepare project proposals through public participation forums conducted in different parts of the constituency. Once the projects are pinned out, the committee allocates funds to the projects with the help of County Public works which are sent to the NG-CDF Board for approval. After the projects are approved, procurement process is done by the procurement officer and implementation of the projects starts. The NG-CDF Committee conducts several monitoring and evaluation processes to ensure the right workmanship is applied and all the projects are up to standard.

-Among their roles also is to appoint the NG-CDF staff who in turn helps in all the office duties and each staff is placed where he/she best fits. They also approve every office transaction in the meetings held and also help in planning matters office including work flow.

-They also receive and discuss annual reports and returns form the constituency and also ensure efficient management of the fund.

Induction, And Training of Members

The Committee members are oriented at the beginning of the new term mainly planned by the NG-CDF Board but also internal trainings are done to make sure every member is aware of their duties and what is required of them and also to ensure they are updated on their respective code of conduct.

Number of Meetings Held

The NGCDF committee Oljoroorok conducts at least two meetings in a month where all office matters are discussed leading to a very good work flow. The Fund Account Manager who is also a member organises for their allowances in every meeting held and also for every monitoring and evaluation held. In the meetings, they severally follow a risk management policy before approving any transaction to ensure every asset is safeguard and value for money will be upheld.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

2. Environmental performance

Oljoroorok NG-CDF recommend care and protection of the environment in which we live in and therefore complying with all relevant environmental regulations and also minimizing anything that contributes to pollution of land, water and air.

- NG-CDF Oljoroorok also sponsor sports activities which in turn promotes behavioural change and aids in raising awareness about species under threat, pollution, deforestation and even climate change among other environmental issues.

3. Employee welfare

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

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Oljoroorok 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.

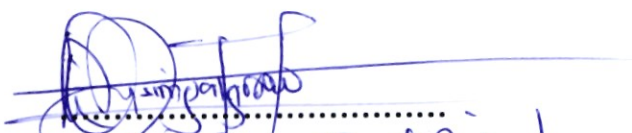
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

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


Name **Mamo E. Michael.**
Fund Account Manager.

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Oljoroorok 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-Oljoroorok Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Oljoroorok 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 Oljoroorok 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 prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.


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

Approval of the financial statements

The NGCDF- Oljoroorok Constituency financial statements were approved and signed by the Accounting Officer on 30th June 2023.

..... 

Name: Simon CHEBE
Chairman – NGCDF Committee


.....

Name: Mamo E. Michael
Fund Account Manager

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - OL JOROOROK 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 controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ol Joroorok Constituency set out on pages 1 to 37, 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 - Ol Joroorok Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Project Management Committee Bank Balances

The financial statements reflects a balance of Kshs.13,937,874 in respect of Project Management Committee (PMC) account balances and as disclosed in Note 19.4 under other important disclosures. However, certificates of bank balances provided for audit reflected a balance of Kshs.12,758,683 resulting to an unreconciled balance of Kshs.1,179,191.

In the circumstances, the accuracy and completeness of PMC bank balance of Kshs.13,937,874 balance could not be confirmed.

2. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.53,096,690 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.36,099,500, Kshs.10,474,000 and Kshs.387,000 disbursed to secondary schools, tertiary institutions and special schools respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.46,960,500 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 - Ol Joroorok 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 for the year ended 30 June, 2023 reflects a final receipt budget of Kshs.144,887,775 and actual receipts of Kshs.93,672,742, resulting to an under-funding of Kshs.51,215,033 or 35% of the budget. However, the Fund spent Kshs.73,251,930 against actual receipts of Kshs.93,672,742 resulting to under-utilization of Kshs.20,420,812 or 22% of the actual receipts.

The under-funding and under-utilization affected the planned activities and 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.

Other Matter

Unresolved Prior Year Matters

In the audit report for the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved all the matters or provided any explanation on the failure to implement the recommendations.

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 matter 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

Irregular Use of Emergency Reserves

The financial statements reflects other grants and transfers amount of Kshs.53,096,690 as disclosed in Note 8 to the financial statements. The amount includes Kshs.6,136,190 in respect of emergency projects out of which, an amount of Kshs.2,566,190 was used to implement five (5) security projects. However, the projects were not of emergency in nature. This was contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015 which states that emergency shall be construed to mean

an urgent, unforeseen need for expenditure for which it is in the opinion of the committee cannot be delayed until the next financial year without harming the public interest of the constituents.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

11 June, 2024

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

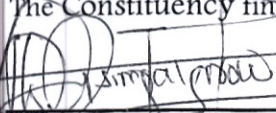
Oljoroorok Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	87,000,000	182,777,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		87,000,000	182,777,758
Payments			
Compensation Of Employees	4	3,479,636	3,387,636
Committee expenses	5	2,576,000	9,569,700
Use Of Goods and Services	6	4,299,104	8,336,926
Transfers To Other Government Units	7	7,800,000	70,335,788
Other Grants and Transfers	8	53,096,690	115,019,179
Acquisition Of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	2,000,000	80,000
Total Payments		73,251,930	206,729,229
Surplus/(Deficit)		13,748,070	(23,951,470)


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 30th June 2023 and signed by:



Fund Account Manager

Name:

Michael E. Michael


National Sub-County Accountant

Name: JOSEPH WAWERU
ICPAK M/No: 10141


Chairman NG-CDF Committee

Name: Simon CHESE

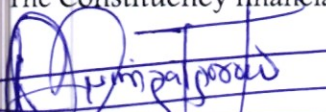
Oljoroorok Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

10. Statement of Assets and Liabilities as at 30th June, 2023


	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	20,420,812	6,672,742
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		20,420,812	6,672,742
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		-	-
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		20,420,812	6,672,742
Represented By			
Fund Balance B/Fwd	15	6,672,742	30,624,212
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		13,748,070	(23,951,470)
Net Financial Position		20,420,812	6,672,742

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

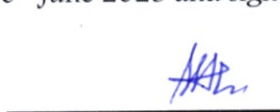
The Constituency financial statements were approved by NG CDFC on 30th June 2023 and signed by:


Fund Account Manager

Name: Mamo E. Michael.


National Sub-County Accountant

Name: JOSEPH WAWERU
 ICPAK M/No: 10141


Chairman NG-CDF Committee

Name: Simon CHEGE

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

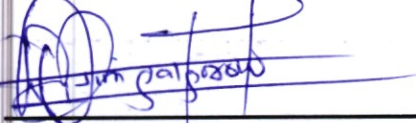
11. Statement of Cash Flows for The Year Ended 30th June 2023

	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	87,000,000	182,777,758
Other Receipts	3	-	-
Total Receipts		87,000,00	182,777,758
Payments			
Compensation Of Employees	4	3,479,636	3,387,636
Committee Expenses	5	2,576,500	9,569,700
Use Of Goods and Services	6	4,299,104	8,336,926
Transfers To Other Government Units	7	7,800,000	70,335,788
Other Grants and Transfers	8	53,096,690	115,019,179
Oversight Committee Expenses	10	-	-
Other Payments	11	2,000,000	80,000
Total Payments		73,251,930	206,729,229
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		13,765,570	(23,951,470)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(-)	(-)
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		13,748,070	(23,951,470)
Cash & Cash Equivalent At Start Of The Year	12	6,672,742	30,624,212
Cash & Cash Equivalent At End Of The Year	12	20,420,812	6,672,742

**Oljoroorok 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 30th June 2023 and signed by:



Fund Account Manager

Name: *Mamo E. Michael*



**National Sub-County
Accountant**

Name: *JOSEPH WAKWERA*
ICPAK M/No: *10141*



**Chairman NG-CDF
Committee**

Name: *Simon CHEGE*

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

12. Summary Statement of Appropriation for the Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	138,215,033	6,672,742		144,887,775	93,672,742	51,215,033	
Proceeds From Sale of Assets							
Other Receipts							
Totals	138,215,033	6,672,742		144,887,775	93,672,742	51,215,033	
Payments							
Compensation Of Employees	5,157,930	357,755		5,515,685	3,479,636	2,036,049	63%
Committee Expenses	2,671,000	0		2,671,000	2,576,500	94,500	97%
Use Of Goods and Services	4,610,423	6,870		4,617,293	4,299,104	318,189	93%
Transfers To Other Government Units	36,926,866	72,480		36,999,346	7,800,000	29,199,346	21%
Other Grants and Transfers	85,466,664	6,099,137		91,565,800	53,096,690	38,469,110	58%
Acquisition of Assets		17,500		17,500		17,500	0%
Oversight Committee Expenses	1,382,150			1,382,150	-	1,382,150	0%
Other Payments	2,000,000			2,000,000	2,000,000	-	100%
Funds Pending Approval**		119,000		119,000		119,000	
Totals	138,215,300	6,672,742		144,887,775	73,251,930	71,635,844	51%

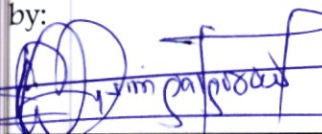


**Oljoroorok Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Explanatory Notes.

- (a) The row of funds pending approval is Ksh 119,000 which is a result of AIA received after sale of tender documents FY 2020/2021
- (b) There was a delay in funds disbursement leading to a 51% average percentage since no implementation could be done without funds. However, some votes got a higher percentage in funds utilization. Below are brief explanation per vote;
- Compensation of employees got a 63% funds utilization since by the closure of financial year, the NG-CDF Board had not released the full amount allocated.
 - Committee expenses was at 97% fund utilization since the full amount allocated for the 2022/2023 financial year was not fully disbursed by year end.
 - Use of goods and services got 93% fund utilization since delayed funds disbursement was experienced during the year.
 - Transfers to other government units got a 21% funds utilization which is way below the average. This was lead by delayed funds disbursement before year end.
 - Other grants and transfers got a 58% funds utilization since there was delay in funds disbursement for closure of the financial year.
 - Oversight Committee expenses funds were not released by the NG-CDF Board by year end-2022/2023 leading to a 0% funds utilization.
 - Other payments funds were fully utilized since the amount allocated for the financial year 2022/2023 was fully disbursed.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	71,635,844
Less undisbursed funds receivable from the Board as at 30 th June 2023	(51,215,033)
	20,420,811
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	(-)
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	20,420,811

The Constituency financial statements were approved by NG CDFC on 30th June 2023 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: <u>Mamo E Michael.</u>	Name: <u>JOSEPH WAWERU</u> ICPAK M/No: <u>10141</u>	Name: <u>Simon CHEGE</u>

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

13. Budget Execution by Sectors and Projects for the Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2022/2023	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2022/2023					
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,157,930	375,755		5,515,685	3,479,636	2,036,049
1.2 Committee allowances	1,423,000			1,423,000	1,423,000	-
1.3 Use of goods and services	1,711,972	4,800		1,716,772	1,703,454	13,318
Sub-total	8,292,902	362,555		8,655,457	6,606,090	2,049,367
2.0 Monitoring and evaluation						
2.1 Capacity building	700,000			700,000	700,000	-
2.2 Committee allowances	1,248,000			1,248,000	1,153,500	94,500
2.3 Use of goods and services	2,198,451	2,070		2,200,521	1,895,650	304,871
Sub-total	4,146,451	2,070		4,148,521	3,749,150	399,371
3.0 Emergency						
3.1	7,636,190			7,636,190	6,136,190	1,500,000
Sub-total	7,636,190			7,636,190	6,136,190	1,500,000
4.0 Bursary and Social Security						
4.2 Secondary Schools	34,000,000	6,053,656		40,053,656	36,099,500	3,954,156
4.3 Tertiary Institutions	13,975,262	7,002		13,982,264	10,474,000	3,508,264
4.4 Special Schools	400,000			400,000	387,000	13,000
4.5 Social Security	6,000,000			6,000,000	-	6,000,000
Sub-total	54,375,262	6,060,658		60,435,920	46,960,500	13,475,420
5.0 Sports						
5.1	2,764,300	38,479		2,802,779		2,802,779
Sub-total	2,764,300	38,479		2,802,779		2,802,779

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2022/2023	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.0 Electricity						
Mwanda Munga Police Post	6,324,847			6,324,847		6,324,847
Gichane Are borehole	2,774,233			2,774,233		2,774,233
Kimaru Githiri Area Health Centre	2,876,288			2,876,288		2,876,288
Nyakarianga Kimotho Area Borehole	3,696,243			3,696,243		3,696,243
Ahiti Iriani Dispensary	5,019,300			5,019,300		5,019,300
Sub-total	20,690,912			20,690,912		20,690,912
7.0 Primary Schools Projects						
Uhuru Primary School	3,200,000			3,200,000		3,200,000
Nyairoko Primary School	3,200,000			3,200,000		3,200,000
Lesirko Primary School	3,200,000			3,200,000		3,200,000
Jacaranda Primary School	3,200,000			3,200,000		3,200,000
Charagita Primary School	2,200,000			2,200,000		2,200,000
Kamaina Primary School	2,200,000			2,200,000		2,200,000
Kagama Primary School	2,200,000			2,200,000	2,200,000	
Kamukunji Primary School	2,200,000			2,200,000		2,200,000
Chamuka Primary School	2,200,000			2,200,000		2,200,000
Gathanji Primary School	1,100,000			1,100,000		1,100,000
Muongano Primary School	1,100,000			1,100,000	1,100,000	
Kiheo Primary School	1,100,000			1,100,000		1,100,000
Oljoroorok Primary School		34,730				
Sub-total	27,100,000	34,730		27,134,730	3,300,000	23,834,730
8.0 Secondary Schools Projects						
Kabati Secondary School	9,126,866			9,126,866	4,500,000	4,626,866
Karandi Secondary School	700,000			700,000		700,000
Ngano Secondary School		37,750		37,750		37,750

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2022/2023	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2022/2023					
Sub-total	9,826,866	37,750		9,864,616		5,364,616
9.0 Acquisition of assets						
11.3 Purchase of furniture and equipment		17,500		17,500		17,500
Sub-total		17,500		17,500		17,500
10.0 Oversight Committee Expenses						
Oversight Committee Allowance	600,000			600,000		600,000
Airtime Allowance	120,000			120,000		120,000
Transport Allowance	180,000			180,000		180,000
Fuel	182,150			182,150		182,150
Instructors Allowance	300,000			300,000		300,000
Sub-total	1,382,150			1,382,150		1,382,150
11.0 Others						
13.1 Strategic Plan	2,000,000			2,000,000	2,000,000	
Sub-total	2,000,000			2,000,000	2,000,000	
Funds pending approval		119,000			119,000	
Total	138,215,033	6,672,742		144,768,775	73,251,930	71,635,844

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; 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-Oljoroorok Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

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 xx June 20xx 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.

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. Prior Period Errors

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

During the year, errors that have been corrected are disclosed under note 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.

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15. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
AIE NO. B 105261		33,508,879
AIE NO. B 105701		34,000,000
AIE NO. B 105967		30,000,000
AIE NO. B 128984		12,000,000
AIE NO. B 128673		6,000,000
AIE NO. B 154180		12,000,000
AIE NO. B 154405		18,000,000
AIE NO. B 155521		25,088,879
AIE NO. B 089078		12,180,000
AIE NO. B 185225	7,000,000	
AIE NO. B 185398	7,000,000	
AIE NO. B 185757	14,000,000	
AIE NO. B 206077	5,000,000	
AIE NO. B 205572	12,000,000	
AIE NO. B 205869	12,000,000	
AIE NO. B 207630	15,000,000	
AIE NO. B 207991	15,000,000	
TOTAL	87,000,000	182,777,758

2. Proceeds from Sale of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

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3. Other Receipts

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

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Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2022/2023	2021/2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,375,956	3,283,956
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	103,680	103,680
Total	3,479,636	3,387,956

5. Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
Sitting allowance	2,202,000	8,020,000
Other committee expenses	374,500	1,549,700
Total	2,576,500	9,569,700

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6. Use of Goods and services

	2022/2023	2021/2022
	Kshs	Kshs
Electricity	23,273	100,000
Water and sewerage charges	5,000	-
Communication, supplies and services	185,000	180,000
Domestic travel and subsistence	-	483,700
Printing, advertising and information supplies & services	-	252,950
Training expenses	2,410,650	2,035,528
Other operating expenses	-	465,000
Hospitality supplies and services	480,000	660,000
Office and general supplies and services	-	1,423,124
Fuel , oil & lubricants	600,000	1,800,000
Routine Maintenance-Vehicle and other equipment.	510,000	936,624
Bank Charges	85,181	-
Total	4,299,104	8,336,926

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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	3,300,000	43,950,000
Transfers To Secondary Schools	4,500,000	26,385,788
Total	7,800,000	70,335,788

8. Other Grants and Other transfers

	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools	36,099,500	60,530,474
Bursary – tertiary institutions	10,474,000	13,548,042
Bursary – special schools	387,000	-
Social Security programmes (NHIF)	-	6,000,000
Security projects	-	15,350,000
Sports projects	-	8,076,250
Emergency projects	6,136,190	11,514,413
Total	53,096,690	115,019,179

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Notes to the Financial Statements (Continued)

9. Acquisition Of Assets

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

10. Oversight Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
COC Members Allowance	-	-
ICT Hub	-	-
	-	-

11. Other Payments

	2022/2023	2021/2022
	Kshs	Kshs
Strategic plan	2,000,000	-
ICT Hub	-	80,000
	2,000,000	80,000

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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>FAMILY BANK,NYAHURURU BRANCH</i>	20,420,812	6,672,742
Total	20,420,812	6,672,742
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

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

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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 2022)	(1st July 2021)
	Kshs	Kshs
Bank accounts	6,672,742	30,624,212
TOTAL	6,672,742	30,624,212

16. Prior Year Adjustments

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

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

	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

	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	2,036,049	357,755
Use of goods and services	412,689	6,870
Amounts due to other Government entities	29,199,346	72,480
Amounts due to other grants and other transfers	38,469,110	6,099,137
Acquisition of assets	17,500	17,500
Oversight Committee Expenses	1,382,150	-
Other Payments (<i>specify</i>)	-	-
Funds pending approval	119,000	119,000
Total	71,635,844	6,672,742

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19.4: PMC account balances (See Annex 5)

	2022/2023	2021/2022
	Kshs	Kshs
PMC account balances	13,937,874	26,555,294
Total	13,937,874	26,555,294

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
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					

Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Compensation of employees		2,036,049	357,755	
Use of goods & services		412,689	6,870	
Amounts due to other Government entities				
Primary Schools				
Oljoroorok Primary School		34,730	34,730	
Uhuru Primary School		3,200,000		
Nyairoko Primary School		3,200,000		
Lesirko Primary School		3,200,000		
Jacaranda Primary School		3,200,000		
Charagita Primary School		2,200,000		
Kamaina Primary School		2,200,000		
Kamukunji Primary Scholl		2,200,000		
Chamuka Primary School		2,200,000		
Gathanji Primary School		1,100,000		
Kiheo Primary School		1,100,000		
	Sub-total	23,834,730.00	34,730	
Secondary Schools				
Ngano Secondary School		37,750	37,750	
Kabati Secondary School		4,626,866		
Karandi Secondary School		700,000		
	Sub-total	5,364,616	37,750	
Amounts due to other grants and other transfers				

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Secondary Bursary		3,954,156	6,053,656	
Tertiary Bursary		3,508,264	7,002	
Social Security		6,000,000	-	
Special Schools		13,000	-	
Sub-Total		13,475,420	6,060,658	
Sports		2,802,779	38,479	
Sub-Total		2,802,779	38,479	
Acquisition of assets		17,500	17,500	
Sub-total		17,500	17,500	
Emergency		1,500,000	-	
		1,500,000	-	
Oversight Committee Expenses				
Oversight Committee Allowance		600,000	-	
Airtime Allowance		120,000	-	
Transport Allowance		180,000	-	
Fuel		182,150	-	
Instructors Allowance		300,000	-	
Sub-total		1,382,150	-	
Others (<i>Electricity</i>)				
Mwanda Munga Police Post		6,324,847	-	
Gichane Are borehole		2,774,233	-	
Kimaru Githiri Area Health Centre		2,876,288	-	
Nyakarianga Kimotho Area Borehole		3,696,243	-	
Ahiti Iriani Dispensary		5,019,300	-	

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Sub-total		20,690,911	-	
Sub-Total				
Funds pending approval		119,000	119,000	
Grand Total		71,635,844	6,672,742	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End 2022/2023
Land	20,264,236			20,264,236
Buildings and structures	6,681,423			6,681,423
Transport equipment	4,770,900			4,770,900
Office equipment, furniture and fittings	1,703,000			1,703,000
ICT Equipment, Software and Other ICT Assets	-			-
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	33,419,559			33,419,559

Annex 5 –PMC Bank Balances as at 30th June 2023

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
KARANDI SECONDARY SCHOOL	Equity	0160284390803	690,000.00	
GWA KAHII CHIEFS OFFICE	Equity	0160284377402	800,000.00	
MARPHIL CHIEFS OFFICE	Sidian	01023030001414	600,000.00	
ORAIMUTIA CHIEFS OFFICE	Family	037000015628	580,000.00	
RIVERSIDE ASS. CHIEFS OFFICE	Equity	0160177423955	586,190.00	
NYANDARUA WEST DEO OFFICE	Equity	0160284334115	80,000.00	
GATHANJI PRIMARY SCHOOL	Equity	0160284390835	250,000.00	
NGANO PRIMARY SCHOL	Equity	0160284390864	50,000.00	
GATITU PRIMARY SCHOOL	Equity	0160284390734	1,800,000.00	
GATHANJI DCI OFFICE	Equity	0160284371161	100,000.00	
CHAMUKA PRIMARY SCHOOL	Equity	0160297251737	600,000.00	
KAGEMA PRIMARY SCHOOL	Equity	0160276948955	2,200,000.00	
MUUNGANO PRIMARY SCHOOL	Equity	0160284390740	1,100,000.00	
KABATI SEC. SCHOOL	Equity	0160277423587	4,501,683.86	
BIDII PRIMARY SCHOOL	Equity	0160276949509		445,594.00
CHAKARELI PRIMARY SCHOOL	Equity	0160277581654		3,731.00
KIRIMANGAI PRIMARY SCHOOL	Equity	0160279097239		3,517.00

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
GATIMU PRIMARY SCHOOL	Equity	0160277423732		6,282.00
KARANDI PRIMARY SCHOOL	Equity	0160276973273		981.00
MADARAKA PRIMARY SCHOOL	Equity	0160278556985		528.00
RUIRU PRIMARY SCHOOL	Equity	0160176950189		20,329.00
WERU PRIMARY SCHOOL	Equity	0160279090604		8,025.00
MAHUA PRIMARY SCHOOL	Equity	0160277006553		759,168.00
KIBATHI PRIMARY SCHOOL	Equity	0160279091814		1,100,880.00
CHARAGITA PRIMARY SCHOOL	Equity	0160279096459		1,100,037.00
EQUATOR PRIMARY SCHOOL	Equity	0160278573703		1,100,732.00
KIRIMA BOOSTER PRIMARY SCHOOL	Equity	0160282739400		4,150,000.00
SILIBWET SEC. SCHOOL	Equity	0160279445154		139,512.00
KANGUU SEC. SCHOOL	Equity	0160293853933		2,744.00
GATIMU MIXED SEC. SCHOOL	Equity	0160279451023		37,170.00
GATHANJE CIH	Equity	0160279505323		1,171.00
WERU HUB	Equity	0160279461071		22,294.00
KIHEO PRIMARY SCHOOL	Equity	0160278047967		1,397.00
OLJOROOROK PRIMARY SCHOOL	Equity	0160279091328		179,866.00
ORAIMUTIA PRIMARY SCHOOL	Equity	0160279102661		3,332.00
GATITU PRIMARY SCHOOL	Equity	0160278557790		260.00
NGANO PRIMARY SCHOOL	Equity	0160277649410		543.00

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
KIANJATA PRIMARY SCHOOL	Equity	0160276949796		27.00
GIKENO PRIMARY SCHOOL	Equity	0160279104229		20.00
IGWAMITI PRIMARY SCHOOL	Equity	0160279079433		177.50
NYAIROKO PRIMARY SCHOOL	Equity	0160278579465		78.90
SILIBWET PRIMARY SCHOOL	Equity	0160279092114		835.00
GIKINGI PRIMARY SCHOOL	Equity	0160279091454		387.50
JACARANDA PRIMARY SCHOOL	Equity	0160279096156		35.00
NGATHA PRIMARY SCHOOL	Equity	0160279113021		357.50
KAMUKUNJI PRIMARY SCHOOL	Equity	0160276950881		15,040.00
KANGUO PRIMARY SCHOOL	Equity	0160277623019		520.00
WERU PRIMARY SCHOOL	Equity	0160279090604		8,025,046.58
MUNGA PRIMARY SCHOOL	Equity	0160165993717		637.44
GATHANJI PRIMARY SCHOOL	Equity	0160279096358		41.70
KIHEO SEC. SCHOOL	Equity	0160277423735		100,697.35
KARANDI SEC. SCHOOL	Equity	0160278693383		100,092.50
KIANJATA PRIMARY SCHOOL	Equity	0160276949796		27.00
MUUNGANO PRIMARY SCHOOL	Equity	0160263772184		519.43
UHURU PRIMARY SCHOOL	Equity	0160277516177		47,903.50
MUCHEMI PRIMARY SCHOOL	Equity	0160276951014		252,075.21
KIRIMA PRIMARY SCHOOL	Equity	0160279089399		2,858.44

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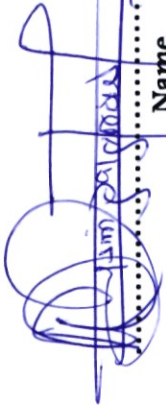
PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
BARAKA PRIMARY SCHOOL	Equity	0160277649075		20,155.00
SAMBUGU CHIEFS OFFICE	Equity	0160282546499		700,000.00
KIWANJA ACC. OFFICE	Sidian	1023030001574		5.00
GATHANJI SEC. SCHOOL	Sidian	1023030001174		165.00
GATHANJI DCC'S OFFICE	Sidian	1023030001924		855.00
GITUAMBA POLICE POST	Sidian	1023030001494		1,553.00
CHARAGITA GIRLS SEC. SCHOOL	Sidian	1023030001384		164,729.00
KANGUI SEC. SCHOOL	Sidian	1023030001434		135,627.00
MATINDIRI ASS.CHIEFS OFFICE	Sidian	1023030001884		1,518,975.00
KICHAKA POLICE POST	Sidian	1023030001894		95.00
THUNJUI ASS. CHIEFS OFFICE	Sidian	1023030001404		205.00
MARPHIL ASS. CHIEFS OFFICE	Sidian	1023030001414		808.00
GIKINGI CHIEFS OFFICE	Family	037000015337		33.00
GATUMBIRO CHIEFS OFFICE	Family	023000041979		116.00
KANGUU CHIEFS OFFICE	Family	037000015628		1,190.00
ORAIMUTIA CHIEFS OFFICE	Family	037000015628		585.00
NYANDARUA WEST TREASURY OFFICE	Family	023000042259		78.00
Total			13,937,874	20,180,645

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:
Report of auditor general for the year ended 30 th June 2023	Lack of Land Ownership Documents	Tilte deeds to confirm ownership status are now ready	Resolved	
Report of auditor general for the year ended 30 th June 2023	Unconfirmed Other grants and other transfers-Bursary	Bursary award committee minutes approving award of bursary and acknowledgment letters from institutions explaining Kshs 74,078,516 have been provided.	Resolved	
Report of auditor general for the year ended 30 th June 2023	Utilized Assets	The supplied beds of Gatimu Mixed Secondary schools are now fully utilized.	Resolved	
Report of auditor general for the year ended 30 th June 2023	Irregular Appointment of Constituency Oversight Committee	Stalkholders minutes supporting the appointment of Constituency Oversight Committee are available	Resolved	
Report of auditor general for the year ended 30 th June 2023	Emergency Projects	All the incomplete projects funded using emergency funds are now complete and in use.	Resolved	

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



Name

James E. Michael.

Fund Account Manager.