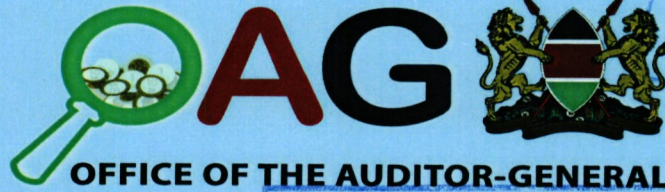


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Perpetual Karanu.

THE AUDITOR-GENERAL

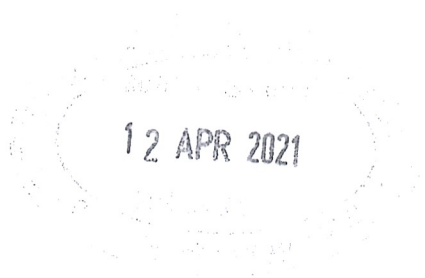
ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



10. 10. 10



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
MOGOTIO CONSTITUENCY
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I. ACRONYMS

NG-CDF	: National Government Constituency Development Fund
CDF	: Constituency Development Fund
A.I. E	: Authority to Incur Expenditure
NGCDFC	: National Government Constituency Development Fund Committee
ARMC	: Audit and Risk Management Committee
NG-CDF	: National Government Constituencies Development Fund
FY	: Financial Year
CATS	: Continuous Assessment Tests
COVID 19	: Coronavirus Disease 2019
CIDP	: County Integrated Development Plans
PMCs	: Project Management Committees
ICPAK	: Institute of Certified Public Accountant of Kenya
NB	: Note
IPSAS	: International Public Sector Accounting Standards
PSASB	: Public Sector Accounting Standards Board
PFM	: Public Finance Management
PAS	: Public Address System
NSSF	: National Social Security Fund
NHIF	: National Hospital Insurance Fund
VAT	: Value Added Tax
ICT	: Information Communication Technology
IT	: Information Technology
A/C	: Account
Kshs	: Kenya Shillings
KCB	: Kenya Commercial Bank
No	: Number

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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II. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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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.

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	George Kamau
2.	Sub-County Accountant	Lucy Njenga
3.	Chairman NG-CDFC	Samuel Kiprop
4.	Member NG-CDFC	Pauline Koech

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of NG-CDF -MOGOTIO Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF 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) NG-CDF MOGOTIO Constituency Headquarters

P.O. Box 75-20105
Mogotio Sub county Headquarters
Kipsogon Road
Mogotio, KENYA

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(f) NG-CDF MOGOTIO Constituency Contacts

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

(g) NG-CDF MOGOTIO Constituency Bankers

Equity Bank Limited
Eldama Ravine Branch
P.O. Box 75104
Eldama Ravine, Kenya
Account:1310262100064

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)-
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III.FOREWORD BY THE CHAIRMAN NG-CDF COMMITTEE

Annual Constituency Allocation

I am pleased to present the unaudited financial statements for Mogotio Constituency for the financial year ended 30th June 2020. During the year, the Constituency was allocated a total of Kshs 137,367,724 as normal allocation.

On receipt of the above allocations, Mogotio National Government Constituencies Development Fund Committee (NG-CDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2019/2020, we received Kshs 123,040,876 and these funds were then disbursed to earmarked projects.

Sector Prioritization

During the year, a total of Kshs 59,232,976 was allocated as transfers to other Government entities which consist of transfers to primary schools and secondary schools compared to an allocation of Kshs 47,200,000 allocated during the FY 2018/2019.

The Committee also allocated Kshs 63,771,653 in normal allocation towards other grants and transfers which consists of Bursary, Mocks and CATs, sports, environment and emergency compared to an allocation of Kshs 50,526,567 in the FY 2018/2019. Other allocations during the FY 2019/2020 include Kshs 3,000,000 towards Security Projects, Kshs 48,078,703 towards Bursary and a total of Kshs 12,365,255 allocated towards administrative costs as well as the NG CDFC monitoring and evaluation programs and Capacity Building.

Sectoral Analysis of Funding

Over the past 8 years since start of the constituency, the Constituency has received a total of Kshs 674,288,362 which were subsequently disbursed to various projects in such sectors as education, water, health, roads and bridges, security etc., in addition to the statutory bursary, emergency, sports, environment, administration and monitoring and evaluation votes. The funding has benefitted over 600 projects and the breakdown in terms of the number of projects funded falling under National Government in these leading sectors over the last five years is as hereunder provided;

Number of Projects Per Sectors FY2019/2020 – 2014/2015(In Key Sectors)

Sector	Number of Projects						Total
	2019/2020	2018/19	2017/18	2016/17	2015/16	2014/15	
Primary Schools	86	82	88	70	70	63	459
Secondary Schools	24	23	17	7	18	12	101
Security	8	11	15	5	7	2	48
Roads	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total No Funded	118	116	120	82	95	77	608

Source: Mogotio NG-CDF Records (2020)

It is therefore notable that within the education sector, primary schools have realized the highest number of projects funded in the Constituency. Overall, the ranking based on highest number projects funded over the period has primary Schools as the leading sector. The sectoral analysis in terms of total funding to the respective sectors falling under National Government over the last 6 years is as hereunder provided;

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Sectoral Analysis FY2014/15 - 2019/2020 (6 Years)

No	Financial Year	Amount Allocated Kshs	% Sectoral Allocation		
			Education	Roads	Security
	2014/2015	94,591,553	47.3	—	0.8
	2015/2016	100,452,235	60	0.4	5.5
	2016/2017	76,663,793	41.5	—	1.0
	2017/2018	98,189,655	37.2	—	5.5
	2018/2019	109,040,876	43.3	—	3.2
	2019/2020	137,367,724	43.1	—	2.2
Average % Allocations			45.4	0.4	3.03

Source: Mogotio NG-CDF Records (2020)

From the above, it is evident that the leading sectors over the period are education, Security and Roads at an average percentage allocation of 45.4%, 3.03%, and 0.4% respectively.

The NG-CDF (Amendment) Act 2016 introduced a major shift in the scope of projects eligible to be funded. Under this Act only projects falling within the functions of the National Government as outlined in the Constitution of Kenya 2010 will be funded. This effectively means that the Fund has since been concentrating primarily on education, security, sports and environment sectors as well as other national government residual functions. During the FY 2019/2020, the Committee undertook to expedite the disbursement of funds to earmarked projects in accordance with the provisions of the NG-CDF Act, 2015, as amended in 2016, and the requirements of the Annual Performance Contract. The disbursements saw the implementation of approved project activities across the Constituency. As at the close of the fiscal year 2019/2020 on 30th June 2020, the funds due to projects was Kshs 79,511,080 and the overall funds utilization and absorption rate stood at 59.9 percent. This performance was realized by the Committee during the year on funds absorption based on funding received from the NG-CDF Board, since there was late disbursement of funds and as at the close of the financial period ending 30th June 2020, all the allocated funds had not been received from the NG-CDF Board hence some of the project's implementation had not started.

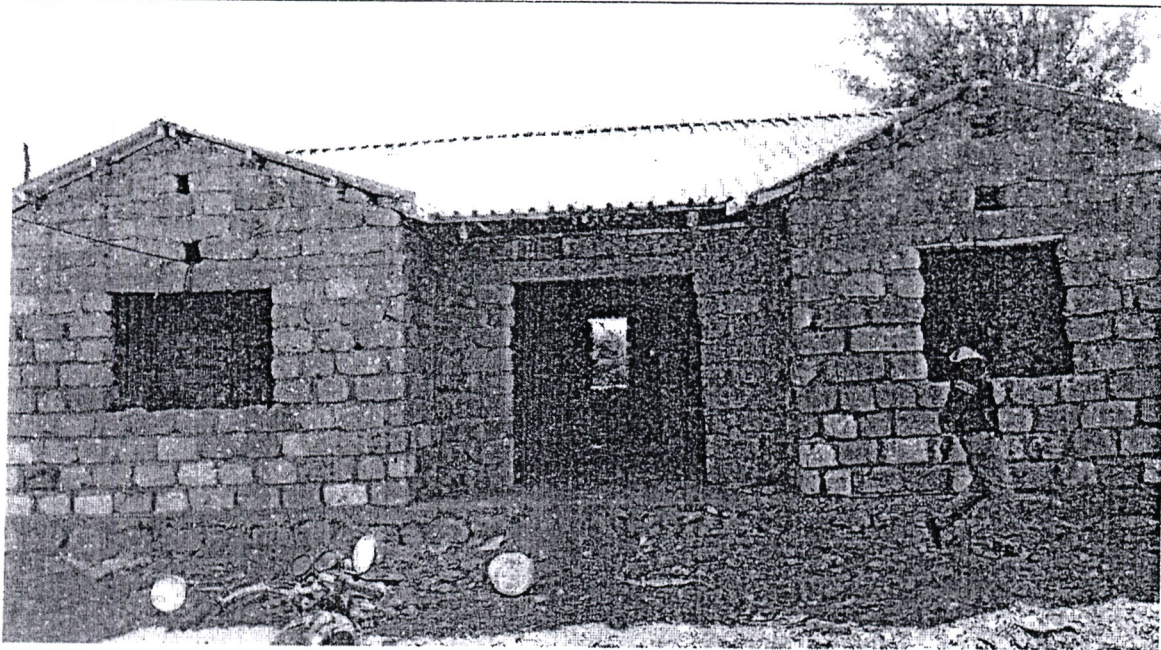
Achievements and Major Undertakings

During the year, the Committee disbursed a total of Kshs 43,814,530 as bursary to needy students in secondary, tertiary institutions and special schools, this was to benefit a total of over 5,000 students, however due to the COVID19 pandemic, schools were closed hence some of the beneficiaries had not collected their cheques.

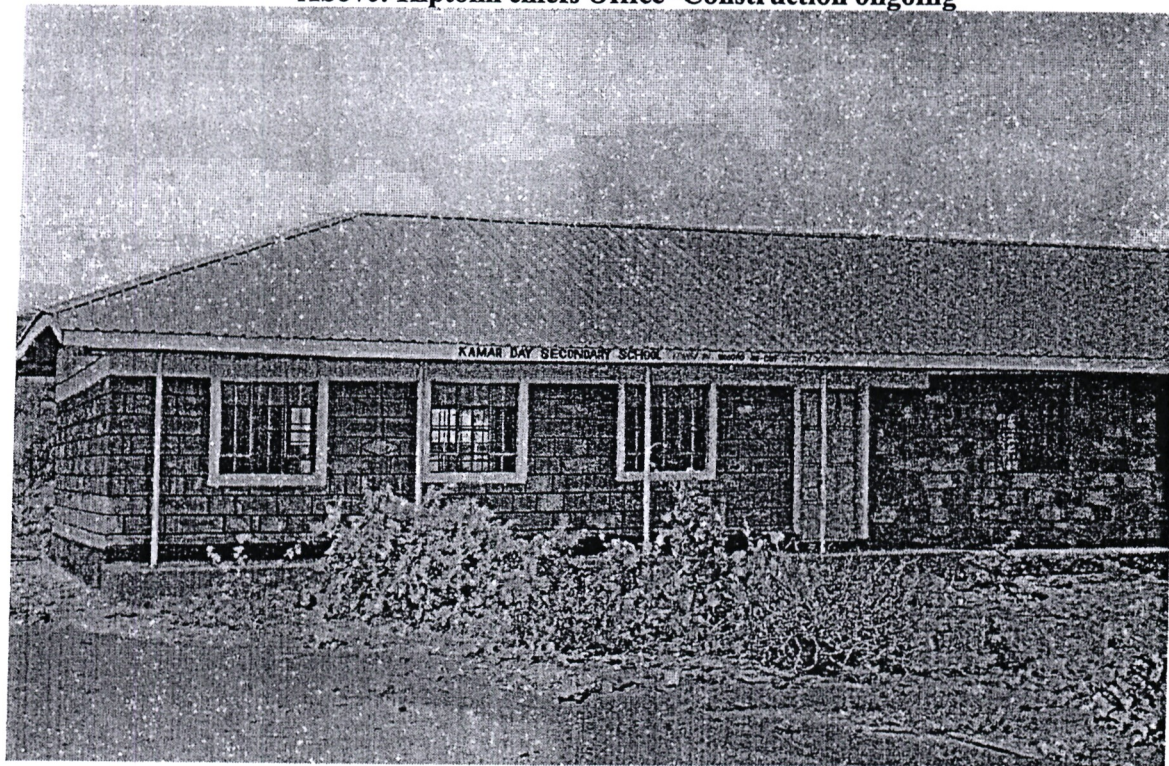
Major physical facilities funded are infrastructure such as construction of AP cells, purchase of land for schools, construction of classrooms, Toilet blocks in schools and renovation of the schools' premises and tree planting. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary and secondary whilst increasing retention and transition rates while equally reducing the burden of education for low income families.

Another major project undertaken during the year is the Construction of Kiptoim Chiefs Office which will serve over 500 residents of Kiptoim location, Office project is currently ongoing and at 60 percent completion. It is expected that the project will be fully completed by October 2020. Provided below are the current status of some projects funded;

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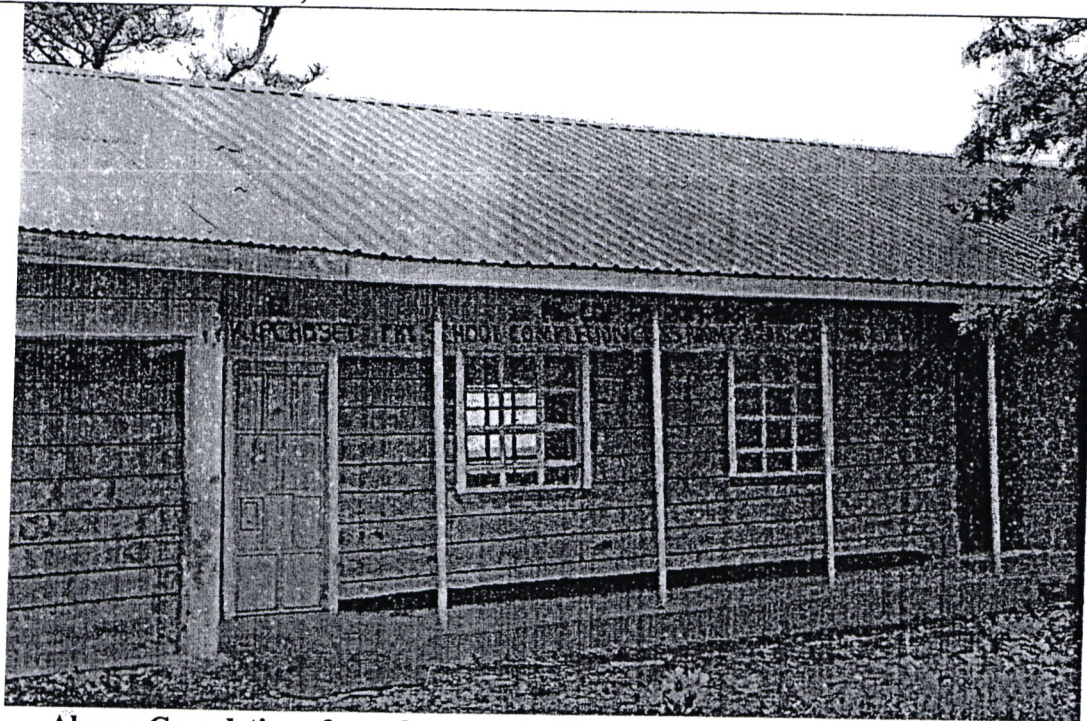


Above: Kiptoim chiefs Office- Construction ongoing

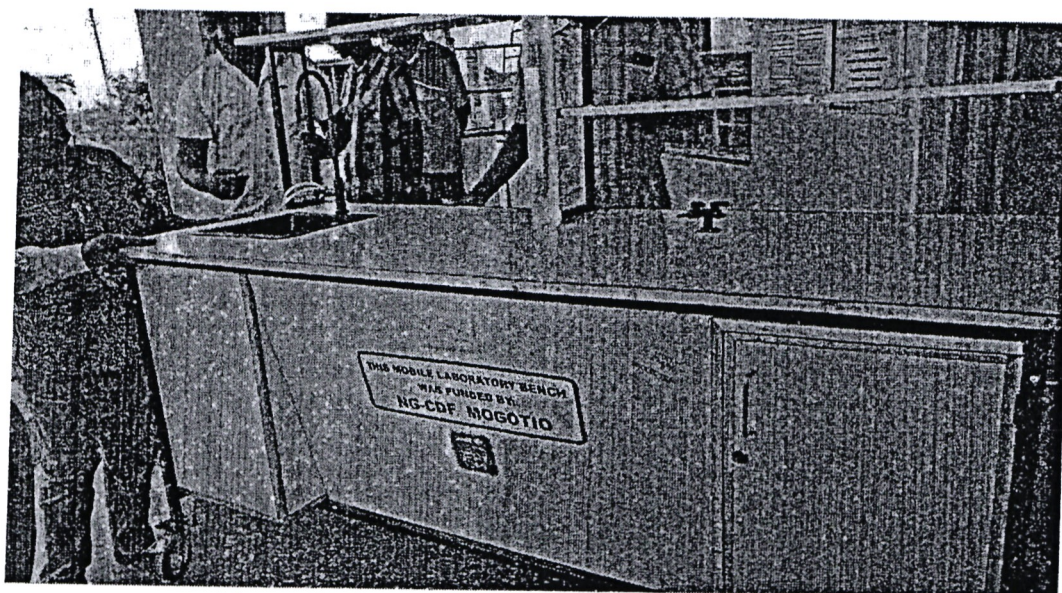


Above: Kamar Secondary School Construction of two Classrooms- one Complete

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Above: Completion of one classroom in Kipchobet Primary School- Complete



Above: Delivery of purchased Mobile laboratories

Budgetary Appropriations

During the financial year 2019/2020, the overall budget utilization stood at 59.9 percent based on the funds received. This was due to slow disbursement of funds received to earmarked projects by the NG-CDF Committee. During the period Kshs 128, 986,526 was received against the total allocation of Kshs 137,367,724.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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Development Planning

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

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2019/2020. These encompass, inadequate record keeping by project management committees and delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2019/2020 scaled up its capacity building programmes for NG-CDF Committee, Project Management Committees and staff on various aspects of NG-CDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2020/2021.

I wish to sincerely thank the NG-CDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2020/2021.



Kiprop K. Samuel

Chairman Mogotio NG-CDF Committee

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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**IV. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S
PREDETRMINED OBJECTIVES**

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 Mogotio NG-CDF in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government Mogotio NG-CDF's performance against predetermined objectives.

The key development objectives of NG-CDF-MOGOTIO Constituency's 2018-2022 strategic plan are to:

The key development objectives of NG-CDF-MOGOTIO Constituency's 2018-2022 Strategic plan are to:

- a) To nurture a highly trained human capital by improving; access, relevance, quality and equity in education.
- b) To improve security of persons and property.
- c) To empower the youth, women and persons living with disability; through capacity enhancement in technology, innovation, entrepreneurship, industry and sports.
- d) To improve environment through tree planting, advocacy and mainstreaming environmental issues.
- e) To address the cross-cutting issues; Gender mainstreaming, improve infrastructure, adequate clean water and quality health service through Advocacy, Partnerships, Collaborations, intervention during emergencies and referral structures.

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	- Number of physical infrastructures in primary schools, - - Number of physical infrastructures in secondary schools - Number of physical infrastructures in	- In the financial year 2019/2020 the constituency has constructed approximatel

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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		institutions	- tertiary institution - Number of Students who benefitted from bursary at special, secondary and tertiary levels.	- y 50 primary schools classrooms and 20 secondary schools' classrooms - 6500 bursary beneficiaries at special, secondary and tertiary levels.
Security	To ensure all the security officers have a conducive and better working environment	Enhancement of security services in the constituency	- Number of Chief's offices constructed. - Number of Police posts Constructed. - Number of houses constructed for security personnel.	-10 Chief's offices in usable and in good condition -2 Police posts usable and in good condition
Environment	To enable public institutions, contribute to environment conservation through tree planting	To enhance environmental conservation efforts	- Number of exotic and indigenous tree seedlings planted in schools	In F/Y 19/20 we ensured 8 primary schools, 2 Secondary Schools, the subcounty headquarters plant 2000 indigenous trees and 3000 exotic trees
Sports	To ensure the youth in the constituency are involved in various sports activities To ensure conducive environment through levelling of sports ground	To promote youth talents and sports in the constituency To enhance safety hazards to the youths during sport activities	- Number of Games kits, uniforms and balls - No. of Teams playing at the county level funded. - No. of levelled playground and fixed goal posts	-In F/Y 19/20 we ensured the winning teams were motivated by being awarded with 50balls -30 footballs and 20 volleyballs and 10 games kits. -10 Teams that are FKF Registered were funded to continue with County league and division two. -In F/Y 19/20 we levelled the Kapsok primary school playground

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)

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Disaster Management	To ensure the constituency meets the healthy guidelines in prevention of virus during the pandemic	To minimize the spread of Corona virus by conducting public awareness to the public through mounting the PAS on the vehicle in collaboration with ministry of health -Installed hand washing equipment at the subcounty headquarters and NG-CDF Office	- No. of trips made by the vehicle across the constituency and number of hand washing machines installed	In F/Y 19/20 10 sensitization trips made by the NG-CDF Vehicle and 3 hand washing equipment installed around the constituency to help curb spread of Corona virus.
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V. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

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

1. Sustainability strategy and profile –

The sustainability of the development agendas for the constituency is normally influenced by various stakeholders such as the political front and equally the economy. MOGOTIO NG-CDF being a semi-arid rural constituency; the major economic activity is farming and therefore farmers are encouraged to increase food production in order to deal with the issue of food security and thus alleviate poverty. The political good will has also been our strength in the past years and as such strategic plan has been developed to ensure that all the plans around the constituency are put into record and the management is thriving to attain the strategic goals.

2. Environmental performance

The MOGOTIO NG-CDF has an environmental plan to ensure that all schools within the constituency access clean water. Planting of trees, waste management.

So far over 10 institutions have been supplied with tree seedlings, and tanks to encourage water harvesting and ensuring access to basic need that is water. Trees are planted in order to provide cover and prevent loss of water through evaporation.

3. Employee welfare

The employees are well trained and appraisal is done annually. The employees are usually provided with a good working environment and those willing to advance their careers are advised to do so therefore ensuring their career growth.

4. Market place practices-

- The NG-CDF MOGOTIO has been using the Project management Committees in execution of all the projects. The Committee works hand in hand with the relevant ministries to ensure that the implementation of projects is perfectly done.
- The constituency has been ensuring that there is value for money for all the projects and quality has been key in implementation. It has ensured that all classrooms are well done with tiles/ Ceiling and paint work done to satisfaction.
- The Contractors are first prequalified by the subcounty supply chain management office after which the PMC places an open advertisement inviting interested bidders to bid for specified works after which the appropriate contractor is identified through evaluation process. The process is done fairly and ensuring that all the contractors at least have a fair share and fair award observing ethical practices.

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- The Projects are implemented in phases and once the stipulated work is done, the PMC then processes payment to the contractor within a reasonable time.
- The PMC are usually drawn from the community and such they involve the stakeholders to ensure ownership of the projects.

5. Community Engagements-

The Organisation has been partnering with the community and providing engagements such as cleaning exercises, tree planting exercises, and lately the NG-CDF did public awareness to sensitize the public in various centres to help the community prevent Corona Virus.

Mogotio NG-CDF has continued improving the learning environment by rehabilitating the dilapidated classrooms, construction of modern classrooms and has also been promoting sports activities within the constituency.

During the year under review the NG-CDF planned for staff training and Committee capacity building with the objective of ensuring proper management of public funds and execution of duties

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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VI. STATEMENT OF MOGOTIO NG-CDF 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 Mogotio NG-CDF shall prepare financial statements in respect of that Mogotio NG-CDF. 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.

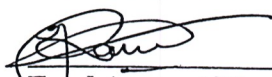
The Accounting Officer in charge of the NG-CDF-MOGOTIO Constituency is responsible for the preparation and presentation of the Mogotio NG-CDF's financial statements, which give a true and fair view of the state of affairs of the Mogotio NG-CDF for and as at the end of the financial year (period) ended on June 30, 2020. 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 Mogotio NG-CDF; (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 Mogotio NG-CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

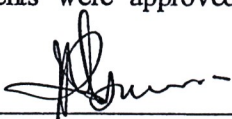
The Accounting Officer in charge of the NG-CDF-MOGOTIO Constituency accepts responsibility for the Mogotio NG-CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *Mogotio NG-CDF's* financial statements give a true and fair view of the state of Mogotio NG-CDF's transactions during the financial year ended June 30, 2020, and of the Mogotio NG-CDF's financial position as at that date. The Accounting Officer charge of the NG-CDF-MOGOTIO Constituency further confirms the completeness of the accounting records maintained for the Mogotio *NG-CDF*, which have been relied upon in the preparation of the Mogotio NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF-MOGOTIO Constituency confirms that the Mogotio NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Mogotio NG-CDF'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 Mogotio NG-CDF'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.

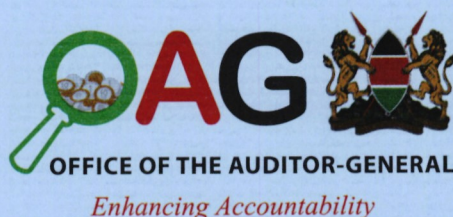
Approval of the financial statements

The NG-CDF-MOGOTIO Constituency financial statements were approved and signed by the Accounting Officer on 8/3/2021.


Fund Account Manager
Name: George Kamau


Sub-County Accountant
Name: Rufas Mburu
ICPAK Member Number: 20454

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, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund (NGCDF) - Mogotio Constituency set out on pages 17 to 67, which comprise the statement of financial assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation recurrent and development combined 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, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund-Mogotio Constituency as at 30 June, 2020, 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 Opinion

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 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 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.

Other Matter

Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.198,354,250 and actual receipts of Kshs.123,040,876 resulting to an under-funding of Kshs.75,313,374 or 38 % of the budget. Similarly, the fund received Kshs.123,040,876 and spent Kshs.118,843,171 resulting to an under absorption of Kshs.4,197,705 or 3.4 % of the receipts.

The underfunding affected the planned activities and projects which may have impacted negatively on service delivery for the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Projects Implementation and Verification

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and payments balance of Kshs.56,014,530. However, review of Projects Implementation Status Report indicated slow project implementation as projects started in the year 2013/2014 were incomplete despite continued funding amounting to Kshs.4,225,000 in the year 2019/2020. The following unsatisfactory matters were noted:

- (i) An amount of Kshs.400,000 was disbursed for a security project. However, verification revealed that the project was not completed and the contractor was not on site as at the time of audit inspection.
- (ii) Similarly, an amount of Kshs.2,300,000 was paid for projects in three schools before inspection and acceptance report or issuance of completion certificate.

This is contrary to Section 48 (3) of the Public Procurement and Asset Disposal Act, 2015, which requires an Inspection and Acceptance in order to ensure compliance with the terms and specifications of the contract, ensure that the works meet the technical standards, ensure all required documentation have been received, issue interim or completion certificate or goods received note as appropriate.

- (iii) Further, it was observed that a laboratory project at Mugurin secondary school for a sum of Kshs.2,500,000 was undertaken. However, the project is incomplete and the funding is not for any defined phase. This project has been funded since 2017/2018 which is three (3) years. This is contrary to section 25(1) of the National Constituencies Development Fund Act, 2015 which states that any funding under this Act shall be for a complete project or a defined phase of a project and may include the acquisition of land and buildings.

In the circumstance, the validity and value for money involving the above projects could not be ascertained.

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

Basis for Conclusion

Project Management Committee (PMC) Bank Accounts

Records provided for audit review indicated that one-hundred and forty-six (146) Project Management Committee account balances disclosed under Annex 5 to the financial statements, had a total balance of Kshs.15,100,111 as at 30 June, 2020. The account balances represents funds meant for projects that have not been utilized.

In the circumstances, I am unable to confirm existence of effective systems of internal controls on projects implementation.

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 Funds ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 the going concern basis of accounting and, based on the audit evidence obtained, whether a material

uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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

03 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
MOGOTIO CONSTITUENCY

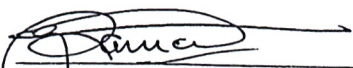
Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED JUNE 30, 2020

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from other Government Agencies	1	123,040,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		123,040,876	108,784,483
PAYMENTS			
Compensation of employees	4	2,028,149	2,768,487
Use of goods and services	5	7,976,437	10,418,445
Transfer to Other Government Entities	6	51,382,975	32,964,724
Other Grants and Other Payments	7	56,014,530	60,348,204
Acquisition of Assets	8	441,080	183,700
Other Payments	9	1,000,000	-
TOTAL PAYMENTS		118,843,171	106,683,560
SURPLUS/DEFICIT		4,197,705	2,100,923

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-MOGOTIO Constituency financial statements were approved on 8/3/2021 and signed by:


Fund Account Manager
Name: George Kamau


Sub-County Accountant
Name: Rufas Mburu
ICPAK Member Number: 20454

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
MOGOTIO CONSTITUENCY

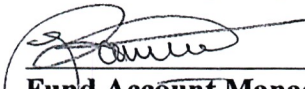
Reports and Financial Statements

For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	10,143,355	5,945,651
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		10,143,355	5,945,651
Current Receivables-Outstanding Imprests	11		-
TOTAL FINANCIAL ASSETS		10,143,355	5,945,651
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		10,143,355	5,945,651
REPRESENTED BY			
Fund balance b/fwd. 1st July...	14	5,945,651	3,844,728
Surplus/Deficit for the year		4,197,705	2,100,923
Prior year adjustments	15	-	(1)
NET FINANCIAL POSITION		10,143,355	5,945,650

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-MOGOTIO Constituency financial statements were approved on 8/3/2021 and signed by:


Fund Account Manager
Name: George Kamau


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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
MOGOTIO CONSTITUENCY

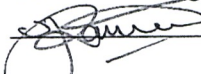
Reports and Financial Statements

For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2020

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,040,876	108,784,483
Other Receipts	3	-	-
		123,040,876	108,784,483
Payments for operating expenses			
Compensation of Employees	4	2,028,149	2,768,487
Use of goods and services	5	7,976,437	10,418,445
Transfers to Other Government Units	6	51,382,975	32,964,724
Other grants and transfers	7	56,014,530	60,348,204
Other Payments	9	1,000,000	-
		118,402,091	106,499,860
Adjusted for:			
Decrease/(Increase) in Accounts receivable	16	-	-
Increase/(Decrease) in Accounts Payable	17	-	-
Prior year Adjustments	15	-	-
Net Adjustments		-	-
Net cash flow from operating activities		4,638,785	2,284,623
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	441,080	183,700
Net cash flows from Investing Activities		441,080	183,700
NET INCREASE IN CASH AND CASH EQUIVALENT		4,197,705	2,100,923
Cash and cash equivalent at BEGINNING of the year	14	5,945,651	3,844,728
Cash and cash equivalent at END of the year		10,143,355	5,945,651

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-MOGOTIO Constituency financial statements were approved on 8/3/2021 and signed-by:


Fund Account Manager
Name: George Kamau


Sub-County Accountant
Name: Rufas Mburu
ICPAK Member Number: 20454

Reports and Financial Statements
For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Transfers from NG-CDF Board	137,367,724	60,986,526	198,354,250	123,040,876	75,313,374	62.0%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	0.0%
TOTAL RECEIPTS	137,367,724	60,986,526	198,354,250	123,040,876	75,313,374	62.0%
PAYMENTS						
Compensation of Employees	3,050,000	309,144	3,359,144	2,028,149	1,330,995	60.4%
Use of goods and services	9,313,095	280,609	9,593,704	7,976,437	1,617,267	83.1%
Transfers to Other Government Units	59,232,976	46,300,000	105,532,976	51,382,975	54,150,001	48.7%
Other grants and transfers	63,771,653	7,919,746	71,691,399	56,014,530	15,676,869	78.1%
Acquisition of Assets	-	500,000	500,000	441,080	58,920	88.2%
Other Payments	2,000,000	5,677,027	7,677,027	1,000,000	6,677,027	13.0%
TOTAL	137,367,724	60,986,526	198,354,250	118,843,171	79,511,079	59.9%
Surplus/(Deficit)	0	0	0	4,197,705	(4,197,705)	

- i. The low absorption rate at 59.9% was as a result of the delays by the NG-CDF Board to release funds and the effects of covid 19 pandemic that necessitated closure of schools
- ii. The Fund is in the process of tendering and obtaining authorizations to implement projects under other payments

The NG-CDF-MOGOTIO Constituency financial statements were approved on 8/3/2021 and signed by:


Fund Account Manager
Name: George Kamau


Sub-County Accountant
Name: Rufas Mburu
ICPAK Member Number: 20454

XI.

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,050,000	309,144	3,359,144	2,028,149	1,330,995
Committee allowances	2,192,063		2,192,063	1,450,000	742,063
Admin goods and services	3,000,000		3,000,000	2,632,437	367,563
Monitoring and evaluation					
1.2 Committee allowances	621,032	280,609	901,641	408,000	493,641
Capacity Building	2,000,000.00		2,000,000	2,000,000	0
1.3 Use of goods and services	1,500,000.00		1,500,000	1,486,000	14,000
2.0 Emergency					
Emergency Fund	7,198,241	2,188,771	9,387,012	4,750,000	4,637,012
3.0 Bursary and Social Security					
3.1 Secondary Schools	33,078,703		33,078,703	28,814,530	4,264,173
3.2 Tertiary Institutions	15,000,000		15,000,000	15,000,000	0
3.3 Special					0
4.0 Sports					
4.1 Sports Activities	2,747,354	1,280,976	4,028,330	1,800,000	2,228,329.99
5.0 Environment					
Tian primary school	250,000		250,000		250,000
Kapngemui primary school	250,000		250,000		250,000
Chepkokon primary school	250,000		250,000		250,000
Kapacheluguny primary school	250,000		250,000		250,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Mutaran primary school	250,000		250,000		250,000
Mutaran primary school	250,000		250,000		250,000
Kiskis primary school	200,000		200,000		200,000
Kabergei primary school	297,354		297,354		297,354
Ebenezer primary school	250,000		250,000		250,000
Kiptoim primary school	250,000		250,000		250,000
Kelelwa hill primary school	250,000		250,000		250,000
Bebogoi community water catchment area		200,000	200,000	200,000	-
Cheberen pri. School		250,000	250,000	250,000	-
Oinposos pri. School		250,000	250,000	250,000	-
logiri pri. School		250,000	250,000	250,000	-
6.0 Primary Schools Projects					
Kapsok primary school	600,000	-	600,000	600,000	0
Chemorgong primary school	600,000	-	600,000	-	600,000
Benongoi primary school	600,000	-	600,000	-	600,000
Kaplaimoi primary school	600,000	-	600,000	-	600,000
Sore primary school	500,000	-	500,000	-	500,000
Kipkigei primary school	500,000	-	500,000	-	500,000
Kapkein primary school	282,976	-	282,976	282,975	1
Tian primary school	500,000	-	500,000	-	500,000
Kapngemui primary school	500,000	-	500,000	-	500,000
Ainposos primary school	500,000	-	500,000	-	500,000
Ngentui primary school	300,000	-	300,000	300,000	0
Kaplogos primary school	300,000	-	300,000	-	300,000
Aram primary school	500,000	-	500,000	-	500,000
Koitebes primary school	500,000	-	500,000	-	500,000
Chepkokon primary school	500,000	-	500,000	-	500,000
Sorti primary school	600,000	-	600,000	-	600,000
Kabogor primary school	500,000	-	500,000	-	500,000
Kapchelugui primary school	300,000	-	300,000	-	300,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Oterit primary school	500,000	-	500,000	-	500,000
Kipchobet primary school	600,000	-	600,000	600,000	500,000
Sossion primary school	600,000	-	600,000	-	0
Embogong primary school	300,000	-	300,000	-	600,000
Bikwen gobat primary school	500,000	-	500,000	-	300,000
Chemoinoi primary school	500,000	-	500,000	-	500,000
Letoi primary school	500,000	-	500,000	-	500,000
Kaplelwo primary school	500,000	-	500,000	-	500,000
Lelen primary school	500,000	-	500,000	-	500,000
Kwirindoche primary school	300,000	-	300,000	-	500,000
Molosiwe primary school	500,000	-	500,000	-	300,000
Chebarer primary school	500,000	-	500,000	-	500,000
Chepyuan primary school	300,000	-	300,000	-	500,000
Sukunwe primary school	400,000	-	400,000	-	300,000
Tinginyon primary school	600,000	-	600,000	400,000	0
Molos primary school	500,000	-	500,000	-	600,000
Kapyemit primary school	300,000	-	300,000	-	500,000
Kipteweret primary school	500,000	-	500,000	-	300,000
Majimoto primary school	200,000	-	200,000	-	500,000
Majimoto primary school	200,000	-	200,000	-	200,000
Kokwemoi primary school	500,000	-	500,000	-	200,000
Mugurin primary school	300,000	-	300,000	-	500,000
Kapkundul primary school	300,000	-	300,000	-	300,000
Kapundul primary school	200,000	-	200,000	-	300,000
Kibulwe primary school	500,000	-	500,000	-	200,000
Kokwemoi primary school	2,000,000	-	2,000,000	-	500,000
Koibarak primary school	500,000	-	500,000	-	2,000,000
Koibarak primary school	100,000	-	100,000	-	500,000
Muguyuni primary school	500,000	-	500,000	-	100,000
Muguyuni primary school	250,000	-	250,000	-	500,000
Muguyuni primary school	250,000	-	250,000	-	250,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Kibotany primary school	400,000	-	400,000	-	400,000
Koisaram primary school	500,000	-	500,000	-	500,000
Kisanana primary school	500,000	-	500,000	-	500,000
Pombo primary school	500,000	-	500,000	-	500,000
Kitecho primary school	500,000	-	500,000	-	500,000
Kabergei primary school	600,000	-	600,000	-	600,000
Ngendalel primary school	300,000	-	300,000	-	300,000
Kamasai primary school	600,000	-	600,000	-	600,000
Kapnosgei primary school	300,000	-	300,000	-	300,000
Kiribot primary school	600,000	-	600,000	-	600,000
Kabuswo primary school	300,000	-	300,000	-	300,000
Kabuswo primary school	300,000	-	300,000	-	300,000
Chebirebei primary school	600,000	-	600,000	-	600,000
Waseges primary school	600,000	-	600,000	-	600,000
Kures primary school	300,000	-	300,000	-	300,000
Lombala primary school	500,000	-	500,000	-	500,000
Ebenezer primary school	300,000	-	300,000	-	300,000
Ngubereti primary school	200,000	-	200,000	-	200,000
Legetetwet primary school	500,000	-	500,000	-	500,000
Sagasagik primary school	500,000	-	500,000	-	500,000
Olbat primary school	300,000	-	300,000	-	300,000
Esageri school for the deaf	300,000	-	300,000	-	300,000
Noiwet primary school	300,000	-	300,000	-	300,000
Ngusero primary school	600,000	-	600,000	-	600,000
Mogotio primary school	700,000	-	700,000	-	700,000
St. Marys primary school	600,000	-	600,000	-	600,000
Kipsogon primary school	400,000	-	400,000	-	400,000
Kelelwa primary school	500,000	-	500,000	-	500,000
Lombogishu primary school	500,000	-	500,000	-	500,000
Logiri primary school	600,000	-	600,000	-	600,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Lomanira primary school	500,000	-	500,000	-	500,000
Benongoi primary school		500,000	500,000	500,000	0
Sore primary school		500,000	500,000	500,000	0
Kaplaimoi primary school		400,000	400,000	400,000	0
Chemorgong primary school		500,000	500,000	500,000	0
Kapterit primary school		500,000	500,000	500,000	0
Kimngorom primary school		500,000	500,000	500,000	0
Kaplogos primary school		500,000	500,000	500,000	0
Tian primary school		500,000	500,000	500,000	0
Ngentui primary school		300,000	300,000	300,000	0
Ngembamoi primary school		500,000	500,000	500,000	0
Aram primary school		600,000	600,000	600,000	0
Koitebess primary school		400,000	400,000	400,000	0
Chepkokon primary school		500,000	500,000	500,000	0
Ebenezer primary school		500,000	500,000	500,000	0
Kures primary school		500,000	500,000	500,000	0
Sagasagik primary school		250,000	250,000	250,000	0
Lolbugo primary school		500,000	500,000	500,000	0
lomanira primary school		300,000	300,000	300,000	0
Ngusero primary school		500,000	500,000	500,000	0
Kipsogon primary school		500,000	500,000	500,000	0
Logiri primary school		500,000	500,000	500,000	0
St.Mary primary school		300,000	300,000	300,000	0
Chemogoch primary school		300,000	300,000	300,000	0
Kelelwa Hill primary		500,000	500,000	500,000	0
Noiwett primary school		500,000	500,000	500,000	0
Bikwen Gobat primary school		500,000	500,000	500,000	0
Borokwo primary school		500,000	500,000	500,000	0
Chemoinoi primary school		300,000	300,000	300,000	0
Embogong primary school		500,000	500,000	500,000	0

Kimose primary school			400,000	400,000	400,000	0
Kipchobet primary school			500,000	500,000	500,000	0
Sosion primary school			200,000	200,000	200,000	0
Kapcheluguny primary school			300,000	300,000	300,000	0
Sorti primary school			500,000	500,000	500,000	0
Kabarbesi primary school			500,000	500,000	500,000	0
Emining primary school (Special school for the blind)			400,000	400,000	400,000	0
Emining primary school			500,000	500,000	500,000	0
Kamalanget primary school			500,000	500,000	500,000	0
Kapkararam primary school			100,000	100,000	100,000	0
Kapkararam primary school			500,000	500,000	500,000	0
Radad primary school			300,000	300,000	300,000	0
Radad primary school			100,000	100,000	100,000	0
Chemutung primary school			250,000	250,000	250,000	0
Chemutung primary school			250,000	250,000	250,000	0
Lelen primary school			500,000	500,000	500,000	0
Chepyorgin primary school			500,000	500,000	500,000	0
Kwirindoche primary school			500,000	500,000	500,000	0
Kiskis primary school			500,000	500,000	500,000	0
Molok primary school			200,000	200,000	200,000	0
Molok primary school			200,000	200,000	200,000	0
Kipteweret primary school			300,000	300,000	300,000	0
Kapyemit primary school			500,000	500,000	500,000	0
Kapyemit primary school			300,000	300,000	300,000	0
Emsos primary school			300,000	300,000	300,000	0
Tingtinyon primary school			600,000	600,000	600,000	0
Kokwemoi primary school			500,000	500,000	500,000	0
Kibulwe primary school			300,000	300,000	300,000	0
St.Maximillian kolbes primary school			300,000	300,000	300,000	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Molos primary school				500,000	500,000	0
Koibarak primary school				500,000	500,000	0
Molosirwe primary school				200,000	200,000	0
Chebarer primary school				400,000	400,000	0
Sitet primary school				250,000	250,000	0
Chepyuan primary school				500,000	500,000	0
Kabergei primary school				300,000	300,000	0
Ngendalel primary school				500,000	500,000	0
Koisaram primary school				300,000	300,000	0
Kapnosgei primary school				400,000	400,000	0
Kamasai primary school				500,000	500,000	0
Pombo primary school				500,000	500,000	0
Kitecho primary school				500,000	500,000	0
Kipnyuguny primary school				300,000	300,000	0
Kabuswo primary school				600,000	600,000	0
Kiribot primary school				600,000	600,000	0
Kiribot primary school				200,000	200,000	0
Chebirebei primary school				600,000	600,000	0
Nyalilbuch primary school				500,000	500,000	0
Waseges primary school				400,000	400,000	0
Oldebess primary school				500,000	500,000	0
Oldebess primary school				300,000	300,000	0
Chomiek primary school				300,000	300,000	0
SECONDARY SCHOOL PROJECTS						
Kimngorom girls secondary school	600,000					0
Cheberen secondary school	6,500,000			600,000	600,000	0
Koitebes sec school	600,000			600,000		6,500,000
Proposed Emining day Secondary school	1,000,000					600,000
Emining Technical Training Institute	1,000,000			1,000,000		1,000,000
Oterit secondary school	600,000			600,000		1,000,000
						600,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Kimose secondary school	600,000			600,000		600,000
Kaplelwo secondary school	600,000					600,000
Molosirwe secondary school	600,000					600,000
Kamar secondary school	600,000				600,000	0
Mugurin secondary school	600,000					600,000
Kipkitur secondary school	600,000				600,000	0
Oldebess secondary school	1,000,000					1,000,000
AIC Kisanana Totona girls' secondary school	400,000					400,000
Olkokwe secondary school	300,000					300,000
Olkokwe secondary school	200,000					200,000
Proposed Kiprotia day secondary school	500,000				500,000	0
Ngubereti secondary school	400,000					400,000
Sagasagik secondary school	300,000				300,000	0
Sagasagik secondary school	500,000					500,000
Lombogishu secondary school	600,000					600,000
Reuben cheruiyot secondary school-Olmarai	300,000				-	300,000
Kipsogon secondary school	500,000				-	500,000
Mogotio mixed day township secondary school	500,000				-	500,000
Sore secondary school		600,000				0
Sirwa secondary school		500,000				0
Cheberen secondary school		500,000				0
Rosoga secondary school		600,000				0
Lombogishu secondary school		600,000				0
Kiptoim secondary school		500,000				0
Reuben cheruiyot secondary school		600,000				0
Kimose secondary school		600,000				0
Oterit secondary school		500,000				0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

AIC Maji moto secondary school			500,000	500,000	0
Mugurin secondary school			600,000	600,000	0
Koibarak secondary school			600,000	600,000	0
Koibarak secondary school			300,000	300,000	0
Kipkitur secondary school			1,000,000	1,000,000	0
Molosiwe secondary school			600,000	600,000	0
Olkokwe secondary school			400,000	400,000	0
AIC Totonna Girls secondary school			400,000	400,000	0
Kisanana secondary school			1,000,000	1,000,000	0
Sinende secondary school			1,000,000	1,000,000	0
Oldebes secondary school			300,000	300,000	0
Desk for schools' project	3,000,000		4,000,000	1,300,000	2,700,000
Totals (secondary school)					
8.0 Security Projects					
Sirwa chief's office	300,000		300,000	-	300,000.00
Kapterit Assistant chief's office	300,000		300,000	300,000	-
Kimngorom AP Line	300,000		300,000	300,000	-
Kimose chief's office	400,000		400,000	-	400,000.00
Radad chief's office	400,000		400,000	-	400,000.00
Oldebes chief's office	600,000		600,000	600,000	-
Kisanana chief's office	300,000		300,000	-	300,000.00
Kapnosgei chief's office	400,000		400,000	-	400,000.00
Cheberen chief's office	-	400,000	400,000	400,000	-
Kiptoim chief's office	-	400,000	400,000	400,000	-
Kimose chief's office	-	300,000	300,000	300,000	-
Ngubereti chief's office	-	400,000	400,000	400,000	-
Simotwe chief's office	-	400,000	400,000	400,000	-
Olkokwe police post	-	200,000	200,000	200,000	-
Kisanana chief's office	-	400,000	400,000	400,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Kapnosgei chief's office	-	500,000	500,000	500,000	-
Kabuswo chief's office	-	300,000	300,000	300,000	-
Sinende chief's office	-	200,000	200,000	200,000	-
Total (security projects)					
9.0 Acquisition of assets					
Motor cycle					-
10.0 Others		500,000	500,000	441,080	58,920
11.0 Strategic Plan					0
12.0 Innovation Hub	-	2,677,027	2,677,027	-	2,677,027
Renovation of CDF office	-	2,000,000	2,000,000	-	2,000,000
Total	2,000,000	1,000,000	3,000,000	1,000,000	2,000,000
	137,367,724	60,986,527	198,354,251	118,843,171	79,511,080

NB: This statement is a disclosure statement indicating the utilisation in the same format at the Mogotio NG-CDF's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –
MOGOTIO CONSTITUENCY***
Reports and Financial Statements
For the year ended June 30, 2020

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 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 Mogotio NG-CDF

The financial statements are for the NG-CDF-MOGOTIO Constituency. The financial statements encompass the reporting Mogotio NG-CDF 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 Mogotio NG-CDF for all the years presented.

a) Recognition of Receipts

The Mogotio NG-CDF recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Mogotio NG-CDF.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to Mogotio NG-CDF)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Mogotio NG-CDF.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –
MOGOTIO CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient Mogotio NG-CDF or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The Mogotio NG-CDF recognises all payments when the event occurs and the related cash has actually been paid out by the Mogotio NG-CDF.

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 public Mogotio NG-CDF and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Mogotio NG-CDF 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 Mogotio NG-CDF 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.

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 the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits 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 fulfillment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

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 recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Mogotio NG-CDF at the end of the 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 section 6(2) and section 7(2) of NG-CDF Act, 2015.

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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 2020.

14. Errors

Material prior period errors shall be 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.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –
MOGOTIO CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT AGENCIES

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Normal Allocation			
AIE NO B005122			52,264,483
AIE NO B030200			10,000,000
AIE NO B005412			12,000,000
AIE NO 006460			8,000,000
AIE NO B042805			12,000,000
AIE NO B042946			12,000,000
AIE NO			2,520,000
AIE NO B041096		53,440,875	
AIE NO B041142		4,000,000	
AIE NO B047616		20,000,000	
AIE NO B041417		1,600,000	
AIE NO B047980		6,000,000	
AIE NO B049387		14,000,000	
AIE NO B104412		24,000,000	
Conditional Grants			
Receipt from other Constituency			
TOTAL		123,040,876	108,784,483

2. PROCEEDS FROM SALE OF ASSETS

	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
TOTAL	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –
MOGOTIO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
TOTAL	-	-

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of temporary employees	1,980,149	1,918,443
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	48,000	51,600
Gratuity-contractual employees	-	798,444
TOTAL	2,028,149	2,768,487

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –
MOGOTIO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	9,450	101,120
Electricity	-	-
Water and sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	100,000	38,000
Domestic travel and subsistence	31,270	1,230,139
Printing, advertising and information supplies and services	100,000	682,932
Rentals of produced assets	-	-
Training expenses	790,000	1,369,000
Hospitality supplies and services	83,520	448,498
Other committee expenses	-	-
Committee allowance	4,200,000	3,138,500
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,172,516	923,676
Fuel , oil and lubricants	1,000,000	1,400,000
Other operating expenses	120,000	748,983
Bank service commission and charges	-	-
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	369,681	337,597
Routine maintenance- other assets	-	-
TOTAL	7,976,437	10,418,445

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –
MOGOTIO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	37,082,975	22,044,724
Transfers to Secondary Schools	14,300,000	10,920,000
Transfers to Tertiary Institutions	-	-
Transfers to Health Institutions	-	-
TOTAL	51,382,975	32,964,724

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary - Secondary	28,092,530	29,636,970
Bursary -Tertiary	15,481,000	13,891,500
Bursary- Special Schools	241,000	165,500
Mocks and CAT	-	-
Water	-	-
Food Security	-	-
Electricity	-	4,405,277
Security	4,700,000	3,650,000
Roads and Bridges		-
Sports	1,800,000	1,700,000
Environment	1,150,000	1,530,957
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	4,550,000	5,368,000
TOTAL	56,014,530	60,348,204

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2019 - 2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles and Motorcycles	441,080	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers, printers and other IT equipment	-	183,700
Purchase of photocopier	-	-
Purchase of other office equipment	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
TOTAL	441,080	183,700

9. OTHER PAYMENTS

	2019-2020	2018-2019
Description	Kshs.	Kshs.
Strategic Plan		-
ICT Hubs		-
NG-CDF OFFICE	1,000,000	
TOTAL	1,000,000	-

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10. A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. and currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Equity Bank Limited, A/C No 1310262100064.</i>	10,143,355	5,945,651
TOTAL	10,143,355	5,945,651
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OUTSTANDING IMPRESTS

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

12. A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
TOTAL	-	-

13. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
TOTAL	-	-

14. BALANCES BROUGHT FORWARD

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bank accounts	5,945,651	3,844,728
Cash in hand		
Imprest		
TOTAL	5,945,651	3,844,728

15. PRIOR YEAR ADJUSTMENTS

		Balance b/f FY2019 - 2020 per Financial statements	Adjustments	Adjusted balance b/f 2018 - 2019
Description of the error		Kshs	Kshs	Kshs
Bank accounts balances		-	-	-
Cash in hand		-	-	-
Accounts Payable		-	-	-
Receivables		-	-	-
Others (specify)		-	-	-
TOTAL		-	-	-

16. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST*

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-
TOTAL	-	-

17. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-
TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

18.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NG-CDFC Staff	-	-
Others (<i>specify</i>)	-	-
TOTAL	-	-

18.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,330,995	309,144
Use of goods and services	1,617,267	280,609
Amounts due to other Government entities (see attached list)	51,450,000	42,655,276
Amounts due to other grants and other transfers (see attached list)	19,376,870	16,241,497
Acquisition of assets	58,920	1,500,000
Others (<i>specify</i>)	5,677,027	-
TOTAL	79,511,079	60,986,526

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18.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	15,100,111	4,637,225
	15,100,111	4,637,225
TOTAL	-	-

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
	Kshs.		Kshs.	Kshs.	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
		Kshs.		Kshs.	Kshs.	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20 Kshs.	Outstanding Balance 2018/19 Kshs.	Comments
Compensation of employees				
Use of goods and services		1,330,995	309,144	
Amounts due to other Government entities		1,617,267	280,609	
Other Grants and Other Payments		51,450,000	42,655,276	
		19,376,870		
Sub-Total				
Amounts due to other grants and other transfers			43,245,029	
			16,241,497	
Sub-Total			16,241,497	
Sub-Total			59,486,526	
Acquisition of assets		58,920	1,500,000	
Others –Strategic plan				
-Innovation Hubs		2,677,027		
-Office Renovation		2,000,000		
		1,000,000		
Sub-Total			1,500,000	
Grand Total		79,511,079	60,986,526	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	-	-	-	-
Buildings and structures	6,300,000	-	-	6,300,000
Transport equipment	14,450,646	441,080		14,891,726
Office equipment, furniture and fittings	988,760	-	-	988,760
ICT Equipment, Software and Other ICT Assets	346,499	-	-	346,499
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
TOTAL	22,085,905	-	-	22,526,985

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

NO.	PROJECT NAME	BANK NAME	BRANCH	A/C NO.	BANK BALANCE (KSH.)
1	CHEBARER PRY. SCHOOL	EQUITY	E/RAVINE	1310263595445	40,095
2	MOGOTIO TOWNSHIP SEC. SCHOOL	KCB	MOGOTIO	1238019056	790,264
3	ROSOGA PRY. SCHOOL	EQUITY	E/RAVINE	1310263609423	102,500
4	SORE PRY. SCHOOL	KCB	MOGOTIO	1132979919	52,000
5	LOLBUGO PRIMARY SCHOOL	KCB	MOGOTIO	1126557080	9,310
6	KITECHO PRY. SCHOOL	KCB	NAKURU	1167895894	61,700
7	SIRWA SEC. SCHOOL	KCB	E/RAVINE	1117720373	118,215
8	KABERGEI PRY. SCHOOL	KCB	NAKURU	1203629540	171,200
9	KABOGOR PRY SCHOOL	EQUITY	E/RAVINE	1320264861531	15,870
10	CHEBEREN SEC. SCHOOL	KCB	E/RAVINE	1114414204	33,689
11	KISANANA PRY SCHOOL	NATIONAL BANK	NAKURU	1224020315600	3,844
12	KISANANA CHIEFS OFFICE	KCB	MOGOTIO	1238525520	1,000
13	NGUSERO PRY. SCHOOL	NATIONAL BANK	NAKURU	1285115209000	43,320
14	SORTI PRY. SCHOOL	EQUITY	E/RAVINE	1310270661333	10,000
15	MUGUYUNI PRY SCHOOL	EQUITY	E/RAVINE	1310272687095	16,230
16	POMBO PRIMARY SCHOOL	KCB	NAKURU	1121924719	25,100
17	ONOPSOS PRY SCHOOL	EQUITY	E/RAVINE	1310270300689	36,449
18	KIPKITUR PRY SCHOOL	EQUITY	NAKURU	1460272916090	2,212
19	MATEBEI PRY SCHOOL	KCB	MOGOTIO	1121356397	2,145
20	CHEMORGONG PRY SCHOOL	EQUITY	RAVINE	1310263551410	299,230
21	CHEPNYORGIN PRY SCHOOL	KCB	MARIGAT	1238920209	196,083
22	SOSION PRY SCHOOL	KCB	MOGOTIO	1212556623	40,800
23	KAPNGEMUI PRY SCHOOL	KCB	E/RAVINE	1209027925	834
24	WASEGES PRY SCHOOL	KCB	MOGOTIO	1136432485	408,664

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25	RADAD PRY SCHOOL	KCB	MOGOTIO	1174922710	224
26	NGENTUI PRY SCHOOL	EQUITY	E/RAVINE	1310272521398	301,212
27	LEGETETWE PRY SCHOOL	EQUITY	E/RAVINE	1310272882209	35
28	LOMBOGISHU SEC SCHOOL	KCB	E/RAVINE	1127511203	300,000
29	TINGTINGNYON PRY SCHOOL	EQUITY	NAKURU	1460265264982	609,645
30	MOLOSIRWE PRY SCHOOL	KCB	MOGOTIO	1265691444	189
31	OLDEBES SEC SCHOOL	NATIONAL BANK	NAKURU	1025062379400	4,261
32	OTERIT PRY SCHOOL	NATIONAL BANK	NAKURU	1224022040400	9,437
33	NGEMBOMOI PRY SCHOOL	KCB	E/RAVINE	1236015223	54,959
34	NATO PRY SCHOOL	KCB	MOGOTIO	1200709950	104,000
35	OLKOKWE SEC SCHOOL	NATIONAL	NAKURU	1025075888500	1,852
36	MOGOTIO PRY SCHOOL	NATIONAL	NAKURU	1024021470000	2,497
37	KAPKEIN PRY SCHOOL	EQUITY	E/RAVINE	1310273077295	122,312
38	KURES PRY SCHOOL	KCB	MOGOTIO	1264797540	17050
37	LOGIRI PRY SCHOOL	KCB	MOGOTIO	1240938071	10,200
38	KIPTEWERET PRY SCHOOL	EQUITY	E/RAVINE	1460273012956	33,211
39	MUTARAN PRY SCHOOL	CO-OPARATIVE	NAKURU	6149322120	100
40	NYALILBUCH PRY SCHOOL	EQUITY	NAKURU	1460272938792	47,500
41	MOLOS PRY SCHOOL	NATIONAL	NAKURU	1024098570000	249,218
42	NGENDALEL CHIEFS OFFICE	EQUITY	NAKURUI	1310160456525	970
43	KIMNGOROM GIRLS HIGH SCHOOL	KCB	MOGOTIO	1136208704	626,875
4445	OLKOKWE POLICE POST	EQUITY	NAKURU	1310270163032	900
46	MUGURIN PRY SCHOOL	KCB	MOGOTIO	1238524818	2,000
47	KOITEBES SEC SCHOOL	KCB	E/RAVINE	1237365449	4,662
48	KIPTOIM SEC SCHOOL	KCB	E/RAVINE	1120661781	1,041
49	KIMNGOROM AP LINE	EQUITY	E/RAVINE	1310277432714	28,000
50	KIMNYUGUNY PRY SCHOOL	NATIONAL BANK	NAKURU	1024124527100	8,020
51	NGUBERETI PRY SCHOOL	KCB	MOGOTIO	1239433581	9,350
52	KAPLEGICH PRY SCHOOL	EQUITY	NAKURU	1460270755809	8,000

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53	BENONGOI PRY SCHOOL	EQUITY	NAKURU	1310199907413	41,960
54	BIK WEN KOBAT PRY SCHOOL	KCB	MOGOTIO	1239483228	450
55	OLDEBES CHIEFS OFFICE	KCB	MOGOTIO	1239604750	402,550
56	KAPNOSGEI PRY SCHOOL	KCB	MOGOTIO	1223226743	21,695
57	LOMBOGISHU PRY SCHOOL	NATIONAL	NAKURU	2421902100	16,161
58	KOIBARAK PRY SCHOOL	EQUITY	E/RAVINE	1310263662816	26,820
59	MUGURIN SEC SCHOOL	KCB	NAKURU	1159811857	133,450
60	KOISARAM PRY SCHOOL	KCB	MOGOTIO	1165745747	37,164
61	BOROK WO PRY SCHOOL	NATIONAL BANK	NAKURU	1022208158600	6,450
62	SIR WA PRY SCHOOL	EQUITY	E/RAVINE	1310269660537	5,498
63	OTERIT SEC SCHOOL	NATIONAL BANK	NAKURU	1025075895400	8,304
64	SIMOTWE CHIEFS OFFICE	EQUITY	NAKURU	1460169666684	1,710
65	OLKOK WE CHIEFS OFFICE	EQUITY	E/RAVINE	1310161063776	13,540
66	SUKUNWE PRY SCHOOL	KCB	MOGOTIO	1240025122	43,975
67	KOK WENMOI PRY SCHOOL	KCB	MOGOTIO	1239462204	134,321
68	MOLOSIRWE CHIEFS OFFICE	EQUITY	E/RAVINE	1310270056821	2,270
69	KAMASAI PRY SCHOOL	CO-OPERATIVE	NAKURU	1141412550900	1,840
70	KAPTERIT PRY SCHOOL	KCB	E/RAVINE	1169687539	820
71	KIPKIGEI PRY SCHOOL	EQUITY	E/RAVINE	1310277655423	61,210
72	KAPKARARAM PRY SCHOOL	KCB	MOGOTIO	1211107140	54,910
73	KAMAR PRY SCHOOL	EQUITY	E/RAVINE	1310271511793	174,596
74	KURES PRY SCHOOL	EQUITY	E/RAVINE	1310263816075	900
75	KOIBARAK PRY SCHOOL	EQUITY	E/RAVINE	1310263662816	4,620
76	KIBULWE PRY SCHOOL	EQUITY	E/RAVINE	1460262724296	8,530
77	MAGOI PRY SCHOOL	EQUITY	NAKURU	1460270576716	2,000
78	NGUBERETI CHIEFS OFFICE	EQUITY	E/RAVINE	1310270097216	1,635
79	KIPSOGON SEC SCHOOL	KCB	MOGOTIO	1134163932	192,602
80	SORE SEC SCHOOL	EQUITY	E/RAVINE	1310263544661	1,914

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81	A.I.C TOTONA GIRLS SEC SCHOOL	EQUITY	E/RAVINE	310264206512				23,225
82	CHEBEREN PRY SCHOOL	EQUITY	E/RAVINE	1310272746635				55,539
83	KIMOSE CHIEFS OFFICE	KCB	MOGOTIO	1238954871				32,448
84	KAPYEMIT PRY SCHOOL	KCB	MOGOTIO	1172724423				50,128
85	ARAM PRY SCHOOL	KCB	E/RAVINE	1240058144				659,000
86	KAPKUNDUL PRIMARY SCHOOL	KCB	MOGOTIO	1240361645				3,843
87	KAPLEWO PRY SCHOOL	KCB	MOGOTIO	1172981132				1,672
88	KIBOTANY PRY SCHOOL	KCB	MOGOTIO	1234412853				2,000
89	EMINING PRY SCHOOL	KCB	MOGOTIO	1232519766				6,629
90	CHOMIEK ASS CHIEFS OFFICE	KCB	MOGOTIO	1258784734				300
91	CHEMOINOI PRY SCHOOL	KCB	MOGOTIO	1239286341				700
92	CHOMIEK PRY SCHOOL	EQUITY	NAKURU	310272808159				399,000
93	KIPTOIM CHIEFS OFFICE	EQUITY	E/RAVINE	1310173889729				12,000
94	LOMBALA PRY SCHOOL	NATIONAL BANK	NAKURU	1022211861300				4,258
95	KOIBOS CHIEFS OFFICE	KCB	NAKURU	1137309385				2,100
96	KAMAR SEC SCHOOL	KCB	MOGOTIO	1217512896				7207
97	KABUSWO PRY SCHOOL	EQUITY	NAKURU	310277828960				163,700
98	CHEBEREN CHIEFS OFFICE	EQUITY	E/RAVINE	1310270572761				40,378
99	KOIBOS-SOI CHIEFS OFFICE	KCB	MARIGAT	1201501997				1,046
100	CHEBIREBEI PRY. SCHOOL	KCB	E/RAVINE	1130640949				282,711
101	SAGASAGIK SEC. SCHOOL	KCB	E/RAVINE	1176991744				301,851
102	KWIRINDOCHE PRI SCHOOL	KCB	MOGOTIO	1208153854				51,483
103	LOMANIRA PRIMARY SCHOOL	KCB	MOGOTIO	1265190089				86,569
104	KABARBESI PRIMARY SCHOOL	KCB	MOGOTIO	1264974140				14,175
105	EMSOS PRIMARY SCHOOL	KCB	E/RAVINE	1120849586				29,100
106	REUBEN CHERUIYOT OLMARAI SEC SCHOOL	KCB	MOGOTIO	1129664813				76,700
107	KABUSWO CHIEF'S OFFICE	KCB	MOGOTIO	1138834631				33,189
108	A.I.C MAJI MOTO SECONDARY SCHOOL	KCB	MOGOTIO	1265165572				26,806

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109	KIPCHO BET PRIMARY SCHOOL	KCB	MOGOTIO	1209857618	176,000
110	KAPSOK PRIMARY SCHOOL	KCB	E/RAVINE	1109781512	602,000
111	KISKIS PRIMARY SCHOOL	KCB	MOGOTIO	1212203933	215,000
112	KIMOSE SEC SCHOOL	KCB	MOGOTIO	1136571698	111,900
113	LELEN PRY SCHOOL	KCB	MARIGAT	1267067179	73,400
114	EBENEZER PRY SCHOOL	EQUITY	E/RAVINE	1310262156688	1,024
115	KIRIBOT PRY SCHOOL	SIDIAN BANK	NAKURU	4030002862	2000
116	CHEPKOKON PRY SCHOOL	EQUITY	E/RAVINE	1310273585785	118,620
117	MOLOK PRIMARY SCHOOL	KCB	MARIGAT	1129272087	994
118	CHEMOGOCH PRY SCHOOL	KCB	MOGOTIO	1265410852	28,519
119	KAMALANGET PRIMARY SCHOOL	EQUITY	E/RAVINE	1310262210123	97,320
120	MOLOSIRWE SECONDARY SCHOOL	KCB	MOGOTIO	1262910021	40,000
121	KISANANA BOYS HIGH SCHOOL	KCB	NAKURU	1265545146	150,000
122	CHEMUTUNG PRY SCHOOL	KCB	MOGOTIO	1270257498	68,076
123	EMBOGONG PRY SCHOOL	KCB	MOGOTIO	1264940165	3,500
124	TIAN PRIMARY SCHOOL	KCB	MOGOTIO	1170471099	151,573
125	KIMOSE PRIMARY SCHOOL	KCB	MOGOTIO		2,000
126	NOIWET PRIMARY SCHOOL	KCB	MOGOTIO	1120593093	85,000
127	SAGASAGIK PRIMARY SCHOOL	KCB	E/RAVINE	1167786866	26001
128	NGENDALEL PRIMARY SCHOOL	KCB	MOGOTIO	1267871520	48,249
129	KAPLOGOS PRIMARY SCHOOL	EQUITY	E/RAVINE	1310273195327	218,000
130	KIMNGOROM PRIMARY SCHOOL	KCB	E/RAVINE	1200561333	1,430
131	OLDEBES PRIMARY SCHOOL	KCB	MOGOTIO	1261971817	203,548
132	KELEL WA HILL PRIMARY SCHOOL	KCB	NAKURU	1128749661	59,389
133	KAPNOSGEI CHIEF'S OFFICE	KCB	MOGOTIO	1265797943	24,000
134	KAPCHELUGUNY PRIMARY SCHOOL	EQUITY	NAKURU	1310263286566	110,000

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135	OLBAT PRIMARY SCHOOL	KCB	MOGOTIO	1259876616	78,500
136	SITET PRIMARY SCHOOL	NATIONAL BANK	NAKURU	1224089733400	51,770
137	ST. MARY'S PRIMARY SCHOOL	EQUITY	NAKURU	1310272926113	1,800
138	ROSOGA SECONDARY SCHOOL	EQUITY	E/RAVINE	1310263637123	600,000
139	KAPLAIMOI PRIMARY SCHOOL	EQUITY	E/RAVINE	1310269909928	428,438
140	SINENDE CHIEF'S OFFICE	EQUITY	E/RAVINE	1310262316556	22,769
141	MOGOTIO CONSTITUENCY ENVIROMENT COMMITTEE	KCB	MOGOTIO	1275088988	200,000
142	MOGOTIO CONSTITUENCY SPORTS DEVELOPMENT COMMITTEE	KCB	MOGOTIO	1237121043	263,698
143	KIPKITUR SECONDARY SCHOOL	KCB	MOGOTIO	1265700265	122,219
144	CHEPYUAN PRIMARY SCHOOL	EQUITY	NAKURU	1460272081834	501,960
145	EMINING SPECIAL SCHOOL	KCB	MOGOTIO	1270454536	400,475
146	SINENDE SECONDARY SCHOOL	KCB	NAKURU	1167472225	1,002,813
	TOTAL				15,100,111

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XIII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS
FOR THE YEAR ENDED 30 JUNE 2019

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	1.0 Inaccuracies in the financial statements: Amount-statement of Receipts and Payments- kshs.44,543,103- Amount-Statement of appropriation=kshs.44,892,299 Difference between the two statements- kshs.349,196	1.0 Difference in Receipts figures The Kshs. 44,543,103 is the actual receipts received during the financial year 2017/2018. The difference of Kshs. 349,196 is the opening cashbook balance in the financial year 2017/2018 which had been recorded as receipt in the previous year. 1.1 Difference between cashbook balance and Board of Survey Report The cashbook for Mogotio NG-CDF has been updated to reflect accurate balances. There was an error of omission while	George Kamau- Fund Account Manager	Unresolved	5days

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	1.1 Differences between cashbook balance and Board of survey report The cashbook reflected closing cash at bank balance of Kshs 3,844,728 as at 30 June 2018 which differed with the board of survey report balance of Kshs 3,927,528.20 by unexplained variance of kshs 82,800.20.	lifting the figure for cash book balance in the financial year 2017/2018 whereby a wrong figure of Kshs. 3,927,528.20 was lifted instead of Kshs. 3,844,728.20. The National Treasury, Mogotio sub county has taken corrective measures in this case. The error is regretted.			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Budget utilization and performance: The summary statement of appropriation (Recurrent and Development combined) reflects final receipts budget of Kshs. 99,676,782. However only Kshs 44533103 was received from the CDF Board and thus leaving a budgetary deficit of Kshs 54784483. the underfunding of Kshs 54784483 has not been explained despite the Board having approved the final budget. Consequently, the constituents of Mogotio constituency were denied the much-needed development activities.	The delays by the Board Secretariat in Nairobi in disbursing funds to the constituency affected the overall budget performance and led to low utilization and absorption of funds. This is a factor that is exogenous to Mogotio NG CDF.	George Kamau- Fund Account Manager	Unresolved	5 days

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Unbudgeted for projects: The statement of receipts and payment reflects other grants and other transfers of Kshs. 26,125,000 as detailed in note 7 to the financial statements. Out of this amount Kshs 600000 was incurred on environment projects. However, examination of expenditure records produced for audit disclosed the amount was spent on construction of Boda-boda sheds instead of environmental activities as provided for in the approved budget	Mogotio NG-CDF committee partnered with the boda-boda self-help group in the distribution and supply of tree seedlings across the constituency. This was done to support the youth and promote their activities besides sensitizing them on the need to conserve the environment. The Boda-boda self-help group was selected because of its wide network across the constituency that will aid in the mobility of the tree seedlings. The boda-boda network was tasked to distribute the tree seedlings and ensure they were protected from harsh environment by building sheds, nurseries and watering. I have attached acknowledgement letter of receipt of seedlings from the institutions for your verification and information	George Kamau-Fund Account Manager	Unresolved	5 days
1.0	Non-acknowledgement of bursary: During the year under review, an expenditure of Ksh.	The bursary cheques are dispatched to the beneficiary institutions alongside a well-structured forwarding letter designed by Mogotio NG-CDF.	George Kamau-Fund Account	Unresolved	5 days

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	21,258,000 was incurred on disbursements of bursary to secondary schools and tertiary institutions. However only acknowledgement letters for Kshs 9,242,000 were presented for audit verifications leaving a balance of Kshs 12,061,000 unacknowledged	The bursary forwarding letter requests the various institutions to acknowledge the receipt of bursary cheque and raise receipts. The letter requires the bursary cheques acknowledgements plus the receipts to be sent through the addresses provided to Mogotio NG-CDF office. Mogotio NG-CDF office is also exploring other means of dispatching bursary cheques including the use of courier services and dispatching of staff to drop the cheques to the various institutions and collect receipts and acknowledgement letters.	Manager		
2.0	Irregular Expenditure- Emergency projects: An expenditure of Ksh.2,650,000 was incurred during the year under review in respect of emergency projects. However, it was observed that the projects funded were not of emergency in	Mogotio NG-CDF wishes to confirm that the mentioned projects were of emergency nature whose delay will have resulted into harming the public interest of the constituents. Mogotio NG-CDF therefore wishes to provide the following clarifications regarding these projects: i. Oterit Secondary School	George Kamau- Fund Account Manager	Unresolved	5days

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	nature as required by section 8(3) of the NG-CDF Act 2015.the expenditure was incurred in respect of construction of 4 door pit latrine, purchase of water tank, construction of new classrooms and construction of laboratory in various schools.it was therefore not clear why NG-CDFC funded the projects contrary to law. Further no completion certificates were produced for audit verification to confirm the project had been completed	(Ksh.300,000) The emergency funds were granted to the school for construction of 4-door latrine for boys. The school in its letter of request for the funds dated 21/05/2018 explained that as a result of increased students' enrolment with 100% transition policy of the Government, the available latrines were insufficient forcing the students to queue for long and some opting to use the nearby bushes to relieve themselves posing danger to the environment and the risk of contracting diseases. ii. Mugurin Secondary School (Ksh. 100,000) The school was funded with emergency funds to purchase a water tank and construct a stand for the tank. The school explained that the boarders were experiencing acute water shortages especially during drought period some			

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		threatening to go on strike vide letter dated 13/01/2018 The students were being forced sometimes to share water from nearby water pan with the livestock a situation that was exposing them to water borne diseases.			
		iii. Sirwa Secondary school (Ksh. 200,000) The school was funded with emergency funds to construct a 4-door latrine. The school reported through letter dated 2/01/2018 that the latrine facilities were inadequate as a result of increased enrolment which has put a lot of pressure on existing latrine facilities.			
		iv. Kapnosgei Primary School (Ksh. 200,000) The activity funded in the school			

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		through emergency funds is construction of 4-door latrine for girls. The school explained vide letter dated 25/11/2018 that the girls were sharing Latrines with boys a situation that may lead to other vices that may negatively affect the girl child education. v. Koisaram Primary School (Ksh 100,000) The school was funded to complete boys' latrine by walling, roofing, plastering and finishing. The school had dug the hole for the latrine and left it open without a slab. There were therefore risks of pupils falling into the hole and thus endangering their lives. The Mogotio NG-CDF committee felt obliged to complete the latrines as a matter of urgency. Indeed, the existing latrines were condemned by public health officer vide letter dated 15/12/2016			

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		earlier by Mogotio NG-CDF but the funds were insufficient to complete the project. The school urgently required the latrines as the existing one was dilapidated and almost full as detailed in their letter dated 10/3/2018 ix. Radad Primary School (Ksh. 700,000) The school was funded through emergency funds to construct a new classroom. This is after the school registered increased enrolment as a result of Government policy of Free education. Its letter requesting for funding is dated 25/2/2018			

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3.0	Incomplete Project-Sirwa Primary School: Sirwa primary school was allocated Ksh. 300,000 for completion of one classroom and the works included flooring, ceiling, fixing door, windows and painting. However physical verification of the project on 14 march 2019 revealed that no painting had been done on the walls, the walls had visible cracks, the floor was not done, a poorly made wooden door was fixed instead of the metallic one provided in the bills of quantities and no ceiling had been fixed.in addition no expenditure returns had been filled and it was	The official estimates for construction of the classroom was Ksh 889,045. The classroom project has received Ksh. 800,000 cumulatively. They have been left with a total of Ksh.89,045 to complete the project. The school was directed vide letter dated 7/7/2018 and referenced MNG-CDF/SIRWA PRY SCH/2017/001 to ensure all corrective measures have been undertaken to correct the anomalies and gaps noted by your audit team and adhere to the specifications clearly spelt out in the Bill of Quantities. The following documents are attached for verification - The bill of quantities - The project drawings/plan - Expenditure summary	George Kamau- Fund Account Manager	Unresolved	5days

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	therefore not possible to confirm the actual amount spent out of the allocated amount	iv. Letter referenced MNG-CDF/SIRWA PRY SCH/2017/001 and dated 7/7/2018 Mogotio NG-CDF will ensure that there is marked improvement in all technical aspects while implementing projects.			
	Lack of Risk Management Policy: During the year under review, Mogotio NG-CDF did not have a risk management policy in place as required by National Treasury Circular No 3/2009 of 23 February 2019 and therefore had no approved processes and guidelines on how to mitigate operational, legal and financial risks	The NG-CDF Board secretariat in Nairobi conducted a training session in Embu in December 2018 on preparation of Risk management where the Mogotio NG-CDF was guided on the same. Attached therefore find the Risk management policy for Mogotio NG-CDF for your review and verification.	George Kamau- Fund Account Manager	Unresolved	5 days