


REPUBLIC OF KENYA



Enhancing Accountability

 THE NATIONAL ASSEMBLY REPORT	
DATE: 04 JUL 2023	DAY: TUESDAY
TABLED BY: OF	Hon Owen Bayo, MP Deputy leader, Majority Party
CLEAR THE-TABLE:	Inzofu Mwale

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THE AUDITOR-GENERAL

ON

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

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



MOGOTIO CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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

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I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

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- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Mogotio NG-CDF day-to-day management is under the following key organs:

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

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(c) Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	George Kamau
2.	Sub-County Accountant	Rufas Mburu
3.	Chairman NGCDFC	Samuel K. Kiprop
4.	Member NGCDFC	Pauline Koech

(d) Fiduciary Oversight Arrangements

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

(e) Mogotio Constituency NGCDF Headquarters

P.O. Box 75-20105
Mogotio Sub county Headquarters
Kipsogon Road
Mogotio, Baringo County Kenya

(f) Mogotio Constituency NGCDF Contacts

Mogotio Constituency NGCDF Contacts
Telephone: (254) 715988808
E-mail: mogotiocdf2015@gmail.com
Website: www.NG-CDF.go.ke

(g) Mogotio Constituency NGCDF Bankers

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

(h) Independent Auditors

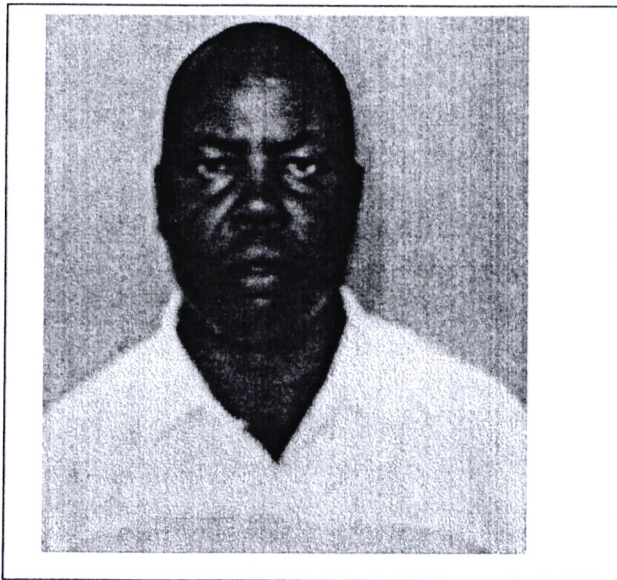
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

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II. NG-CDFC Chairman’s Report



Samuel Kipro
Chairman
Mogotio – NG CDF

The Mogotio National Government Constituency Development Fund in the Financial Year 2021/2022 had a total receipt from the NGCDFB of Kshs. **170,088,879** and the opening cash balance was **Kshs54,529,218** giving a total of **Kshs 224,618,098**. During the Financial year Kshs **214,313,078** was spent.

This left a cash balance of Kshs.**10,305,021** in the cashbook as at the close of financial year and Kshs 13,838,879 as undisbursed funds from the NG-CDF Board.

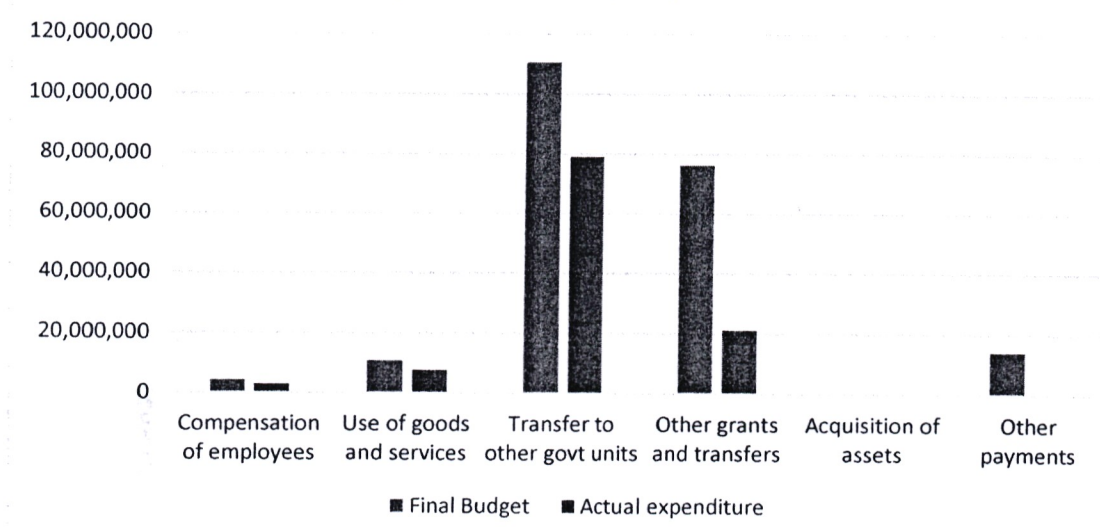
Our Total Budget Utilization was therefore **90%**, this was due to late disbursement of funds.

Mogotio NGCDFC is eagerly waiting for the final disbursement of Funds from the Board so that we can be able to complete projects for Financial Year 2021/2022 on time.

Below is an analysis of final budget against actual expenditure;

Budgeted Activity	Final budget	Actual expenditure
Compensation of employees	4,393,156	2,406,590
Use of goods and services	10,216,016	10,061,071
Acquisition of Assets	58,920	-
Transfer to other government units	83,700,000	67,800,000
Other grants and transfers	123,591,858	120,045,417
Other payments	16,497,027	14,000,000
TOTAL	238,456,976	214,313,078

Graph of summary expenditure

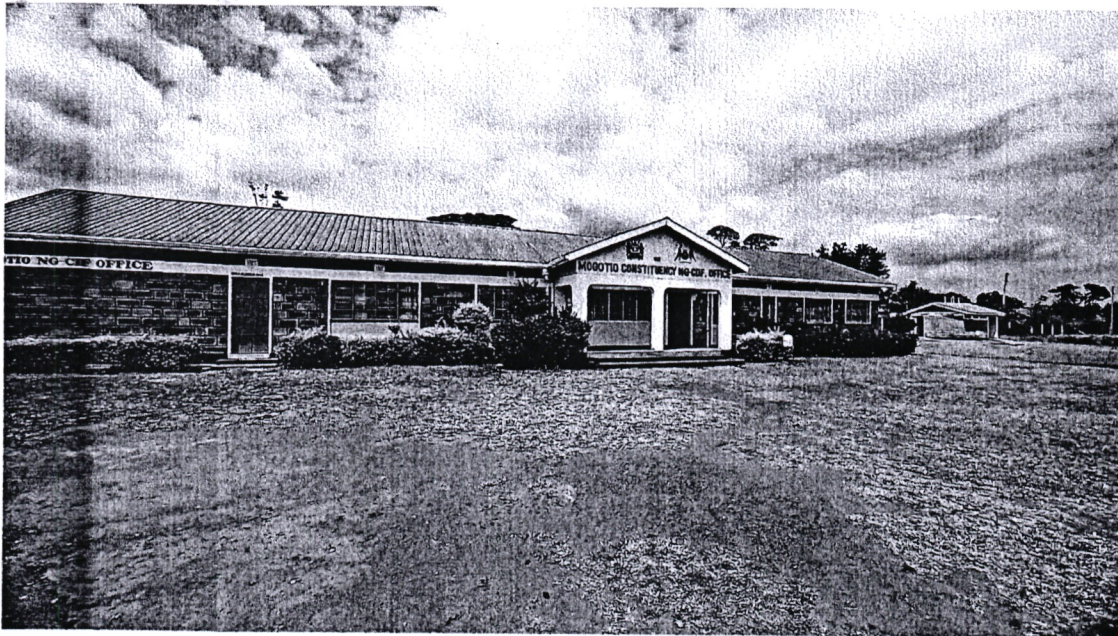


However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approval of proposals and reallocations.

Mogotio NG-CDF Committee is fully committed to ensure that projects are funded in one phase that is from start to completion so that the community can derive value for their Money and also to adhere to the presidential directive that all ongoing projects within the country should be completed.

Below are sampled projects photos carried out during the year-

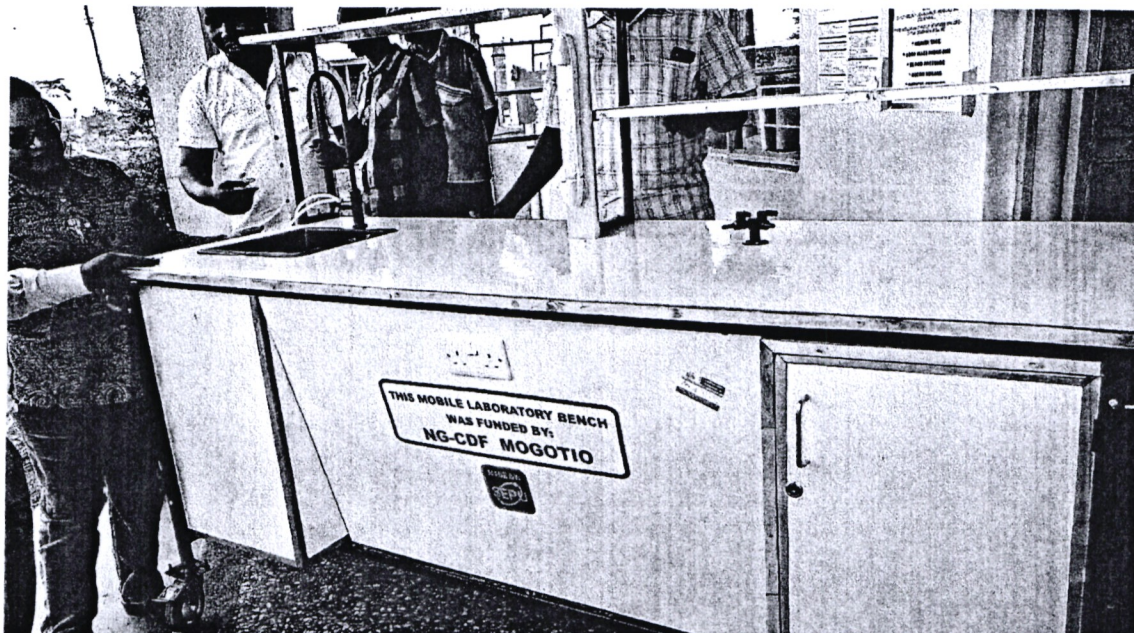
1. Mogotio NGCDF Office after renovation.



2. Cheberen secondary School Bus Fully Funded By NGCDF



3. Mobile Laboratory: Mogotio NG-CDF funded over 14 day schools which do not have science laboratories to purchase mobile laboratory bench, this is an effort to equip students with the knowledge of laboratory techniques and to ease science subjects.



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Challenges during the financial year include but not limited to the following:

- An overbearing Political class
- Delayed disbursement of funds
- Procurement related challenges and bureaucracy
- Staffing challenges
- Uncertainties as regards the future of the Fund

Recommendation

To overcome these challenges, Mogotio NG-CDF has strived to employ soft diplomacy in its engagements with all its stakeholders including the political class, the Board and the community. The Fund has endeavoured to resolve all pending issues regarding project proposals to avoid unnecessary delays. The Fund has also trained all relevant stakeholders on laws relating to procurement and public finance in its effort to ensure that project implementation is anchored on proper legal foundation. The Fund has undertaken to ensure optimal level of quality staff is maintained.

We look forward to a better Performance in the next financial year 2022/2023

Signature:



.....
SAMUEL KIPROP
CHAIRMAN
MOGOTIO NG-CDF COMMITTEE

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III. Statement of Performance against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of **Mogotio Constituency 2018-2022** plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

1. To improve access to and quality of education.
2. To improve security in the Constituency.
3. To increase rural electrification from 18% to 50%
4. To improve the Road infrastructure.
5. To promote youth, gender, and sports activities in the Constituency.
6. To improve supply of clean water, sanitation facilities, and Environmental Conservation

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improve transition to secondary schools and tertiary institutions	- Number of physical infrastructure in primary schools, - - Number of physical infrastructure in secondary schools - Number of physical infrastructure in tertiary institution - Number of Students who benefitted from bursary at special, secondary and tertiary levels.	- In the financial year 2021/2022 the constituency has constructed approximately 80 primary schools classrooms and 20 secondary schools classrooms - 400 bursary beneficiaries at special, 4000 secondary and 2000 tertiary levels.
Security	To ensure all the security officers	Enhancement of security services in	- Number of Chief's offices constructed.	-10 Chief's offices in usable and in

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Constituency Program	Objective	Outcome	Indicator	Performance
	have a conducive and better working environment	the constituency	<ul style="list-style-type: none"> - Number of Police posts Constructed. - Number of houses constructed for security personnel. 	good condition
Environment	To enable public institutions contribute to environment conservation through tree planting	To enhance environmental conservation efforts	<ul style="list-style-type: none"> - Number of latrines constructed to improve on waste management 	In F/Y 2021/22 we ensured construction of 6 pit latrines and planted 7000 tree seedlings in primary schools 8
Sports	<p>To ensure the youth in the constituency are involved in various sports activities</p> <p>To ensure conducive environment through levelling of sports ground</p>	<p>To promote youth talents and sports in the constituency</p> <p>To enhance safety hazards to the youths during sport activities</p>	<ul style="list-style-type: none"> - Number of Games kits, uniforms and balls - No. of Teams playing at the county level funded. - No.of levelled playground and fixed goal posts 	-In F/Y 2020-2021/20 we ensured the winning teams were motivated by being awarded with 200balls - 150 foot balls and 50 volleyballs and 10 games kits. -10 Teams that are FKF Registered were funded to continue with County league and division two.
Disaster Management	To ensure the constituency meets the healthy guidelines in prevention of virus during the pandemic	To minimize the spread of Corona virus by conducting public awareness to the public through mounting the PAS on the vehicle in collaboration with ministry of health -Installed hand washing equipment at the subcounty headquarters and NG-CDF Office	<ul style="list-style-type: none"> - No.of trips made by the vehicle across the constituency and number of hand washing machines installed 	In F/Y /2021/2022 sensitization trips made by the NG-CDF Vehicle and 3 hand washing equipment installed around the constituency to help curb spread of Corona virus.

IV. Environmental and Sustainability Reporting

Mogotio NG-CDF exists to transform lives holistically. The fund is cognisant of environmental hazards occasioned by its activities and other exogenous factors including global warming and desertification. Mogotio NG-CDF in an effort to conserve the environment has constructed fourteen pit latrines in public primary schools. This will go a long way in ensuring proper waste management and improve sanitation. The Fund has also planted trees in eight primary schools. The NG-CDF Mogotio has also purchased and installed five water tanks for water harvesting in five schools.

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; Mogotio NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

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

2. Environmental performance

- Mogotio NG-CDF exists to transform lives holistically.
- The fund is cognisant of environmental hazards occasioned by its activities and other exogenous factors including global warming and desertification.
- Mogotio NG-CDF in an effort to conserve the environment has constructed fourteen pit latrines in public primary schools.
- This will go a long way in ensuring proper waste management and improve sanitation. The Fund has also planted trees in eight primary schools.
- The NG-CDF Mogotio has also purchased and installed five water tanks for water harvesting in five schools.
- The Fund has constructed eight chiefs' offices to enhance security and sensitized the youth on effects of alcohol and drug abuse.
- The youth are actively engaged in sports activities in order to deviate them from alcohol and drug abuse and other anti-social behaviours.

3. Employee welfare

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

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

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

4. Market place practices-

Mogotio NGCDF is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-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, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


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

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

Approval of the financial statements

The NGCDF- Mogotio Constituency financial statements were approved and signed by the Accounting Officer on 3/5/ 2023.



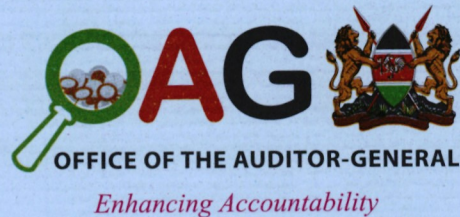
Chairman NGCDF Committee
Name: Samuel Kiprop



Fund Account Manager
Name: George Kamau

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MOGOTIO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mogotio Constituency set out on pages 1 to 74, which comprise of the statement of assets and liabilities as at 30 June, 2022 and the

statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mogotio Constituency as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Financial Statements

The financial statements presented for audit had the following inaccuracies;

- 1.1 The summary statement of appropriation reflects receipt adjustments of opening balance of Kshs.54,529,218 and previous year outstanding disbursements of Kshs.46,838,879 all totalling to Kshs.101,368,097 while Note 17.3 reflects Kshs.101,068,097 resulting to unexplained and unreconciled variance of Kshs.300,000;
- 1.2 Annex 4 on the summary of fixed assets register reflects opening balance of Kshs.22,816,965 while the prior year audited balance was Kshs.22,526,985 resulting to an unexplained and unreconciled variance of Kshs.289,980;

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

2. Unaccounted for Tractors

Annex 4 on the summary of fixed assets register reflects transport equipment balance of Kshs.14,891,726. The amount includes Kshs.9,115,000 for purchase of three tractors whose ownership documents were not provided for audit verification. Further, the tractors were not in the custody of the Fund.

In the circumstances, the accuracy, completeness, existence and ownership of transport equipment balance of Kshs.9,115,000 could not be confirmed.

3. Unsupported Transfers to Primary Schools

Note 6 to the financial statements reflects transfers to primary schools amount of Kshs.49,250,000 out of which, Kshs.4,000,000 was for the drilling of a borehole.

However, the hydrological survey report and ownership documents for the parcel of land purchased at Kshs.1,000,000 where the borehole was drilled were not provided for audit verification. In addition, the certified valuation reports, signed sales agreements and stamp duty payment receipts were not provided for audit.

In the circumstances, the validity, accuracy and ownership of the land and borehole drilling in the transfers to primary schools of Kshs.5,000,000 could not be confirmed.

4. Unsupported Transfer to Secondary Schools

Note 6 to the financial statements reflects transfers to secondary schools amount of Kshs.18,550,000 out of which Kshs.2,600,000 was the for purchase of two (2) school buses whose ownership documents were not provided for audit verification. In addition, Kshs.1,200,000 was disbursed to Mogotio Sub County Facility Enhancement and Improvement Committee for the purchase of desks, lockers, and chairs but the amount was not supported with distribution list and acknowledgement by the recipients.

In the circumstances, the accuracy, completeness and ownership of transfers to secondary schools of Kshs.3,800,000 could not be confirmed.

5. Unsupported Bursary

Note 7 to the financial statements reflects bursary payments of Kshs.70,130,018 and Kshs.33,597,500 made to secondary schools and tertiary institutions respectively all totalling Kshs.103,727,518. However, the bursary subcommittee minutes on vetting indicating the recommended beneficiaries were not provided for audit. In addition, only Kshs.103,234,000 bursary awards were supported resulting to an unexplained and unreconciled variance of Kshs.493,518. Further, the awards to tertiary institutions included Kshs.960,000 transferred to driving school for two hundred (200) students whose respective names were not provided for audit. The supporting schedule also included unexplained bursary awards of negative Kshs.399,436.

In the circumstances, the validity, accuracy and propriety of bursary expenditure of Kshs.103,727,518 could not be confirmed.

6. Unsupported Emergency Expenditure

The statement of receipts and payments reflects other grants and transfers expenditure of Kshs.120,045,417 as disclosed in Note 7 to the financial statements. The amount includes emergency projects expenditure of Kshs.8,040,000 out of which, Kshs.1,450,000 had supporting schedules that did not indicate the activity conducted. In addition, the schedule omitted expenditure of Kshs.600,000.

In the circumstances, the validity, accuracy and propriety of emergency expenditure of Kshs.8,040,000 could not be confirmed.

7. Unsupported Project Management Committee (PMC) Account Balances

Other Important Disclosures Note 17.4 reflects Project Management Committee (PMC) account balance of Kshs.9,074,104 for projects implemented during the year under

review. However, the cash books, confirmation certificates and bank reconciliation statements were not provided for audit.

In the circumstances, the accuracy and completeness of Project Management Committee (PMC) account balance of Kshs.9,074,104 could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Transfers

Note 6 to the financial statements reflects transfers to secondary schools amount of Kshs.18,550,000 out of which Kshs.1,200,000 was disbursed to Mogotio Sub County Facility Enhancement and Improvement Committee for the purchase of desks, lockers, and chairs, but does not meet the criteria set for projects to be funded by Constituency Development Fund. This was contrary to Section 24 of the National Government Constituencies Development Fund Act, No.30 of 2015 which states that a project under this Act shall (a) only be in respect of works and services falling within the functions of the national government under the Constitution; and (b) be community based in order to ensure that the benefits are available to a widespread cross-section of the inhabitants of a particular area.

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

2. Unapproved Expansion of Powerline Project

The statement of receipts and payments reflects other payments amounting to Kshs.14,000,000 as disclosed in Note 9 to the financial statements. The amount relates to an expenditure on expansion of powerline which was not supported by project bank account, evidence of identifying the contractor/ supplier, tender evaluation minutes, signed contract, inspection and acceptance committee reports, interim/completion certificates, expenditure returns and evidence that the projects were implemented in consultation with relevant Government Departments. Further, the project had not been approved by the Board. This is contrary to 31(2) National Constituencies Development Fund Act, 2015 which require the Board to scrutinize and approve for funding those project proposals that are consistent with the Act. Resolution of the Project Management Committee was also not provided for audit review.

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

3. Irregular Emergency Projects Expenditure

The statement of receipts and payments reflects other grants and transfers totalling to Kshs.120,045,417 as disclosed in Note 7 to the financial statements out of which Kshs.8,040,000 is for emergency projects expenditure. However, the expenditure was not reported to the Board. This was contrary to Regulation 20(2) of the National Government Constituencies Development Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board. In addition, this expenditure translated to 5.8% of approved budget amount of Kshs.137,088,879 and exceeded the required 5% amount of Kshs.6,854,444 by Kshs.1,185,556. This was contrary to Section 8(1) of the National Government Constituencies Development Fund Act, 2015 which provides that an equivalent to five per centum of the Fund shall remain unallocated and shall be available for emergencies that may occur within the Constituency.

In the circumstances, Management was in breach the law.

4. Project Implementation Status

Review of the project implementation status reports from 2013/2014 to 2021/2022 indicated one thousand one hundred and eighty-four (1184) have been funded since the inception of the Fund. Eight hundred and sixty-nine (869) of these projects worth Kshs.387,377,992 were completed while three hundred and fifteen (315) worth Kshs.218,108,752 were ongoing. The report did not indicate projects not started but had an unutilized fund balance of Kshs.24,143,899 as disclosed in Annexure 3 to the financial statements.

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

5. Irregularities on Project Management Committee Bank Balances

Review of the project implementation status report indicated that one thousand one hundred and eighty-four (1184) projects have been funded since the inception of the Fund. However, only one hundred and forty-eight (148) projects were disclosed in the financial statements resulting to unexplained variance of one thousand and thirty-six (1036) undisclosed PMC bank account balances that have not been disclosed, with Management not explaining whether they were operational. In addition, there was no evidence of surrendering unutilized bank balances for completed projects to the main Constituency Fund bank account. This was contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires all unutilized funds of the Project Management Committee to be returned to the Constituency account.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of

the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 June, 2023

Mogotio Constituency

National Government Constituencies Development Fund (NGCDF)

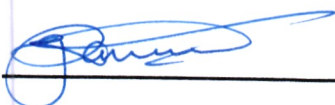
Annual Report and Financial Statements for The Year Ended June 30, 2022

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


	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	170,088,879	159,917,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		170,088,879	159,917,724
PAYMENTS			
Compensation of employees	4	2,406,590	2,950,139
Use of goods and services	5	10,061,071	7,733,248
Transfers to Other Government Units	6	67,800,000	79,150,000
Other grants and transfers	7	120,045,417	21,218,474
Acquisition of Assets	8	-	-
Other Payments	9	14,000,000	4,480,000
TOTAL PAYMENTS		214,313,078	115,531,861
SURPLUS/DEFICIT		(44,224,199)	44,385,863

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

The Constituency financial statements were approved on 3/5 / 2023 and signed by:



Fund Account Manager
Name: George Kamau



National Sub-County
Accountant
Name: Rufas Mburu
ICPAK M/No:20454



Chairman NG-CDF
Committee
Name: Samuel Kiprop

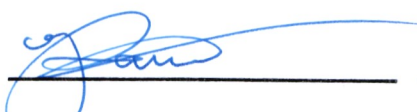
Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

III. Statement of Assets and Liabilities as At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	10,305,020	54,529,219
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		10,305,020	54,529,219
Accounts Receivable			
Outstanding Imprests	11		-
TOTAL FINANCIAL ASSETS		-	54,529,219
FINANCIAL LIABILITIES		10,305,020	
Accounts Payable (Deposits)			
Retention	12A		-
Gratuity	12B		-
NET FINANCIAL ASSETS		-	54,529,219
REPRESENTED BY		10,305,020	
Fund balance b/fwd 1st July...	13	54,529,219	10,143,355
Prior year adjustments	14		
Surplus/Deficit for the year		(44,224,199)	44,385,863
NET FINANCIAL POSITION		10,305,020	54,529,218

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

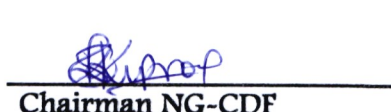
The Constituency financial statements were approved on 3/7 2023 and signed by:



Fund Account Manager
Name: George Kamau



National Sub-County Accountant
Name: Rufas Mburu
ICPAK M/No:20454



Chairman NG-CDF Committee
Name: Samuel Kiprop


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

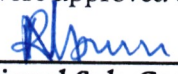
Statement of Cash Flows for the Year Ended 30th June 2022

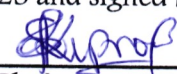
		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	170,088,879	159,917,724
Other Receipts	3	-	-
		170,088,879	159,917,724
Payments for operating activities			
Compensation of Employees	4	2,406,590	2,950,139
Use of goods and services	5	10,061,071	7,733,248
Transfers to Other Government Units	6	67,800,000	79,150,000
Other grants and transfers	7	120,045,417	21,218,474
Other Payments	9	14,000,000	4,480,000
		214,313,078	115,531,861
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(44,224,199)	44,385,863
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(44,224,199)	44,385,863
Cash and cash equivalent at BEGINNING of the year	10	54,529,218	10,143,355
Cash and cash equivalent at END of the year		10,305,019	54,529,218

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

The Constituency financial statements were approved on 31st 2023 and signed by:


Fund Account Manager
Name: George Kamau


National Sub-County Accountant
Name: Rufas Mburu


Chairman NG-CDF Committee
Name: Samuel Kiprop

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

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	46,838,879	238,456,976	224,618,097	13,838,879	94.2%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	0.0%
TOTAL RECEIPTS	137,088,879	46,838,879	238,456,976	224,618,097	13,838,879	94.2%
PAYMENTS						
Compensation of Employees	4,393,100	-	4,393,156	2,406,590	1,986,566	54.8%
Use of goods and services	7,944,566	1,000,000	10,216,016	10,061,071	154,945	98.5%
Transfers to Other Government Units	54,800,000	10,600,000	83,700,000	67,800,000	15,900,000	81.0%
Other grants and transfers	63,451,213	27,438,879	123,591,858	120,045,417	3,546,441	97.1%
Acquisition of Assets	-	-	58,920	-	58,920	0.0%
Other Payments	6,500,000	7,800,000	16,497,027	14,000,000	2,497,027	84.9%
TOTAL	137,088,879	46,838,879	238,456,977	214,313,078	24,143,899	89.9%

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

Explanatory Notes.

- i. On Receipts, the Total Receipts from the NGCDF Board is 94.2% which is due to late disbursement of funds from NGCDFB.
- ii. On Use of Goods and Services budget 98.5% was utilised this was due to delayed transfer of funds from NGCDFB
- iii. On transfer to Other Government Units Budget, 81% was utilised this was due to delayed disbursement of funds from NGCDFB
- iv. On Other Grants and Transfers budget 97.1% was utilised this was due to delayed disbursement of funds from NGCDFB.
- v. On Other Payments Budget, 84.9% was utilised due to the ongoing Reallocation of projects process and delayed disbursement.

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

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

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

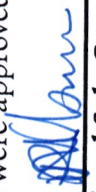
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	24,143,899
Less undisbursed funds receivable from the Board as at 30th June 2022	13,838,879
Add Accounts payable	10,305,020
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	10,305,020

The Constituency financial statements were approved on 31/ 2023 and signed by:



Fund Account Manager
Name: George Kamau



**National Sub-County
Accountant**
Name: Rufas Mburu
ICPAK M/No:20454



Chairman NG-CDF Committee
Name: Samuel Kipro

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

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-Programme	Original Budget		Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022 Kshs	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration And Recurrent							
1.1 Compensation Of Employees	4,393,100		56		4,393,156	2,406,590	1,986,566
1.2 Committee Expenses	2,175,333				2,175,333	2,113,653	61,680
1.3 Use Of Goods And Services	1,656,900		1,271,450	1,000,000	3,928,350	3,928,350	-
Total	8,225,333		1,271,506	1,000,000	10,496,839	8,448,593	2,048,246
2.0 Monitoring And Evaluation							
2.1 Capacity Building	2,000,000				2,000,000	1,906,735	93,265
2.2 Committee Expenses	1,500,000		-		1,500,000	1,500,000	-
2.3 Use Of Goods And Services	612,333				612,333	612,333	-
Total	4,112,333				4,112,333	4,019,068	93,265
3.0 Emergency							
3.1 Primary Schools							
Desk For Schools Project							
Nato Pri. School						100,000	(100,000)
Kimngorom Pri. School						250,000	(250,000)
Mogotio Pri. School						50,000	(50,000)
Ngembamoi Pri. School						250,000	(250,000)
Mogotio Township Sec. School						500,000	(500,000)
Sore Sec. School						300,000	(300,000)
Sore Sec. School						200,000	(200,000)
Mogotio Township Sec						500,000	(500,000)
Mogotio Subcounty School Facility						600,000	(600,000)
Mogotio Subcounty School Facility						600,000	(600,000)
Sore Primary School						400,000	(400,000)
Chepyuan Pri. School						250,000	(250,000)
Chemorgony Pri						400,000	(400,000)
Magoi Pri						50,000	(50,000)
Kapcheluguny Pri. School						40,000	(40,000)
Kapsok Pri						350,000	(350,000)
Sore Secondary School						200,000	(200,000)
Embogong Primary School						200,000	(200,000)
Chepkokon						100,000	(100,000)
Kamasai Primary						100,000	(100,000)

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

Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mogotio Day Township Sec					500,000	(500,000)
Sore Sec. School					500,000	(500,000)
Mogotio Pri.					100,000	(100,000)
Bebokoi					200,000	(200,000)
Mogotio Constituency Environment Committee					350,000	(350,000)
Mogotio Constituency Environment Committee					300,000	(300,000)
Mogotio Constituency Environment Committee					300,000	(300,000)
Mogotio Constituency Environment Committee					350,000	(350,000)
3.2 Secondary Schools					-	-
3.3 Tertiary Institutions					-	-
3.4 Security Projects					-	-
3.5 Unutilised					-	-
Total	7,192,207	2,259,219	-	9,451,426	8,040,000	1,411,426
4.0 Bursary And Social Security						
4.1 Secondary Schools	30,000,000	22,452,203	17,742,722	70,194,925	70,130,018	64,907
4.2 Tertiary Institutions	17,981,108	7,990,343	7,626,049	33,597,500	33,597,500	-
4.3 Social Security					-	-
4.4 Special Needs					-	-
Total	47,981,108	30,442,546	25,368,771	103,792,425	103,727,518	64,907
5.0 Sports						
5.1	2,736,121	-	2,070,108	4,806,229	2,736,121	2,070,108
Total	2,736,121	-	2,070,108	4,806,229	2,736,121	2,070,108
6.0 Environment						
Kiptweret Primary School	300,000			300,000	300,000	-
Kitecho Primary School	300,000			300,000	300,000	-
Bikwen Gobat Primary School	341,778			341,778	341,778	-
Cheberen Primary School	300,000			300,000	300,000	-
Kaplaimoi Primary School	300,000			300,000	300,000	-
Kipkitur Secondary School	600,000			600,000	600,000	-
Kokwenmoi Primary School	300,000			300,000	300,000	-
Nyalilbuch Primary School	300,000			300,000	300,000	-

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

Programme/Sub-Programme	Original Budget		Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total		2,741,778	-	-	2,741,778	2,741,778	-
7.0 Primary Schools Projects							
Aram Primary School		300,000			300,000	300,000	-
Benongoi Primary School		400,000			400,000	400,000	-
Benongoi Primary School		400,000	500,000		500,000	500,000	-
Bikwen Gobat Primary School		400,000			400,000	400,000	-
Borokwo Primary School			500,000		500,000	500,000	-
Chebarer Primary School			500,000		500,000	500,000	-
Cheberen Primary School		500,000			500,000	500,000	-
Chebirebei Primary School		300,000			300,000	300,000	-
Chebirebei Primary School		300,000			300,000	300,000	-
Chebirebei Primary School			600,000		600,000	600,000	-
Chemoinoi Primary School			500,000		500,000	500,000	-
Chemorgong Primary School		300,000			300,000	300,000	-
Chemutung Primary School		300,000	300,000		300,000	300,000	-
Chemutung Primary School		400,000			400,000	400,000	-
Chemutung Primary School				500,000	500,000	500,000	-
Chepkokon Primary School				300,000	300,000	300,000	-
Chepyuan Primary School		400,000			400,000	400,000	-
Ebenezer Primary School		400,000			400,000	400,000	-
Ebenezer Primary School				500,000	500,000	500,000	-
Embogong Primary School		400,000			400,000	400,000	-
Embogong Primary School				500,000	500,000	500,000	-
Emining Special School For The Blind.		500,000			500,000	500,000	-
Emsos Primary School		300,000			300,000	300,000	-
Esageri School For The Deaf		300,000			300,000	300,000	-
Esageri School For The Deaf				400,000	400,000	400,000	-
Kabarbesi Primary School		8,000,000			8,000,000	4,000,000	4,000,000
Kabergei Primary School		300,000			300,000	300,000	-
Kabergei Primary School				500,000	500,000	500,000	-
Kabogor Primary School				300,000	300,000	300,000	-
Kaburgei Primary School		600,000			600,000	600,000	-
Kamalaget Primary School				500,000	500,000	500,000	-
Kamalaget Primary School		400,000			400,000	400,000	-

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kamasai Primary School	500,000			500,000	500,000	-
Kamasai Primary School		500,000		500,000	500,000	-
Kapkararam Primary School	300,000			300,000	300,000	-
Kapkararam Primary School		500,000		500,000	500,000	-
Kapkein Primary School	500,000			500,000	500,000	-
Kapkundul Primary School	300,000			300,000	300,000	-
Kapkundul Primary School	400,000			400,000	400,000	-
Kapkundul Primary School		500,000		500,000	500,000	-
Kaplainmoi Primary School	1,000,000			1,000,000	1,000,000	-
Kaplainmoi Primary School		600,000		600,000	600,000	-
Kapngemui Primary School	400,000			400,000	400,000	-
Kapterit Primary School		600,000		600,000	600,000	-
Bikwen Gobat Primary School		500,000		500,000	500,000	-
Kelelwa Primary School	300,000			300,000	300,000	-
Kippsogon Primary School		500,000		500,000	500,000	-
Kibulwe Primary School		500,000		500,000	500,000	-
Kimngorom Primary School	400,000			400,000	400,000	-
Kimose Primary School	300,000			300,000	300,000	-
Kimose Primary School		500,000		500,000	500,000	-
Kipchobet Primary School			300,000	300,000	300,000	-
Kipkigei Primary School		500,000		500,000	500,000	300,000
Kipkitur Primary School	400,000			400,000	400,000	-
Kipsogon Primary School	400,000			400,000	400,000	-
Kipteweret Primary School	900,000			900,000	900,000	-
Kiribot Primary School	400,000			400,000	400,000	-
Kiribot Primary School			600,000	600,000	600,000	-
Kisanana Primary School	300,000			300,000	300,000	-
Emsos Primary School		300,000		300,000	300,000	-
Kiskis Primary School	400,000			400,000	400,000	-
Kiskis Primary School		500,000		500,000	500,000	-
Kitecho Primary School	400,000			400,000	400,000	-
Kitecho Primary School		500,000		500,000	500,000	-
Koibarak Primary School	300,000			300,000	300,000	-
Koisaram Primary School			400,000	400,000	400,000	-
Koitebes Primary School			500,000	500,000	500,000	-
Koitebes Primary School					400,000	400,000
Kokwenmoi Primary School	400,000			400,000	400,000	500,000
Kokwenmoi Primary School						-

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-Programme	Original Budget		Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kokwenmoi Primary School			500,000		500,000	500,000	-
Kures Primary School	400,000				400,000	400,000	-
Kures Primary School			500,000		500,000	500,000	-
Legetetwe Primary School	400,000				400,000	400,000	-
Legetetwe Primary School			500,000		500,000	500,000	-
Legetetwet Primary School			-	500,000	500,000		500,000
Lelen Primary School	900,000				900,000	900,000	-
Letoi Primary School			500,000		500,000	500,000	-
Logiri Primary School	300,000				300,000	300,000	-
Logiri Primary School	400,000				400,000	400,000	-
Logiri Primary School			500,000		500,000	500,000	-
Lomanira Primary School			300,000		300,000	300,000	-
Lombala Primary School			-	300,000	300,000		300,000
Magoi Primary School	300,000				300,000	300,000	-
Magoi Primary School	400,000				400,000	400,000	-
Magoi Primary School			500,000		500,000	500,000	-
Maji Moto Primary School	250,000				250,000	250,000	-
Majimoto Primary School	300,000				300,000	300,000	-
Matebei Primary School				300,000	300,000		300,000
Mogotio Primary School	300,000				300,000	300,000	-
Molok Primary School	300,000				300,000	300,000	-
Molok Primary School			500,000		500,000	500,000	-
Molos Primary School	200,000				200,000	200,000	-
Molosirwe Primary School	900,000		200,000		200,000	200,000	-
Muguyuni Primary School			-	300,000	300,000	900,000	-
Muguyuni Primary School	400,000				400,000	400,000	-
Nato Primary School			-	500,000	500,000		500,000
Nato Primary School	500,000				500,000	500,000	-
Ngembamoi Primary School	300,000				300,000	300,000	-
Ngembamoi Primary School			500,000		500,000	500,000	-
Ngembamoi Primary School	300,000				300,000	300,000	-
Ngentui Primary School	500,000				500,000	500,000	-
Ngusero Primary School			500,000		500,000	500,000	-
Ngusero Primary School	400,000				400,000	400,000	-
Noiwet Primary School			500,000		500,000	500,000	-
Noiwet Primary School							

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nyalilbuch Primary School		-	500,000	500,000	500,000	500,000
Oinopos Primary School	900,000			900,000	900,000	-
Oinopos Primary School		-	300,000	300,000	300,000	300,000
Olbat Primary School	400,000			400,000	400,000	-
Olbat Primary School		500,000		500,000	500,000	-
Oldebes Primary School		-	300,000	300,000	300,000	300,000
Oterit Primary School	900,000			900,000	900,000	-
Oterit Primary School		-	300,000	300,000	300,000	300,000
Fombo Primary School		500,000		500,000	500,000	-
Sagasagik Primary School	400,000			400,000	400,000	-
Sagasagik Primary School		-	500,000	500,000	500,000	-
Sore Primary School	300,000			300,000	300,000	500,000
Sore Primary School	400,000			400,000	400,000	-
Sore Primary School		500,000		500,000	500,000	-
Sorti Primary School	200,000			200,000	200,000	-
Sorti Primary School		-	500,000	500,000	500,000	500,000
Sosion Primary School	1,000,000			1,000,000	1,000,000	-
Sosion Primary School		500,000		500,000	500,000	-
St. Mary Primary School	300,000			300,000	300,000	-
St. Marys Primary School		600,000		600,000	600,000	-
St. Maximillian Kolbes Primary School	400,000			400,000	400,000	-
St. Maximillian Kolbes Primary School		500,000		500,000	500,000	-
Tian Primary School	300,000			300,000	300,000	-
Tian Primary School		-	500,000	500,000	500,000	500,000
Tinginyon Primary School	200,000			200,000	200,000	-
Waseges Primary School	200,000			200,000	200,000	200,000
Waseges Primary School		300,000		300,000	300,000	300,000
Total	36,750,000	18,300,000	10,100,000	65,150,000	49,250,000	15,900,000
8.0 Secondary Schools Projects						
A.I.C Totona Girls Secondary School	1,000,000			1,000,000	1,000,000	-
Kamar Secondary School	400,000			400,000	400,000	-
Kipkitur Secondary School	400,000			400,000	400,000	-
Kiprotia Day Secondary School	450,000			450,000	450,000	-
Mogotio Mixed Day Township Secondary School	400,000			400,000	400,000	-

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sinende Secondary School	1,000,000			1,000,000	1,000,000	-
Sirwa Secondary School	2,000,000			2,000,000	2,000,000	-
Kipkitur Secondary School	1,700,000			1,700,000	1,700,000	-
Koibarak Secondary School	400,000			400,000	400,000	-
Koitebes Secondary School	2,800,000			2,800,000	2,800,000	-
Mogotio Mixed Day Township Secondary School	200,000			200,000	200,000	-
Radad Secondary School	300,000			300,000	300,000	-
Reuben Cheruiyot Secondary School - Olmara	400,000			400,000	400,000	-
Sagasgik Secondary School	3,000,000			3,000,000	3,000,000	-
St. Marys Day Secondary School - Emining	1,000,000			1,000,000	1,000,000	-
Mugurin Secondary School	1,300,000			1,300,000	1,300,000	-
Ngubereti Secondary School	1,300,000			1,300,000	1,300,000	-
AIC Maji Moto Secondary School			500,000	500,000	500,000	-
Total	18,050,000	-	500,000	18,550,000	18,550,000	-
9.0 Tertiary Institutions Projects						
Total	-					
10.0 Security Projects						
Kibotany Assistant Chiefs Office	500,000			500,000	500,000	-
Molosirwe Chiefs Office	400,000			400,000	400,000	-
Cheberen Chiefs Office Block	200,000			200,000	200,000	-
Kabuswo Chiefs Office	200,000			200,000	200,000	-
Kapnosgei Chiefs Office	400,000			400,000	400,000	-
Kiptoim Chiefs Office	200,000			200,000	200,000	-
Koibos-Soi Chiefs Office	200,000			200,000	200,000	-
Ngubereti Chiefs Office	200,000			200,000	200,000	-
Oldebes Chiefs Office	300,000			300,000	300,000	-
Simotwe Chiefs Office	200,000			200,000	200,000	-
Total	2,800,000			2,800,000	2,800,000	-
11.0 Acquisition Of Assets						
Purchase Of Motorcycle	-	58,920		58,920		58,920

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total		58,920		58,920		58,920
12.0 Other Payments						
Power Line Expansion/Power Connection	6,500,000	-	7,500,000	14,000,000	14,000,000	-
Strategic Plan		197,027		197,027		197,027
Constituency Resource Center		2,000,000		2,000,000		2,000,000
Fund Balance			300,000	300,000		300,000
Total	6,500,000	2,197,027	7,800,000	16,497,027	14,000,000	2,497,027
13.0 Unallocated Fund						
Unapproved Projects						
Aia						
PMC Savings						
Total	137,088,879	54,529,218	46,838,879	238,456,977	214,313,077	24,143,900

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on **June 2021** for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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

1. Transfers from NGCDF Board

Description		2021-2022	2020 - 2021
		Kshs	Kshs
	AIE NO. B 104741		20,000,000
Normal Allocation	AIE NO. B 104849		14,367,724
	AIE NO. B 823687		35,000,000
	AIE NO. B 124707		8,000,000
	AIE NO. B 119576		8,500,000
	AIE NO. B 138333		150,000
	AIE NO. B 119968		12,000,000
	AIE NO. B 128209	-	6,900,000
	AIE NO. B 129171	-	7,000,000
	AIE NO. B 132265	-	6,000,000
	AIE NO. B 138933	-	12,000,000
	AIE NO. B 126226	-	7,000,000
	AIE NO. B 105021	-	11,000,000
	AIE NO. B 140664		12,000,000
	AIE NO. B105216	33,000,000	
	AIE NO. B105691	34,000,000	
	AIE NO. B105874	30,000,000	
	AIE NO. B128627	6,000,000	
	AIE NO. B128941	12,000,000	
	AIE NO. B154137	12,000,000	
	AIE NO. B164368	19,000,000	
	AIE NO. B155916	24,088,879	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		170,088,879.00	159,917,724

Mogotio Constituency
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2. Proceeds From Sale of Assets

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of Office and General Equipment		-
TOTAL	-	-

3. Other Receipts

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	-	-

4. Compensation of Employees

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,325,230	2,899,739
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	-
Employer Contributions Compulsory national social security schemes	81,360	50,400
TOTAL	2,406,590	2,950,139

Mogotio Constituency
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Notes to the Financial Statements (Continued)

5. Use of Goods and Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	14,750	40,666
Electricity	-	0
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	1,097,540	200,000
Domestic travel and subsistence	604,900	100,000
Printing, advertising and information supplies & services	384,400	204,185
Rentals of produced assets		-
Training expenses	1,006,500	266,000
Hospitality supplies and services	372,100	200,000
Other committee expenses	-	0
Committee allowance	974,000	3,081,338
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,435,802	931,096
Fuel , oil & lubricants	2,400,000	1,099,999
Other operating expenses	162,200	575,710
Bank service commission and charges	40,002	0
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	823,525	881,134
Routine maintenance- other assets	745,352	153,120
TOTAL	10,061,071	7,733,248

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Notes to The Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Transfers to Primary Schools	49,250,000	43,750,000
Transfers to Secondary Schools	18,550,000	35,400,000
Transfers to Tertiary Institutions	-	
TOTAL	67,800,000	79,150,000

7. Other Grants and Other transfers

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	70,130,018	465,000
Bursary -Tertiary (see attached list)	33,597,500	1,000,000
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	
Security Projects (see attached list)	2,800,000	1,800,000
Sports Projects (see attached list)	2,736,121	2,900,000
Environment Projects (see attached list)	2,741,778	5,483,474
Emergency Projects (see attached list)	8,040,000	9,570,000
TOTAL	120,045,417	21,218,474

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	-

Notes to the Financial Statements (Continued)

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9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic Plan	-	2,480,000
ICT Hubs	-	-
Construction of office		2,000,000
Powerline Expansion	14,000,000	
TOTAL	14,000,000	4,480,000

10. Cash Book Bank Balance

Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
Kenya Commercial Bank, Mogotio Branch . Mogotio NG-CDF	A/C no.1276870000	10,305,020	54,529,219
Equity Bank		-	-
		-	-
TOTAL		10,305,020	54,529,219

11. Outstanding Imprests

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

[Include an annex if the list is longer than 1 page.]

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12A. Retention

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

12B. Gratuity

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

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	54,529,218	10,143,355
Cash in hand	-	-
Imprest	-	-
Total	54,529,218	10,143,355

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14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** l/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	-	-	-

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

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

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (specify)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,986,566	1,430,856.00
Use of goods and services	154,945	3,171,685.00
Amounts due to other Government entities (see attached list)	15,900,000	31,600,000.00
Amounts due to other grants and other transfers (see attached list)	3,546,441	55,109,609.00
Acquisition of assets	58,920	58,920.00
Others (specify)	2,497,027	9,697,027
	24,143,899	101,068,097.00

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	9,074,104	21,992,324
Total	9,074,104	21,992,324

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XIII. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

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

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Annex 9 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2021/2022	2020/2021
Compensation of employees	Payment of staff salaries, wages, NHIF, and staff gratuity	1,986,566	56
Use of goods & services	Purchase of office furniture, fuel, repairs and maintenance ,printing, stationery ,telephone, travel and subsistence	154,945	2,271,450
Amounts due to other Government entities			
7.0 Primary Schools Projects			
Cheberen Primary School	purchase of 5 acre land for expansion of the school@kshs 200,000 per acre		
Chemoinoi primary school	Completion of one classroom: linteling, fixing doors and windows	500,000.00	
Chemogong primary school	Renovation of one classroom	500,000.00	
Chemutung primary school	Construction of one new classroom	300,000.00	
Chepkokon primary school	Completion of one classroom-flooring, plastering, fixing door and windows	500,000.00	
Ebenezer primary school	Construction of a new classroom	300,000.00	
Embogong primary school	Construction of one new classroom	500,000.00	
Esageri school for the deaf	Construction of a new classroom	500,000.00	
Kabarbesi Primary School	Drilling and equipping of borehole	400,000.00	
Kabergei primary school	completion of one classroom: roofing, fixing door and windows, plastering, flooring, keying, painting	4,000,000.00	
Kabogor primary school	Completion of one classroom: fixing door and windows, plastering, flooring and paint works	500,000.00	
Kamalanget primary school	construction of one new classroom	300,000.00	
Kipchobet primary school	completion of one classrooms-fixing doors and windows, flooring and plastering	500,000.00	
Kiribot primary school	Construction of one new classroom	300,000.00	
Koisaram primary school	Completion of one classroom-fixing doors and windows, plastering, flooring, screeding and paintworks	600,000.00	
Koitebes primary school	Purchase of 5 acre land for expansion@300,000/ per acre	400,000.00	
		500,000.00	

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Legetetwet primary school	Construction of one new classroom	500,000.00	
Lombala primary school	Completion of one classroom; plastering, flooring, fixing steel windows and door, painting.	300,000.00	
Matebei primary school	Completion of one classroom: plastering, flooring, fixing doors and windows	300,000.00	
Muguyuni primary school	Completion of one classroom: plastering, flooring, fixing door and windows and painting	300,000.00	
Nato primary school	Construction of one new classroom	500,000.00	
Nyalilbuch primary school	Completion of one classroom-fixing doors and windows, flooring and plastering	500,000.00	
Oinoposos primary school	Completion of one classroom-flooring, plastering, fixing doors and windows	300,000.00	
Oldebes primary school	Completion of one classrooms-fixing doors and windows, flooring and plastering	300,000.00	
Oterit primary school	Completion of one classroom: fixing door and windows, plastering, flooring and paintworks	300,000.00	
Sagasagik primary school	Renovation of two classrooms : plastering, flooring, replacing doors and windows	500,000.00	
Sorti primary school	Completion of two classroom-flooring, plastering, and roofing	500,000.00	
Tian primary school	Completion of two classrooms-flooring, walling, plastering and roofing	500,000.00	
Waseges Primary School	Completion of teachers quarter one room (bedsitter) with kitchen and washrooms fixing doors and windows, plastering, flooring and painting	200,000.00	
Waseges primary school	Completion of one classroom: fixing door and windows, plastering, floor screeding and painting	300,000.00	
Benongoi primary school	Completion of two classroom-flooring, walling, plastering and roofing		500,000
Borokwo primary school	Completion of one classroom: plastering, fixing doors and windows, flooring and paintworks		500,000
Chebarer primary school	Completion of one classroom: roofing, plastering, fixing doors and windows and painting		500,000
Chebirebei primary school	Construction of one new classroom		600,000
Chemoinoi primary school	Completion of one classroom: linteling, fixing doors and windows		500,000
Chemorgong primary school	Completion of one classroom-flooring, walling, plastering and roofing		300,000
Chemutung primary school	Construction of one new classroom		500,000
Chepkokon primary school	Completion of one classroom-flooring, plastering, fixing door and		300,000

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	windows		
Ebenezer primary school	Construction of a new classroom		500,000
Embogong primary school	Construction of one new classroom		500,000
Esageri school for the deaf	Construction of a new classroom		400,000
Kabergei primary school	completion of one classroom: roofing, fixing door and windows, plastering, flooring, keying, painting		500,000
Kabogor primary school	Completion of one classroom: fixing door and windows, plastering, flooring and paint works		300,000
Kamalanget primary school	construction of one new classroom		500,000
Kamasai primary school	Construction of a new classroom		500,000
Kapkararam primary school	completion of two classrooms-fixing doors and windows, flooring, plastering and paintworks		500,000
Kapkundul primary school	Construction of one new classroom		500,000
Kaplaimoi primary school	Completion of two classroom -walling, roofing painting, fixing doors and windows		600,000
Kapterit primary school	Completion of two classrooms-flooring, plastering, fixing doors and windows and paintworks		600,000
Kapyemit primary school	completion of one classrooms-walling, lintel, roofing and fixing doors and windows		500,000
Kelelwa primary school	Renovation of one classroom flooring, replacement of roofing sheets, replacement of door and windows and paint works		500,000
Kibulwe primary school	Construction of one new classroom		500,000
Kimose primary school	Completion of one classrooms-plastering, flooring, fixing doors and windows and paintworks		500,000
Kipchobet primary school	completion of one classrooms-fixing doors and windows, flooring and plastering		300,000
Kipkigei primary school	Completion of one classroom-flooring, plastering, fixing doors and windows		500,000
Kiribot primary school	Construction of one new classroom		600,000
Kisanana primary school	Completion of one classroom: fixing door and windows, plastering, flooring and paint works		300,000
Kiskis primary school	Construction of one new classroom		500,000
Kitecho primary school	Construction of one new classroom		500,000
Koisaram primary school	Completion of one classroom-fixing doors and windows, plastering, flooring, screeding and paintworks		400,000

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Koitebes primary school	Purchase of 5 acre land for expansion@300,000/ per acre	500,000
Kokwenmoi primary school	Construction of one new classroom	500,000
Kures primary school	Construction of one new classroom	500,000
Legetetwe primary school	Completion of a four room administration block: fixing doors and windows, plastering, flooring, and paint works	500,000
Legetetwet primary school	Construction of one new classroom	500,000
Letoi primary school	Completion of one classroom-Roofing, plastering, fixing doors and windows, flooring and paintworks	500,000
Logiri primary school	Construction of one new classrooms	500,000
Lomanira primary school	Completion of one classroom-Fixing doors and windows ,plastering, kneeling, fascia boarding and general finishing	300,000
Lombala primary school	Completion of one classroom; plastering, flooring, fixing steel windows and door, painting.	300,000
Magoi primary school	Construction of one new classroom	500,000
Matebei primary school	Completion of one classroom: plastering, flooring, fixing doors and windows	300,000
Molok primary school	Completion of one classroom : roofing, fixing door and windows, plastering, flooring and painting	500,000
Molosirwe primary school	Fencing of school compound-Fencing will use barbed wire and treated posts	200,000
Muguyuni primary school	Completion of one classroom: plastering, flooring, fixing door and windows and painting	300,000
Nato primary school	Construction of one new classroom	500,000
Ngembamoi primary school	Completion of two classrooms:plastering, flooring,fixing doors and windows	500,000
Ngusero primary school	Completion of two classroom-flooring, plastering and fixing doors and windows	500,000
Noiwet primary school	Construction of one new classroom	500,000
Nyalilbuch primary school	Completion of one classroom-fixing doors and windows, flooring and plastering	500,000
Oinopsos primary school	Completion of one classroom-flooring, plastering, fixing doors and windows	300,000
Olbat primary school	Construction of a new classroom	500,000
Oldebes primary school	Completion of one classrooms-fixing doors and windows, flooring and plastering	500,000

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Oterit primary school	Completion of one classroom: fixing door and windows, plastering, flooring and paintworks		300,000
Pombo primary school	completion of two classrooms-fixing doors and windows, flooring and plastering		500,000
Sagasagik primary school	Renovation of two classrooms : plastering, flooring, replacing doors and windows		500,000
Sore primary school	Completion of two classrooms-walling, roofing, plastering, fixing doors and windows		500,000
Sorti primary school	Completion of two classroom-flooring, plastering, and roofing		500,000
Sosion primary school	Completion of one classrooms walling, lintel and roofing		500,000
St. Marys primary school	Construction of a 4 door latrine for boys who are currently using the bush thus degrading the environment		600,000
St. Maximillian Kolbes primary school	Construction of one new classroom		500,000
Tian primary school	Completion of two classrooms-flooring, walling, plastering and roofing		500,000
Waseges primary school	Completion of one classroom: fixing door and windows, plastering, floor screeding and painting		300,000
SECONDARY SCHOOL PROJECTS			
AIC Maji moto secondary school	Completion of staffhouse: roofing, fixing doors and windows		500,000
Sub-Total		15,900,000	28,900,000
Amounts due to other grants and other transfers			
Emergency			
Emergency Fund	To cater for any unforeseen occurrences and emergency interventions in the Constituency during the FY 2020/2021	1,411,426	2,259,219
Bursary and Social Security			
Secondary Schools	To assist bright but needy students from the Constituency in secondary schools through bursary support	93,265	40,194,921
Tertiary schools	To assist bright but needy students from the Constituency in colleges and universities through bursary support		15,616,396
Sports			
Sports Activities	Carry out Constituency sports tournament and the winning teams/schools to be awarded with trophies, balls and games kits	2,070,108	2,070,108

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	Sub-Total	3,546,437	60,140,644
Acquisition of assets			
Motor cycle		58,920	58,920
		58,920	58,920
Others (specify)			
Power line Expansion/Power Connection			
			7,500,000.00
Strategic Plan		197,027	197,027
Constituency Resource Center		2,000,000	2,000,000
fund balance		300,000	
Innovation Hub			
			-
Sub-Total		2,497,027	9,697,027
Funds pending approval			
Grand Total		24,143,900	101,068,097

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-			-
Buildings and structures	6,300,000			6,300,000
Transport equipment	14,891,726			14,891,726
Office equipment, furniture and fittings	1,05,660			1,057,660
ICT Equipment, Software and Other ICT Assets	567,579			567,579
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	22,816,965	-	-	22,816,965

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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
A.I.C MAJI MOTO SECONDARY SCHOOL	KCB	1265165572	1,169.00	541.00
A.I.C TOTONA GIRLS SEC SCHOOL	EQUITY	310264206512	2,505.00	2,505.00
ARAM PRY SCHOOL	KCB	1240058144	66,922.00	192,876.00
BENONGOI PRY SCHOOL	EQUITY	1310199907413	120.30	26,840.30
BIKWEN KOBAT PRY SCHOOL	KCB	1239483228	247,641.00	401,345.00
BOROKWO PRY SCHOOL	NATIONAL BANK	1022208158600	-	6,450.00
CHEBARER PRY. SCHOOL	EQUITY	1310263595445	2,315.00	2,315.00
CHEBEREN CHIEFS OFFICE	EQUITY	1310270572761	2,317.50	2,317.50
CHEBEREN PRY SCHOOL	EQUITY	1310272746635	37,052.50	512,112.50
CHEBEREN SEC. SCHOOL	KCB	1114414204	888.50	888.50
CHEBIREBEI PRY. SCHOOL	KCB	1130640949	2,253.50	253.50
CHEMOGOCH PRY SCHOOL	KCB	1265410852	393.00	393.00
CHEMOINOI PRY SCHOOL	KCB	1239286341	8,928.20	58,928.20
CHEMORGONG PRY SCHOOL	EQUITY	1310263551410	400,973.50	973.50
CHEMUTUNG PRY SCHOOL	KCB	1270257498	21,615.00	21,615.00
CHEFKOKON PRY SCHOOL	EQUITY	1310273585785	2,380.00	74,940.00
CHEPNYORGIN PRY SCHOOL	KCB	1238920209	310,067.00	341,067.00
CHEFYUAN PRIMARY SCHOOL	EQUITY	1460272081834	276,887.00	74,447.00
CHOMIEK ASS CHIEFS OFFICE	KCB	1258784734	92.50	92.50
CHOMIEK PRY SCHOOL	EQUITY	310272808159	27,640.00	355,070.00
EBENEZER PRY SCHOOL	EQUITY	1310262156688	2,104.50	30,484.50
EMBOGONG PRY SCHOOL	KCB	1264940165	849.00	849.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
EMINING PRY SCHOOL	KCB	1232519766	5,483.70	5,483.70
EMINING SPECIAL SCHOOL	KCB	1270454536	17,975.00	17,975.00
EMOS PRIMARY SCHOOL	KCB	1120849586	119,966.25	91,111.25
KABARRESI PRIMARY SCHOOL	KCB	1264974140	1,045.00	59,175.00
KABERGEI PRY. SCHOOL	KCB	1203629540	583.25	54,083.25
KABOGOR PRY SCHOOL	EQUITY	1310264861531	17,457.00	67,017.00
KABUSWO CHIEF'S OFFICE	KCB	1138834631	2,307.10	2,307.10
KABUSWO PRY SCHOOL	EQUITY	310277828960	6,241.00	346,981.00
KAMALANGET PRIMARY SCHOOL	EQUITY	1310262210123	87,960.00	95,760.00
KAMAR PRY SCHOOL	EQUITY	1310271511793	123,926.00	123,926.00
KAMAR SEC SCHOOL	KCB	1217512896	124,286.00	93,341.00
KAMASAI PRY SCHOOL	CO-OPERATIVE	1141412550900	-	1,840.00
KAPCHELUGUNY PRIMARY SCHOOL	EQUITY	1310263286566	71,637.00	223,817.00
KAPKARAM PRY SCHOOL	KCB	1211107140	154,525.35	4,260.35
KAPKEIN PRY SCHOOL	EQUITY	1310273077295	611,020.00	111,140.00
KAPKUNDUL PRIMARY SCHOOL	KCB	1240361645	321,622.00	343,025.00
KAPFLAIMOI PRIMARY SCHOOL	EQUITY	1310269909928	5,838.00	488,378.00
KAPLEGICH PRY SCHOOL	EQUITY	1460270755809	10,260.00	10,260.00
KAPLEIWO PRY SCHOOL	KCB	1172981132	1,346.00	501,346.00
KAPLOGOS PRIMARY SCHOOL	EQUITY	1310273195327	23,802.00	23,802.00
KAPNGEMUI PRY SCHOOL	KCB	1209027925	456.00	55,582.00
KAPNOSGEI CHIEF'S OFFICE	KCB	1265797943	51,669.00	1,669.00
KAPNOSGEI PRY SCHOOL	KCB	1223226743	1,569.00	1,569.00
KAPSOK PRIMARY SCHOOL	KCB	1109781512	653,688.05	1,394,814.05
KAPTERIT PRY SCHOOL	KCB	1169687539	374.00	820.00
KAPYEMIT PRY SCHOOL	KCB	1172724423	3,277.50	3,403.50

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
KELELWA HILL PRIMARY SCHOOL	KCB	1128749661	18,559.00	18,559.00
KIBOTANY FRY SCHOOL	KCB	1234412853	1,800.00	41,800.00
KIBULWE FRY SCHOOL	EQUITY	1460263724288	1,915.00	52,155.00
KIMNGOROM PRIMARY SCHOOL	KCB	1200561333	3,051.00	502,753.00
KIMNGOROM AP LINE	EQUITY	1310277432714	929.00	929.00
KIMNGOROM GIRLS HIGH SCHOOL	KCB	1136208704	86,370.50	86,370.50
KIMNYUGUNY FRY SCHOOL	NATIONAL BANK	1024124527100	-	8,020.00
KIMOSE CHIEFS OFFICE	KCB	1238954871	4,048.00	4,048.00
KIMOSE PRIMARY SCHOOL	KCB		2,461.00	2,587.00
KIMOSE SEC SCHOOL	KCB	1136571698	379,104.00	379,734.00
KIPCHOBET PRIMARY SCHOOL	KCB	1209857618	69,103.50	94,103.50
KIPKIGEL FRY SCHOOL	EQUITY	1310277655423	209,565.00	109,470.00
KIPKITUR FRY SCHOOL	EQUITY	1460272916090	2,212.00	2,212.00
KIPKITUR SECONDARY SCHOOL	KCB	1265700265	1,867.00	601,867.00
KIPSOGON SEC SCHOOL	KCB	1134163932	2,698.50	2,698.50
KIPTEWERET FRY SCHOOL	EQUITY	1460273012956	331,043.50	107,163.50
KIPTOIM CHIEFS OFFICE	EQUITY	1310173889729	202,540.00	2,540.00
KIPTOIM SEC SCHOOL	KCB	1120661781	915.00	915.00
KIRIBOT FRY SCHOOL	SIDIAN BANK		-	2,000.00
KISANANA BOYS HIGH SCHOOL	KCB	1265545146	38.00	38.00
KISANANA CHIEFS OFFICE	KCB	1238525520	1,049.00	29,549.00
KISANANA FRY SCHOOL	NATIONAL BANK	1224020315600	-	3,844.00
KISKIS PRIMARY SCHOOL	KCB	1212203933	219,068.00	289,320.00
KITECHO FRY. SCHOOL	KCB	1167895894	279,831.00	561,583.00
KOIBARAK FRY SCHOOL	EQUITY	1310263662816	156,640.00	15,600.00
KOIBARAK FRY SCHOOL	EQUITY	1310263662816	156,640.00	55,600.00

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
KOIBARAK SECONDARY SCHOOL	CO-OPERATIVE BANK	1139088134901	-	-
KOIBOS CHIEFS OFFICE	KCB	1137309385	2,223.10	2,223.10
KOIBOS-SOI CHIEFS OFFICE	KCB	1201501997	2,818.00	2,818.00
KOISARAM PRY SCHOOL	KCB	1165745747	10,460.50	88,442.50
KOITERES SEC SCHOOL	KCB	1237365449	137,256.00	1,492,582.35
KOKWENMOI PRY SCHOOL	KCB	1239462204	400,541.00	50,541.00
KURES PRY SCHOOL	EQUITY	1310263816075	900.00	900.00
KURES PRY SCHOOL	KCB	1264797540	20,731.80	20,857.80
KWIRINDOCHE PRI SCHOOL	KCB	1208153854	3,977.00	32,603.00
LEGETETWE PRY SCHOOL	EQUITY	1310272882209	16,355.00	1,475.00
LELEN PRY SCHOOL	KCB	1267067179	5,056.00	503,664.00
LOGIRI PRY SCHOOL	KCB	1240938071	157.00	303,277.00
LOLBUGO PRIMARY SCHOOL	KCB	1126557080	21,293.50	21,293.50
LOMANIRA PRIMARY SCHOOL	KCB	1265190089	173,649.00	121,849.00
LOMBALA PRY SCHOOL	NATIONAL BANK	1022211861300	-	4,258.00
LOMBOGISHU PRY SCHOOL	NATIONAL	2421902100	-	16,161.00
LOMBOGISHU SEC SCHOOL	KCB	1127511203	9,682.50	237,808.50
MAGOI PRY SCHOOL	EQUITY	1460270576716	296,885.00	16,945.00
MATEBEI PRY SCHOOL	KCB	1121356397	2,144.75	2,144.75
MOGOTIO CONSTITUENCY ENVIROMENT COMMITTEE	KCB	1275088988	277,300.00	2,612,789.00
MOGOTIO CONSTITUENCY SPORTS DEVELOPMENT COMMITTEE	KCB	1237121043	82.75	2,117,798.00
MOGOTIO PRY SCHOOL	NATIONAL	1024021470000	-	2,497.00
MOGOTIO TOWNSHIP SEC. SCHOOL	KCB	1238019056	109,375.00	1,155,872.00
MOLOK PRIMARY SCHOOL	KCB	1129272087	3,535.40	90.40
MOLOS PRY SCHOOL	NATIONAL	1024098570000	-	249,218.00
MOLOSIRWE CHIEFS OFFICE	EQUITY	1310270056821	402,270.00	2,270.00

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
MOLOSIRWE PRY SCHOOL	KCB	1265691444	17,175.40	365,451.40
MOLOSIRWE SECONDARY SCHOOL	KCB	1262910021	1,303,648.00	1,303,648.00
MUGURIN PRY SCHOOL	KCB	1238524818	40,974.00	66,949.00
MUGURIN SEC SCHOOL	KCB	1159811857	148.00	700,391.00
MUGUYUNI PRY SCHOOL	EQUITY	1310272687095	15,993.00	101,880.00
MUTARAN PRY SCHOOL	CO-OPARATIVE	6149322120	-	100.00
NATO PRY SCHOOL	KCB	1200709950	109,789.00	107,789.00
NGEMBOMOI PRY SCHOOL	KCB	1236015223	49,984.00	44,184.00
NGENDALEL CHIEFS OFFICE	EQUITY	1310160456525	257.30	257.30
NGENDALEL PRIMARY SCHOOL	KCB	1267871520	21,223.00	531,223.00
NGENTUI PRY SCHOOL	EQUITY	1310272521398	1,331.95	1,331.95
NGUBERETI CHIEFS OFFICE	EQUITY	1310270097216	201,485.00	1,485.00
NGUBERETI PRY SCHOOL	KCB	1239433581	9,780.00	29,558.00
NGUSERO PRY. SCHOOL	NATIONAL BANK	1285115209000	-	43,320.00
NOIWET PRIMARY SCHOOL	KCB	1120593093	29,401.00	29,779.00
NYALLIBUCH PRY SCHOOL	EQUITY	1460272938792	104,467.00	104,467.00
OJINFOS PRY SCHOOL	EQUITY	1310270300689	26,007.00	76,067.00
OLBAT PRIMARY SCHOOL	KCB	1259876616	53,723.00	58,723.00
OLDEBES CHIEFS OFFICE	KCB	1239604750	424,100.80	124,100.80
OLDEBES PRIMARY SCHOOL	KCB	1261971817	57,453.00	157,653.00
OLDEBES SEC SCHOOL	NATIONAL BANK	1025062379400	-	4,261.00
OLKOKWE CHIEFS OFFICE	EQUITY	1310161063776	22,658.20	22,658.20
OLKOKWE POLICE POST	EQUITY	1310270163032	540.00	540.00
OLKOKWE SEC SCHOOL	NATIONAL	1025075888500	-	1,852.00
OTERIT PRY SCHOOL	NATIONAL BANK	1224022040400	-	9,437.00
OTERIT SEC SCHOOL	NATIONAL BANK	1025075895400	-	8,304.00

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
POMBO PRIMARY SCHOOL	KCB	1121924719	232,432.50	384,592.50
RADAD PRY SCHOOL	KCB	1174922710	223.50	223.50
REUBEN CHERUYOT OLMARAI SEC SCHOOL	KCB	1129664813	56,991.00	596,741.00
ROSOGA PRY. SCHOOL	EQUITY	1310263609423	5,976.90	5,976.90
ROSOGA SECONDARY SCHOOL	EQUITY	1310263637123	657.50	599,820.00
SAGASAGIK PRIMARY SCHOOL	KCB	1167786866	6,586.50	356,586.50
SAGASAGIK SEC. SCHOOL	KCB	1176991744	104,645.50	104,771.50
SIMOTWE CHIEFS OFFICE	EQUITY	1460169666684	213,470.55	13,470.55
SINENDE CHIEF'S OFFICE	EQUITY	1310262316556	3,750.00	3,750.00
SINENDE SECONDARY SCHOOL	KCB	1167472225	52,813.00	52,813.00
SIRWA PRY SCHOOL	EQUITY	1310269660537	4,925.50	5,498.00
SIRWA SEC. SCHOOL	KCB	1117720373	1,459,422.50	867,962.50
SITET PRIMARY SCHOOL	NATIONAL BANK	1224089733400	-	51,770.00
SORE PRY. SCHOOL	KCB	1132979919	363,582.00	213,248.00
SORE SEC SCHOOL	EQUITY	1310263544661	3,133.80	3,313.80
SORTI PRY. SCHOOL	EQUITY	1310270661333	115,495.00	363,745.00
SOSION PRY SCHOOL	KCB	1212556623	11,792.00	66,918.00
ST. MARY'S PRIMARY SCHOOL	EQUITY	1310272926113	105,784.00	125,904.00
SUKUNWE PRY SCHOOL	KCB	1240025122	89,003.00	89,003.00
TIAN PRIMARY SCHOOL	KCB	1170471099	166,573.00	251,573.00
TINGTINGNYON PRY SCHOOL	EQUITY	1460265264982	155,086.00	155,086.00
WASEGES PRY SCHOOL	KCB	1136432485	41,402.00	41,402.00
			9,074,104.40	21,992,324.00

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

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1 Presentation and Disclosure of Financial Statements	Non-conformity of the financial statements to the presentation format prescribed by the Public Sector Accounting Standard Board (PSASB)	The financial statements amended for conformity	Resolved	May 2022

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.2.1 Misstatement of Receipts	<p>Discrepancies in the statement of receipts and payments.</p> <p>i. Included in the transfers amount of Kshs. 159,917,724 were fourteen (14) AIEs received during the year. However, AIE numbered B of Kshs</p>	<p>i. Attached is AIE number B140664 of Kshs 12,000,000. The amounts hit the Fund bank account on 16/06/2021 and</p>	Resolved	May 2022

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>12,000,000 was not availed for audit verification and could also not be traced to the cashbook and bank statement.</p> <p>ii. Perusal of the AIEs availed for audit review indicated that AIE B119576 of Kshs 8,500,000 was reported and disclosed as Kshs 18,500,000 in Note 1 of the financial statements resulting to unreconciled variance of Kshs 10,000,000.</p>	<p>appears on page 0008 of the cash book. I have attached copies of the bank statement and the cashbook for audit verification. There was an unintentional error that occurred while entering the AIE numbers in the Financial statements which is noted and regretted.</p> <p>ii. An error occurred while transferring the data</p>		

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>from the Excel spreadsheet template to the MsWord template in which the figure for AIE B119576 was indicated as Kshs 18,500,000 instead of Kshs 8,500,000. The error did not affect the total cost of Kshs 159,917,724 indicated as Transfers from other Government entities. The variance of Kshs 10,000,000</p>		

Mogotio Constituency
 National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		does not therefore arise.		
<p>4.3.1 Misclassification of Committee Members Allowance</p>	<p>The statement of receipts and payments reflects use of goods of Kshs.7,733,248 as disclosed under Note 5 to the financial statements. Included in the figure is Kshs 638,000 relating to training expenses. Out of the figure, Kshs 372,000 was paid to committee members as allowances for monitoring and evaluation exercise, which is not part of the training.</p>	<p>There was an error of commission that occurred while entering transactions in the books of accounts in which committee allowances of Kshs 372,000 was erroneously recorded under Training expenses. Journal entries have been made and prepared to correct this anomaly. The Financial statements have thus been amended to reflect these changes</p>	Resolved	May 2022

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>4.3.2 Routine Maintenance of Other Assets</p>	<p>The statement of receipts and payments reflects use of goods and services amounting to Kshs. 7,733,248 which includes routine maintenance –other assets amounting to Kshs. 476,716. Out of this balance an amount of Kshs.195, 164 was paid to Kangatop Technology for supply of banners and another amount of Kshs 285,432 was paid to Pemipe Eve Enterprises for supply of Camera and other general supplies but erroneously charged to routine maintenance –Other Assets instead of office, general supplies and services.</p>	<p>There was an error of commission that occurred while entering transaction in the ledger accounts whereby amounts of Kshs 195,164 and Kshs 285,432 were recorded under routine maintenance-other assets instead of Office, general supplies and services. Journal entries have been prepared to correct the error. The Financial statements have been amended accordingly</p>	Resolved	August 2022
<p>4.4.1 Unsupported</p>	<p>The statement of receipts and payments for the year</p>	<p>The following are attached</p>	Resolved	August 2022

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

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)
Expenditure	ended 30 June, 2021 reflects transfers to other government units' figure of Kshs. 79,150,000 relating to funds disbursed to various Project Management Committees. However, actual expenditure returns and acknowledgement letters from institutions that received the funds were not availed for audit verification. This is contrary to Section 15(1) (d) of the National Constituency Development Fund Regulations, 2016 which states that the Project Management Committees shall prepare returns and file them with a Constituency Committee.	for audit verification i. Project management committee bank confirmation certificates ii. Cheque register iii. Bank statements iv. Summary of expenditure schedules		
4.4.2 Construction of Classroom	The statement of receipts and payments reflects transfer to other government units' figure of Kshs. 79,150,000 which includes transfer to primary schools figure of	The school informed this office that indeed there were errors committed	Resolved	May 2022

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs. 43,750,000. A contract was signed between Mogotio Primary school and Steoryx International Ltd for the construction of a classroom for a contract sum of Kshs 731,201 out of which Kshs. 500,000 was paid during the year under review. However, a review of the tender documents revealed that the notification of award of contract to the Company, and acceptance of award were done on 15, and 16 December, 2020 respectively, while the contract was signed on 17 December, 2020 contrary to Section 68(1) 2 of the Public Procurement and Asset Disposal Act, 2005 states that written contract shall be entered into within the period specified in the notification under section 67(1) but not until at least fourteen days have elapsed following the giving of that notification.</p>	<p>while inserting dates to the contract and had realized later after the file had been submitted to the NG-CDF office.</p> <p>The school had contacted the contractor and rectified the contract. The school delayed in submitting the correct version of the contract.</p> <p>The office reiterates its commitment to ensuring that the procurement function at the project management committee</p>		

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>level is anchored on Public procurement and asset disposal act 2015 and Regulation 2020.</p> <p>Attached find the reviewed contract entered between the project management committee and the contractor for your verification.</p>		
<p>4.5.1 Misclassification of Emergency Expenses</p>	<p>The statement of receipts and payments for the year ended 30 June, 2021 reflects other grants and transfer figure of Kshs. 21,218,474 which includes emergency projects amounting to Kshs. 9,570,000. Out of this balance an amount of Kshs.2,442,982 was incurred on project which in their nature were not emergency but</p>	<p>According to the opinion of Mogotio NG-CDF Committee, all the projects cited by the audit team are of emergency nature. They are therefore a proper</p>	<p>Resolved</p>	<p>May 2022</p>

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																																										
	<p>were misclassified and charged under emergency vote as shown below:</p> <table border="1" data-bbox="526 907 1380 1691"> <thead> <tr> <th>Project Name</th> <th>Details</th> <th>Date</th> <th>PV No.</th> <th>Cheque No.</th> <th>Amount(K shs.)</th> </tr> </thead> <tbody> <tr> <td>Kapsok pri. School</td> <td>Construction of toilets</td> <td>9/11/2020</td> <td>129</td> <td>8825</td> <td>500,000</td> </tr> <tr> <td>Kipchobet pri. School</td> <td>Construction of toilets</td> <td>9/11/2020</td> <td>130</td> <td>8826</td> <td>250,000</td> </tr> <tr> <td>Flexilink co. ltd</td> <td>supply of fuel under invoice no. 7603 of 22/12/2020</td> <td>13/11/2020</td> <td>136</td> <td>8844</td> <td>392,982</td> </tr> <tr> <td>VAT</td> <td>supply of fuel</td> <td>13/11/2020</td> <td>136</td> <td>8845</td> <td>7,018</td> </tr> <tr> <td>Flexilink co. ltd</td> <td>supply of fuel under invoice no. 6412 of 06/11/2020</td> <td>17/12/2020</td> <td>155</td> <td>8894</td> <td>392,982</td> </tr> <tr> <td>Cheberen pri. School</td> <td>plastering, renovation and painting of</td> <td>24/3/2021</td> <td>4</td> <td>9</td> <td>700,000</td> </tr> </tbody> </table>	Project Name	Details	Date	PV No.	Cheque No.	Amount(K shs.)	Kapsok pri. School	Construction of toilets	9/11/2020	129	8825	500,000	Kipchobet pri. School	Construction of toilets	9/11/2020	130	8826	250,000	Flexilink co. ltd	supply of fuel under invoice no. 7603 of 22/12/2020	13/11/2020	136	8844	392,982	VAT	supply of fuel	13/11/2020	136	8845	7,018	Flexilink co. ltd	supply of fuel under invoice no. 6412 of 06/11/2020	17/12/2020	155	8894	392,982	Cheberen pri. School	plastering, renovation and painting of	24/3/2021	4	9	700,000	<p>charge to the emergency vote</p> <p>i. Kapsok primary school-construction of toilets.</p> <p>The school facilities were built a long time ago on church land. There was a land dispute that threatened to close the school between the church and the school.. To solve the dispute, the school was required to shift the facility and</p>		
Project Name	Details	Date	PV No.	Cheque No.	Amount(K shs.)																																									
Kapsok pri. School	Construction of toilets	9/11/2020	129	8825	500,000																																									
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Mogotio Constituency
 National Government Constituencies Development Fund (NGCDF)
 Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	classrooms				move to their own land .This couldn't wait until the subsequent financial year without injuring public and community interests, thus they requested Mogotio NG-CDF for funding.		
Kiribot pri.	5	10	200,000				
TOTAL			2,442,982				
	ii. Kipchobet primary school-construction of toilets The school reported that the existing teachers' latrines were in a						

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>deplorable state and teachers had resorted to sharing with pupils. The school requested and implored the Mogotio NG-CDF to consider funding them for a two door latrine for teachers. Since this required immediate attention, the Fund was obliged to fund as it could not wait to be funded in the next financial year.</p>		

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>iii. Supply of Fuel</p> <p>During the financial year there was acute drought that affected the whole constituency. The drought led to drying of most water points across the constituency. The drought more so affected schools and were at risk of closure which would have adverse effects on education. The schools requested</p>		

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>the Fund to assist in supplying water to keep them going.</p> <p>Mogotio NG-CDF in view of the above requested Rift valley water services board (Public entity) to provide the water bowser to be fueled by Mogotio NG-CDF and supply water to schools.</p> <p>iv. Cheberen Secondary School-Plastering, renovation and painting of</p>		

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>classrooms.</p> <p>The school reported that four of their classrooms were in a deplorable state which was making learning environment completely uncomfortable for students. Mogotio NG-CDF committee therefore agreed to address the issue using emergency fund since deferring the project to the</p>		

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>subsequent financial year could have negative implication to learners.</p> <p>v. Kiribot primary school-construction of two toilets for teachers.</p> <p>The school reported that the existing toilets were in a deplorable state forcing the teachers to share toilets with pupils. The school requested Mogotio NG-CDF to</p>		

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		construct a two door latrine for teachers.		
4.5.2 Bursary Expenses	<p>i. Bursaries to secondary schools and tertiary institutions amounting to Kshs.1,265,000 and Kshs. 259,000 were not supported by details of the beneficiary student such as names, form, and admission numbers for secondary school and national identification number for Tertiary Institutions.</p> <p>Consequently, the authenticity of the beneficiaries could not be established.</p> <p>ii. The bursary disbursed to schools during the year under review was Kshs 1,465,000 out of the total funding of Kshs 159,917,724 which represents 1% contrary to Section 25(6) of the National Government Constituencies Development Fund</p>	<p>i. Mogotio NG-CDF has noted your comments as regards award of bursaries. The following have been taken to ensure that all bursaries awarded are properly acknowledged and received by beneficiary institutions:</p> <p>a) Signed a contract</p>		

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	<p>Regulations, 2016 which requires bursaries to be allocated not less than 25%.</p> <p>iii. The financial statements figure of bursary for both secondary and tertiary was Kshs 1,465,000 while the schedule provided for audit verification indicates a figure of kshs.2,298,000 giving rise to a variance of Kshs 833,000 which has not been explained by the management as shown below</p> <table border="1" data-bbox="970 1144 1380 1686"> <thead> <tr> <th></th> <th>F/s amount Kshs</th> <th>Schedule Amount Kshs</th> <th>Variance Kshs</th> </tr> </thead> <tbody> <tr> <td>Bursary- Secondary School</td> <td>1,205,500</td> <td>1,390,000</td> <td>184,500</td> </tr> <tr> <td>Bursary - Tertiary Institution</td> <td>259,500</td> <td>908,000</td> <td>648,500</td> </tr> <tr> <td>Total</td> <td>1,465,000</td> <td>2,298,000</td> <td>833,000</td> </tr> </tbody> </table>		F/s amount Kshs	Schedule Amount Kshs	Variance Kshs	Bursary- Secondary School	1,205,500	1,390,000	184,500	Bursary - Tertiary Institution	259,500	908,000	648,500	Total	1,465,000	2,298,000	833,000	<p>with Postal Corporation of Kenya(PCK) to deliver all cheques to educational institutions and collect acknowledgement letters and receipts and forward to Mogotio NG-CDF</p> <p>b) The bursary cheques are dispatched alongside a well-structured forwarding letters that require the</p>		
	F/s amount Kshs	Schedule Amount Kshs	Variance Kshs																	
Bursary- Secondary School	1,205,500	1,390,000	184,500																	
Bursary - Tertiary Institution	259,500	908,000	648,500																	
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		<p>educational institutions to receipt and acknowledge bursary</p> <p>c) Established both the bursary subcommittee at NG-CDF level and the locational bursary committees to help in vetting and award of bursary</p> <p>The bursary beneficiary details for the financial year 2020/2021 funds are hereby</p>		

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		<p>attached for audit verification</p> <p>ii. The allocation to bursary was at 25% of the constituency allocation. There was low disbursement of funds by the NG-CDF Board in Nairobi.</p> <p>iii. The bursary beneficiary schedules for the Financial year 2020/2021 is hereby attached for audit verification</p>		

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<p>4.5.3 Security Projects Expenses</p> <p>The statement of receipts and payments reflects other grants and other payments amounting to Kshs. 21,218,474 which includes security projects amounting to Kshs. 1,800,000 as analyzed here below:</p> <table border="1" data-bbox="686 1030 1117 1848"> <thead> <tr> <th>Code</th> <th>Project Name / Payee</th> <th>Date</th> <th>P/V No</th> <th>Cheque No.</th> <th>Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>4-032-173-2640507</td> <td>Radad Chiefs Office</td> <td>12/10/2020</td> <td>58</td> <td>8933</td> <td>400,000</td> </tr> <tr> <td>4-032-173-2640507</td> <td>Kapnosgei Chief's Office</td> <td>12/11/2020</td> <td>59</td> <td>8934</td> <td>400,000</td> </tr> <tr> <td>4-032-173-2640507</td> <td>Kimose Chiefs Office</td> <td>12/12/2020</td> <td>60</td> <td>8935</td> <td>400,000</td> </tr> <tr> <td>4-032-173-2640507</td> <td>Kisanana Chief's Office</td> <td>12/13/2020</td> <td>61</td> <td>8936</td> <td>300,000</td> </tr> <tr> <td>4-032-173-2640507</td> <td>Sinwa Chiefs Office</td> <td>12/14/2020</td> <td>62</td> <td>8937</td> <td>300,000</td> </tr> <tr> <td></td> <td>Total</td> <td></td> <td></td> <td></td> <td>1,800,000</td> </tr> </tbody> </table> <p>However, a review of the fund code list for the year under review (2020/2021) revealed that no security project was budgeted for. Further, a transfer of Kshs 400,000 was effected for the completion of Kimose Chief's Office. However, a field verification conducted</p>	Code	Project Name / Payee	Date	P/V No	Cheque No.	Amount (Kshs.)	4-032-173-2640507	Radad Chiefs Office	12/10/2020	58	8933	400,000	4-032-173-2640507	Kapnosgei Chief's Office	12/11/2020	59	8934	400,000	4-032-173-2640507	Kimose Chiefs Office	12/12/2020	60	8935	400,000	4-032-173-2640507	Kisanana Chief's Office	12/13/2020	61	8936	300,000	4-032-173-2640507	Sinwa Chiefs Office	12/14/2020	62	8937	300,000		Total				1,800,000	<p>5.3 Security Projects Expenses</p> <p>The Kshs 1,800,000 expended under Other grants and other payments for security projects stated were roll-overs from the Financial year 2019/2020. This funds had been budgeted and approved during the previous financial year 2019/2020. This is indicated in the Financial statement Note X: Budget Execution</p>	Resolved	August 2022
Code	Project Name / Payee	Date	P/V No	Cheque No.	Amount (Kshs.)																																								
4-032-173-2640507	Radad Chiefs Office	12/10/2020	58	8933	400,000																																								
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	<p>revealed that though the project was completed, the offices were abandoned and no activities were taking place.</p>	<p>by sectors and projects.</p> <p>Kimose chiefs office block is complete. The office block is yet to be fully utilized because it has no latrines for use.</p> <p>The project management committee has made a proposal to construct a latrine to Mogotio NG-CDF.</p> <p>The proposal will be considered by the Committee for funding in the next financial year.</p>		

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		<p>The project is not therefore abandoned but rather waiting for these amenities to be constructed and be put to full use.</p> <p>We have attached the Kimose Chiefs office project management committee request for funds to construct latrines</p>		
<p>4.6 Bank Balances (as per cash book)</p>	<p>The statement of assets and liabilities reflects bank balance (as per cash book) figure of Kshs 54,529,219. However, the bank reconciliation statements as at 30 June, 2021 reflect a figure of Kshs 48,131,334 resulting in a variance of Kshs 6,397,884 which has not been explained or reconciled.</p>	<p>The Kshs 6,397,884 represents the closing balance for Mogotio NG-CDF Bank account Number 1310262100064 With Equity Bank Ltd, Eldama</p>		

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		<p>Ravine branch. The amounts were transferred to Mogotio NG-CDF account number 1276870000 with Kenya Commercial Bank, Mogotio branch.</p> <p>The amounts hit the new account on 01 June 2021 as indicated in the bank statement attached. The approvals for bank account movement from the NG-CDF Board were provided to the audit team.</p>	Resolved	May 2022
4.7 Unsupported Bank Balances	Annex 5 to the financial statements reflects one hundred and seventy-two (172) Project Management Committee	The project Management committees received the	Resolved	May 2022

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	<p>bank balances totaling to Kshs.21, 992,324. However, the balances were not supported with expenditure returns, cashbooks, and bank reconciliation statements.</p> <p>Further, the un spent balances constituted 27.16% of the total funds transferred for projects to secondary, primary schools and security projects of Kshs 79,150,000 and Kshs 1,800 respectively. The un spent balances is an indication that many of the project monitoring committees are not very effective in ensuring that funds transferred are immediately utilized for the intended purposes.</p>	<p>funds late and therefore could not absorb all the funds considering the time taken during tendering and preparation of requisite documents including the building plans, the bill of quantities and tender documents.</p> <p>On submission of project expenditure returns, cashbooks and bank reconciliation statements, this office admits that there have been capacity related challenges such as inadequate staff, lack of</p>		

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

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4.8 Budgetary and Control Performance	Mogotio National Government Constituency Development Fund (NG-CDF) had an approved budget of Kshs.216,599,958 budgeted for the financial year 2020/2021 comprising of 2020/2021 original budget of Kshs.137,088,879, opening bank balance of Kshs.10,143,355 and Kshs.69,367,724 previous years outstanding disbursements. The NG-CDF's actual expenditure for the year under review was Kshs.115,531,861 or 53.34% of the total budget of Kshs.216,599,958, resulting to under absorption of Kshs.101,068,098 or 46.66% of the total amount budgeted during the year.	<p>committees.</p> <p>ii. Project Management committees' bank account statements.</p>		
	<p>This was occasioned by delays by the NG-CDF Board to disburse funds to the constituency.</p> <p>This office has strived to ensure that the constituency moves towards 100% absorption of the approved budget. In pursuit of this the office has taken the following measures;</p>			

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		<p>i. Training and capacity building of project management committees</p> <p>ii. Prompt resolution of all pending issues as regards submission of project proposals to ensure timely approval and disbursement of funds</p> <p>iii. Prequalification and registration of suppliers and</p>		

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4.9 Project Implementation Status	During the financial year 2020/2021, Mogotio CDF had an approved budget of Kshs.137,588,879 to be spent on one hundred and forty-one (141) projects out of which an amount of Kshs.97,083,117 was disbursed to fifty-four (54) projects which were completed, forty-two (42) projects with a budget of Kshs 24,763,984 were ongoing while forty-five (45) projects with a budget of Kshs.15,741,778 had not started as at 30 June, 2021	<p>contractors</p> <p>iv. Fostering better working relations with relevant government departments.</p>	Resolved	August 2022
		This is as a result of the NG-CDF Board's failure to disburse the funds. For record a sum of Kshs. 13,688,879.32 for the financial 2020/2021 remains undisbursed by the NG-CDF Board to date. These amounts were meant for the projects cited by the audit team. The Fund is earnestly waiting for these funds to start the projects.		

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<p>4.10 Un Resolved Prior Year Matters</p>	<p>There were issues raised in the audit report for 2019/2020 financial year of which no report or recommendations from the fund management and oversight bodies were submitted for audit verification and clearance. Further, the issues remain unresolved contrary to section 149(2)(l) of the Public Finance Management Act, 2012 which require accounting officers designated for national government entities to try to resolve any issues resulting from an audit that remain outstanding. Consequently, the management is in breach of the law.</p>	<p>The measures taken by the NG-CDF Board secretariat as regards completion of all ongoing projects will ensure that incomplete projects are completed and that constituents derive value for every shilling expended by the Fund.</p> <p>Mogotio NG-CDF has responded and resolved all the issues raised by the audit team during the financial year 2019/2020. The office is hopeful that the responses provided were satisfactory.</p>	<p>Resolved</p>	<p>August 2022</p>

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George Kamau
 Name
Fund Account Manager.