

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL <i>Enhancing Accountability</i>	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 21 APR 2026	DAY. TUESDAY
TABLED BY:	HON. SILYANUS ODOKO, MP (MAJORITY PARTY WHIP)
CLERK-AT	MZOFU MWACE

**REPORT**

PARLIAMENT  
OF KENYA  
LIBRARY

OF

**THE AUDITOR-GENERAL**

ON

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

**FOR THE YEAR ENDED  
30 JUNE, 2025**



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MOGOTIO CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2025

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Transitional IPSAS Financial Statements in accordance with the Accrual Basis of Accounting Method under International Public Sector Accounting Standards (IPSAS)

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

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Table of Contents	Page
1. Acronyms and Definition of Key Terms .....	ii
2. Key Constituency Information and Management.....	iii
3. NGCDF Committee .....	vii
4. NG-CDFC Chairman's Report.....	ix
5. Statement of Performance against Predetermined Objectives for FY2024/25.....	xii
6. Governance Statement .....	xiv
8. Environmental and Sustainability Reporting .....	xxii
8. Statement of Management Responsibilities .....	xxx
9. Report of the Independent Auditor on the NGCDF- Mogotio Constituency.....	xxxii
10. Statement of Financial Performance for the Year Ended 30th June 2025 .....	1
11. Statement of Financial Position as At 30th June, 2025.....	2
12. Statement of Changes in Net Assets for the year ended 30 June 2025 .....	4
13. Statement of Cash Flows for the Year Ended 30th June 2025 .....	5
14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025 6	
15. Budget Execution by Sectors and Projects for the Year Ended 30 <sup>th</sup> June 2025 .....	9
16. Notes to the Financial Statements .....	29

## **1. Acronyms and Definition of Key Terms**

### **A. Acronyms**

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

### **B. Definition of Key Terms**

**Fiduciary Management**- Members of Management directly entrusted with the responsibility of financial resources of the entity.

**Comparative Year**- Means the prior period.

## **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 (amended 2023). The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

### **Mandate**

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and

- n) Provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

**Vision**

Equitable Socio-economic development countrywide.

**Mission**

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

**Core Values**

1. Transparency and Accountability
2. Professionalism and Integrity
3. Commitment and Teamwork
4. Neutrality and Objectivity
5. Timeliness and Excellence
6. Advocacy for Citizen Participation

### **Functions of NG-CDF Committee**

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

#### **(b) Key Management**

The NGCDF Mogotio Constituency's day-to-day management is under the following key organs:

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

#### **Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	George Kamau
2.	National Sub-County Accountant	Sarah Sang
3.	Chairman NG-CDFC	Michael Kimeli
4.	Member NG-CDFC	Paul K.Koech
5.	Member NG-CDFC	Angeline Kangogo
6.	Member NG-CDFC	David K. Molok

#### **(c) Fiduciary Oversight Arrangements**

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

**NGCDF Mogotio Constituency Headquarters**

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

**(d) NGCDF Mogotio Constituency Contacts**

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

**(e) NGCDF Mogotio Constituency Bankers**

1. Kenya Commercial Bank Ltd  
Mogotio Branch  
P.O. Box 1-20105  
Mogotio, Kenya  
Account: 1276870000
2. Bank B. (Deposit account).  
Kenya Commercial Bank Ltd  
Mogotio Branch  
P.O. Box 1-20105  
Mogotio, Kenya  
Account: 1333665164
3. Bank C. (PMC Accounts)  
Kenya Commercial Bank Ltd (PMC Accounts)  
P.O Box 1-20105  
Mogotio
4. Equity Bank Ltd (PMC Accounts)  
P.O. Box 75104-00200  
Nairobi  
Account:

*(List all the banks where the PMC has accounts)*






**Independent Auditor**






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

**(f) Principal Legal Adviser**

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

3. NGCDF Committee

NO	Name and Photo	<i>Provide a concise description of each member's date of birth, key academic and professional qualifications, and work experience.</i>
1	 <p>MICHAEL K. KIMELI ID 22541229</p>	<p>Born in 1982, Michael Kimeli is a renowned Educationist with impeccable experience in the Education sector. With his Vast knowledge in education matters. His input is invaluable in addressing all the challenges facing the implementation of NG-CDF Education projects. Michael Kimeli Holds a Bachelor's Degree in Education besides other qualification and training. He serves as the male adult representative and the chairman of Mogotio NG-CDF</p>
2	 <p>DAVID K. MOIOOK ID 20790620</p>	<p>David Molok is an astute community mobiliser born in 1972. He plays a critical role in transforming and coalescing positive energy towards a cause. He serves as the NG-CDF Board co-opted member in the committee</p>
3	 <p>EVALINE C. MUTAI ID 8892552</p>	<p>Evaline C. Mutai Represents Female Adults in the committee. She is an Education expert with passion for leadership especially on gender issues. She is an ardent supporter of gender balance and ensures that gender issues are mainstreamed into the NG-CDF programs</p>
4	 <p>ANGELINE KANGOGO ID 22965773</p>	<p>The 44 year old Angeline Kangogo represents female adults in the committee, an accomplished business lady with a Midas touch to new ventures and with impressive communication skills. Her Contribution to the NG-CDF is immense and valuable. She hold a bachelor's degree from Mt. Kenya University</p>
5	 <p>FAITH JOYCE CHEBET ID 32233526</p>	<p>Faith Joyce Chebet represents Female youths in the committee. The 1995-born youth leader has made a mark for herself by articulating youth matters in the committee and ensuring that the youth agenda is incorporated in the NG-CDF programme.</p>
6		<p>Paul Kipruto Koech is an erstwhile educationist with a passion for sports and community development. Born in 1975, Paul Kipruto has brought fresh ideas and vivacity in the NG-CDF with his incisive deliberation and unparalleled oratorical skills. He serves as the committee secretary</p>

	 <p>PAUL KIPRUTO KOECH ID 13126185</p>	
7	 <p>JACOB KIPRONO YATICH ID 34708626</p>	<p>The 29 year old youth leader is a champion of youth inclusivity and environmental issues. His input has seen the planting of over 20,000 tree seedlings across the constituency with commendable success and survival rate. Jacob Yatich is also a farmer and sensitizes the youth in good agricultural practices</p>
8	 <p>ISAIAH KIPTANUI KERTICH ID 33825557</p>	<p>Isaiah K. Kertich is the representative of the Persons Living With Disability (PWDs) in the Committee. He is an expert in sign languages and the use of Braille. His contribution on mainstreaming PWDs issues in the committee is invaluable. He championed the start-up of Eming Primary School for the Visually Impaired a now vibrant institution helping those who are enabled differently. He was born in 1996</p>
9	 <p>RAEL RAMKAT ID 10747012</p>	<p>Rael Ramkat is the Representative of the National Government in the committee. She serves as the Deputy County Commissioner for Mogotio Subcounty. She brings years of public service experience in the committee and ensures that the NG-CDF programmes are aligned with the National Government visions and aspirations</p>
10	 <p>GEORGE KAMAU ID 22456315</p>	<p>George Kamau is the Ex-officio member of the committee and serves as the Fund's accounting officer</p>

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



Michael Kimeli,  
Mogotio NG-CDF Committee Chair

On behalf of Mogotio NG-CDF Committee, I would like to give an overview on the operations of our constituency under the financial year 2024/2025. Mogotio National Government Constituencies Development Fund in the Financial Year 2024/2025 was allocated Kes 291,558,756 we had a total receipt of Kes 265,995,838.10 from the Board as at the end of the Financial Year 2024/2025.

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, 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.

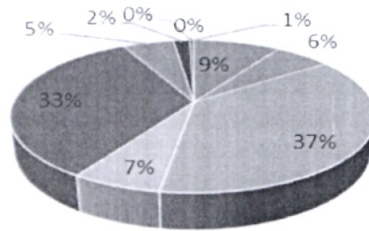
NG-CDF has also aided in providing good learning environment by construction, furnishing and rehabilitation of classrooms. To achieve this, NG-CDF Mogotio has allocated funds for construction and rehabilitation of classrooms to enhance proper and conducive learning environment for students.

**Table of BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS**

NO.	SECTOR	AMOUNT BUDGETED	ACTUAL PAYMENT
1.	Operational expenses	23,047,190	14,697,281
2.	Emergency	1,339,911	9,428,180
3.	bursary	66,824,343	59,072,254
4.	Climate change mitigation	10,938,594	10,566,876
5.	Primary schools	116,932,090	52,865,727
6.	Secondary schools	25,291,770	8,522,943

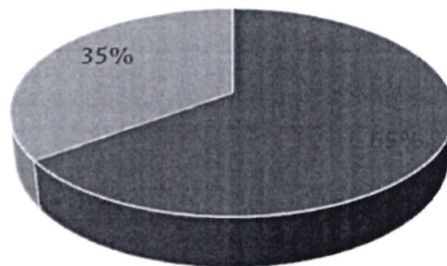
7.	Security	7,878,340	2,765,814
8.	Acquisition of assets	207,017	-
9.	Digital hubs	9,123,897	-
10.	Others	12,392,506	624,593
	Total	291,558,756	158,543,669

ACTUAL PAYMENTS FOR THE FY 2024-2025



- Operational expenses
- Emergency
- bursary
- Climate change mitigation
- Primary schools
- Secondary schools
- Security
- Acquisition of assets
- Digital hubs
- Others

Budgeted Allocation Against Actual Payment





- Budgeted
- Actual

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 international standards 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 ongoing projects were being implemented well and at a good pace.

### SAMPLE OF THE PROJECTS IMPLEMENTED

 <p><i>Figure 1 - Sosion Primary School – construction of one classroom</i></p>	 <p><i>Figure 2- Magoi Primary School - Construction of Administration Block</i></p>
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### IMPLEMENTATION CHALLENGES AND RECOMMENDATION

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-CDF Committee to immediately releases to the PMCs within a week of receipt from NG-CDF board to minimize delays in project implementation.

  
.....  
Name: Michael K. Kimeli

CHAIRMAN NG-CDF COMMITTEE

## 5. Statement of Performance against Predetermined Objectives for FY2024/25

### 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 the *NG-CDF Mogotio Constituency 2024-2025* plan are to:

1. *Improving the quality of education and enrollment levels*
2. *Enhancing security in the region*
3. *Promotion of sustainable use of natural resources and conservation of the environment*
4. *Promoting youth development programs*
5. *Improve on the quality-of-service delivery for Mogotio NG-CDF*

### Progress on the attainment of Strategic development objectives

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

<b>Sector</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	<i>To improve access to education for primary, secondary and college levels in Mogotio constituency</i>	<i>To increase enrollment in education for primary, secondary in Mogotio constituency</i>	<i>23 schools funded to construct classrooms 12,300 bursary beneficiaries</i>	<i>In FY 2024/25 -we increased number of classrooms from 20 to 23 in the following schools/institutions: lombogishu primary, ngendalel primary, Molos school, sagasagik Primary, Sore primary and koitebes primary - Bursary beneficiaries at all levels were 12300</i>
Security	<i>To improve and enhance security in the whole constituency</i>	<i>To enhance security in Mogotio constituency</i>	<i>4 Projects</i>	<i>In FY 2024/25 -we increased number of security projects from 2 to 4 in the following: Mugurin Ass. Chief's office, Ndanai ass. Chief's office,olkokwe chiefs office and</i>

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

				<i>Mogotio police station</i>
Climate change mitigation activities	<i>To improve and conserve the environment</i>	<i>Protect, restore and conserve the environment</i>	<i>20,000 tree seedlings planted</i>	<i>In FY 2024/25 -we increased number of the projects from 10.000 to 21.000</i>
Emergency	<i>To cater for unforeseen occurrences in the whole constituency</i>	<i>To improve development in the constituency</i>	<i>20 institutions</i>	<i>In FY 2024/25 -we increased number of the projects from 8 to 20 in the following institutions: kapkararam primary school aic kisanana totona girls secondary school kiptoim primary school waseges primary school sagasagik secondary. School Koibarak seondary school lombogishu primary school olkokwe secondary school logiri primary school sosion primary school lombala primary school mogotio primary lombala primary school st marys primary school sinende secondary school esageri aic day and boarding primary school ngubereti chiefs office kapkundul primary school emining boys secondary school mogotio secondary school</i>

## **6. Governance Statement**

### **Introduction**

#### **Background**

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency.

Further, Section 5 (1) of the regulation states that the members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

The officer of the board coordinated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

Section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b), (c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further the NG CDF regulations requires that for one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

#### **Appointment of NG-CDF Committee**

The NGCDF Act 2016 on appointment of NGCDFC members states; The members of a Constituency Committee provided for Appointment of under section 43of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of—

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a

Constituency Committee in accordance with guidelines issued by the Board.

(6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into

account age, gender, special interest groups and regional balance in accordance with section the Act

(7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

1952 Kenya Subsidiary Legislation, 2016

### Process

To facilitate this, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicized in churches, public offices notice boards and other public areas in the constituency.

25 applications were received. The selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed from Mogotio Constituency Office as per section 43 of the NG-CDF Act, 2015.

Five best NG-CDF applicants were selected taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

S/N	Name	Category representation	Ward
1.	Michael Kimeli	Male (Adult)	Mogotio
2.	Jacob Yatich	Male (Youth)	Emining
3.	Faith Joyce Chebet	Female ( youth)	Emining
4.	Evaline Mutai	Female ( Adult)	Mogotio
5.	Isaiah Kertich	PLWD	Kisanana

### Nominee of the person representing persons with disability

S/N	Name	Nominating Organization	Nature of physical Impairment	Ward
1.	Isaiah Kertich	National Council Of People Living With Disability	Visually impaired	Kisanana

### Nominee of the constituency Office

S/N	Name	Category	occupation	Ward
1	Evaline Mutai	Female representative	Farmer	Mogotio
2	Paul Koech	Male Representative	Farmer	Kisanana

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	David Molok	Male	Kisanana

The list of the selected and recommended members was forwarded to the NG\_CDF Board and were further gazetted through a gazette notice dated 21<sup>st</sup> May, 2025.

The Mogotio NG\_CDFC Members were gazetted as follows:

S/N	Name	Category	Statutory Provision Under NG-CDF Act
1.	Jacob Kiprono Yatich	Male Youth Representative	Appointment Pursuant to Section 43 (2)(b)
2.	Michael Kiplagat Kimeli	Male Adult Representative	Appointment Pursuant to Section 43 (2)(b)
3.	Faith Joyce Chebet	Female Youth Representative	Appointment Pursuant to Section 43 (2)(c)
4.	Angeline Kangogo	Female Adult Representative	Appointment Pursuant to Section 43 (2)(d)
5.	Isaiah Kiptanui Kertich	Representative of Persons Living with Disability	Appointment Pursuant to Section 43 (2)(d)
6.	Paul Kipruto Koech	Nominee of the Constituency Office (Male)	Appointment Pursuant to Section 43 (2)(e)
7.	Evaline Cheptanui Mutai	Nominee of the Constituency Office (Female)	Appointment Pursuant to Section 43 (2)(e)

The First NG-CDFC inaugural meeting was held on 5<sup>th</sup> June, 2025. The members carried out an election for the position of a chairperson and the secretary of the committee. The following member were elected.

	NAME	POSITION	WARD
1	Michael Kiplagat Kimeli	Chairman	Mogotio
2	Paul Kipruto Koech	Secretary	Kisanana

NG-CDF Regulations Section 7(6) & (7) requires that the first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board and in establishing sub-committees. Under paragraph 5, constituency Committee shall ensure that there is equitable representation

Two functional Committee were constituted as follows;

**1. Bursary Sub-committee**

	NAME	POSITION
1.	Angeline Kangogo	Chairperson
2.	Paul Kipruto Koech	Secretary
3.	Julius Kayap	Sub-county Director
4.	David Molok	Member
5.	Jacob Yatich	Member

**Complaint Handling & Resolution Committee**

	NAME	POSITION
1.	Michael Kimeli	Member
2.	Rael Ramkat	DCC
3.	Angeline Kangogo	Member
4.	Jacob Yatich	Member

The chairman and the secretary are members of both committees. The DCCs are members of the complaints committee, while representative from the ministry of education office is also coopted to be in the Bursary committee.

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

**Roles and functions of NG-CDFC**

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are:

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. 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.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

**Removal of NG-CDFC Members**

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

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

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Mogotio the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

### **Handing Over**

The handing over of the office by the outgoing NG-CDFC Committee to the Incoming committee was carried out smoothly and successfully on 12<sup>th</sup> June, 2025.

### **Training of NG-CDFC Members**

In the financial year 2024/2025 the NGCDF Board organized training of NGCDFC members. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Mogotio

### **Ethics & conduct**

Members of NGCDFC are required to observe the following ethical issues

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2024/2025 members of NGCDFC Mogotio adhered to the above ethical issue

### **Members Remuneration**

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance seven thousand per meeting and all other members an allowance of five thousand per sitting. All NG-CDFC members should adhere to general ethics and code of conduct as stipulated in the NG-CDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances. The NG-CDFC members are to meet at least 6 meetings and not more than 24 meetings in a financial year. Members are to be facilitated at a rate of Kshs. 5,000 and the chairperson Kshs. 7,000 per sitting.

### **Number of meetings:**

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

In Mogotio Constituency, the NG-CDF Committee conducted twenty three (24) meetings.



*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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**Disclosure policy on conflict of interest**

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the

*National Government Constituencies Development Fund (NGCDF)*

*Mogotio Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2025*

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meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2024/2025 no member of NGCDFC Mogotio contravened conflict of interest policy.

**Risk management**

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations. Embracing the Enterprise Risk Management system and attesting to monthly, quarterly bi-annually and annually compliance and key risk indicators questions, implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

## 8. Environmental and Sustainability Reporting

Environmental concerns, with an emphasis on climate change mitigation, are central to the government's agenda. The recent amendment to the NG-CDF Act 2022, which raised the allocation for climate change activities from 2% to 5%, reinforces the commitment to addressing these issues through the NG-CDF Fund. In the 2024-2025 financial year, Mogotio NG-CDF allocated Kshs.9, 691,282 for tree planting projects in twenty two institutions within the constituency. These efforts aim to enhance sustainability and contribute to environmental conservation, aligning with the government's broader strategy to combat climate change.

### 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, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

*National Government Constituencies Development Fund (NGCDF)*

*Mogotio Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2025*

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To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 2024/2025 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

**1. Environmental performance**

NG-CDFC Mogotio conducts three sensitizations forum every year to the constituents to create awareness of the importance of planting trees to conserve the environment. The Sensitizations are done in various schools where the office donate seedlings to school and join hands with students to plant trees in schools.

Sensitization forums are also conducted once every year on crosscutting issues where the constituents particularly the youth are enlightened on the dangers of drug & Alcohol Abuse as well as engaging in other vices.

NG-CDF staff have at least one day in every financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

**2. 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.

### **3. Market place practices**

Mogotio NG-CDF Constituency is committed to fair and ethical market practices. The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practices 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 honoring 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 honoring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

### **4. Community Engagements-**

Mogotio NGCDF has endeavored 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 considers public input in making that decision.

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

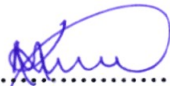
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The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

**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.

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



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

## **7. Management Discussion and Analysis**

The NG-CDF Mogotio Constituency Committee continued to discharge its core mandate in prudent, transparent and accountable management of the fund, considering projects proposals as proposed by the residents of the NG-CDF Mogotio Constituency and ensure that all the approved projects meet the requirements of Sec 24 of the NGCDF Act 2015, capacity building of the Project Management Committees (PMCs), monitoring and evaluation of the funded projects. As per the provision of the NGCDF Act 2015 (as amended in 2022), this was achieved mainly through timely disbursement of received funds to the PMCs, projects monitoring and regular NG-CDF meetings.

### **Budget Performance**

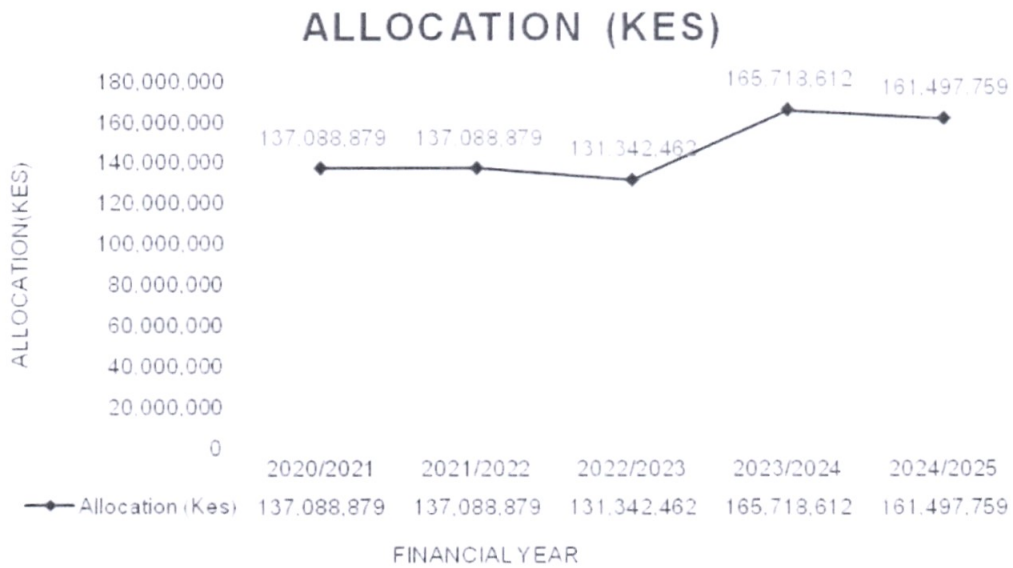
In the financial year 2024/2025 NG-CDF Mogotio budget performance against actual amounts for current year based on economic classification and programs, was below average due to delay in disbursement of funds to the constituency by the NG-CDF Board. In the financial year ended 30<sup>th</sup> June 2025, NG-CDF Mogotio had a cumulative approved budget of **Kes.291, 558,757** and seventy five Percent kes 280,084,860 of the budget was disbursed to the constituency by the NG-CDF Board within the financial year.

There has been an increase in funding over the last five years as demonstrated in the table and paragraph below:

Financial year	Allocation (Kes)
2020/2021	137,088,879
2021/2022	137,088,879
2022/2023	131,342,462
2023/2024	165,718,612
2024/2025	161,497,759

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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**Statement of Financial Performance for the period ended 30th June, 2025**

**Key Achievements**

Mogotio NG-CDF successfully completed construction of Classrooms, Toilet blocks in various primary Schools to ensure improved learning environment, and gave bursary to over 12000 needy students. These projects have directly contributed to the betterment of our constituents' lives and have laid the foundation for sustained progress. Below are some of the projects implemented within the financial year.

Some of the projects we have been able to achieve are demonstrated below.

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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*Figure 3-Kapkein Primary school-Construction of Administration Block*



*Figure 4-Kiskis Primary School - Construction of One classroom*



*Figure 5 - Chepyuan Primary School - Construction of One Classroom*

#### Emerging issues

- Increased number of requests from many primary schools who are in need of funds to construct classrooms and laboratories as a result of change in the education sector i.e. Junior Secondary School
- The question of bursary funding to junior secondary schools and private institutions
- Uncertainties occasioned by a litany of court cases challenges the constitutionality of the fund

#### Implementation challenges

1. Insufficient funds to match community needs and resources
2. Low capacity among the various stakeholders and lack of NG-CDF facilitation. Sitting allowances for committees to be revised to improve motivation.
3. Bursary funds administration challenges

#### Way forward

- The NG-CDF Board should consider revising or increasing the allocation to projects.  
The Board to increase the allocation to the bursary funds kitty.
- Board to consider allocating funds for administration of bursary for efficiency and effectiveness



George Kamau  
Fund Account Manager NG – Mogotio CDF

## **8. 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 by 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, 2025. This responsibility includes: Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; 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; Safeguarding the assets of the entity; Selecting and applying appropriate accounting policies; and 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 Accrual 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, 2025, and of the entity's financial position as at that date. The Accounting Officer 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 prepared in a form that complies with

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

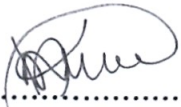
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

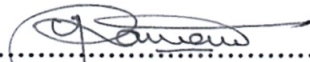
In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

The NGCDF- Mogotio Constituency financial statements were approved and signed by the Accounting Officer on 10/12 2025.

  
.....

Name: *Michael Kimeli*  
Chairman – NGCDF Committee

  
.....

Name: *George Kaman*  
Fund Account Manager

# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MOGOTIO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2025**

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### PREAMBLE

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

- A. Report on 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund - Mogotio Constituency set out on pages 1 to 96, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts 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 effects of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mogotio Constituency at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended) 2022 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025

### Basis for Qualified Opinion

#### 1. Inaccuracies in the Financial Statements

##### 1.1. Variance Between the Financial Statements and Comparative Balances

The financial statements reflect eight (8) comparative balances which varies with the prior year 2023/2024 audited statements comparative balances as shown below:

Component Description	Notes	Financial Statements for 2024/2025 (Kshs.)	Audit Certificate Financial Statements 2023/2024(Kshs.)	Variance (Kshs.)
<b>Statement of Financial Position</b>				
Bank balance-Operation Account	19	52,469,513	51,842,793	626,720
PMC's accounts balances	19	16,229,275	9,630,103	6,599,172
Plant property and equipment	23	0	13,701,965	(13,701,965)

Component Description	Notes	Financial Statements for	Audit Certificate	Variance (Kshs.)
		2024/2025 (Kshs.)	Financial Statements 2023/2024(Kshs.)	
Third Party Deposit	27	696,199	0	696,199
Gratuity Provision	29	626,720	0	626,720
<b>Statement of Changes in net assets</b>				
Accumulated surplus		0	46,593,393	(46,593,393)
Assets		78,218,205	13,701,965	64,516,240
Liabilities- Gratuity		1,322,919	0	1,322,919

The PMC bank account balances were in respect of the balances reflected in Annex 5 in the previous year audited accounts.

In the circumstance, the accuracy and completeness of the comparative balances in the financial statements could not be confirmed.

### 1.2. Inaccuracy in the Statement of Changes in Net Assets

The statement of changes in net assets reflects nil balance in respect of accumulated surplus. However, review the statement of financial performance and prior year audited statement of assets and liabilities revealed deficit and surplus amounts of Kshs.2,302,941 and Kshs.46,593,393 respectively resulting to an amount of Kshs.44,290,452 not disclosed in the statement.

Further, the statement reflects net assets balance of Kshs.126,435,137 in respect of valuation reserves balance which includes comparative balances of Kshs.74,743,859 and Kshs.992,000 in respect of recognition of assets and liabilities respectively which were not supported with any verifiable documentation.

In the circumstances, the accuracy and completeness of the balances in statement of changes in net assets could not be confirmed.

### 1.3. Inaccuracy in the Statement of Cash Flows

The statement of cash flows reflects receipts amounting to Kshs.211,386,072 which differs with Kshs.161,497,759 and Kshs.280,084,860 respectively in the statement of financial performance and statement of comparison of budget and actual amounts respectively resulting to unexplained and unreconciled variance of Kshs.49,883,313 and Kshs.68,698,788. Similarly, the statement reflects payment amounting to Kshs.163,139,166 which differs with Kshs.163,800,700 and Kshs.167,179,609 in the statement of financial performance and statement of comparison of budget and actual

amounts respectively resulting to unexplained and unreconciled variance of Kshs.661,534 and Kshs.4,040,443.

In the circumstances, the accuracy and completeness of the statement of cash flows amounts could not be confirmed.

#### **1.4. Inaccuracy in the Statement of Financial Position**

The statement of financial position reflects property, plant and equipment balance of Kshs.892,584. However, Annex 1 to the financial statements on summary of asset register reflects assets totalling to Kshs.14,977,085 resulting to an unreconciled variance of Kshs.14,084,501. Further, the statement reflects nil balance in respect of accumulated surplus. However, review the statement of financial performance and previous year's audited statement of assets and liabilities revealed deficit and surplus amounts of Kshs.2,302,941 and Kshs.46,593,393 respectively resulting to an amount of Kshs.44,290,452 not disclosed in the statement.

In the circumstances, the accuracy and completeness of the balances in financial statements could not be confirmed.

#### **1.5. Inaccuracy in the Deposit Account Statement of Bank Reconciliation**

The statement of financial position reflects cash and cash equivalents balance of Kshs.115,670,574 which includes a balance of Kshs.1,338,170 in respect of deposit account in a local bank and as disclosed in Note 19 to the financial statements. However, review of the bank reconciliation statement for the month of June, 2025 revealed that balance of Kshs.60,410 was posted as reconciling item in respect of receipts in cashbook not yet recorded in the bank statement without supporting documents including bank slips or official receipt. Further, the balance was posted in the cashbook as a receipt without details including, date, cheque number or from whom received. Bank charges of Kshs.8,124 in the cashbook were not included in the bank reconciliation statement.

In the circumstances, the accuracy and completeness of the deposits account balance of Kshs.1,338,170 could not be confirmed.

## **2. Unsupported Project Management Committees Account Balances**

The statements financial position reflects cash and cash equivalents balance of Kshs.115,670,574 which includes Project Management Committees account balances of Kshs.17,417,685 held in one hundred and sixty-three (163) bank accounts as disclosed in Note 19 and Annex 2 to the financial statements. However, the account balances were not supported with documents including certificate of balances, bank reconciliations and cash books for the Project Management Committees.

In the circumstances, the accuracy and completeness of includes Project Management Committees account balances of Kshs.17,417,685 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 the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects total revenue final budget of Kshs.294,324,080 against actual on comparable basis of Kshs.282,850,183 resulting in underfunding of Kshs.11,473,897 or 4%. Similarly, the statement reflects total expenditure of Kshs.167,179,609 against actual receipt of Kshs.282,850,183 resulting to under absorption of Kshs.115,670,574 or 41% of the actual receipt.

Review of other information in respect of Management discussion and analysis on budget performance reflects cumulative approved budget of Kshs.291,558,757 and actual receipt of an amount of Kshs.280,084,860 which differs with total revenue final budget of amount of Kshs.294,324,080 against actual on comparable basis of Kshs.282,850,183 in the statement of comparison of budget and actual amounts resulting to unexplained and unreconciled variances of Kshs.2,765,323 respectively.

The income shortfall and under-absorption may have negatively affected the Fund's operations and service delivery to the public during the year under review.

My opinion is not modified in respect of this matters.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the prior year's audit reports, five (5) issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Review of the status during audit of the Fund in 2024/2025 revealed that the five (5) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Unsupported PMC Accounts
2	2023/2024	Budgetary Control and Performance
3	2023/2024	Unresolved Prior Year Matters
4	2023/2024	Failure to Open and Operate a Deposit Account
5	2023/2024	Project Implementation Status

### **Other Information**

The Management is responsible for the Other Information set out on page iii to xxxi which comprise of Key Constituency Information and Management, NG-CDF Committee, NG-CDFC Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Fund Account Manager and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Projects Completion**

The statement of financial performance reflects other government units actual expenditure totalling Kshs.58,824,832 which includes amounts of Kshs.50,410,309 and Kshs.8,414,523 in respect of primary schools and secondary schools expenditure

projects and as disclosed in Note 13 to the financial statements. However, the expenditures were not supported with documents including completion certificates in respect of completed projects and expenditure return files. This is contrary to Regulation 15. (1) of the National Government Constituencies Development Fund Regulations, 2016 which requires that there shall be appointed a project management committee Project Management for each project in a Constituency in accordance with section 36 of the Act which shall undertake project closure, labelling and handover upon completion.

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

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

## REPORT ON 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, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

#### **Project implementation status**

Review of the project implementation status reports for the year under review revealed that one hundred and twenty-six (126) projects were funded. Review of the report revealed that sixteen (16) of these projects worth Kshs.12,724,887.95 were completed, one hundred and seven (107) worth Kshs.48,715,210.84 were ongoing and three (3) projects worth Kshs.3,000,000 had not been started. The funds for the ongoing and not started projects had been disbursed to the respective Project Management Committee (PMC) bank accounts. However, no verifiable explanation was provided for none implementation of the project

In the circumstances, the residents of Mogotio Constituency residents did not receive value for money for resources spent on the incomplete projects, stalled and projects not started or initiated due to slow project implementation and inadequate budget allocation.

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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the, Fund's ability to continue as a going concern ,disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless Management is aware of the intention to terminate the Fund or 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**


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48

of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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

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

**Nairobi**

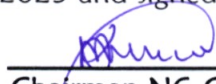
**11 December, 2025**

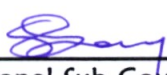
*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

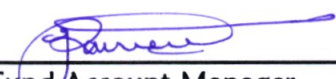
10. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	2024/2025
		Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from the NGCDF Board	6	161,497,759
Transfers from domestic and foreign partners	7	-
<b>Revenue from exchange transactions</b>		
Finance income	8	-
Miscellaneous income	9	-
<b>Total revenue</b>		<b>161,497,759</b>
<b>Expenses</b>		
Employee costs	10	4,224,104
Committee expenses	11	2,865,500
Use of Goods and Services	12	8,302,997
Other Government Units Actual expenditure	13	58,824,832
Other Grants and Transfers Actual expenditure	14	89,200,731
Depreciation and amortization expense	15	382,536
Digital Hubs Expenses Actual expenditure	16	-
<b>Total expenses</b>		<b>163,800,700</b>
<b>Other gains/(losses)</b>		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
<b>Surplus/(Deficit) for the year</b>		<b>(2,302,941)</b>

The Constituency financial statements were approved by the NGCDFC on 10/12 2025 and signed by:

  
Chairman NG-CDF  
Committee  
Name: Michael Kimeli

  
National Sub-County  
Accountant  
Name: Sarah Sang  
ICPAK M/No:

  
Fund Account Manager  
Name: George Kamau

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*


11. Statement of Financial Position as At 30th June, 2025

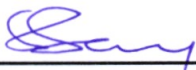
	Note	2024/2025	Opening Statement 1st July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash And Cash Equivalents	19	115,670,574	68,698,788
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	11,473,897	61,362,210
Prepayments	22	16,130	-
<b>Total Current Assets</b>		<b>127,160,601</b>	<b>130,060,997</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	23	892,584	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
<b>Total Non- Current Assets</b>		<b>892,584</b>	<b>-</b>
<b>Total Assets (A)</b>		<b>128,053,185</b>	<b>130,060,998</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	26	-	-
Third Party Deposits	27	279,878	696,199
Lease Liabilities	28	-	-
Gratuity Provision	29	1,338,170	626,720
<b>Total Current Liabilities</b>		<b>1,618,048</b>	<b>1,322,919</b>
<b>Non-Current Liabilities</b>			
Lease Liabilities	28	-	-
<b>Total Liabilities (B)</b>		<b>1,618,048</b>	<b>1,322,919</b>
<b>Net Assets (A-B)</b>		<b>126,435,137</b>	<b>128,738,079</b>
<b>Represented by:</b>			
Revaluation Reserves		126,435,137	128,738,079
Accumulated Surplus			
<b>Total Net Assets</b>		<b>126,435,137</b>	<b>128,738,079</b>

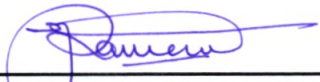
*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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The Constituency financial statements set out on pages 2 to 6 approved by NG CDFC on 10/12/ 2025 and signed by:

  
\_\_\_\_\_  
Chairman NG-CDF  
Committee  
Name: *Michael Kimeli*

  
\_\_\_\_\_  
National Sub-County  
Accountant  
Name: *Sarah Sang*  
ICPAK M/No:

  
\_\_\_\_\_  
Fund Account Manager  
Name: *George Kamau*

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

12. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30 <sup>th</sup> June 2024	51,842,793	-	51,842,793
<b>Adjustments</b>			
Recognition of Assets	78,218,205		78,218,205
Recognition of Liabilities	1,322,919		1,322,919
<b>As at July 1, 2024</b>	128,738,079		128,738,079
Surplus/(Deficit) For the Period	(2,302,941)		(2,302,941)
Revaluation Gain/Loss	-	-	-
<b>As at June 30, 2025 (current year)</b>	126,435,137	-	126,435,137

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

**13. Statement of Cash Flows for the Year Ended 30th June 2025**

	Notes	2024/2025
		Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from the NGCDF Board		211,386,072
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
<b>Total Receipts</b>		<b>211,386,072</b>
<b>Payments</b>		<b>3,512,654</b>
Employee costs		2,865,500
Committee expenses		8,319,127
Use of Goods and Services		59,072,254
Other Government Units Certified Works		89,369,630
Other Grants and Transfers		-
Digital Hubs Expenses		
<b>Total Payments</b>		<b>163,139,166</b>
<b>Net Cash Flows from/ (used in) Operating Activities</b>	30	<b>48,246,906</b>
<b>Cash flows From Investing Activities</b>		
Purchase of PPE		1,275,120
Purchase of Intangible assets		-
Proceeds From Sale of PPE		<b>1,275,120</b>
<b>Net Cash Flows from Investing Activities</b>		
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>46,971,786</b>
<b>Cash Flows from Financing Activities</b>		
Lease Payment		
<b>Net Cash Flows from Financing Activities</b>		<b>46,971,786</b>
Cash and cash equivalents at 1 July	19	<b>68,698,788</b>
<b>Cash and cash equivalents at 30 June</b>	19	<b>115,670,574</b>

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
<b>Revenue</b>							
Transfers From the NGCDF Board	161,497,759	68,698,788	61,362,210	291,558,757	280,084,860	11,473,897	96%
Transfers from domestic and foreign partners	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	2,765,323	-	2,765,323	2,765,323	-	100%
<b>Totals</b>	<b>161,497,759</b>	<b>71,464,111</b>	<b>61,362,210</b>	<b>294,324,080</b>	<b>282,850,183</b>	<b>11,473,897</b>	<b>96%</b>
<b>Expenses</b>							
Employee costs	4,094,862	3,179,251	-	7,274,113	3,512,654	3,761,459	48%
Committee expenses	5,066,933	1,183,744	654,048	6,904,725	2,865,500	4,039,225	42%
Use of Goods and Services	5,372,986	3,495,366	-	8,868,352	8,319,127	549,225	94%
Other Government	42,500,000	46,446,613	48,327,248	137,273,861	59,072,254	78,201,606	43%

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	<i>2024/2025</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>2024/2025</i>	<i>2024/2025</i>		
Units Certified Works							
Other Grants and Transfers	85,039,082	12,001,307	1,000,000	98,040,389	92,134,954	5,905,435	94%
Digital Hubs Expenses	-	-	207,017	207,017	-	207,017	0%
Funds Pending Approval**	10,000,000	2,392,506	-	12,392,506	1,275,120	11,117,386	10%
<b>Total Expenditure</b>	9,423,897	2,765,323	11,173,897	23,363,117	-	23,363,117	0%
Surplus for the period	161,497,759	71,464,110	61,362,210	294,324,079	167,179,609	127,144,471	57%
	-	0	-	0	115,670,574	(115,670,574)	

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	127,144,471
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2025	11,473,897
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2025	115,670,574

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 10/12 2025 and signed by:

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

Name: George Kamau

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

Name: Sarah Sang  
ICPAK M/No:

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

Name: Michael Kimeli

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

**15. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2025**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,094,862	3,179,251.32		7,274,113	3,512,654	3,761,459
1.2 Committee allowances	1,872,000	586,570.00		2,458,570	586,570	1,872,000
1.3 Use of goods and services	3,722,986	868,891.98		4,591,878	4,042,653	549,225
<b>Sub-total</b>	<b>9,689,848</b>	<b>4,634,713</b>	<b>-</b>	<b>14,324,561</b>	<b>8,141,877</b>	<b>6,182,684</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,314,933	446,900.00		1,761,833	446,900	1,314,933
2.2 Committee allowances	1,880,000	150,274.00	654,048.00	2,684,322	2,278,930	405,392
2.3 Use of goods and services	1,650,000	2,626,474.32		4,276,474	4,276,474	0
<b>Sub-total</b>	<b>4,844,933</b>	<b>3,223,648</b>	<b>654,048</b>	<b>8,722,629</b>	<b>7,002,304</b>	<b>1,720,325</b>
<b>4.0 Emergency</b>						
AIC Esageri day and boarding primary school	700,000			700,000		700,000
AIC KISANANA TOTONA GIRLS SECONDARY SCHOOL		1,100,000.00		1,100,000	1,100,000	-
EMINING BOYS SECONDARY SCHOOL	600,000	-		600,000	600,000	-

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

KAPKARARAM PRIMARY SCHOOL		150,000.00		150,000	150,000	-
KAPKUNDUL PRIMARY SCHOOL	600,000			600,000	600,000	-
Kiptoim primary SCHool		500,000.00		500,000	490,509	9,491
LOGIRI PRIMARY SCHOOL	400,000	5,157.00		405,157	361,052	44,105
LOMBALA PRIMARY SCHOOL	400,000	-		400,000	374,743	25,257
LOMBALA PRIMARY SCHOOL		150,000.00		150,000	150,000	-
Mogotio girls	984,000			984,000		984,000
Mogotio primary	700,000	-		700,000	689,131	10,869
MOGOTIO SECONDARY SCHOOL		984,000.00		984,000	984,000	-
NGUBERETI CHIEFS OFFICE	500,000	-		500,000	500,000	-
Oldebes primary scholl	150,000			150,000		150,000
OLKOKWE SECONDARY SCHOOL	1,300,000	-		1,300,000	998,893	301,107
SAGASAGIK SECONDARY SCHOOL		201,732.75		201,733	201,733	-
SINENDE SECONDARY SCHOOL	600,000	500,000.00		1,100,000	1,100,000	-
SOSION PRIMARY SCHOOL		110,712.00		110,712		110,712
Sosion Primary School	600,000			600,000	530,687	69,313
Sosion Primary School	600,000			600,000		600,000

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

ST Marys primary SCHool		400,000.00		400,000	400,000	-
WASEGES PRIMARY SCHOOL	365,879	-		365,879	197,433	168,446
unutilized		200,000.00		200,000		200,000
<b>Sub-total</b>	<b>8,499,879</b>	<b>4,301,602</b>	<b>-</b>	<b>12,801,481</b>	<b>9,428,180</b>	<b>3,373,301</b>
<b>5.0 Bursary and Social Security</b>						
5.1 Primary Schools	-			-		-
5.2 Secondary Schools	49,000,000	2,063,687.00		51,063,687	50,657,731	405,956
5.3 Tertiary Institutions	14,599,104			14,599,104	8,414,523	6,184,581
5.4 special needs	1,000,000			1,000,000	-	1,000,000
5.5 Education Support Programs	-			-		-
5.6 Social Security	-			-		-
<b>Sub-total</b>	<b>64,599,104</b>	<b>2,063,687</b>	<b>-</b>	<b>66,662,791</b>	<b>59,072,254</b>	<b>7,590,536</b>
<b>7.0 Environment</b>						
Aram Primary School						
CHEBEREN PRIMARY SCHOOL	50,000	236,935.00		286,935	278,217	8,718
CHEMORGONG PRIMARY SCHOOL		600,000.00		600,000	597,675	2,325
CHEPKOKON PRIMARY SCHOOL		202,820.00		202,820	202,820	-

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

CHEPYUAN PRIMARY SCHOOL	200,000			200,000	200,000	-
Ebenezer primary school		3.00		3		3
EBENEZER PRIMARY SCHOOL	900,000	76,543.50		976,544	976,544	-
KAMALANGET PRIMARY SCHOOL	450,000	-		450,000	449,900	100
KAPKARARAM PRIMARY SCHOOL	900,000	-		900,000	900,000	-
KAPKEIN PRIMARY SCHOOL 2		200,000.00		200,000	196,036	3,964
KAPKUNDUL PRIMARY SCHOOL		243,281.25		243,281	243,002	279
KAPNGEMUI PRIMARY SCHOOL	450,000	1,324.00		451,324	451,324	-
KAPYEMIT PRIMARY SCHOOL	450,000	33,046.50		483,047	451,676	31,371
KIPCHOBET PRIMARY SCHOOL		211,222.50		211,223	211,223	-
KIPKIGEI PRIMARY SCHOOL	424,888	709,565.00		1,134,453	1,109,565	24,888
KOKWENMOI PRIMARY SCHOOL	450,000	100,541.00		550,541	549,203	1,338
LEGETETWE PRIMARY SCHOOL	700,000	261,552.00		961,552	898,650	62,902
LOMANIRA PRIMARY SCHOOL	200,000	340,689.00		540,689	450,376	90,313
MOGOTIO SUBCOUNTY HEADQUARTERS	900,000	-		900,000	899,153	848
NGENTUI PRIMARY SCHOOL	450,000	2,231.95		452,232	452,232	-
NGUBERETI PRIMARY SCHOOL	200,000			200,000	196,724	3,276

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

ROSOGA PRIMARY SCHOOL	450,000	-		450,000	450,000	-
Sirwa primary		200,000.00		200,000	199,424	576
Sirwa Primary School	900,000			900,000		900,000
SORE SECONDARY SCHOOL		203,133.80		203,134	203,134	-
Sub-total	8,074,888	3,622,889	-	11,697,776	10,566,876	1,130,900
8.0 Primary Schools Projects				-		-
AIC ESAGERI DAY AND BOARDING		400,000.00		400,000		400,000
AIC Totona Girls Secondary School			250,000.00	250,000		250,000
		11,596.00		11,596	11,596	-
BENONGOI PRIMARY SCHOOL		120.30		120	120	-
BIKWEN KOBAT PRIMARY SCHOOL		53,065.00		53,065	126	52,939
Chebarer Primary School	1,200,000			1,200,000		1,200,000
CHEBARER PRIMARY. SCHOOL		2,315.00		2,315	2,315	-
Cheberen Primary School	250,000			250,000		250,000
Chebirebei primary		412,127.50	241,282.00	653,410	402,227	251,183
CHEMOGOCH PRIMARY SCHOOL	800,000	1,923.00		801,923	1,923	800,000
CHEMOINOI PRIMARY SCHOOL		99,507.20		99,507	99,507	-

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Chemorgong Primary School	1,200,000			1,200,000		1,200,000
CHEMORGONG PRIMARY SCHOOL		12,607.00		12,607	12,607	-
Chemutung Primary School	1,000,000			1,000,000		1,000,000
CHEMUTUNG PRIMARY SCHOOL		118,580.00		118,580	118,580	-
CHEPNYORGIN PRIMARY SCHOOL		1,603,461.00		1,603,461	1,429,409	174,052
Chepyuan Primary School		431,572.00	1,200,000.00	1,631,572	1,589,003	42,569
Chomiek Primary School	1,500,000			1,500,000		1,500,000
CHOMIEK PRIMARY SCHOOL		27,640.00		27,640	27,640	-
Ebenezer primary school			500,000.00	500,000		500,000
Embogong Primary School	1,200,000			1,200,000		1,200,000
Embogong primary SCHool		132,834.00	250,000.00	382,834	382,834	-
Emining Primary School	800,000			800,000		800,000
Emining Primary School			250,000.00	250,000		250,000
Emining primary SCHool		5,283.70		5,284	240	5,044
Emining Special School f		54,925.00	1,200,000.00	1,254,925	1,019,259	235,666
EMSOS PRIMARY SCHOOL		145,844.25	250,000.00	395,844	60,252	335,592

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

ESAGERI AIC DAY AND BOARDING PRIMARY SCHOOL		1,200,000.00	400,000.00	1,600,000	1,539,887	60,113
ESAGERI AIC DAY AND BOARDING PRIMARY SCHOOL		28,317.00		28,317	28,317	-
KABARBESI PRIMARY SCHOOL		6,014,193.00		6,014,193	4,651,093	1,363,100
KABERGEI PRIMARY. SCHOOL		183,280.25		183,280	183,280	-
KABOGOR PRIMARY SCHOOL		69,905.50		69,906	69,906	-
KABURGEI PRIMARY SCHOOL		1,568,922.71	600,000.00	2,168,923	1,708,770	460,153
Kabuswo Primary School	300,000			300,000		300,000
KABUSWO PRIMARY SCHOOL		6,241.00		6,241	6,241	-
KAMALANGET PRIMARY SCHOOL		1,231,520.00	450,000.00	1,681,520	1,133,473	548,047
Kamar primary SCHool		107,150.00	1,200,000.00	1,307,150	920,486	386,664
KAPCHELUGUNY PRIMARY SCHOOL		571,637.00		571,637	571,637	-
Kapchelukuny Primary School	300,000			300,000		300,000
Kapkararam Primary School	300,000			300,000		300,000
KAPKARARAM PRIMARY SCHOOL		67,607.60		67,608	65,492	2,116
Kapkararam primary school-			900,000.00	900,000		900,000
KAPKEIN PRIMARY SCHOOL 1		237,140.50	1,000,000.00	1,237,141	612,191	624,950

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

Kapkundul Primary School	1,200,000			1,200,000		1,200,000
Kaplainmoi primary		1,205,658.00		1,205,658	973,959	231,699
KAPLEGICH PRIMARY SCHOOL		10,260.00		10,260	10,260	-
KAPLELWO PRIMARY SCHOOL		5,548.00		5,548	5,548	-
KAPLOGOS PRIMARY SCHOOL		1,742.00	1,200,000.00	1,201,742	1,198,367	3,375
Kapngemui primary school			450,000.00	450,000		450,000
Kapnosgei primary		1,201,569.00		1,201,569	1,079,771	121,798
Kapsiloi ECDE and Primary School-			2,000,000.00	2,000,000		2,000,000
Kapsiloi Primary School	1,200,000			1,200,000		1,200,000
Kapsok Primary School		166,688.05	1,200,000.00	1,366,688	600,000	766,688
Kapterit primary School		374.00	250,000.00	250,374	250,374	-
Kapyemit primary school-			450,000.00	450,000		450,000
KELELWA HILL ECD PRIMARY SCHOOL		18,359.00		18,359	17,252	1,107
Kelelwa hill PRIMARY		1.00		1		1
KELELWA HILL PRIMARY SCHOOL	250,000	1,200,000.00		1,450,000	1,355,234	94,766
Kibotany Primary School						

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

	300,000			300,000		300,000
Kibotany Primary School			250,000.00	250,000		250,000
KIBOTANY PRIMARY SCHOOL		2,043.50		2,044	126	1,918
Kibulwe primary SCHool		836,969.25		836,969	833,752	3,217
Kimngorom Day And Boarding Primary School	2,800,000			2,800,000		2,800,000
Kimngorom Day and Boarding primary school			1,200,000.00	1,200,000		1,200,000
KIMNGOROM DAY AND BOARDING PRIMARY SCHOOL		3,051.00		3,051	366	2,685
KIMOSE PRIMARY SCHOOL	250,000	691,846.00		941,846	691,846	250,000
Kipkigei primary school			900,000.00	900,000		900,000
KIPKITUR PRIMARY SCHOOL		2,212.00		2,212	2,212	-
Kipnyunguny primary SCHool	500,000	336,520.00	2,000,000.00	2,836,520	2,000,716	835,804
KIPSOGON PRIMARY SCHOOL		500,243.00		500,243	500,243	-
KIPTEWERET PRIMARY SCHOOL		336,893.50		336,894	336,058	836
Kiptoim primary SCHool	300,000	1,400,000.00	250,000.00	1,950,000	1,342,791	607,209
KISANANA PRIMARY SCHOOL		1,287,720.00		1,287,720	1,115,058	172,662
KISKIS PRIMARY SCHOOL		1,258,947.25		1,258,947	1,258,947	-
KITECHO PRIMARY. SCHOOL						

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

		12,929.00		12,929	12,929	-
Koibarak primary SCHool		554,815.00		554,815	450,476	104,339
KOISARAM PRIMARY SCHOOL		869,007.25		869,007	722,440	146,567
KOITEBES PRIMARY SCHOOL	1,200,000	668,590.00		1,868,590	1,400,115	468,475
Kokwenmoi Primary School	1,200,000			1,200,000		1,200,000
Kokwenmoi primary school			450,000.00	450,000		450,000
KURES PRIMARY SCHOOL		900.00		900	900	-
KURES PRIMARY SCHOOL		49,694.05		49,694	49,694	-
KWIRINDOCHE PRI SCHOOL		90,330.00		90,330	90,330	-
LEGETETWE PRIMARY SCHOOL		112,416.00		112,416	112,416	-
Legetetwet Primary School	600,000			600,000		600,000
Legetetwet Primary School	500,000			500,000		500,000
Legetetwet primary school-			900,000.00	900,000		900,000
LELEN PRIMARY SCHOOL		105,056.00		105,056	-	105,056
Letoi Primary School	1,200,000			1,200,000		1,200,000
LETOI PRIMARY SCHOOL		49,996.35	250,000.00	299,996	299,996	-
Logiri Primary School	1,200,000			1,200,000		1,200,000
Lolbugo primary						

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

		2,421,293.50		2,421,294	2,421,294	-
Lomanira Primary School	600,000			600,000		600,000
Lomanira primary school-			450,000.00	450,000		450,000
Lombala Primary School	250,000			250,000		250,000
LOMBALA PRIMARY SCHOOL		325,847.25		325,847	325,847	-
Lombogishu Primary School	1,200,000			1,200,000		1,200,000
MAGOI PRIMARY SCH		1,418,850.00		1,418,850	1,298,926	119,924
Magoi Primary School	500,000			500,000		500,000
Magoi Primary School-			250,000.00	250,000		250,000
Majimotto primary		224,056.00		224,056	3,558	220,498
Matebei primary		416,622.25	1,200,000.00	1,616,622	1,582,831	33,791
MATEBEI PRIMARY SCHOOL		2,144.75		2,145	-	2,145
Mogotio NGCDF Office			88,313.00	88,313		88,313
Mogotio NGCDF Office-			604,670.00	604,670		604,670
Mogotio primary		1,327,556.00	1,450,000.00	2,777,556	2,726,762	50,794
Mogotio Sub County Education Office-			500,000.00	500,000		500,000
Mogoto sub county headquarters						

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

			900,000.00	900,000		900,000
Molok primary SCHool		5,535.40	1,200,000.00	1,205,535	1,143,251	62,284
Molos Primary School	1,200,000			1,200,000		1,200,000
MOLOSIRWE PRIMARY SCHOOL		6,895.65		6,896	6,896	-
MUGURIN PRIMARY SCHOOL		10,737.00		10,737	126	10,611
Muguyuni primary SCHool		26,013.00		26,013	2,587	23,426
Nato Primary School			250,000.00	250,000		250,000
Nato Primary SCHool		100,589.00	250,000.00	350,589	350,589	-
Ngembamoi Primary School	300,000			300,000		300,000
NGEMBOMOI PRIMARY SCHOOL		74,082.00		74,082	74,082	-
NGENDALEL PRIMARY SCHOOL	1,200,000	604,894.00		1,804,894	604,894	1,200,000
Ngentui Primary School	600,000			600,000		600,000
Ngentui primary school			450,000.00	450,000		450,000
Ngubereti primary school		770,290.00	942,983.00	1,713,273	1,385,359	327,914
Ngusero Primary School	300,000			300,000		300,000
NOIWET PRIMARY SCHOOL		401,176.00		401,176	401,176	-
NYALILBUCH PRIMARY SCHOOL		80,530.50		80,531	80,531	-

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

OINOPSOS PRIMARY SCHOOL		3,901.00		3,901	3,901	-
OLBAT PRIMARY SCHOOL		3,723.00		3,723	3,723	-
OLDEBES PRIMARY SCHOOL		466,854.00	2,000,000.00	2,466,854	1,683,684	783,170
Pombo primary School		701,232.50		701,233	499,940	201,293
Proposed Kisoyan Cheburet Primary School			5,000,000.00	5,000,000		5,000,000
Proposed Kisoyan Cheburet Primary School-			500,000.00	500,000		500,000
RADAD PRIMARY SCHOOL		23.50		24	-	24
Rosoga Primary School	250,000			250,000		250,000
Rosoga primary school			450,000.00	450,000		450,000
ROSOGA PRIMARY SCHOOL		67,137.50		67,138	67,138	-
ROSOGA PRIMARY. SCHOOL		5,976.90		5,977	5,977	-
Sagasagik Primary School	1,200,000			1,200,000		1,200,000
SAGASAGIK PRIMARY SCHOOL		6,460.50		6,461	6,461	-
sirwa primary school		1,000,000.00		1,000,000	1,000,000	-
SIRWA PRIMARY SCHOOL		4,925.50		4,926	4,926	-
Sore Primary School	1,200,000			1,200,000		1,200,000

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

Sore Primary School		60,852.00	1,200,000.00	1,260,852	800,853	459,999
SORE PRIMARY. SCHOOL				-		-
SORTI PRIMARY. SCHOOL		49,239.70		49,240	49,240	-
St Maximillian Kolbes Primary School	300,000			300,000		300,000
St. Marys primary SCHool		51,374.00		51,374	51,374	-
ST.Mary Primary School-			1,200,000.00	1,200,000	1,197,973	2,027
St.Mary's mixed day sec			650,000.00	650,000		650,000
St.Mary's mixed day sec			450,000.00	450,000		450,000
St.Mary's mixed day sec Eminimng			250,000.00	250,000		250,000
SUKUNWE PRIMARY SCHOOL		160,017.25		160,017	252	159,765
Tian Primary School	1,500,000			1,500,000		1,500,000
TIAN PRIMARY SCHOOL		1,000,069.00		1,000,069	995,126	4,943
TINGTINGNYON PRIMARY SCHOOL		813,446.00		813,446	677,069	136,377
WASEGES PRIMARY SCHOOL		12,804.00	250,000.00	262,804	265,371	(2,567)
<b>Sub-total</b>	<b>32,150,000</b>	<b>40,404,842</b>	<b>40,927,248</b>	<b>113,482,090</b>	<b>53,082,301</b>	<b>60,399,789</b>
<b>9.0 Secondary Schools Projects (List all the Projects)</b>				-		-
A.I.C MAJI MOTO SECONDARY						

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

SCHOOL		1,013.00		1,013	378	635
AIC KISANANA TOTONA GIRLS SECONDARY SCHOOL		23,834.25	1,000,000.0 0	1,023,834	796,356	227,478
AIC TOTONA GIRLS SECONDARY SCHOOL		800,000.00		800,000		800,000
CHEBEREN SECONDARY. SCHOOL		888.50		889	-	889
KAMAR SECONDARY SCHOOL		316,074.00		316,074	199,126	116,948
Kapkein Secondary School	1,200,000.00			1,200,000		1,200,000
Kapkein Secondary School				-		-
Kaplelwo Secondary School	1,000,000.00			1,000,000		1,000,000
KIMNGOROM GIRLS HIGH SCHOOL		86,370.50		86,371	240	86,131
KIMOSE SECONDARY SCHOOL		1,769.25		1,769	252	1,517
KIPKITUR SECONDARY SCHOOL		45,873.00		45,873	126	45,747
KIPSOGON SECONDARY SCHOOL	2,000,000.00	1,689,846.25		3,689,846	1,685,561	2,004,285
KIPTOIM SECONDARY SCHOOL		915.00		915	240	675
KISANANA BOYS HIGH SCHOOL		38.00		38	240	(202)
KOITEBES SECONDARY SCHOOL		265.20		265	126	139
LOMBOGISHU SECONDARY SCH		9,361.75		9,362	126	9,236
MOGOTIO PRIMARY SCHOOL		1,200,000.00		1,200,000		1,200,000

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

MOGOTIO TOWNSHIP SECONDARY SCHOOL		72,953.00	2,400,000.0 0	<b>2,472,953</b>	2,234,544	238,409
MOLOSIRWE SECONDARY SCHOOL		2,457.00		<b>2,457</b>	240	2,217
MUGURIN SECONDARY SCHOOL		(602.75)		<b>(603)</b>	500	(1,103)
MUGURIN SECONDARY SCHOOL		23.25		<b>23</b>	-	23
Olbat Secondary School	2,000,000.00			<b>2,000,000</b>		2,000,000
REUBEN CHERUIYOT OLMARAI SECONDARY SCHOOL		10,553.25		<b>10,553</b>	240	10,313
ROSOGA SECONDARY SCHOOL		657.50		<b>658</b>	300	358
SINENDE SECONDARY SCHOOL	3,500,000.00	1,511,977.25		<b>5,011,977</b>	1,509,019	3,502,958
Sirwa Secondary School	650,000.00	228,803.00		<b>878,803</b>		878,803
ST MARYS MIXED DAY SECONDARY SCHOOL,EMINING		38,700.00	4,000,000.0 0	<b>4,038,700</b>	1,986,909	2,051,791
				-		-
<b>Sub-total</b>	<b>10,350,000</b>	<b>6,041,770</b>	<b>7,400,000</b>	<b>23,791,770</b>	<b>8,414,523</b>	<b>15,377,247</b>
10.0 Tertiary institutions Projects (List all the Projects)				-		-
				-		-
<b>Sub-total</b>				-	-	-
11.0 Security Projects				-		-

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

0			-	-	-
CHEBEREN CHIEFS OFFICE		2,997.50	2,998	2,997	1
CHOMIEK ASS CHIEFS OFFICE		92.50	93	-	93
KABUSWO CHIEF'S OFFICE		2,307.10	2,307	-	2,307
KAPNOSGEI CHIEF'S OFFICE		64,075.00	64,075	64,075	-
KIBOTANY ASSISTANT CHIEFS OFFICE		307,935.00	307,935	127,449	180,486
KIMNGOROM AP LINE		929.00	929	929	-
KIMOSE CHIEFS OFFICE		4,048.00	4,048	-	4,048
402980		402,980.00	402,980	402,980	-
KISANANA CHIEFS OFFICE		1,049.00	1,049	1,049	-
KOIBOS CHIEFS OFFICE		2,223.10	2,223	2,223	0
KOIBOS-SOI CHIEFS OFFICE		2,818.00	2,818	2,818	-
Mogotio police station	1,000,000.00		1,000,000		1,000,000
MOGOTIO SUBCOUNTY HEADQUARTERS gate		750,000.00	750,000	735,854	14,146
MOLOSIRWE CHIEFS OFFICE		2,150.00	2,150	2,150	-
Mugurin Assistant Chiefs office	450,000.00		450,000		450,000
Ndanai sub location-Assistant chiefs office	915,210.84		915,211		915,211

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

NGENDALEL CHIEFS OFFICE		257.30		257	257	0
NGUBERETI CHIEFS OFFICE		3,570.00		3,570	3,570	-
OLDEBES CHIEFS OFFICE		420,396.80		420,397	374,161	46,236
Olkokwe Chiefs Office	1,500,000.00			1,500,000	1,022,058	477,942
OLKOKWE CHIEFS OFFICE		22,658.20		22,658	600	22,058
Olkokwe Chief's Office			1,000,000.00	1,000,000		1,000,000
OLKOKWE POLICE POST		540.00		540	540	-
SIMOTWE CHIEFS OFFICE		18,353.05		18,353	18,354	(1)
SINENDE CHIEF'S OFFICE		3,750.00		3,750	3,750	-
					-	-
<b>Sub-total</b>	<b>3,865,211</b>	<b>2,013,130</b>	<b>1,000,000</b>	<b>6,878,340</b>	<b>2,765,814</b>	<b>4,112,526</b>
<b>12.0 Acquisition of assets</b>					-	-
12.1 Motor Vehicles (including motorbikes)			207,017.00	207,017		207,017
12.2 Purchase of furniture and fittings					-	-
12.2 Construction of CDF office					-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>207,017</b>	<b>207,017</b>	<b>-</b>	<b>207,017</b>
<b>13.0 Others</b>						

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

				-		-
Jitume Digital Hub (Kisanana ward)	7,000,000			7,000,000		7,000,000
Mogotio NG-CDF Office	1,500,000			1,500,000		1,500,000
Mogotio subcounty Huduma centre	1,500,000			1,500,000		1,500,000
MOGOTIO NGCDF OFFICE-LAPTOPS		300,000.00		300,000		300,000
MOGOTIO NGCDF OFFICE-DESKTOPS		500,000.00		500,000		500,000
strategic plan		960,000.00		960,000		960,000
Mogotio Subcounty Education Office		500,000.00		500,000	492,087	7,913
MOGOTIO CONSTITUENCY ENVIROMENT COMMITTEE		615.00		615	615	-
MOGOTIO CONSTITUENCY SPORTS DEVELOPMENT COMMITTEE		270.25		270	270	0
MOGOTIO CONSTITUENCY RESOURCE CENTRE		131,621.00		131,621	131,621	-
<b>Sub-total</b>	<b>10,000,000</b>	<b>2,392,506</b>	<b>-</b>	<b>12,392,506</b>	<b>624,593</b>	<b>11,767,913</b>
<b>Funds pending approval**</b>				-		-
Kitecho Primary School	400,000			400,000		400,000
Proposed Pombo Day Secondary School	1,000,000			1,000,000		1,000,000
Proposed Tarabunyan Secondary School	1,500,000			1,500,000		1,500,000
Kapkechui chief's office	1,000,000			1,000,000		1,000,000

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

Kisanana Digital Hub	5,523,897			5,523,897		5,523,897
MOGOTIO SUBCOUNTY DIGITAL HUB-			3,600,000.0 0	3,600,000		3,600,000
Mogotio Sub County Digital Hub			1,365,330.0 0	1,365,330		1,365,330
Mogotio Sub Count digital hub			4,158,567.0 0	4,158,567		4,158,567
unapproved projects			- 2,050,000.0 0	2,050,000		2,050,000
AiA			-	-		-
Sub-total	9,423,897	-	11,173,897	20,597,794	-	20,597,794
Total	161,497,759	68,698,787	61,362,210	291,558,756	159,098,723	132,460,034

## **16. Notes to the Financial Statements**

### **1. General information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Mogotio Constituency principal activity is implementation of projects.

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

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS) or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup>/ 2<sup>nd</sup>/ 3<sup>rd</sup>/ are transitional financial statements The NG-CDF Mogotio constituency has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2024/2025 up to the reporting date.

Liabilities recognized include trade and other payables, third-party deposits, and gratuity provisions.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF. The financial statements have been prepared in accordance with the PFM Act, the NGCDF Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

### **3. Adoption of New and Revised Standards**

- i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

*ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.*

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43: Leases	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. <b><i>Not applicable</i></b>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. <b><i>Not applicable</i></b>
IPSAS 45: Property Plant and Equipment	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. <b><i>Not applicable</i></b>
IPSAS 46: Measurement	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The objective of this standard was to improve measurement guidance

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

	<p>across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><b><i>Not applicable</i></b></p>
IPSAS 47: Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><b><i>Not applicable</i></b></p>
IPSAS 48: Transfer Expenses	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><b><i>Not applicable</i></b></p>
IPSAS 49: Retirement Benefit Plans	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><b><i>Not applicable</i></b></p>
IPSAS 50: Exploration	<p><b><i>Applicable 1<sup>st</sup> January 2027</i></b></p> <p>The objective of this Standard is to specify the financial reporting for the</p>

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

For & Evaluation of Mineral Resources	<p>exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul> <p><i>Not applicable</i></p>
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*iii. Early adoption of standards*

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early.*

#### 4. Summary of Significant Accounting Policies

- a) Revenue recognition
  - i) Revenue from non-exchange transactions

##### **Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *Fund* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realized in the statement of financial performance upon fulfilling the conditions set. Revenue shall be recognized after allocations have been approved by the NG-CDF Board.

##### **ii) Revenue from exchange transactions**

###### **Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the *Entity*.

###### **Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

###### **Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

### **Budget information**

The original budget was approved by Parliament on 30 June 2024 for the period 1<sup>st</sup> July 2024 to 30<sup>th</sup> June 2025 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 final budget for the financial year under review has been included in the financial statements.

The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 15 of these financial statements.

### **b) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

### **c) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Entity*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

---

property or, if lower, at the present value of the future minimum lease payments. The *Entity* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *Entity* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the *Entity*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

**d) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

**e) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements.* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**a) Financial assets**

**Classification of financial assets**

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

---

amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

**b) Financial liabilities**

**Classification**

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**f) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

---

charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

**g) Provisions**

Provisions are recognized when the *Entity* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *Entity* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

**h) Social Benefits**

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognizes a social benefit as an expense for the social benefit scheme at the same time that it recognizes a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

**i) Contingent liabilities**

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**j) Contingent assets**

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the

asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**k) Employee benefits**

**Retirement benefit plans**

The *Entity* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation

**Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

**l) Related parties**

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.

**m) Cash and Cash Equivalents**

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

**n) Comparative figures**

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

**o) 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 June 30, 2025

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the *Entity's* financial statements in conformity with IPSAS requires management to make judgments, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgments, estimates, and assumptions made:

**Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset is based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

**Provisions**

*National Government Constituencies Development Fund (NGCDF)*

*Mogotio Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2025*

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

**6. Transfers from the NGCDF Board**

Description	2024/2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	161,497,759
<b>Total</b>	<b>161,497,759</b>

**7. Transfers from domestic and foreign partners**

Description	2024/2025
	Kshs
Grants	-
<b>Total</b>	<b>-</b>

**8. Finance income**

Description	2024/2025
	Kshs
Interest Income on Bank Deposits	-
<b>Total</b>	<b>-</b>

*(Provide a brief explanation for this revenue)*

**9. Miscellaneous income**

	2024/2025
	Kshs
Rental Income	-
Income from sale of tenders	-
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere	-
<b>Total</b>	<b>-</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

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**10. Employees cost**

	<i>2024/2025</i>
	Kshs
NG-CDFC Basic staff salaries	3,403,574
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	711,450
Employer Contributions Compulsory national social security schemes	59,220
Employer Contributions Compulsory Housing levy	42,810
Employer contributions to National Industrial Training Authority	7,050
Other	-
<b>Total</b>	<b>4,224,104</b>

**11. Committee Expenses**

	<i>2024/2025</i>
	Kshs
Sitting allowance	2,568,500
Other Committee expenses	297,000
<b>Total</b>	<b>2,865,500</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

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**12. Use of Goods and services**

	<i>2024/2025</i>
	Kshs
Utilities, supplies and services	-
Communication, supplies and services	639,624
Domestic travel and subsistence	896,000
Printing, advertising and information supplies & services	779,000
Office Rent	-
Training expenses	147,000
Hospitality supplies and services	322,736
Insurance costs	64,521
Specialized materials and services	76,700
Office and general supplies and services	1,074,030
Fuel, oil & lubricants	1,600,000
Bank charges	-
Routine maintenance – vehicles and other transport equipment	665,430
Routine maintenance – other assets	509,060
Strategic plan expenses	944,896
Other operating expenses	584,000
<b>Total</b>	<b>8,302,997</b>

**13. Other Government Units Actual expenditure**

<b>Description</b>	<i>2024/2025</i>
	Kshs
Primary Schools Actual expenditure	50,410,309
Secondary Schools Actual expenditure	8,414,523
Tertiary Institutions Actual expenditure	-
<b>Total</b>	<b>58,824,832</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

**14. Other Grants and transfers Actual expenditure**

	<i>2024/2025</i>
	Kshs
Bursary – secondary schools	45,912,804
Bursary – tertiary institutions	19,550,270
Bursary – special schools	970,000
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	2,603,285
Climate change mitigation projects	10,245,093
Emergency projects Actual expenditure	9,426,700
Roads projects Actual expenditure	-
Others specify	492,579
<b>Total</b>	<b>89,200,731</b>

**15. Depreciation and Amortization Expenses**

Description	<i>2024/2025</i>
	Kshs
Property Plant and Equipment	382,536
Intangible Assets	-
<b>Total</b>	<b>382,536</b>

**16. Digital Hubs Expenses**

Description	<i>2024/2025</i>
	Kshs
Construction/ renovation/ Actual expenditure	-
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others ( <i>specify</i> )	-
<b>Total</b>	<b>-</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

17. Gain/loss on Sale of Assets

Description	2024/2025
	Kshs
Intangible Assets	-
<b>Total Gain/loss on Sale of Assets</b>	-

18. Impairment Loss

Description	2024/2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
<i>(Include financial instruments that are impaired)</i>	-
<b>Total Impairment Loss</b>	-

19. Cash and Cash Equivalentents

Name Of Bank and Account No.	2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Bank Accounts (Cash Book Bank Balance)</b>		
<i>Name Of Bank, Account No. (Operations account)</i>	96,914,719	52,469,513
<i>Operations account pending closure</i>	-	-
<i>(Deposit account)</i>	1,338,170	-
<i>(PMC accounts)</i>	17,417,685	16,229,275
<b>Total</b>	115,670,574	68,698,788
<b>Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations	-	-
<b>Total</b>	-	-

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

20. Receivables from Exchange Transactions

Description	2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors ( <i>Specify</i> )	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a. Current receivables	-	-
b. Non-current receivables	-	-
Total Receivables (a+b)	-	-

i. Ageing Analysis for Receivables

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
	2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

21. Receivables from Non-Exchange Transactions

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	11,473,897		61,362,210	
Outstanding imprest	-		-	
<b>Total</b>	11,473,897		61,362,210	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year		0%	-	
Between 1-2 years	11,473,897	100%	61,362,210	100%
Over 3 years	-	0%	-	0%
<b>Total</b>	-	0%	-	0%

22. Prepayments

Description	2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	16,130	-
Prepaid Electricity Costs	-	-
Other Prepayments ( <i>Specify</i> )	-	-
<b>Total</b>	16,130	-

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concessions assets	Total
Depreciation Rate		10%	25.00%	20%	12.50%	30.00%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 <sup>st</sup> July 2024	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	1,275,120	-	-	1,275,120
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At 30 Sep/Dec/Mar/Jun 2024	-	-	-	-	-	1,275,120	-	-	1,275,120
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	382,536	-	-	382,536
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At 30 Sep/Dec/Mar/Jun 2024	-	-	-	-	-	382,536	-	-	382,536
Net Book Values									
Opening Bal as at 1 <sup>st</sup> July 2024	-	-	-	-	-	-	-	-	-
As At 30 <sup>th</sup> June, 2025	-	-	-	-	-	892,584	-	-	892,584

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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**Valuation**

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30<sup>th</sup> June 2020). These amounts were adopted on 1/7/2024.

**22 b) Property, Plant and Equipment at Cost**

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>NBV</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
<b>Total</b>	-	-	-

Property plant and Equipment includes the following assets that are fully depreciated:

	<b>Cost or valuation</b>	<b>Normal annual depreciation charge</b>
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
<b>Total</b>	-	-

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

24. Intangible Assets

Description	2024/2025
	Kshs
<b>Cost</b>	
Opening balance at 1 <sup>st</sup> July 2024	-
Additions	-
Disposal	-
<b>At end of the year</b>	-
<b>Amortization and impairment</b>	
At beginning of the year	-
Amortization	-
<b>At end of the year</b>	-
Impairment loss	-
<b>At end of the year</b>	-
<b>NBV at July 1<sup>st</sup> 2024</b>	-
<b>NBV at June 30<sup>th</sup> 2025</b>	-

25. Right-of use assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
<b>Cost</b>				
As At 1 July (Comparative period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2024 (Comparative Period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025 (Current FY)	-	-	-	-
<b>Accumulated Depreciation</b>				
As At 1 July 2024 (Comparative period)	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2024 (Comparative period))	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025 (Current FY)	-	-	-	-
<b>Carrying Amount</b>	-	-	-	-

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

As At 30 June 2025 (Current FY)	-	-	-	-
As At 30 June 2024. (Comparative Period)	-	-	-	-

**26. Trade and Other Payables**

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Trade payables		-		-
Employee payables		-		-
Other payables		-		-
<b>Total trade and other payables</b>		-		-
<b>Aging analysis: (Trade and other payables)</b>	<b>2024/2025</b>	<b>% of the Total</b>	<b>1<sup>st</sup> July</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (tie to above total)</b>	-		-	

**27. Third-Party Deposits**

	<i>Insert current FY</i>
	KShs
Retention as at 1 <sup>st</sup> July (A)	696,199
Retention held during the year (B)	825,427
Retention paid during the Year (C)	1,241,748
<b>Closing Retention as at 30<sup>th</sup> June D= A+B-C</b>	<b>279,878</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

**Retentions Aging Analysis**

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Less than 1 year	0	0	0	%
1-2 years	279878	100	696,199	100
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
<b>Total</b>	<b>279878</b>		<b>696199</b>	

**28. Lease Liabilities**

Description	Insert Current FY	Opening Statement 1 <sup>st</sup> July 20XX
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
<b>At end of the year</b>	<b>-</b>	<b>-</b>

**Maturity Analysis**

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-

**Analysed as:**

Description	Amount
Current	-
Non- Current	-
<b>Total</b>	<b>-</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

**29. Gratuity Provision**

Description	2024/2025
	Kshs
Gratuity at the beginning of the year 1 <sup>st</sup> of July	626,720
Gratuity held during the year	711,450
Gratuity paid during the year	-
<b>Total Gratuity Provision 30th June (A+B-C)</b>	<b>1,338,170.00</b>

**30. Cash Generated from Operations**

	Period ended June 2025
	Kshs
Surplus for the period before tax	(2,302,941)
<b>Adjusted for:</b>	
Depreciation	382,536
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
<b>Working capital adjustments</b>	
Changes in inventory	-
Changes in receivables	(49,872,183)
Changes in deferred income	-
Changes in Third party deposits	416,321
Changes in gratuity provision	(711,450)
Changes in payments received in advance	-
<b>Net cash flow from operating activities</b>	<b>48,246,906</b>

### **31. Financial Risk Management**

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

#### **i) Credit risk**

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

### Financial Risk Management

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025 (Current FY)</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	11,473,897	-	-
Bank balances	-	-	-	-
<b>Total</b>	-	11,473,897	-	-
<b>As at 30 June 2024 (Previous FY)</b>				
Receivables from exchange transactions	-	61,362,210	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
<b>Total</b>	-	61,362,210	-	-

### Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from xxx. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

**ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June (Current FY)</b>				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,338,170	-
<b>Total</b>	-	-	1,338,170	-
<b>As at 30<sup>th</sup> June (Previous FY)</b>	-	-	-	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	626,720	-
<b>Total</b>	-	-	626,720	-

**iii) Market Risk**

The *Entity* has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will

*National Government Constituencies Development Fund (NGCDF)*

*Mogotio Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2025*

affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the way it manages and measures the risk.

**a) Foreign Currency Risk**

The *Entity* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognized assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments. The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

2024/2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 <sup>th</sup> June (Current FY)			
<b>Financial Assets</b>	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
<b>Total Financial Assets</b>	-	-	-
<b>Financial Liabilities</b>	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
<b>Total Financial Liabilities</b>	-	-	-
<b>Net Foreign Currency Asset/(Liability)</b>	-	-	-

Foreign currency sensitivity analysis

2024/2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 <sup>th</sup> June (Current FY)			
<b>Financial Assets</b>	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
<b>Total Financial Assets</b>	-	-	-
<b>Financial Liabilities</b>	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
<b>Total Financial Liabilities</b>	-	-	-
<b>Net Foreign Currency Asset/(Liability)</b>	-	-	-

**Financial Risk Management**

The following table demonstrates the effect on the Entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

**b) Interest rate risk**

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

**Management of interest rate risk**

To manage the interest rate risk, management has endeavored to bank with institutions that offer favorable interest rates.

**Sensitivity analysis**

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs (Current FY: Kshs ). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs (Current FY – Kshs)

**Fair value of financial assets and liabilities**

**a) Financial instruments measured at fair value.**

**Determination of fair value and fair values hierarchy**

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *Entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

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The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June (Current FY)</b>				
<b>Financial Assets</b>				
Quoted Equity Investments	-	-	-	-
<b>Non- Financial Assets</b>	-	-	-	-
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
<b>Total</b>	-	-	-	-
<b>As at 30<sup>th</sup> June (Previous FY)</b>	-	-	-	-
<b>Financial Assets</b>	-	-	-	-
Quoted Equity Investments	-	-	-	-
<b>Non- Financial Assets</b>	-	-	-	-
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
<b>Total</b>	-	-	-	-

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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**iv) Capital Risk Management**

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

Description	2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	126,435,137	128,738,079
<b>Total Funds</b>	126,435,137	128,738,079
Total Borrowings	-	-
Less: Cash and Bank Balances	115,670,574	68,698,788
Net Debt/(Excess Cash And Cash Equivalent)	-	-
<b>Gearing</b>	-	-

**32. Related Party Disclosures**

	2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	2,568,500	1,101,200
<b>Transaction with the NGCDF Board</b>		
Transfers from the NGCDF Board during the year	211,386,072	192,387,743
<b>Total</b>	<b>213,954,572</b>	<b>193,488,943</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Mogotio Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

**33. Contingent Assets and Contingent Liabilities**

**Contingent Assets**

Description	2024/2025	Opening Statement 1 <sup>st</sup> July 2025
	Kshs	Kshs
<b>Contingent Assets</b>		
Insurance Reimbursements	-	-
Assets Arising from Determination Of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others	-	-
<b>Total</b>	-	-

**Contingent Liabilities**

Description	2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Contingent Liabilities</b>	-	-
Court Case against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others	-	-
<b>Total</b>	-	-

**34. Capital Commitments**

Capital Commitments	2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
<b>Total</b>	-	-

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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**35. Events after the Reporting Period**

There were no material adjusting and non-adjusting events after the reporting period.

**36. Ultimate And Holding Entity**

The Mogotio Constituency is a Fund under The National Treasury and Planning & managed by NG-CDFB at the National level, and the NG-CDFC at the constituency level. Its ultimate parent is the Government of Kenya.

**37. Currency**

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

**Annex 1: Summary of Asset Register**

Asset class	Historical Cost b/f (Kshs) 2024-2025	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2024-2025
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	1,275,120	-	1,621,619
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>13,701,965</b>	<b>1,275,120</b>	<b>-</b>	<b>14,977,085</b>

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

**Annex 2 –PMC Bank Balances As At 30<sup>th</sup> June 2025**

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
ARAM PRIMARY SCHOOL	KCB	1240058144	-	11,596
BENONGOI PRIMARY SCHOOL	EQUITY	131019907413	-	120
BIKWEN KOBAT PRIMARY SCHOOL	KCB	1239483228	52,939	53,065
CHEBARER PRIMARY SCHOOL	EQUITY	1310263595445	-	2,315
Chebirebei primary	KCB	1130640949	9,901	12,128
CHEMOGOCH PRIMARY SCHOOL	KCB	1265410852	-	1,923
CHEMOINOI PRIMARY SCHOOL	KCB	1239286341	-	99,507
CHEMORGONG PRIMARY SCHOOL	KCB	1325359129	-	12,607
CHEMUTUNG PRIMARY SCHOOL	KCB	1270257498	-	118,580
CHEPYUAN PRIMARY SCHOOL	EQUITY	1460272081834	-	31,572
CHOMIEK PRIMARY SCHOOL	EQUITY	310272808159	-	27,640
Embogong primary School	KCB	1264940165	-	132,834
Emining primary School	KCB	1232519766	255,044	5,284
Emining special School	KCB	1270454536	235,666	54,925
EMSOS PRIMARY SCHOOL	KCB	1120849586	335,592	145,844
ESAGERI AIC DAY AND BOARDING PRIMARY SCHOOL	KCB	1332899455	760,113	-
ESAGERI AIC DAY AND BOARDING PRIMARY SCHOOL	EQUITY	1310270111164	-	28,317

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
KABARBESI PRIMARY SCHOOL	KCB	1264974140	1,363,100	6,014,193
KABOGOR PRIMARY SCHOOL	EQUITY	1310264861531	-	69,906
KABURGEI PRIMARY SCHOOL	KCB	1136017720	460,153	368,923
KABUSWO PRIMARY SCHOOL	EQUITY	310277828960	-	6,241
KAMALANGET PRIMARY SCHOOL	EQUITY	1310273195327	98,147	31,520
Kamar primary School	EQUITY	131027151173	-	107,150
Kamar primary School	KCB	1334562307	279,814	
KAPCHELUGUNY PRIMARY SCHOOL	EQUITY	1310263286566	-	71,637
KAPKARARAM PRIMARY SCHOOL	KCB	1211107140	2,116	67,608
KAPKEIN PRIMARY SCHOOL I	KCB	1321799551	505,817	117,708
KAPKEIN PRIMARY SCHOOL	EQUITY	1310273077295	3,964	119,433
Kaplaimoi primary	EQUITY	1310269909928	231,699	5,658
KAPLEGICH PRIMARY SCHOOL	EQUITY	1460270755809	-	10,260
KAPLELWO PRIMARY SCHOOL	KCB	1172981132	-	5,548
KAPLOGOS PRIMARY SCHOOL	EQUITY	1310273195327	3,375	1,742
Kapnosgei primary	KCB	1223226743	121,798	1,569
KAPSOK PRIMARY SCHOOL	KCB	1109781512	766,688	166,688
Kapterit primary School	KCB	1169687539	-	374
Kelelwa hill PRIMARY	KCB	1128749661	61,342	1
KELELWA HILL ECD PRIMARY SCHOOL	KCB	1128749661	1,107	18,359

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
KIBOTANY PRIMARY SCHOOL	KCB	1234412853	251,918	2,044
Kibulwe primary School	KCB	1321527993	3,217	36,969
KIMNGOROM DAY AND BOARDING PRIMARY SCHOOL	KCB	1200561333	1,202,685	3,051
KIMOSE PRIMARY SCHOOL	KCB	1266209429	-	91,846
KIPKITUR PRIMARY SCHOOL	EQUITY	1462916090	-	2,212
Kipnyunguny primary School	NATIONAL BANK	1024124527100	35,804	36,520
KIPSOGON PRIMARY SCHOOL	KCB	1264793855	-	243
KIPEWERET PRIMARY SCHOOL	EQUITY	1460273012956	836	336,894
Kiptoim primary School	EQUITY	1310272081834	316,700	200,000
KISANANA PRIMARY SCHOOL	KCB	1321321031	172,662	87,720
KISKIS PRIMARY SCHOOL	KCB	1212203933	-	58,947
KITECHO PRIMARY. SCHOOL	KCB	1167895894	-	12,929
Koibarak primary School	EQUITY	1310263662816	104,339	54,815
KOISARAM PRIMARY SCHOOL	KCB	1165745747	146,567	69,007
KOITEBES PRIMARY SCHOOL	EQUITY	1310270317274	268,475	43,590
KURES PRIMARY SCHOOL	EQUITY	13102638116075	-	900
KURES PRIMARY SCHOOL	KCB	1264797540	0	49,694
KWIRINDOCHE PRI SCHOOL	KCB	1208153854	-	90,330
LELEN PRIMARY SCHOOL	KCB	1267067179	105,056	105,056

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
LETOI PRIMARY SCHOOL	KCB	1150923822	-	49,996
Lolbugo primary	KCB	1126557080	-	21,294
MAGOI PRIMARY SCH	KCB	132132058	350,349	198,975
LOMBALA PRIMARY SCHOOL	KCB	1321971184	25,257	325,847
MAGOI PRIMARY SCH	EQUITY	1460270576716	-	19,875
Majimotto primary	KCB	1280356677	370,498	224,056
Matebei primary	KCB	1221356397	33,791	16,622
MATEBEI PRIMARY SCHOOL	KCB	1238920209	2,145	2,145
Mogotio primary	KCB	1234534223	250,794	327,556
Molok primary SCHool	KCB	1267067179	62,284	5,535
MOLOSIRWE PRIMARY SCHOOL	KCB	1265691444	-	6,896
MUGURIN PRIMARY SCHOOL	KCB	1238524818	10,611	10,737
Muguyuni primary SCHool	EQUITY	1310272687095	273,426	26,013
Nato Primary SCHool	KCB	1200709950	-	100,589
NGEMBOMOI PRIMARY SCHOOL	KCB	1236015223	-	74,082
NGENDALEL PRIMARY SCHOOL	KCB	1267871520	-	4,894
Ngubereti primary SCHool	KCB	1239433581	331,190	77,307
NOIWET PRIMARY SCHOOL	KCB	1120593093	-	1,176
NYALILBUCH PRIMARY SCHOOL	EQUITY	1460272938792	-	80,531
OINOPSOS PRIMARY SCHOOL	EQUITY	1310270300689	-	3,901
OLBAT PRIMARY SCHOOL	KCB	1259876616	-	3,723

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
OLDEBES PRIMARY SCHOOL	KCB	1261971817	33,170	66,854
Pombo primary SCHOOL	KCB	1121924719	201,293	201,233
RADAD PRIMARY SCHOOL	KCB	1174922710	24	24
ROSOGA PRIMARY. SCHOOL	EQUITY	131026363637123	-	5,977
ROSOGA PRIMARY SCHOOL	KCB	1320065139	-	67,138
SAGASAGIK PRIMARY SCHOOL	KCB	1167786866	-	6,461
SIRWA PRIMARY SCHOOL	EQUITY	1310269660537	-	4,926
SORE PRIMARY. SCHOOL	KCB	1132979919	748,125	60,852
SORTI PRIMARY. SCHOOL	EQUITY	1310270661333	-	49,240
St. Marys primary SCHOOL	EQUITY	1310272687095	-	51,374
ST Marys primary SCHOOL	KCB	1335016538	2,027	-
SUKUNWE PRIMARY SCHOOL	KCB	1240025122	159,765	160,017
TIAN PRIMARY SCHOOL	KCB	1170471099	4,943	1,000,069
TINGTINGNYON PRIMARY SCHOOL	KCB	1460265264982	136,377	813,446
WASEGES PRIMARY SCHOOL	KCB	1136432485	-	12,804
CHEPNYORGIN PRIMARY SCHOOL	KCB	1238920209	174,052	3,461
LEGETETWE PRIMARY SCHOOL	EQUITY	1310272882209	-	112,416
KABERGEI PRIMARY. SCHOOL	KCB	1203629540	-	183,280
CHEBEREN SECONDARY.	KCB	1114414204	889	889

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
SCHOOL				
KIMNGOROM GIRLS HIGH SCHOOL	KCB	1136208704	-	86,371
MOGOTIO TOWNSHIP SECONDARY SCHOOL	KCB	1238019056	238,409	72,953
LOMBOGISHU SECONDARY SCH	KCB	1127511203	-	9,362
MUGURIN SECONDARY SCHOOL	KCB	1159811857	-	-603
MUGURIN SECONDARY SCHOOL	KCB	1262910021	23	23
SIRWA SECONDARY SCHOOL	KCB	1117720373	228,803	228,803
KOITEBES SECONDARY SCHOOL	KCB	1237365449	-22	265
KIPTOIM SECONDARY SCHOOL	KCB	1220661781	-	915
KIPSOGON SECONDARY SCHOOL	KCB	1120661781	4,285	189,846
KAMAR SECONDARY SCHOOL	KCB	1217512896	116,948	116,074
REUBEN CHERUIYOT OLMARAI SECONDARY SCHOOL	KCB	1129664813	-	10,553
A.I.C MAJI MOTO SECONDARY SCHOOL	KCB	1265165572	-	1,013
KIMOSE SECONDARY SCHOOL	<b>KCB</b>	<b>1136571698</b>	1,517	1,769
MOLOSIRWE SECONDARYONDARY SCHOOL	KCB	1262910021	-	2,457
KISANANA BOYS HIGH SCHOOL	<b>KCB</b>	<b>1265545146</b>	-	38
KIPKITUR SECONDARY SCHOOL	KCB	1265700265	45,747	45,873
SINENDE SECONDARY SCHOOL	EQUITY	1310262316556	2,958	11,977

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
ST MARYS MIXED DAY SECONDARY SCHOOL,EMINING	KCB	1281728411	2,401,791	38,700
AIC KISANANA TOTONA GIRLS SECONDARY SCHOOL	EQUITY	310272746635	277,478	23,834
ROSOGA SECONDARY SCHOOL	EQUITY	1310263637123	-	658
KISANANA CHIEFS OFFICE	KCB	1238525520	-	1,049
CHOMIEK ASS CHIEFS OFFICE	KCB	1258784734	93	93
OLDEBES CHIEFS OFFICE	KCB	1239604750	46,236	44,101
KIMOSE CHIEFS OFFICE	KCB	1238954871	4,048	4,048
KOIBOS CHIEFS OFFICE	KCB	1137309385	-	2,223
KOIBOS-SOI CHIEFS OFFICE	KCB	1201501997	-	2,818
KABUSWO CHIEF'S OFFICE	KCB	1138824631	2,307	2,307
KAPNOSGEI CHIEF'S OFFICE	KCB	1265797943	-	64,075
KIBOTANY ASSISTANT CHIEFS OFFICE	KCB	1293148156	180,486	307,935
NGENDALEL CHIEFS OFFICE	EQUITY	1310270163032	-	257
OLKOKWE POLICE POST	EQUITY	1310270163032	-	540
KIMNGOROM AP LINE	EQUITY	1310277432714	-	929
SIMOTWE CHIEFS OFFICE	EQUITY	1460169666684	-	18,353
OLKOKWE CHIEFS OFFICE	EQUITY	1310161063776	-	22,658
MOLOSIRWE CHIEFS OFFICE	EQUITY	1310270056821	-	2,150

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
NGUBERETI CHIEFS OFFICE	EQUITY	1310270097216	-	3,570
KIPTOIM CHIEFS OFFICE	EQUITY	1310173889729	-	2,980
MOGOTIO SUBCOUNTY HEADQUARTERS gate	KCB	1336071605	14,146	-
CHEBEREN CHIEFS OFFICE	KCB	1310270572761	-	2,998
SINENDE CHIEF'S OFFICE	EQUITY	1310269909928	-	3,750
SAGASAGIK SECONDARY SCHOOL	KCB	1176991744	-	1,733
Koibarak Seondary school	KCB	1286073227	400,000	-
lombogishu primary school	KCB	1327294338	300,000	-
OLKOKWE SECONDARY SCHOOL	EQUITY	1310161063776	801,107	-
LOGIRI PRIMARY SCHOOL	KCB	1240938071	44,105	5,157
SOSION PRIMARY SCHOOL	KCB	1212556623	780,025	110,712
Mogotio primary	KCB	1234534223	10,869	-
CHEBEREN PRIMARY SCHOOL	EQUITY	1310272746635	-	36,935
CHEMORGONG PRIMARY SCHOOL	KCB	1324359129	2,325	400,000
CHEPKOKON PRIMARY SCHOOL	EQUITY	1310273585785	-	2,820
EBENEZER PRIMARY SCHOOL	EQUITY	1310262156688	-	76,544
KAPKUNDUL PRIMARY SCHOOL	KCB	1240361645	279	43,281
KAPNGEMUI PRIMARY SCHOOL	KCB	12090	-	1,324

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2024/2025</b>	<b>Bank Balance 2023/2024</b>
KAPYEMIT PRIMARY SCHOOL	KCB	1172724426	31,371	33,047
KIPCHOBET PRIMARY SCHOOL	KCB	1209857618	-	11,223
KIPKIGEI PRIMARY SCHOOL	EQUITY	1310277655423	-	209,565
KOKWENMOI PRIMARY SCHOOL	KCB	1239462204	1,338	100,541
LEGETETWE PRIMARY SCHOOL	KCB	1338705385	1,350	-
MOGOTIO SUBCOUNTY HEADQUARTERS	KCB	1336352558	848	
LOMANIRA PRIMARY SCHOOL	KCB	1265190089	142,683	143,059
NGENTUI PRIMARY SCHOOL	EQUITY	1310272521398	0	2,232
SORE SECONDARY SCHOOL	KCB	1132979919	0	3,134
<i>SIRWA PRIMARY</i>	<i>KCB</i>	<i>1333274440</i>	576	
MOGOTIO SUBCOUNTY EDUCATION OFFICE	KCB	1335965661	7,913	
MOGOTIO CONSTITUENCY ENVIROMENT COMMITTEE	KCB	1275088988	-	615
MOGOTIO CONSTITUENCY SPORTS DEVELOPMENT COMMITTEE	KCB	1237121043	-	270
MOGOTIO CONSTITUENCY RESOURCE CENTRE	KCB	1301617067	-	131,621
<b>Total</b>			<b>17,417,685</b>	<b>16,229,275</b>

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

**Annex 3: Progress On Follow Up of Auditor Recommendations**

The following is a summary of issues raised by the external auditor, management comments provided to the auditor, and subsequent progress made on resolving 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)																
A	REPORT ON THE FINANCIAL STATEMENTS																			
1	<p><b>1. Inaccuracies in the Financial Statements</b></p> <p>A review of the financial statements revealed a number of uncorrected variances as tabulated here below:</p> <table border="1"> <thead> <tr> <th colspan="4">Statement of Cash flows</th> </tr> <tr> <th></th> <th>Audited Financial Statements 2022-2023</th> <th>Financial Statements 2023-2024 Comparative Amounts</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td>Compensation of Employees</td> <td>1,526,305</td> <td>1,426,305</td> <td>100,000</td> </tr> <tr> <td>Committee Expenses</td> <td>3,045,000</td> <td>3,145,200</td> <td>-100,200</td> </tr> </tbody> </table>	Statement of Cash flows					Audited Financial Statements 2022-2023	Financial Statements 2023-2024 Comparative Amounts	Variance	Compensation of Employees	1,526,305	1,426,305	100,000	Committee Expenses	3,045,000	3,145,200	-100,200	<p>a) Statement of cashflows</p> <p><b>Compensation of employees:</b> An error occurred while transferring data from the excel sheet to Word whereby comparative figure was indicated as ksh 1,426,305 instead of ksh 1,526,305. The discrepancy has now been corrected to read ksh 1,526,305. The Financial statements have been amended accordingly</p> <p><b>Committee Expenses:</b> The comparative</p>	Not Resolved	30/11/2024
Statement of Cash flows																				
	Audited Financial Statements 2022-2023	Financial Statements 2023-2024 Comparative Amounts	Variance																	
Compensation of Employees	1,526,305	1,426,305	100,000																	
Committee Expenses	3,045,000	3,145,200	-100,200																	

**National Government Constituencies Development Fund (NGCDF)**  
**Mogotio Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2025**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resol ved / Not Resol ved)	Timeframe: (Put a date when you expect the issue to be resolv ed)																											
A	REPORT ON THE FINANCIAL STATEMENTS																														
	<table border="1"> <tr> <td>Use of goods and services</td> <td>4,722,115</td> <td>4,725,359</td> <td>- 3,244</td> </tr> <tr> <td>Total payments</td> <td>60,205,620</td> <td>60,208,864</td> <td>- 3,244</td> </tr> <tr> <td>Net Cash flow from operating activities</td> <td>- 3,055,620</td> <td>- 3,058,864</td> <td>3,244</td> </tr> <tr> <td>Net Increase in Cash and Cash Equivalents</td> <td>- 5,055,620</td> <td>- 5,058,864</td> <td>3,244</td> </tr> <tr> <td>Cash and cash equivalent at the beginning</td> <td>10,305,020</td> <td>10,308,264</td> <td>- 3,244</td> </tr> <tr> <td colspan="4"><b>Statement of Assets and Liabilities</b></td> </tr> <tr> <td></td> <td><b>Audited Financial Statements 2022-2023</b></td> <td><b>Financial Statements 2023-2024</b></td> <td><b>Variance Comparative Amounts</b></td> </tr> </table>	Use of goods and services	4,722,115	4,725,359	- 3,244	Total payments	60,205,620	60,208,864	- 3,244	Net Cash flow from operating activities	- 3,055,620	- 3,058,864	3,244	Net Increase in Cash and Cash Equivalents	- 5,055,620	- 5,058,864	3,244	Cash and cash equivalent at the beginning	10,305,020	10,308,264	- 3,244	<b>Statement of Assets and Liabilities</b>					<b>Audited Financial Statements 2022-2023</b>	<b>Financial Statements 2023-2024</b>	<b>Variance Comparative Amounts</b>	<p>figure of ksh 3,145,200 indicated for the committee expenses has been amended to read ksh 3,045,000. An error occurred while transferring data from Excel sheet to Word</p> <p><b>Use of goods and services:</b> The comparative figure of ksh 4,7253,59 has been amended to read ksh 4,722,115 for use of goods and services. There was an error that occurred whole transferring data from the Excel sheet to the Word template</p> <p><b>Total payments:</b> The comparative figure of ksh 60,208,864 has been corrected to read ksh 60,205,620. There was an error that occurred while transferring data from</p>	
Use of goods and services	4,722,115	4,725,359	- 3,244																												
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**National Government Constituencies Development Fund (NGCDF)**  
**Mogotio Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2025**

Refer ence No. on the exter nal audit Repo rt	Issue / Observations from Auditor				Management comments	Status : (Reso lved / Not Resol ved)	Timefr ame: (Put a date when you expect the issue to be resolv ed)
A	REPORT ON THE FINANCIAL STATEMENTS						
	Fund Balance B/f	10,305,020	10,308,264	- 3,244	<p>the Excel sheet to the Word Document</p> <p><b>Net cash flow from operating activities:</b> The comparative figure of ksh 3,058,864 has been amended to read kshs 60,205,620.</p> <p>There was an error that occurred while transferring data to the word document which has now been corrected</p> <p><b>Net increase in cash and cash equivalents:</b> An error occurred while transferring data from the Excel sheet to the Word document whereby a comparative figure of ksh 5,055,620 was indicated as ksh 5,058,864.</p> <p>The error has been corrected and financial statements amended</p>		
	Surplus/Deficit for the year	- 5,055,620	- 5,058,864	3,244			
	<b>Statement of Receipts and Payments</b>						
		<b>Audited Financial Statements 2022-2023</b>	<b>Financial Statements 2023-2024</b>	<b>Comparative Amounts</b>		<b>Variance</b>	
	Compensation of Employees	1,526,305	1,426,305	100,000			
	Committee Expenses	3,045,000	3,145,200	- 100,200			
	Use of goods and services	4,722,115	4,725,359	- 3,244			
	Total payments	60,205,620	60,208,864	- 3,244			

**National Government Constituencies Development Fund (NGCDF)**  
**Mogotio Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2025**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resol ved / Not Resol ved)	Timeframe: (Put a date when you expect the issue to be resolv ed)																																
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	Audited Financial Statements 2022-2023	Financial Statements 2023-2024 Comparative Amounts	Variance																																	
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**National Government Constituencies Development Fund (NGCDF)**  
**Mogotio Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2025**

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)																																								
A	REPORT ON THE FINANCIAL STATEMENTS																																											
	<table border="1"> <tr> <td>expenses</td> <td></td> <td>0</td> <td></td> </tr> <tr> <td>Routine Maintenance: Other assets</td> <td>300,000</td> <td>908,640</td> <td>608,640</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="4"><b>Unutilized Fund</b></td> </tr> <tr> <td></td> <td><b>Audited Financial Statements 2022-2023</b></td> <td><b>Financial Statements 2023-2024</b></td> <td><b>Comparative Amounts</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>Variance</b></td> </tr> <tr> <td>Compensation Of employees</td> <td>3,674,521</td> <td>3,674,530</td> <td>-9</td> </tr> <tr> <td>Committee expense</td> <td>1,102,800</td> <td>773,680</td> <td>329,120</td> </tr> <tr> <td>Use of goods and services</td> <td>13,491,491</td> <td>1,547,037</td> <td>11,944,454</td> </tr> <tr> <td>Amounts due to other Government entities</td> <td>36,417,200</td> <td>66,692,200</td> <td>30,275,000</td> </tr> </table>	expenses		0		Routine Maintenance: Other assets	300,000	908,640	608,640					<b>Unutilized Fund</b>					<b>Audited Financial Statements 2022-2023</b>	<b>Financial Statements 2023-2024</b>	<b>Comparative Amounts</b>				<b>Variance</b>	Compensation Of employees	3,674,521	3,674,530	-9	Committee expense	1,102,800	773,680	329,120	Use of goods and services	13,491,491	1,547,037	11,944,454	Amounts due to other Government entities	36,417,200	66,692,200	30,275,000	<p>comparative figure of ksh 5,058,864 erroneously posted has now been changed to ksh 5,055,620 to reflect the correct figure.</p> <p><b>c) Statement of assets and liabilities</b></p> <p>Compensation of employees: The comparative figure of ksh 1,426,305 has been amended to read ksh 1,526,305</p> <p><b>Committee expenses:</b> The comparative figure of ksh 3,145,200 has been amended to read ksh 3,045,000 to reflect the correct position</p> <p><b>Use of goods and services:</b> The comparative figure of kshs 4,725,359 has been changed to read</p>		
expenses		0																																										
Routine Maintenance: Other assets	300,000	908,640	608,640																																									
<b>Unutilized Fund</b>																																												
	<b>Audited Financial Statements 2022-2023</b>	<b>Financial Statements 2023-2024</b>	<b>Comparative Amounts</b>																																									
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*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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)																
A	REPORT ON THE FINANCIAL STATEMENTS																			
	<table border="1" data-bbox="293 875 839 1429"> <tr> <td>Amounts due to other Grants and other transfers</td> <td>14,267,243</td> <td>14,850,348</td> <td>-583,105</td> </tr> <tr> <td>Oversight committee expenses</td> <td>1,313,425</td> <td>-</td> <td>1,313,425</td> </tr> <tr> <td>Other payments</td> <td>2,697,028</td> <td>5,697,027</td> <td>2,999,999</td> </tr> <tr> <td>Funds pending approval</td> <td>20,258,114</td> <td>-</td> <td>20,258,114</td> </tr> </table> <p data-bbox="293 1574 839 1675">In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.</p>	Amounts due to other Grants and other transfers	14,267,243	14,850,348	-583,105	Oversight committee expenses	1,313,425	-	1,313,425	Other payments	2,697,028	5,697,027	2,999,999	Funds pending approval	20,258,114	-	20,258,114	<p data-bbox="865 875 1173 976">ksh 4,722,115 to reflect the correct position</p> <p data-bbox="865 981 1173 1227"><b>Total payments:</b> The comparative figure of ksh 60,208,864 has been amended to reflect the correct position of ksh 60,205,620</p> <p data-bbox="919 1267 1173 1368"><b>d) Bursary: secondary and tertiary</b></p> <p data-bbox="865 1373 1173 1653"><b>Bursary-Secondary schools:</b> The comparative figure of ksh 34,173,000 has been amended to read ksh 33,560,000 to reflect the correct position</p> <p data-bbox="865 1657 1173 1904"><b>Bursary-tertiary:</b> The comparative figure of ksh 10,439,000 has been amended to read ksh 10,587,000 in order to reflect the true position</p>		
Amounts due to other Grants and other transfers	14,267,243	14,850,348	-583,105																	
Oversight committee expenses	1,313,425	-	1,313,425																	
Other payments	2,697,028	5,697,027	2,999,999																	
Funds pending approval	20,258,114	-	20,258,114																	

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resol ved / Not Resol ved)	Timeframe: (Put a date when you expect the issue to be resolv ed)
A	REPORT ON THE FINANCIAL STATEMENTS			
		<p>e) Use of goods and services  <b>Fuel, oil&amp; lubricants:</b>                      The comparison figure of ksh 947,807 has now been corrected to read ksh 1,310,000.                      This was a posting error that occurred while transferring data from the Excel spread sheets to Word template  <b>Other operating Expenses:</b> The indicated comparative figure of ksh 1,310,000 has been deleted to read Nil.                      There was an error that occurred while transferring data to the Word document for presentation  <b>Routine maintenance-other</b> assets. The comparative figure of ksh 908,640 has now</p>		

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resol ved / Not Resol ved)	Timeframe: (Put a date when you expect the issue to be resolv ed)
A	REPORT ON THE FINANCIAL STATEMENTS			
		<p>been amended to read ksh 300,000 to reflect the true position</p> <p><b>f) Unutilized Fund</b></p> <p><b>Compensation of employees:</b> The indicated comparative figure of ksh 3,674,530 erroneously posted has now been amended to read ksh 3,674,521 to reflect the correct position</p> <p><b>Committee expenses:</b> The indicated comparative figure of ksh 773,680 has now been amended to read ksh 1,102,800 to reflect the correct position</p> <p><b>Use of good and services:</b> The indicated comparative figure of ksh 1,547,037 has been amended to reflect the correct figure of ksh</p>		

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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)
A	REPORT ON THE FINANCIAL STATEMENTS			
		<p>13,491,491.</p> <p>An error occurred while transferring data to the Word document</p> <p><b>Amounts due to other Government Entities:</b> The comparative figure of ksh 66,692,200 has been amended to read ksh 36,417,200 to reflect the correct position.</p> <p><b>Amounts due to other Grants and other transfers:</b> The comparative figure of ksh 14,850,348 has been amended to read ksh 14,267,243 to reflect the correct position</p> <p><b>Oversight committee expenses:</b> The comparative figure indicated as Nil has been corrected to read ksh 1,313,425</p> <p><b>Other payments:</b> The</p>		

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Refer ence No. on the exter nal audit Repo rt	Issue / Observations from Auditor	Management comments	Status : (Reso lved / Not Resol ved)	Timefr ame: (Put a date when you expect the issue to be resolv ed)
A	REPORT ON THE FINANCIAL STATEMENTS			
		indicated comparative figure of ksh 5,697,027 has now been corrected to read ksh 2,697,028 which is the correct position <b>Funds pending approval:</b> The comparative figure appearing as Nil has been corrected to read ksh 20,258,114 in order to reflect the correct position		
2	<p><b>1. Unsupported Sports Project</b> The statement of receipts and payments reflects Other Grants and Transfers amounting to Kshs. 79,280,463. Included in the expenditure is Kshs 2,626,849 for sports project which was not supported with: requisitions from the participating teams, inspection and acceptance committee appointment and minutes and signed distribution schedule.</p> <p>In the circumstances, the compliance and completeness of the sport projects amount of Kshs. 2,626,849 could not be</p>	<p>The Mogotio NG-CDF sports project is managed by Mogotio Constituency Sports Development committee formed within the ambit of NG-CDF act 2015 section 36(1) and NG-CDF regulation 2016 Section15(1) By the time the audit was conducted, the project management</p>	Not Resolved	30/11/2024

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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A	REPORT ON THE FINANCIAL STATEMENTS			
	<p>confirmed.</p> <p>The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Bahati Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.</p>	<p>committee (PMC) had not submitted its expenditure file to the office.</p> <p>On the follow up, the project management committee for sports furnished the sports file to the office for safe custody and audit purposes. We have attached the following for your information and verification.</p> <ul style="list-style-type: none"> <li>i. Expenditure summary</li> <li>ii. Quotations</li> <li>iii. Tender adjudication minutes</li> <li>iv. Letter of award</li> <li>v. Letter of acceptance</li> <li>vi. Regret Letters</li> <li>vii. Distribution lists/forms from various recipient teams</li> <li>viii. Project photos</li> <li>ix. Inspection and acceptance committee</li> </ul>		

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Refer ence No. on the exter nal audit Repo rt	Issue / Observations from Auditor	Management comments	Status : (Reso lved / Not Resol ved)	Timefr ame: (Put a date when you expect the issue to be resolv ed)
A	REPORT ON THE FINANCIAL STATEMENTS			
		<p>report</p> <p>x.Contract agreement.</p> <p>xi. Local purchase orders (LPOs)</p> <p>Xii. Invoices and delivery notes</p> <p>Mogotio NG-CDF will continue to undertake training and capacity building of PMCs in order to ensure proper record keeping and timely submission of expenditure reports.</p>		
1.3	<p><b>Budgetary Control and Performance</b></p> <p>The summary statement of appropriation reflects total receipts final budget of Kshs.258,999,353 against actual receipts of Kshs.197,637,143 resulting under funding of Kshs.61,362,210 or 23.7% of the budget during the year under review. Similarly, the statement reflects a final expenditure budget of Kshs.258,999,353 against actual expenditure of Kshs.145,794,350 resulting to budget under absorption of Kshs.113,205,003 or 43.7% of the</p>	<p>There was delayed disbursement of funds by the NG-CDF Board during the financial year 2023/2024.This led to delayed project implementation. Delayed disbursement of funds also led to the under-absorption of the budgeted amount This office has undertaken the</p>	Not resolved	30/11/2024

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resol ved / Not Resol ved)	Timeframe: (Put a date when you expect the issue to be resolv ed)
A	REPORT ON THE FINANCIAL STATEMENTS			
	<p>budget.</p> <p>In the circumstances, the programs or activities were not implemented as planned thus they did not achieve the intended objective of improving delivery of goods and services to the people of the Constituency.</p>	<p>following measures in order to reduce the delays in disbursement of funds:</p> <ul style="list-style-type: none"> <li>• Frequent follow-ups with the NG-CDF Board on the status of disbursement</li> <li>• Timely clarifications on the project proposals to facilitate disbursements</li> <li>• Engagement and Involvement of technical officers</li> </ul> <p>This office hopes that with these measures the NG-CDF Board will disburse funds timely so that the project's completion time is reduced.</p>		

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resol ved / Not Resol ved)	Timeframe: (Put a date when you expect the issue to be resolv ed)
A	REPORT ON THE FINANCIAL STATEMENTS			
2	<p>Note 19.4 to the financial statements reflects PMC account balances of Kshs.9,630,192 held in one hundred and forty-nine (149) bank accounts as disclosed in Annex 5 of the financial statements. However, the account balances were unsupported by certificate of balances, bank reconciliations and cash books for the Project Management Committees.</p> <p>In the circumstances, the accuracy and completeness of the Project Management Committees account balance of Kshs.9,630,192 could not be confirmed.</p>	<p>There was a transposition error that occurred while transferring data from the Excel sheet which is the working document to the final Word Document. Annex 5 has been corrected to read ksh 9,630,193 (FY 2023/2024) and Ksh 10,707,137 (FY 2022/2023). The Note 19.4 will therefore tally with Annex 5. This error is regretted. The following is attached for your confirmation:</p> <ul style="list-style-type: none"> <li>• PMC Bank balance confirmation certificates</li> <li>• PMC Bank statements</li> </ul> <p>There are however capacity related challenges within the</p>	Not Resol ved	30/11/2024

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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A	REPORT ON THE FINANCIAL STATEMENTS			
		PMCs on preparation of the cashbooks and bank reconciliation statements. The office is addressing these challenges through training and capacity building and engagement of qualified staff at Mogotio NG-CDF Office to assist and support the PMC in preparation of Bank Reconciliation statements and cashbooks. The audit team will find much improvement in the next audit in this particular area.		
3	In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management had not resolved the issues or provided explanation for the failure to	Mogotio NG-CDF has responded and resolved all the issues raised by the audit team during the financial year 2022/2023. The office	Not Resolved	30/11/2024

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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A	REPORT ON THE FINANCIAL STATEMENTS			
	implement the recommendations.	is hopeful that the responses provided were satisfactory.		
4	<p><b>1. Lack of Approved Staff Establishment</b></p> <p>The National Government Constituencies Development fund does not have an approved staff establishment contrary to the requirements of Section B.2 (1) of the Public Service Commission Human Resource Policy, 2016 that states that every Ministry/State Department shall prepare Human Resource Plans to support achievement of goals and objectives in their Strategic plans. The plans shall be based on comprehensive job analysis and shall be reviewed every year to address emerging issues and needs.</p> <p>In the circumstances, it was not possible to confirm whether the fund's staffing levels were optimal.</p>	<p>Mogotio NG-CDF staffing function is guided by the NG-CDF Act 2015 section 45(1) and NG-CDF Regulation 2016 section 18</p> <p>Further guidelines on staffing at Mogotio NG-CDF are provided vide circular referenced CDF BOARD/CIRCULARS/V OL1.1/166 and dated 24<sup>th</sup> June 2013</p> <p>The positions are therefore as established by the law and circular aforementioned. The following is attached for your information, review and verification</p> <p>i) Circular</p>	Not Resolved	30/11/2024

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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A	REPORT ON THE FINANCIAL STATEMENTS			
		<p>referenced CDF BOARD/CIRCULARS/VOL 11.1/166 and dated 24<sup>th</sup> June 2013</p> <p>ii) Mogotio NG-CDF staff establishment and budget</p> <p>Mogotio NG-CDF fills every position competitively in order to ensure that the most qualified personnel are engaged to ensure better service delivery to the constituents. The Fund strives to maintain an optimal level of staffing within the budget constraints</p>		
5	The statement of financial performance reflects bursary transfers		Not Resol	30/11/2024

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Refer ence No. on the exter nal audit Repo rt	Issue / Observations from Auditor	Management comments	Status : (Reso lved / Not Resol ved)	Timefr ame: (Put a date when you expect the issue to be resolv ed)
A	REPORT ON THE FINANCIAL STATEMENTS			
	<p>amounting to Ksh.68, 480,500 as disclosed in Note 8 to the financial statements. However, the amount includes bursary awards of Kshs 71,000 with no admission numbers.</p> <p>In the circumstances, the accuracy and completeness of the bursary transfers balance of Kshs 71,000 could not be confirmed.</p>		ved	
6	<p><b>1. Effectiveness of bursary management</b></p> <p>The statement of financial performance reflects bursary transfers amounting to Ksh.68,480,500 as disclosed in Note 8 to the financial statements. However, the amount includes bursary awards of Kshs 71,000 with no admission numbers.</p> <p>In the circumstances, the accuracy and completeness of the bursary transfers balance of Kshs 71,000 could not be confirmed.</p>	<p>There was an inadvertent clerical error that occurred while entering data into the excel sheet from the bursary application forms (source document) whereby the admission numbers were omitted. The error has been corrected and regretted.</p> <p>Mogotio NG-CDF Bursary award process has an elaborate management structure originating from the</p>		

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resol ved / Not Resol ved)	Timeframe: (Put a date when you expect the issue to be resolv ed)
A	REPORT ON THE FINANCIAL STATEMENTS			
		<p>various locations. The locational bursary committees who are well versed with the background and knowledge about the bursary applicants' vet and award bursary based on the guidelines provided by the bursary policy. This office wishes therefore to give assurance to the audit team that the bursary beneficiaries for Mogotio NG-CDF are needy and deserving and that the bursary award process is accountable and ensures that only the most deserving cases are considered. The following are attached for your information and verification;</p> <p>i. Mogotio NG-CDF</p>		

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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A	REPORT ON THE FINANCIAL STATEMENTS			
		Bursary policy ii. Mogotio NG-CDF Bursary application form (Sample) iii. Bursary beneficiary list for the financial year 2023/2024 iv. Bursary institutional acknowledgement receipts v. Memorandum of understanding between Mogotio NG-CDF and postal corporation of Kenya. (PCK) to deriver all the cheques to institutions and submit acknowledgement receipts.		
1	<b>1. Failure to open and operate a Deposit Account</b> The National Government Constituencies Development Fund does not operate a deposit account to hold third party monies contrary to section 7(1A) of the National Government Constituencies Development Fund (Amendment) Act,	Mogotio NG-CDF committee in its minutes of 10 <sup>th</sup> April 2024 had resolved to open Mogotio NG-CDF Deposit Bank Account. A request was then sent to the	Not Resol ved	30/11/ 2024

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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A	REPORT ON THE FINANCIAL STATEMENTS			
	<p>2022 which states that each constituency shall open one deposit bank account for holding third party monies which shall so be designated and such an account shall be known by the name of the constituency for which it is opened. In the circumstances, Management is in breach of the law.</p>	<p>NG-CDF Board seeking authority to open the account. There was some delay in granting the authorization letter that made opening of the Deposit Account roll over to the next financial year (2024/2025). Upon grant of authorization letter referenced NGCDFB/Baringo/Mogotio/Vol.3 (41) and dated August 13<sup>th</sup>, 2024, Mogotio NG-CDF proceeded to open the Deposit account with KCB Bank, Mogotio Branch and deposited all the third party monies. Attached find: i) Mogotio NGCDF Minutes of 10<sup>th</sup> April 2024 ii) letter referenced MOGOTIO</p>		

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

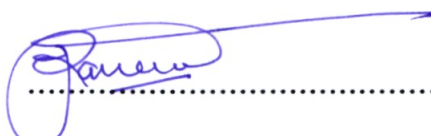
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
A	REPORT ON THE FINANCIAL STATEMENTS			
		<p>NGCDF/HDBRD/2024/001 and dated 4<sup>th</sup> June 2024</p> <p>iii)letter referenced NGCDFB/Baringo/Mogotio/Vol.3(41) and dated August 13<sup>th</sup> 2024</p> <p>vi)Mogotio NG-CDF Deposit Bank Account Statement</p> <p>I wish to state therefore that there was no material misrepresentation of the Financial statements during the year under audit</p>		
2	<p><b>1. Project Implementation Status</b></p> <p>Review of the project implementation status reports for the financial year ended 30 June 2024 revealed that one hundred and thirty-nine (139) projects have been funded. Sixty-five (65) of these projects worth Kshs. 89,815,689 were completed, forty (40) worth Kshs. 44,135,966 were ongoing and thirty-four (34) worth Kshs.</p>	<p>Project implementation is an ongoing process that changes with time. At the time of audit, the office was still updating the project Implementation</p>	Not Resolved	30/11/2024

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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A	REPORT ON THE FINANCIAL STATEMENTS			
	<p>31,271,791 had not been started. Further, the funds for the ongoing and not started projects have been remitted to the respective Project Management Committee (PMC) bank accounts. However, no verifiable explanation was provided for not implementing the projects in time.</p> <p>In the circumstances, value for money for the ongoing projects and those not started could not be confirmed.</p>	<p>status report. The updated implementation status report is attached for your confirmation. This office wishes to indicate at the onset that there were delays in the disbursement of funds by the NGCDF Board occasioning delays in the implementation of projects</p> <p>The office has also conducted training and capacity building with the project management committees and other stakeholders in order to prepare and equip them with requisite skills to expeditiously</p>		

*National Government Constituencies Development Fund (NGCDF)  
Mogotio Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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A	REPORT ON THE FINANCIAL STATEMENTS			
		implement the projects as soon as they receive the funds		
C	REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE			

  
 .....  
 Name  
 Fund Account Manager.