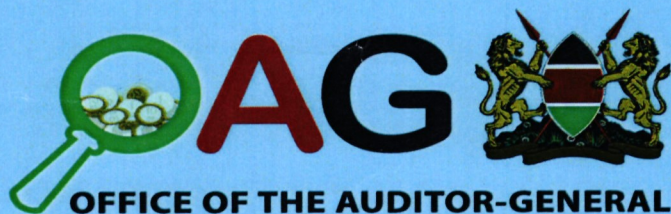
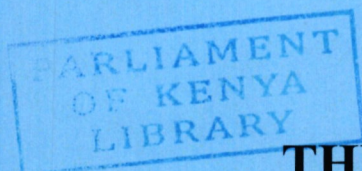
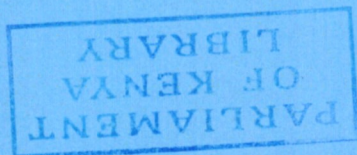
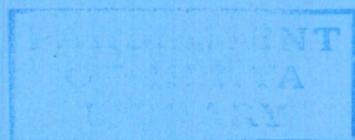


REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY	
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OF	Kenya
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REPORT

22 NOV 2022

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OF

Kenya

THE TABLE:

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**

Revised Template 30th June 2021



MOGOTIO CONSTITUENCY



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT
FUND**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

***Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) Mogotio Constituency NG-CDF Headquarters

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

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

(f) Mogotio Constituency NGCDF Contacts

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

(g) Mogotio Constituency NGCDF Bankers

1. Equity Bank Limited
Eldama Ravine Branch
P.O. Box 75104
Eldama Ravine, Kenya
Account: 1310262100064.
2. Kenya Commercial Bank Ltd
Mogotio Branch
P.O. Box 1-20105
Mogotio, Kenya
Account: 1276870000

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



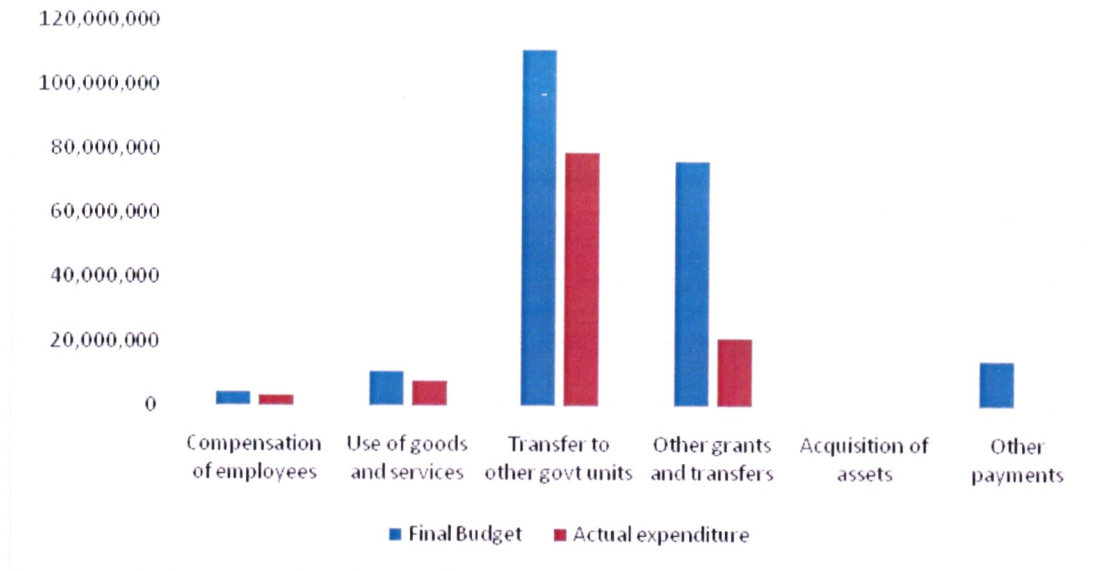
Samuel Kipro
Chairman
Mogotio – NG CDF

The Mogotio National Government Constituency Development Fund in the Financial Year 2020/2021 had a total receipt from the NGCDFB of Kshs. 170,061,079.45 During the Financial year Kshs 115,531,860.75 was spent. This left a balance of Kshs. 54,529,218.70 at the close of financial year. Our Total Budget Utilization was therefore 53.3%, this was due to late disbursement of funds. A Total of Kshs1, 465,000 was spent on Bursaries to needy students in the constituency. Mogotio NGCDFC is eagerly waiting for the final disbursement of Funds from the Board so that we can be able to complete projects for Financial Year 2020/2021 on time.

Below is an analysis of final budget against actual expenditure;

Budgeted Activity	Actual expenditure	Final budget
Compensation of employees	2,950,139	4,380,995
Use of goods and services	7,733,248	10,904,933
Acquisition of Assets	0	58,920
Transfer to other government units	79,150,000	110,750,000
Other grants and transfers	21,218,474	76,328,083
Other payments	4,480,000	14,177,027
TOTAL	115,531,861	216,599,958

Graph of summary expenditure



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

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

Below are sampled projects photos carried out during the year-

1.Mogotio NGCDF Office after renovation.



2. Cheberen secondary School Bus Fully Funded By NGCDF



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



We look forward to a better Performance in the next financial year 2021/2022

Signature:

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

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

The key development objectives of *Mogotio Constituency 2018-2022* plan are to:

- a) To improve the quality of education across the constituency
- b) To improve security and safety of residents in the constituency
- c) To sensitise and improve environmental protection and conservation, and promoting sport development in the constituency
- d) To improve and facilitate infrastructural development in the constituency
- e) To improve and facilitate power connectivity in the schools

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improve transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - Number of physical infrastructure in primary schools, - - Number of physical infrastructure in secondary schools - Number of physical infrastructure in tertiary institution - Number of Students who benefitted from bursary at special, secondary and tertiary levels. 	<ul style="list-style-type: none"> - In the financial year 2020/2021 the constituency has constructed approximately 60 primary schools classrooms and 20 secondary schools classrooms - 400 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	<ul style="list-style-type: none"> - Number of Chief's offices constructed. - Number of Police posts Constructed. - Number of houses constructed for security personel. 	<ul style="list-style-type: none"> -7 Chief's offices in usable and in good condition -2 Police posts usable and in good condition

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Constituency Program	Objective	Outcome	Indicator	Performance
Environment	To enable public institutions contribute to environment conservation through tree planting	To enhance environmental conservation efforts	- Number of latrines constructed to improve on waste management	In F/Y 2020/21 we ensured construction of 6 pit latrines and planted 5000 tree seedlings in primary schools 8
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 2020-2021/20 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.
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 5 sensitization trips made by the NG-CDF Vehicle and 3 hand washing equipment installed around the constituency to help curb spread of Corona virus.

III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Mogotio Constituency environmental programs are guided by an environmental policy. The NG-CDFC has successfully conducted environmental projects over the years. They have employed various strategies to mitigate shortcomings that come along with these projects. For instance the NG-CDFC made an analysis on the impact of environment projects which have been implemented over the past years and resolved to plan on implementing more of water harvesting projects in learning institutions since it has proven to have a big impact compared to other projects implemented in the previous financial years. On matters managing the biodiversity differences the NG-CDFC have ensured that the government legislations on environment are followed, they have also educated the residents of Mogotio Constituency on environment matters and have promoted conservation of nature. The NG-CDFC also has embraced a policy on waste management by ensuring reduction on waste, reuse and recycling. Thus ensuring that all the projects implemented causes no harm to the environment.

3. Employee welfare

Mogotio NGCDF is committed to the principles of equal opportunity that ensures equal treatment of all employees irrespective of their sex, race, creed, marital status and /or physical disability. However, affirmative action has been applied in special cases to address issues of disability, gender or whenever the need arises and as per guidelines issued by the Government. Performance review procedures have been used in determining the appointment of individuals. We recognise the value of culture and individual differences among employees. We believe that these individual differences if properly managed will enable the constituency to be more efficient and effective by creating a productive environment where each employee feels valued and where everyone's unique talents are fully utilised to achieve the NG-CDF goals and objectives. We will strive to eliminate biases in selection, performance assessments and learning opportunities. The NG-CDFC strives to engage stakeholders in every level especially when sourcing for applicants. The most cost effective methods are usually adopted when sourcing for applicants. Due to the constant change in the work which poses an endless challenge the NG-CDFC seeks to have staff that are not only qualified but also up to date with information as well as highly motivated to perform their duties. Employees are therefore encouraged to pursue various courses/training programmes not only for their personal development but for the overall improved performance of the Constituency. The NG-CDFC encourages both formal training and informal training such as; in-house coaching and mentoring.

NG-CDF Mogotio has been committed to ensuring a safe and healthy working environment for staff and visitors to the constituency. Specifically, the NG-CDF Mogotio is committed to providing and maintaining; control of the health & safety risks arising from work activities, a safe place of work with safe means of entry and exit, a safe and healthy working environment, necessary information, instruction, training and supervision to protect safety and health at work. NG-CDFC is also committed to regular health and safety consultation with staff where necessary with contractors and suppliers of equipment and services, to ensure that occupational health and safety management is of the highest standard. The committee strives to avail a comprehensive range of programs to staff to support their health, safety and wellbeing and the return to work of ill or injured staff, including

ensuring instruction is provided to staff commensurate with their roles and responsibilities to enable them to comply with this policy.

4. Market place practices-

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

IV. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

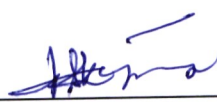
The Accounting Officer in charge of the NGCDF-Mogotio Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Mogotio Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Mogotio Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

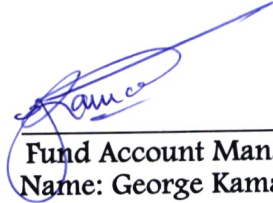
The Accounting Officer in charge of the NGCDF Mogotio Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Mogotio Constituency financial statements were approved and signed by the Accounting Officer on 6th June, 2022.



Chairman NGCDF Committee
Name: Samuel Kiprop



Fund Account Manager
Name: George Kamau

REPUBLIC OF KENYA

Phone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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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, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mogotio Constituency set out on pages 15 to 86,

which comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mogotio Constituency as at 30 June, 2021 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 Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of assets and liabilities reflects a nil balance in regard to prior year adjustments. However, Note 14 to the financial statement reflects balance of Kshs.5,945,651 resulting to unreconciled or explained variance of Kshs.5,945,651.

In the circumstances, the accuracy and completeness of the prior year adjustment balance of Kshs.5,945,651 could not be confirmed.

2. Unsupported Bursary Payments

The statement of receipts and payments reflects other grants and transfers balance of Kshs.21,218,474 which in turn includes an amount of Kshs.1,500,000 for bursary payments to secondary schools and tertiary institutions as disclosed in Note 7 to the financial statements. However, the balance was not supported by student name, class, admission number, cheque numbers, amount and name of the learning institution.

In the circumstances, the accuracy and completeness of the bursary payments could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects a final receipts budget of Kshs.216,599,959 against actual receipts of Kshs.159,917,724 resulting to receipts underfunding of Kshs.56,682,235 or 26% of the total budget.

Similarly, the statement also reflects a final expenditure budget of Kshs.216,599,958 against actual expenditure of Kshs.115,531,861 on a comparable basis resulting to budget under absorption of Kshs.101,068,098 or 47% of the total budget that is an indication that some development activities planned for the year were not undertaken. The underfunding and under-expenditure may have negatively affected service delivery to the residents of Mogotio Constituency.

2. Unresolved Prior Year Matters

In the audit of previous year, several issues were raised in the report by way of a report or recommendations. However, Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board reporting template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Under Budgeting of Bursary Grants

The statement of receipts and payments reflects other grants and transfers balance of Kshs.21,218,474 of which Kshs.1,465,00 was incurred on bursary grants to secondary schools and tertiary institutions. However, the balance of Kshs.1,465,000 constituted 0.007 percent of the year's budget of Kshs.216,599,958 in breach of section 21(5) of the National Government Constituencies Development Fund Regulations, 2016 which requires bursaries to be allocated not less than 25% of the funds allocated to the Constituency.

In the circumstances, the Fund's Management was in breach of the law.

2. Unapproved Projects

The statement of receipts and payments reflects other grants and other payments balance of Kshs.21,218,474 out of which Kshs.1,800,000 were incurred on security

projects. However, projects with a total value of Kshs.1,800,000 were not supported by way of approved budget. In addition, although Kshs.400,000 incurred on completion of Kimose Chief's Office while field verification conducted revealed that although the project was completed, the offices were abandoned and not in use.

In the circumstances the value for money was not achieved.

3. Unjustified Emergency Projects Implemented

The statement of receipts and payments reflects other grants and transfers balance of Kshs.21,218,474 out of which Kshs.9,570,000 was incurred on emergency projects. However, the amount includes Kshs.2,442,982 incurred on projects that do not meet the emergency threshold as defined in the National Government Constituencies Development Fund Act, 2015 Part III 8(3) "Emergency" shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

In the circumstances, the Fund's Management is in breach of the law.

4. Unsupported Project Management Committee Bank Balances

Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance of Kshs.21,992,324 as at 30 June, 2021 in respect of one hundred and seventy-two (172) ongoing projects. However, the balance has not been supported by way of cash books, bank statements, expenditure returns and reconciliation statements. In addition, the schedule does not indicate how the prior year comparative balance of Kshs.15,100,111 was utilized during the year under review.

Consequently, the accuracy and completeness of the PMC bank Account balances of Kshs.21,992,324 as at 30 June, 2021 could not be confirmed.

5. Project Implementation Status

The Fund had an approved budget of Kshs.73,876,120 to be spent on one hundred and thirty-nine (139) projects out of which an amount of Kshs.36,784,343 was disbursed to fifty-four (54) projects which were completed, forty (40) projects with a budget of Kshs.21,349,999 were ongoing while forty-five (45) projects with a budget of Kshs.15,741,778 had not started as at 30 June, 2021.

In the circumstances, the residents of Mogotio did not receive value for the incomplete and unimplemented projects.

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, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 controls 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 Fund's 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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

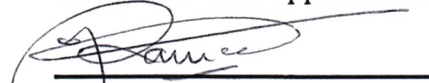
07 September, 2022

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

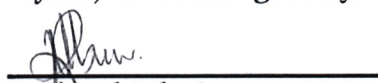
**VI. STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30TH JUNE 2021**

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	159,917,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		159,917,724	123,040,876
PAYMENTS			
Compensation of employees	4	2,950,139	2,028,149
Use of goods and services	5	7,733,248	7,976,437
Transfers to Other Government Units	6	79,150,000	51,382,975
Other grants and transfers	7	21,218,474	56,014,530
Acquisition of Assets	8	-	441,080
Other Payments	9	4,480,000	1,000,000
TOTAL PAYMENTS		115,531,861	118,843,171
SURPLUS/DEFICIT		44,385,863	4,197,705

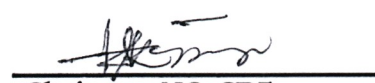
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mogotio Constituency financial statements were approved on 6th June, 2022 and signed by:



Fund Account Manager
Name: George Kamau



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



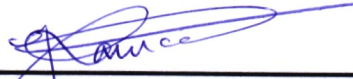
Chairman NG-CDF
Committee
Name: Samuel Kiprop

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

**VII. STATEMENT OF ASSETS AND LIABILITIES
AS AT 30TH JUNE 2021**

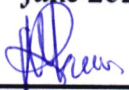
	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	54,529,219	10,143,355
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		54,529,219	10,143,355
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		54,529,219	10,143,355
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		54,529,219	10,143,355
REPRESENTED BY			
Fund balance b/fwd. 1st July...		10,143,355	5,945,650
Prior year adjustments	14	-	-
Surplus/Deficit for the year		44,385,863	4,197,705
NET FINANCIAL POSITION		54,529,219	10,143,355

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mogotio Constituency financial statements were approved on 6th June 2022 and signed by:




Fund Account Manager

Name: George Kamau



National Sub-County
Accountant

Name: Rufas Mburu
ICPAK M/No:20454



Chairman NG-CDF
Committee

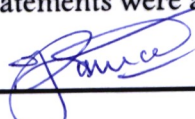
Name: Samuel Kiprop

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

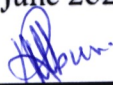
**VIII. STATEMENT OF CASHFLOW
FOR THE YEAR ENDED 30TH JUNE 2021**

		2020-2021	2019-2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	159,917,724	123,040,876
Other Receipts	3	-	-
		159,917,724	123,040,876
Payments for operating activities			
Compensation of Employees	4	2,950,139	2,028,149
Use of goods and services	5	7,733,248	7,976,437
Transfers to Other Government Units	6	79,150,000	51,382,975
Other grants and transfers	7	21,218,474	56,014,530
Other Payments	9	4,480,000	1,000,000
		115,531,861	118,402,091
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		44,385,863	4,638,785
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(441,080)
Net cash flows from Investing Activities		-	(441,080)
NET INCREASE IN CASH AND CASH EQUIVALENT		44,385,863	4,197,705
Cash and cash equivalent at BEGINNING of the year	10	10,143,355	5,945,650
Cash and cash equivalent at END of the year		54,529,218	10,143,355


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mogotio Constituency financial statements were approved on 6th June 2022 and signed by:


Fund Account Manager

Name: George Kamau


National Sub-County
Accountant

Name: Rufas Mburu
ICPAK M/No:20454


Chairman NG-CDF
Committee

Name: Samuel Kiprop

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

IX. SUMMARY STATEMENT OF APPROPRIATION


Receipt/Expense Item	Original Budget	Adjustments		Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
	a	Opening Balance (C/Bk) and AIA	b Previous years Outstanding Disbursements				
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	10,143,355	69,367,724	216,599,959	159,917,724	56,682,235	73.8%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	-
TOTAL RECEIPTS	137,088,879	10,143,355	69,367,724	216,599,959	159,917,724	56,682,235	73.8%
PAYMENTS							
Compensation of Employees	3,050,000	330,995	1,000,000	4,380,995	2,950,139	1,430,856	67.3%
Use of goods and services	9,287,666	1,617,267	-	10,904,933	7,733,248	3,171,685	70.9%
Transfers to Other Government Units	56,600,000	-	54,150,000	110,750,000	79,150,000	31,600,000	71.5%
Other grants and transfers	60,651,213	1,518,066	14,158,804	76,328,083	21,218,474	55,109,609	27.8%
Acquisition of Assets	-	-	58,920	58,920	-	58,920	0.0%
Other Payments	7,500,000	6,677,027	-	14,177,027	4,480,000	9,697,027	31.6%
TOTAL	137,088,879	10,143,355	69,367,724	216,599,958	115,531,861	101,068,098	53.3%

Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

- i. *On Receipts, the Total Receipts from the NGCDF Board is 73.8% which is due to late disbursement of funds from NGCDFB.*
- ii. *On Use of Goods and Services budget 70.9% was utilised this was due to delayed transfer of funds from NGCDFB*
- iii. *On transfer to Other Government Units Budget, 71.5% was utilised this was due to delayed disbursement of funds from NGCDFB*
- iv. *On Other Grants and Transfers budget 27.8% was utilised this was due to delayed disbursement of funds from NGCDFB.*
- v. *On Other Payments Budget, 31.6% was utilised due to the ongoing Reallocation of projects process and delayed disbursement.*


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	101,068,098
Less undisbursed funds receivable from the Board as at 30th June 2021	46,538,879
	54,529,218
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 202021	54,529,218

The NGCDF-Mogotio Constituency financial statements were approved on 6th June 2022 and signed by:



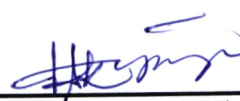
 Fund Account Manager

Name: George Kamau



 National Sub-County
 Accountant

Name: Rufas Mburu
 ICPAK M/No:20454



 Chairman NG-CDF
 Committee

Name: Samuel Kiprop

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2020/2021	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,050,000	330,995	1,000,000	4,380,995	2,950,139	1,430,856	67
1.2 Committee allowances	2,175,333	742,063	-	2,917,396	2,136,338	781,058	73
1.3 Use of goods and services	3,000,000	367,563	-	3,367,563	2,909,266	458,297	86
Total	8,225,333	1,440,621	1,000,000	10,665,954	7,995,743	2,670,211	
2.0 Monitoring and evaluation							
2.1 Capacity building	2,000,000	493,641	-	2,493,641	638,000	1,855,641	26
2.2 Committee allowances	612,333		-	612,333	573,000	39,333	94
2.3 Use of goods and services	1,500,000	14,000	-	1,514,000	1,476,645	37,355	98
Total	4,112,333	507,641	-	4,619,974	2,687,645	1,932,329	58
3.0 Emergency							
3.1 Primary Schools							
3.2 Secondary schools							
3.3 Tertiary institutions							
3.4 Security projects							
3.5 Unutilised	7,192,207	238,771	4,398,241	11,829,219	9,570,000	2,259,219	81

*Mogoto Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme /Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
Total	7,192,207	238,771	11,829,219	9,570,000	2,259,219	81
4.0 Bursary and Social Security			-			-
4.1 Secondary Schools	30,000,000	1,098,320	34,264,174	465,000	33,799,174	1.4
4.2 Tertiary Institutions	17,981,108		17,981,108	1,000,000	16,981,108	5.6
4.3 Social Security						-
4.4 Special Needs						-
Total	47,981,108	1,098,320	52,245,282	1,465,000	50,780,282	3
5.0 Sports						-
5.1	2,741,778	180,976	4,970,108	2,900,000	2,070,108	58
Total	2,741,778	180,976	4,970,108	2,900,000	2,070,108	58
6.0 Environment						-
6.1 Ngentui primary school	300,000		300,000			-
Kabogor primary school	300,000		300,000			-
St. Marys primary school	300,000		300,000			-
Kaburgeti primary school	300,000		300,000			-
Kabarbesi primary school	300,000		300,000			-
Lombogishu primary school	300,000		300,000			-
Sosion primary school	100,000		100,000			-
Letoi primary school	100,000		100,000			-
Sukunwe primary school	100,000		100,000			-
Bikwen gobat primary school	100,000		100,000			-

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c - d)	% of Utilisation (f=d/c %)
Kipteweret primary school	94,343		94,343			-
Kaburgeti primary school	55,000		55,000			-
Kapsok primary school	55,000		55,000			-
Chemorgong primary school	55,000		55,000			-
Kipkigei primary school	55,000		55,000			-
Sore primary school	55,000		55,000			-
Kapkein primary school	55,000		55,000			-
Tian primary school	55,000		55,000			-
Kapterit primary school	56,778		56,778			-
Tian primary school			250,000			-
Kapngemui primary school			250,000			-
Chepkokon primary school			250,000			-
Kapcheluguny primary school			250,000			-
Mutaran primary school			250,000			-
Mutaran primary school			250,000			-
Kiskis primary school			200,000			-
Kabergeti primary school			297,354			-
Ebenezer primary school			250,000			-
Kiptoim primary school			250,000			-
Kelelwa hill primary school			250,000			-
TOTAL	2,736,121	-	5,483,475	5,483,474	1	100
7.0 Primary Schools Projects						
AIC Esageri primary school	300,000	-	300,000	300,000	-	100

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
Oinopos primary school		-	500,000	500,000	-	100
Aram primary school		-	500,000	500,000	-	100
Benongoi primary school	500,000	-	500,000		500,000	-
Benongoi primary school		-	600,000	600,000	-	100
Bikwen Gobat primary school	500,000	-	500,000	500,000	-	100
Bikwen gobat primary school		-	500,000	500,000	-	100
Borokwo primary school	500,000	-	500,000		500,000	-
Chebarer primary school	500,000	-	500,000	500,000	-	100
Chebarer primary school		-	500,000		500,000	-
Cheberen primary school	500,000	-	500,000	500,000	-	100
Chebirebei primary school	600,000	-	600,000	600,000	-	100
Chebirebei primary school		-	600,000		600,000	-
Chemoinoi primary school	500,000	-	500,000		500,000	-
Chemoinoi primary school		-	500,000	500,000	-	100
Chemorgong primary school	300,000	-	300,000		300,000	-
Chemorgong primary school		-	600,000	600,000	-	100
Chemutung primary school	500,000	-	500,000		500,000	-

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
Chepkokon primary school	300,000	-	300,000	-	300,000	-
Chepkokon primary school		-	500,000	500,000	-	100
Chepnyoingin primary school	300,000	-	300,000	300,000	-	100
Chepyuan primary school		-	300,000	300,000	-	100
Chomiek primary school	300,000	-	300,000	300,000	-	100
Ebenezer primary school	500,000	-	500,000	-	500,000	-
Ebongong primary school	500,000	-	500,000	300,000	-	100
Ebongong primary school		-	500,000	-	500,000	-
Esageri school for the deaf	400,000	-	400,000	300,000	400,000	-
Esageri school for the deaf		-	300,000	300,000	-	100
Kabergei primary school	500,000	-	500,000	-	500,000	-
Kabergei primary school		-	600,000	600,000	-	100
Kabogor primary school	300,000	-	300,000	-	300,000	-
Kabogor primary school		-	500,000	500,000	-	100
Kabuswo primary school		-	300,000	300,000	-	100
Kabuswo primary school		-	300,000	300,000	-	100

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
			300,000	300,000	-	100
Kamalaget primary school	500,000	-	500,000		500,000	-
Kamasai primary school	500,000	-	500,000		500,000	-
Kamasai primary school		-	600,000	600,000	-	100
Kapchelugui primary school		-	300,000	300,000	-	100
Kapkararam primary school	500,000	-	500,000		500,000	-
Kapkundul primary school	500,000	-	500,000		500,000	-
Kapkundul primary school		-	300,000	300,000	-	100
Kapkundul primary school		-	200,000	200,000	-	100
Kaplaimoi primary school	600,000	-	600,000		600,000	-
Kaplaimoi primary school		-	600,000	600,000	-	100
Kaplelwo primary school		-	500,000	500,000	-	100
Kaplogos primary school		-	300,000	300,000	-	100
Kapngemui primary school		-	500,000	500,000	-	100
Kapnosgei primary school		-	300,000	300,000	-	100
Kapsok primary school	1,000,000	-	1,000,000	1,000,000	-	100
Kapterit primary school	600,000	-	600,000		600,000	-

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
Kapyemit primary school	500,000	-	500,000		500,000	-
Kapyemit primary school		-	300,000	300,000	-	100
Kelelwa primary school	300,000	-	300,000	300,000	-	100
Kelelwa primary school		-	500,000		500,000	-
Kibotany primary school		-	400,000	400,000	-	100
Kibulwe primary school	500,000	-	500,000		500,000	-
Kibulwe primary school		-	500,000	500,000	-	100
Kimngorom primary school	500,000	-	500,000	500,000	-	100
Kimose primary school	500,000	-	500,000		500,000	-
Kipchobet primary school	300,000	-	300,000		300,000	-
Kipkigei primary school	500,000	-	500,000		500,000	-
Kipkigei primary school		-	500,000	500,000	-	100
Kipkitur primary school	350,000	-	350,000	350,000	-	100
Kipnyuguny primary school	300,000	-	300,000	300,000	-	100
Kipsogon primary school	500,000	-	500,000	500,000	-	100
Kipsogon primary school		-	400,000	400,000	-	100
Kipteweret primary school		-				

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	500,000		500,000	500,000	-	100
Kipteweret primary school		-	500,000	500,000	-	100
Kiribot primary school	600,000	-	600,000	600,000	-	100
Kiribot primary school		-	600,000		600,000	-
Kisanana primary school	300,000	-	300,000		300,000	-
Kisanana primary school		-	500,000	500,000	-	100
Kiskis primary school	500,000	-	500,000		500,000	-
Kitecho primary school	500,000	-	500,000	500,000	-	100
Kitecho primary school		-	500,000		500,000	-
Koibarak primary school	500,000	-	500,000	500,000	-	100
Koibarak primary school		-	500,000	500,000	-	100
Koibarak primary school		-	100,000	100,000	-	100
Koisaram primary school	400,000	-	400,000		400,000	-
Koisaram primary school		-	500,000	500,000	-	100
Koitebes primary school	750,000	-	750,000	750,000	-	100
Koitebes primary school		-	500,000		500,000	-
Kokwemoi primary school		-	500,000	500,000	-	100

**Mogoto Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
Kokwemoi primary school		-	2,000,000	2,000,000	-	100
Kokwenmoi primary school	500,000	-	500,000		500,000	-
Kures primary school	500,000	-	500,000	-	500,000	-
Kures primary school		-	300,000	300,000	-	100
Kwirindoche primary school		-	300,000	300,000	-	100
Legetetwe primary school	500,000	-	500,000	500,000	-	100
Legetetwe primary school	500,000	-	500,000		500,000	-
Legetetwet primary school		-	500,000		500,000	-
Lelen primary school		-	500,000	500,000	-	100
Letoi primary school	500,000	-	500,000	500,000	-	100
Letoi primary school		-	500,000		500,000	-
Logiri primary school	500,000	-	500,000		500,000	-
Logiri primary school		-	600,000	600,000	-	100
Lomanira primary school	300,000	-	300,000		300,000	-
Lomanira primary school		-	500,000	500,000	-	100
Lombala primary school	300,000	-	300,000		300,000	-
Lombala primary school		-	500,000			

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c-d)	% of Utilisation (f=d/c %)
			500,000	500,000	-	100
Lombogishu primary school		-	500,000	500,000	-	100
Magoi primary school	500,000	-	500,000		500,000	-
Maji moto primary school	250,000	-	250,000	250,000	-	100
Majimoto primary school	300,000	-	300,000	300,000	-	100
Majimoto primary school		-	200,000	200,000	-	100
Majimoto primary school		-	200,000	200,000	-	100
Matebei primary school	300,000	-	300,000		300,000	-
Mogotio primary school	600,000	-	600,000	600,000	-	100
Mogotio primary school		-	700,000	700,000	-	100
Molok primary school	500,000	-	500,000		500,000	-
Molos primary school		-	500,000	500,000	-	100
Molosirwe primary school	300,000	-	300,000	300,000	-	100
Molosirwe primary school	200,000	-	200,000		200,000	-
Molosirwe primary school		-	500,000	500,000	-	100
Mugurin primary school		-	300,000	300,000	-	100
Muguyuni primary school	300,000	-	300,000		300,000	-

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
Muguyuni primary school		-	500,000	500,000	-	100
Muguyuni primary school		-	250,000	250,000	-	100
Nato primary school	500,000	-	500,000		500,000	-
Ngebamoi primary school	500,000	-	500,000		500,000	-
Ngendalei primary school	500,000	-	500,000	500,000	-	100
Ngendalei primary school		-	300,000	300,000	-	100
Ngubereti primary school		-	200,000	200,000	-	100
Ngusero primary school	500,000	-	500,000		500,000	-
Ngusero primary school		-	600,000	600,000	-	100
Noiwet primary school	500,000	-	500,000		500,000	-
Noiwet primary school		-	300,000	300,000	-	100
Nyailibuch primary school	500,000	-	500,000		500,000	-
Oinopos primary school	300,000	-	300,000		300,000	-
Olbat primary school	500,000	-	500,000		500,000	-
Olbat primary school		-	300,000	300,000	-	100
Oldebes primary school	300,000	-	300,000		300,000	-
Oterit primary school		-				

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	300,000		300,000		300,000	-
Oterit primary school		-	500,000	500,000	-	100
Pombo primary school	500,000	-	500,000		500,000	-
Pombo primary school		-	500,000	500,000	-	100
Sagasagik primary school	300,000	-	300,000	300,000	-	100
Sagasagik primary school		-	500,000		500,000	-
Sitet primary school	250,000	-	250,000	250,000	-	100
Sore primary school	500,000	-	500,000	500,000	-	100
Sore primary school		-	500,000		500,000	-
Sorti primary school	500,000	-	500,000	-	500,000	-
Sorti primary school		-	600,000	600,000	-	100
Sosion primary school	500,000	-	500,000		500,000	-
Sossion primary school		-	600,000	600,000	-	100
St. Mary primary school	600,000	-	600,000	600,000	-	100
St. Marys primary school		-	600,000		600,000	-
St. Maximilian Kolbes primary school	500,000	-	500,000		500,000	-
Tian primary school		-				

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	500,000		500,000		500,000	-
Tian primary school		-	500,000	500,000	-	100
Tinginyon primary school	600,000	-	600,000	600,000	-	100
Tinginyon primary school		-	600,000		600,000	-
Waseges primary school	300,000	-	300,000		300,000	-
Waseges primary school		-	600,000	600,000	-	100
Desk for schools project			2,700,000	1,500,000	1,200,000	56
Total	36,600,000		73,950,000	43,750,000	30,200,000	59
8.0 Secondary Schools Projects			-		-	
Koitebes secondary school	600,000		600,000	600,000	-	100
Kiprota day secondary school	800,000		800,000	800,000	-	100
Reuben cheruiyot secondary school	500,000		500,000	500,000	-	100
AIC Maji moto secondary school	500,000		500,000		500,000	-
Mugurin secondary school	7,000,000		7,000,000	7,000,000	-	100
Ngubereti secondary school	7,000,000		7,000,000	7,000,000	-	100
Koibarak secondary school	500,000		500,000	500,000	-	100

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
Kipkitur secondary school	600,000		600,000	600,000	-	100
Molosirwe secondary school	600,000		600,000	600,000	-	100
Kaplelwo secondary school	500,000		500,000	-	500,000	-
Radad secondary school	600,000		600,000	600,000	-	100
Mogotio day secondary school	800,000		800,000	800,000	-	100
Cheberen secondary school			6,500,000	6,500,000	-	100
Koitebes sec school			600,000	600,000	-	100
Proposed Emining day Secondary school			1,000,000	1,000,000	-	100
Emining Technical Training Institute			1,000,000	1,000,000	-	100
Oterit secondary school			600,000	600,000	-	100
Kimose secondary school			600,000	600,000	-	100
Kaplelwo secondary school			600,000	600,000	-	100
Molosirwe secondary school			600,000	600,000	-	100
Mugurin secondary school			600,000	600,000	-	100
Oldebes secondary school			1,000,000	1,000,000	-	100
AIC Kisanana Totona girls sec school			400,000	-	400,000	-

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
Olkokwe secondary school			300,000	300,000	-	100
Olkokwe secondary school			200,000	200,000	-	100
Ngubereti secondary school			400,000	400,000	-	100
Sagasagik secondary school			500,000	500,000	-	100
Lombogishu secondary school			600,000	600,000	-	100
Reuben cheruiyot secondary school-Olmarai			300,000	300,000	-	100
Kipsogon secondary school			500,000	500,000	-	100
Mogotio mixed day township secondary school			500,000	500,000	-	100
Total	20,000,000		36,800,000	35,400,000	1,400,000	96
9.0 Tertiary institutions Projects			-		-	-
10.0 Security Projects			-		-	-
Sirwa chiefs office			300,000	300,000	-	100
Kimose chiefs office			400,000	400,000	-	100
Radad chiefs office			400,000	400,000	-	100
Kisanana chiefs office			300,000	300,000	-	100
Kapnosgei chiefs office			400,000	400,000	-	100

**Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
Total	-	-	1,800,000	1,800,000	-	100
11.0 Acquisition of assets						
11.1 Motor Vehicles	-		58,920	-	58,920	-
11.2 Construction of CDF office	-		-	-	-	-
11.3 Purchase of furniture and equipment	-		-	-	-	-
11.4 Purchase of computers	-		-	-	-	-
Total	-	-	58,920	-	58,920	-
12.0 Other payments						
Innovation Hub		2,677,027	2,677,027	-	2,677,027	-
Strategic Plan		2,000,000	2,000,000	2,480,000	(480,000)	124
Renovation of NGCDF office		2,000,000	2,000,000	2,000,000	-	100
Power line connection	7,500,000		7,500,000	-	7,500,000	-
Total	7,500,000	6,677,027	14,177,027	4,480,000	9,697,027	32
13.0 unallocated fund						
Unapproved projects						
AIA						
PMC savings						

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
Total	137,088,879	10,143,355	216,599,958	115,531,862	101,068,098	53

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of

changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

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

15. Related Party Transactions

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

*Mogotio Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

XII. NOTES TO THE FINANCIAL STATEMENTS
1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
Normal Allocation		Kshs	Kshs
B041096	1		53,440,876
B041142	2		4,000,000
B047616	3		20,000,000
B041417	4		1,600,000
B047980	5		6,000,000
B049387	6		14,000,000
B104412	7		24,000,000
B104741	1	20,000,000	
B104829	2	14,367,724	
A823687	3	35,000,000	
B124707	4	8,000,000	
B119576	5	8,500,000	
B138333	6	150,000	
B119968	7	12,000,000	
B128209	8	6,900,000	
B129171	9	7,000,000	
B132265	10	6,000,000	
B138933	11	12,000,000	
B126226	12	7,000,000	
B105021	13	11,000,000	
B140664	14	12,000,000	
TOTAL		159,917,724	123,040,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

*Mogotio Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,899,739	1,980,149
Personal allowances paid as part of salary		
House allowance	-	
Transport allowance	-	
Leave allowance	-	
Gratuity-contractual employees	-	-
Employer Contributions Compulsory national social security schemes	50,400	48,000
TOTAL	2,950,139	2,028,149

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	40,666	9,450
Electricity	-	0
Water & sewerage charges	-	-
Office rent		-
Communication, supplies and services	200,000	100,000
Domestic travel and subsistence	100,000	31,270
Printing, advertising and information supplies & services	204,185	100,000
Rentals of produced assets		-
Training expenses	266,000	790,000
Hospitality supplies and services	200,000	83,520
Other committee expenses	-	0
Committee allowance	3,081,338	4,200,000
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services	931,096	1,172,516
Fuel , oil & lubricants	1,099,999	1,000,000
Other operating expenses	-	120,000
Bank service commission and charges	-	0
Other Operating Expenses	575,710	-
Security operations		-
Routine maintenance - vehicles and other transport equipment	881,134	369,681
Routine maintenance- other assets	153,120	0
TOTAL	7,733,248	7,976,437

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Transfers to Primary Schools		43,750,000	37,082,975
Transfers to Secondary Schools		35,400,000	14,300,000
Transfers to Tertiary Institutions		-	-
TOTAL		79,150,000	51,382,975

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	465,000	28,092,530
Bursary -Tertiary (see attached list)	1,000,000	15,481,000
Bursary- Special Schools	-	241,000
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security Projects (see attached list)	1,800,000	4,700,000
Sports Projects (see attached list)	2,900,000	1,800,000
Environment Projects (see attached list)	5,483,474	1,150,000
Emergency Projects (see attached list)	9,570,000	4,550,000
TOTAL	21,218,474	56,014,530

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	0	-
Construction of Buildings	0	-
Refurbishment of Buildings	0	-
Purchase of Vehicles and Other Transport Equipment	0	-
Overhaul of Vehicles and Other Transport Equipment	0	441,080
Purchase of Household Furniture and Institutional Equipment	0	-
Purchase of Office Furniture and General Equipment	0	-
Purchase of ICT Equipment, Software and Other ICT Assets	0	-
Purchase of Specialized Plant, Equipment and Machinery	0	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	-
Acquisition of Land	0	-
Acquisition of Intangible Assets	0	-
Total	0	441,080

9. OTHER PAYMENTS

Strategic Plan	2,480,000	-
ICT Hubs	-	-
Construction of office	2,000,000	1,000,000
TOTAL	4,480,000	1,000,000

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10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Closing cash book bank balance	Account number	Kshs (30/6/2021)	Kshs (30/6/2020)
Equity Bank limited	A/C no. 1310262100064	-	10,143,355
Kenya Commercial Bank limited	A/C no.1276870000	54,529,219	-
TOTAL		54,529,219	10,143,355

10B: CASH IN HAND)		2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

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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</i>	<i>dd/mm/yy</i>	0	0	0
<i>Total</i>		0	0	0

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	0	0
Gratuity held during the year (B)	0	0
Gratuity paid during the Year (C)	0	0
Closing Gratuity as at 30 th June D= A+B-C	0	0

13. BALANCES BROUGHT FORWARD

	2020- 2021	2019- 2020
	Kshs (1/7/2020)	Kshs (1/7/2019)
Opening cash book bank balance		
Bank accounts	10,143,355	5,945,651
Cash in hand	-	-
Imprest	-	-
TOTAL	10,143,355	5,945,651

14. PRIOR YEAR ADJUSTMENTS

		Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error		Kshs	Kshs	Kshs
Bank accounts balances		5,945,651		5,945,651
Cash in hand		-	-	-
Accounts Payable		-	-	-
Receivables		-	-	-
Others (specify)		-	-	-
Total		5,945,651	-	5,945,651

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2021	2019 - 2020
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
	0	0

17.3: UNUTILIZED FUND (See Annex 3)

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation of employees	1,430,856	1,330,995
Use of goods and services	3,171,685	1,617,267
Amounts due to other Government entities (see attached list)	31,600,000	51,450,000
Amounts due to other grants and other transfers (see attached list)	55,109,609	19,376,870
Acquisition of assets	58,920	58,920
Others (<i>specify</i>)	9,697,027	5,677,027
Funds pending approval		
Total	101,068,098	79,511,079

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	21,992,324	15,100,111

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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	
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					

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
Compensation of employees	Payment of staff salaries, wages, NHIF, and staff gratuity	1,430,856	1,330,995	
Use of goods & services	Purchase of office furniture, fuel, repairs and maintenance ,printing, stationery ,telephone, travel and subsistence	3,171,685	1,617,267	
Amounts due to other Government entities				
6.0 Primary Schools Projects				
Chemgong primary school	Completion two classroom: Roofing, fixing doors and windows	-	600,000	
Benongoi primary school	Completion of two classrooms: roofing, fixing doors and windows and plastering	-	600,000	
Kaplaimoi primary school	Completion of one classroom: walling, roofing, fixing doors and windows and plastering	-	600,000	
Sore primary school	Construction of one new classroom	-	500,000	
Kipkigei primary school	Construction of one new classroom	-	500,000	
Tian primary school	Completion of one classroom: roofing, fixing doors and windows, plastering, flooring and paintworks	-	500,000	
Kapngemui primary school	Construction of one new classroom	-	500,000	
Ainopos primary school	Construction of one new classroom	-	500,000	
Kaplogos primary school	Completion of one classroom: roofing, fixing doors and windows, plastering, flooring and paintworks	-	300,000	

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Aram primary school	Completion of one new classroom: walling, roofing, fixing doors and windows, plastering, flooring and finishings	-	500,000	
Koitebes primary school	Renovation of 3 classrooms: Roofing, plastering, flooring and replacement of wornout doors and windows	-	500,000	
Chepkokon primary school	Completion of one classroom: flooring, plastering, roofing, fixing doors and windows and finishings	-	500,000	
Sorti primary school	Completion of two classrooms: walling, flooring, roofing, fixing doors and windows	-	600,000	
Kabogor primary school	Completion of one classrooms: fixing doors and windows, plastering, flooring and paintworks	-	500,000	
Kapchelugui primary school	Completion of one classrooms: Fixing doors and windows, plastering, flooring and painting	-	300,000	
Oterit primary school	Construction of one new classroom	-	500,000	
Sossion primary school	Construction of one new classroom	-	600,000	
Embogong primary school	Completion of one classroom: fixing doors and windows, plastering, flooring and paintworks	-	300,000	
Bikwen gobat primary school	Completion of one classroom: fixing doors and windows, plastering, flooring and paintworks	-	500,000	
Chemoinoi primary school	Completion of two classroom: walling, roofing, fixing doors and windows and plastering	-	500,000	
Letoi primary school	Construction of one new classroom	-	500,000	
Kaplelwo primary school	Completion of two classrooms: fixing doors and windows,	-	500,000	

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	plastering, flooring, and paintworks			
Lelen primary school	Completion of two classrooms: walling, roofing and fixing doors and windows	-	500,000	
Kwirindoche primary school	Completion of one classroom: plastering, flooring and paintworks	-	300,000	
Molosirwe primary school	Completion of two classrooms: plastering, flooring, fixing doors and windows	-	500,000	
Chebarer primary school	Completion of one classroom: walling, lintel, roofing and fixing doors	-	500,000	
Chepyuan primary school	Completion of one classroom: fixing doors and windows, plastering, flooring and painting	-	300,000	
Tinginyon primary school	Completion of two classrooms: slabbing, fixing doors and windows, plastering, and flooring	-	600,000	
Molos primary school	Construction of one new classroom	-	500,000	
Kapyemit primary school	Completion of teachers quarters: fixing doors and windows, plastering, flooring and paintworks	-	300,000	
Kipteweret primary school	Completion of two classrooms: walling, roofing, fixing doors and windows	-	500,000	
Majimoto primary school	Construction of a 2 door pit latrine for boys	-	200,000	
Majimoto primary school	Construction of a 2 door pit latrine for girls	-	200,000	
Kokwemoi primary school	Completion of two classrooms: walling, roofing, fixing doors and windows	-	500,000	
Mugurin primary school	Completion of one classroom: fixing doors and windows, plastering, flooring and paintworks	-	300,000	

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Kapkundul primary school	Completion of one classroom: fixing doors and windows, plastering, flooring and paintworks	-	300,000	
Kapkundul primary school	Completion of store: roofing, plastering, fixing doors and windows	-	200,000	
Kibulwe primary school	Construction of one new classroom	-	500,000	
Kokwemoi primary school	distribution of water by laying of pipes to cover about 3 KMs from water source to the school	-	2,000,000	
Koibarak primary school	Completion of two classrooms: walling, roofing, fixing doors and windows	-	500,000	
Koibarak primary school	Water tank-10,000 litres capacity with a stand	-	100,000	
Muguyuni primary school	Construction of one new classroom	-	500,000	
Muguyuni primary school	Construction of a new 4 door pit latrine	-	250,000	
Kibotany primary school	Renovation and face lifting of two classrooms: replacement of dilapidated roof and doors, flooring, plastering and paintworks	-	400,000	
Koisaram primary school	Construction of one new classroom	-	500,000	
Kisanana primary school	Construction of one new classroom	-	500,000	
Pombo primary school	Completion of two classroom: walling, roofing, fixing doors and windows	-	500,000	
Kitecho primary school	Completion of one classroom: walling, roofing, plastering fixing doors and windows	-	500,000	
Kabergeri primary school	Construction of one new classroom	-	600,000	

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Ngendale primary school	Completion of one classroom: Fixing doors and windows, plastering, flooring, and paintworks	-	300,000	
Kamasai primary school	Completion of two classrooms: walling, roofing, fixing doors and windows	-	600,000	
Kapnosgei primary school	Renovation of 2 classrooms: replacement of window casement, flooring, window glazing	-	300,000	
Kiribot primary school	Completion of one classroom: walling, roofing, fixing doors and windows	-	600,000	
Kabuswo primary school	Completion of two classroom: roofing, fixing doors and windows and plastering	-	300,000	
Kabuswo primary school	Construction of a new 4 door pit latrine for girls	-	300,000	
Chebirebei primary school	Completion of two classrooms: walling, roofing, fixing doors and windows	-	600,000	
Waseges primary school	Construction of one new classroom	-	600,000	
Kures primary school	Completion of one classroom: plastering, fixing doors and windows, flooring and paintwork	-	300,000	
Lombala primary school	Completion of one classroom: Completion of one classroom: Fixing doors and windows, plastering, flooring, and paintworks	-	500,000	
Ngubereti primary school	Construction of a new 2 door pit latrine for teachers	-	200,000	
Legetwet primary school	Completion of administration block: roofing, fixing doors and windows	-	500,000	
Sagasagik primary school	Construction of one new classroom	-	500,000	
Olbat primary school	Completion of one classroom:	-	300,000	

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	fixing doors and windows, plastering, flooring and paintworks			
Esageri school for the deaf	Completion of one classroom: fixing doors and windows, plastering and flooring	-	300,000	
Noiwet primary school	Completion of one classroom: fixing doors and windows, plastering and flooring	-	300,000	
Ngusero primary school	Completion of two classrooms: fixing doors and windows, plastering, flooring and paintworks	-	600,000	
Mogotio primary school	Completion of three classroom: plastering and flooring(complete two@200,000 and construct one new@500,000)	-	700,000	
St. Marys primary school	Construction of one new classroom	-	600,000	
Kipsogon primary school	Completion of two classrooms: plastering, flooring, fixing doors and windows	-	400,000	
Kelelwa primary school	Renovation of 3 classrooms: replacement of dilapidated roof and doors, plastering and flooring.	-	500,000	
Lombogishu primary school	Renovation of 3 classrooms: replacement of dilapidated roof and doors, plastering and flooring.	-	500,000	
Logiri primary school	Completion of two classrooms: fixing doors and windows, plastering and flooring	-	600,000	
Lomanira primary school	Completion of two classrooms: fixing doors and windows, plastering, flooring and paint works	-	500,000	
Benongoi primary school	Completion of two classroom- flooring, walling, plastering and roofing	500,000	-	
Borokwo primary school	Completion of one classroom: plastering, fixing doors and	500,000	-	

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	windows, flooring and paintworks			
Chebarer primary school	Completion of one classroom: roofing, plastering, fixing doors and windows and painting	500,000	-	
Chebirebei primary school	Construction of one new classroom	600,000	-	
Chemoinoi primary school	Completion of one classroom: linteling, fixing doors and windows	500,000	-	
Chemorgong primary school	Completion of one classroom- flooring, walling, plastering and roofing	300,000	-	
Chemutung primary school	Construction of one new classroom	500,000	-	
Chepkokon primary school	Completion of one classroom- flooring, plastering, fixing door and windows	300,000	-	
Ebenezer primary school	Construction of a new classroom	500,000	-	
Embogong primary school	Construction of one new classroom	500,000	-	
Esageri school for the deaf	Construction of a new classroom	400,000	-	
Kabergei primary school	completion of one classroom: roofing, fixing door and windows, plastering, flooring, keying, painting	500,000	-	
Kabogor primary school	Completion of one classroom: fixing door and windows, plastering, flooring and paint works	300,000	-	
Kamalanget primary school	construction of one new classroom	500,000	-	
Kamasai primary school	Construction of a new classroom	500,000	-	
Kapkararam primary school	completion of two classrooms- fixing doors and windows, flooring ,plastering and paintworks	500,000	-	
Kapkundul primary school	Construction of one new classroom	500,000	-	
Kaplaimoi primary school	Completion of two classroom- walling, roofing painting, fixing	600,000	-	

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	doors and windows			
Kapterit primary school	Completion of two classrooms- flooring, plastering, fixing doors and windows and paintworks	600,000	-	
Kapyemit primary school	completion of one classrooms- walling, lintel, roofing and fixing doors and windows	500,000	-	
Kelelwa primary school	Renovation of one classroom flooring, replacement of roofing sheets, replacement of door and windows and paint works	500,000	-	
Kibulwe primary school	Construction of one new classroom	500,000	-	
Kimose primary school	Completion of one classrooms- plastering, flooring, fixing doors and windows and paintworks	500,000	-	
Kipchobet primary school	completion of one classrooms- fixing doors and windows, flooring and plastering	300,000	-	
Kipkigei primary school	Completion of one classroom- flooring, plastering, fixing doors and windows	500,000	-	
Kiribot primary school	Construction of one new classroom	600,000	-	
Kisanana primary school	Completion of one classroom: fixing door and windows, plastering, flooring and paint works	300,000	-	
Kiskis primary school	Construction of one new classroom	500,000	-	
Kitecho primary school	Construction of one new classroom	500,000	-	
Koisaram primary school	Completion of one classroom- fixing doors and windows, plastering, flooring, screeding and paintworks	400,000	-	
Koitebes primary school	Purchase of 5 acre land for	500,000	-	

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

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	windows and painting			
Nato primary school	Construction of one new classroom	500,000	-	
Ngembamoi primary school	Completion of two classrooms:plastering,flooring,fixing doors and windows	500,000	-	
Ngusero primary school	Completion of two classroom-flooring, plastering and fixing doors and windows	500,000	-	
Noiwet primary school	Construction of one new classroom	500,000	-	
Nyalilbuch primary school	Completion of one classroom-fixing doors and windows, flooring and plastering	500,000	-	
Oinopos primary school	Completion of one classroom-flooring, plastering, fixing doors and windows	300,000	-	
Olbat primary school	Construction of a new classroom	500,000	-	
Oldebes primary school	Completion of one classrooms-fixing doors and windows, flooring and plastering	300,000	-	
Oterit primary school	Completion of one classroom: fixing door and windows, plastering, flooring and paintworks	300,000	-	
Pombo primary school	completion of two classrooms-fixing doors and windows, flooring and plastering	500,000	-	
Sagasagik primary school	Renovation of two classrooms : plastering, flooring, replacing doors and windows	500,000	-	
Sore primary school	Completion of two classrooms-walling, roofing, plastering, fixing doors and windows	500,000	-	
Sorti primary school	Completion of two classroom-flooring, plastering, and roofing	500,000	-	

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Sosion primary school	Completion of one classrooms walling, lintel and roofing	500,000	-
St. Marys primary school	Construction of a 4 door latrine for boys who are currently using the bush thus degrading the environment	600,000	-
St. Maximillian Kolbes primary school	Construction of one new classroom	500,000	-
Tian primary school	Completion of two classrooms- flooring, walling, plastering and roofing	500,000	-
Tinginyon primary school	Completion of two classroom- fixing of doors and windows, plastering, glazing, painting and screeding	600,000	-
Desk for schools project	Purchase of school Desks	1,200,000	-
Waseges primary school	Completion of one classroom: fixing door and windows, plastering, floor screeding and painting	300,000	-
Totals(Primary school)		30,200,000	34,650,000
SECONDARY SCHOOL PROJECTS			
Cheberen secondary school		-	-
Koitebes sec school		-	-
Proposed Emining day Secondary school	Construction of two new classrooms	-	1,000,000
Emining Technical Training Institute	Purchase of motor vehicle (lorry) for driving courses	-	1,000,000
Oterit secondary school	Completion of one classroom: walling, flooring, fixing doors and windows and roofing	-	600,000
Kimose secondary school	Completion of two classrooms: roofing, fixing doors and windows, plastering and flooring	-	600,000
Kaplelwo secondary school	Completion of one classroom: lintel, roofing, fixing doors and	-	600,000

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	windows, plastering and finishings.			
Molosirwe secondary school	Construction of a new administration block	-		600,000
Mugurin secondary school	Completion of the laboratory: fixing doors and windows, plastering, flooring and fascia board	-		600,000
Oldebes secondary school	Construction of a new 100 capacity dormitory for girls	-		1,000,000
AIC Kisanana Totona girls secondary school	Land buying(15 acres)@ 200,000 per acre. Upto ksh.2.4M has been paid. This is the final phase of the project	400,000		400,000
Olkokwe secondary school	Completion of one classroom: fixing doors and windows, plastering, flooring and paintworks	-		300,000
Olkokwe secondary school	Completion of administration block: plastering, keying, ceiling	-		200,000
Ngubereti secondary school	Completion of one classroom: roofing, fixing doors and windows, plastering, flooring and paintworks	-		400,000
Sagasagik secondary school	Completion of the laboratory: walling, lintel and roofing	-		500,000
Lombogishu secondary school	Completion of laboratory: Roofing, plastering, internal fixtures, plumbing works, and flooring	-		600,000
Reuben cheruiyot secondary school-Olmarai	Construction of one new classroom	-		300,000
Kipsogon secondary school	Completion of two classroom: plastering, flooring, paintworks	-		500,000
Mogotio mixed day township secondary school	Construction of a new 40 student science laboratory	-		500,000
Desk for schools project	purchase of desks for schools as indicated(50 desks per school@6000/@10 schools) 1. Esageri AIC primary school 2. St. Marys primary school	-		2,700,000

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	3. Kimgorom primary school 4. Sore primary school 5. Chemnyorgin primary school 6. Kabuswo primary school 7. Kabarbesi primary school 8. Chepyuan primary school 9. Kisanana primary school 10. Ngubereti primary school			
AIC Maji moto secondary school	Completion of staffhouse: roofing, fixing doors and windows	500,000	-	
Kaplelwo secondary school	Construction of one new staff house for teachers	500,000	-	
Totals(secondary school)		1,400,000	19,500,000	
	Sub-Total	31,600,000	54,150,000	
Amounts due to other grants and other transfers				
Sirwa chiefs office	Renovation of chiefs office block: plastering, fixing doors and windows flooring and painting	-	300,000	
Kimose chiefs office	Completion of chiefs offices: fixing doors and windows, screeding, plastering and paintworks	-	400,000	
Radad chiefs office	Completion of chiefs office: fixing doors and windows, plastering, flooring	-	400,000	
Kisanana chiefs office	Completion of chiefs office: plastering, flooring, fascia board ,ceiling, and paintworks	-	300,000	
Kapnosgei chiefs office	Completion of chiefs office: roofing, fixing doors and windows plastering	-	400,000	
2.0 Emergency				
Emergency Fund	To cater for any unforeseen occurrences and emergency	2,259,219	-	

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	interventions in the Constituency during the FY 2020/2021			
3.0 Bursary and Social Security				
3.1 Secondary Schools	To assist bright but needy students from the Constituency in secondary schools through bursary support	33,799,174	4,264,173	
3.2 Tertiary schools	To assist bright but needy students from the Constituency in colleges and universities through bursary support	16,981,108	-	
4.0 Sports				
4.1 Sports Activities	Carry out Constituency sports tournament and the winning teams/schools to be awarded with trophies, balls and games kits	2,070,108	2,228,330	
5.0 Environment				
Tian primary school	construction of a new 4 door pit latrine for girls	-	-	
Kapngemui primary school	construction of a new 4 door pit latrine for girls	-	-	
Chepkokon primary school	construction of a 4 door pit latrine for girls	-	250,000	
Kapcheluguny primary school	construction of a new 4 door pit latrine for girls	-	250,000	
Mutaran primary school	construction of a new 4 door pit latrine for girls	-	250,000	
Mutaran primary school	construction of a new 4 door pit latrine for boys	-	250,000	
Kiskis primary school	construction of a new 2 door pit latrine for teachers	-	200,000	
Kabergeri primary school	construction of a new 4 door pit latrine for boys	-	297,354	
Ebenezer primary school	construction of a new 4 door pit latrine for girls	-	250,000	

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Kiptoiim primary school	construction of a new 4 door pit latrine for boys	-	250,000	
Kelelwa hill primary school	construction of a new 4 door pit latrine for girls	-	250,000	
Sub-Total		55,109,608	15,676,869	
Acquisition of assets				
Motor cycle	purchase of motorcycle	58,920	58,920	
Others (specify)				
11.0 Strategic Plan	Preparation of Strategic Plan to guide development in the constituency as is required	(480,000)	2,000,000	
12.0 Innovation Hub	Making 4 innovation Hubs within the constituency to support the youth by enabling them seize digital opportunities	2,677,027	2,677,027	
Renovation of CDF office	Completion of the ablution blocks, renovation of roofing, floor tiles and paintworks		2,000,000	
Powerline connection	Powerline expansion for the following lines: >Kipkitur-Kapnaisi line >Radad north area >Ngentui-cheberen line, >Muserechi-Kapsuswo	7,500,000		
Sub-Total		9,697,027	6,677,027	
Funds pending approval		101,068,098	79,511,078	
Grand Total				

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	-	-	-
Buildings and structures	6,300,000	-	-	6,300,000
Transport equipment	14,891,726	-	-	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	22,526,985	-	-	22,526,985

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

NO.	PROJECT NAME	BANK NAME	BRANCH	A/C NO.	BANK BALANCE (KSH.) 2020/2021
1	CHEBARER PRY. SCHOOL	EQUITY	E/RAVINE	1310263595445	2,315
2	MOGOTIO TOWNSHIP SEC. SCHOOL	KCB	MOGOTIO	1238019056	406,827
3	ROSOGA PRY. SCHOOL	EQUITY	E/RAVINE	1310263609423	5,976
4	SORE PRY. SCHOOL	KCB	MOGOTIO	1132979919	213,248
5	LOLBUGO PRIMARY SCHOOL	KCB	MOGOTIO	1126557080	21,293
6	KITECHO PRY. SCHOOL	KCB	NAKURU	1167895894	561,583
7	SIRWA SEC. SCHOOL	KCB	E/RAVINE	1117720373	867,710
8	KABERGEI PRY. SCHOOL	KCB	NAKURU	1203629540	54,083
9	KABOGOR PRY SCHOOL	EQUITY	E/RAVINE	1320264861531	67,017
10	CHEBEREN SEC. SCHOOL	KCB	E/RAVINE	1114414204	888
11	KISANANA PRY SCHOOL	NATIONAL BANK	NAKURU	1224020315600	3,844
12	KISANANA CHIEFS OFFICE	KCB	MOGOTIO	1238525520	29,549
13	NGUSERO PRY. SCHOOL	NATIONAL BANK	NAKURU	1285115209000	43,320
14	SORTI PRY. SCHOOL	EQUITY	E/RAVINE	1310270661333	310,675
15	MUGUYUNI PRY SCHOOL	EQUITY	E/RAVINE	1310272687095	15,993
16	POMBO PRIMARY SCHOOL	KCB	NAKURU	1121924719	217,432
17	OINOPSOS PRY SCHOOL	EQUITY	E/RAVINE	1310270300689	76,065
18	KIPKITUR PRY SCHOOL	EQUITY	NAKURU	1460272916090	2,212
19	MATEBEI PRY SCHOOL	KCB	MOGOTIO	1121356397	2,144
20	CHEMORGONG PRY SCHOOL	EQUITY	RAVINE	1310263551410	973
21	CHEPNYORGIN PRY SCHOOL	KCB	MARIGAT	1238920209	341,067
22	SOSION PRY SCHOOL	KCB	MOGOTIO	1212556623	6,918
23	KAPNGEMUI PRY SCHOOL	KCB	E/RAVINE	1209027925	55,582
24	WASEGES PRY SCHOOL	KCB	MOGOTIO	1136432485	41,402
25	RADAD PRY SCHOOL	KCB	MOGOTIO	1174922710	223
26	NGENTUI PRY SCHOOL	EQUITY	E/RAVINE	1310272521398	1,331
27	LEGETETWE PRY SCHOOL	EQUITY	E/RAVINE	1310272882209	1,475
28	LOMBOGISHU SEC SCHOOL	KCB	E/RAVINE	1127511203	237,808
29	TINGTINGNYON PRY SCHOOL	EQUITY	NAKURU	1460265264982	155,086
30	MOLOSIRWE PRY SCHOOL	KCB	MOGOTIO	1265691444	365,451
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	294,184
34	NATO PRY SCHOOL	KCB	MOGOTIO	1200709950	207,789

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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	111,140
38	KURES PRY SCHOOL	KCB	MOGOTIO	1264797540	20,857
37	LOGIRI PRY SCHOOL	KCB	MOGOTIO	1240938071	288,277
38	KIPTEWERET PRY SCHOOL	EQUITY	E/RAVINE	1460273012956	107,163
39	MUTARAN PRY SCHOOL	CO-OPARATIVE	NAKURU	6149322120	100
40	NYALILBUCH PRY SCHOOL	EQUITY	NAKURU	1460272938792	104,467
41	MOLOS PRY SCHOOL	NATIONAL	NAKURU	1024098570000	249,218
42	NGENDALEL CHIEFS OFFICE	EQUITY	NAKURUI	1310160456525	257
43	KIMNGOROM GIRLS HIGH SCHOOL	KCB	MOGOTIO	1136208704	86,370
45	OLKOKWE POLICE POST	EQUITY	NAKURU	1310270163032	540
46	MUGURIN PRY SCHOOL	KCB	MOGOTIO	1238524818	66,949
47	KOITEBES SEC SCHOOL	KCB	E/RAVINE	1237365449	1,204,410
48	KIPTOIM SEC SCHOOL	KCB	E/RAVINE	1120661781	915
49	KIMNGOROM AP LINE	EQUITY	E/RAVINE	1310277432714	929
50	KIMNYUGUNY PRY SCHOOL	NATIONAL BANK	NAKURU	1024124527100	8,020
51	NGUBERETI PRY SCHOOL	KCB	MOGOTIO	1239433581	29,558
52	KAPLEGICH PRY SCHOOL	EQUITY	NAKURU	1460270755809	10,260
53	BENONGOI PRY SCHOOL	EQUITY	NAKURU	1310199907413	120
54	BIKWEN KOBAT PRY SCHOOL	KCB	MOGOTIO	1239483228	363,225
55	OLDEBES CHIEFS OFFICE	KCB	MOGOTIO	1239604750	124,100
56	KAPNOSGEI PRY SCHOOL	KCB	MOGOTIO	1223226743	1,569
57	LOMBOGISHU PRY SCHOOL	NATIONAL	NAKURU	2421902100	16,161
58	KOIBARAK PRY SCHOOL	EQUITY	E/RAVINE	1310263662816	55,600
59	MUGURIN SEC SCHOOL	KCB	NAKURU	1159811857	700,391
60	KOISARAM PRY SCHOOL	KCB	MOGOTIO	1165745747	88,216
61	BOROKWO PRY SCHOOL	NATIONAL BANK	NAKURU	1022208158600	6,450
62	SIRWA 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	13,470
65	OLKOKWE CHIEFS OFFICE	EQUITY	E/RAVINE	1310161063776	22,658
66	SUKUNWE PRY SCHOOL	KCB	MOGOTIO	1240025122	89,003
67	KOKWENMOI PRY SCHOOL	KCB	MOGOTIO	1239462204	50,541
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	609,470
72	KAPKARARAM PRY SCHOOL	KCB	MOGOTIO	1211107140	4,260
73	KAMAR PRY SCHOOL	EQUITY	E/RAVINE	1310271511793	123,926

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74	KURES PRY SCHOOL	EQUITY	E/RAVINE	1310263816075	900
75	KOIBARAK PRY SCHOOL	EQUITY	E/RAVINE	1310263662816	55,600
76	KIBULWE PRY SCHOOL	EQUITY	E/RAVINE	1460262724296	2,095
77	MAGOI PRY SCHOOL	EQUITY	NAKURU	1460270576716	16,945
78	NGUBERETI CHIEFS OFFICE	EQUITY	E/RAVINE	1310270097216	1,485
79	KIPSOGON SEC SCHOOL	KCB	MOGOTIO	1134163932	2,698
80	SORE SEC SCHOOL	EQUITY	E/RAVINE	1310263544661	3,253
81	A.I.C TOTONA GIRLS SEC SCHOOL	EQUITY	E/RAVINE	310264206512	2,505
82	CHEBEREN PRY SCHOOL	EQUITY	E/RAVINE	1310272746635	37,052
83	KIMOSE CHIEFS OFFICE	KCB	MOGOTIO	1238954871	4,048
84	KAPYEMIT PRY SCHOOL	KCB	MOGOTIO	1172724423	3,403
85	ARAM PRY SCHOOL	KCB	E/RAVINE	1240058144	66,922
86	KAPKUNDUL PRIMARY SCHOOL	KCB	MOGOTIO	1240361645	343,025
87	KAPLELWO PRY SCHOOL	KCB	MOGOTIO	1172981132	501,346
88	KIBOTANY PRY SCHOOL	KCB	MOGOTIO	1234412853	1,800
89	EMINING PRY SCHOOL	KCB	MOGOTIO	1232519766	5,483
90	CHOMIEK ASS CHIEFS OFFICE	KCB	MOGOTIO	1258784734	92
91	CHEMOINOI PRY SCHOOL	KCB	MOGOTIO	1239286341	8,928
92	CHOMIEK PRY SCHOOL	EQUITY	NAKURU	310272808159	355,070
93	KIPTOIM CHIEFS OFFICE	EQUITY	E/RAVINE	1310173889729	2,540
94	LOMBALA PRY SCHOOL	NATIONAL BANK	NAKURU	1022211861300	4,258
95	KOIBOS CHIEFS OFFICE	KCB	NAKURU	1137309385	3,223
96	KAMAR SEC SCHOOL	KCB	MOGOTIO	1217512896	393,341
97	KABUSWO PRY SCHOOL	EQUITY	NAKURU	310277828960	78,421
98	CHEBEREN CHIEFS OFFICE	EQUITY	E/RAVINE	1310270572761	2,317
99	KOIBOS-SOI CHIEFS OFFICE	KCB	MARIGAT	1201501997	2,818
100	CHEBIREBEI PRY. SCHOOL	KCB	E/RAVINE	1130640949	253
101	SAGASAGIK SEC. SCHOOL	KCB	E/RAVINE	1176991744	10,477
102	KWIRINDOCHE PRI SCHOOL	KCB	MOGOTIO	1208153854	32,605
103	LOMANIRA PRIMARY SCHOOL	KCB	MOGOTIO	1265190089	72,649
104	KABARBESI PRIMARY SCHOOL	KCB	MOGOTIO	1264974140	16,045
105	EMSOS PRIMARY SCHOOL	KCB	E/RAVINE	1120849586	91,111
106	REUBEN CHERUIYOT OLMARAI SEC SCHOOL	KCB	MOGOTIO	1129664813	596,576
107	KABUSWO CHIEF'S OFFICE	KCB	MOGOTIO	1138834631	-
108	A.I.C MAJI MOTO SECONDARY SCHOOL	KCB	MOGOTIO	1265165572	541
109	KIPCHOBET PRIMARY SCHOOL	KCB	MOGOTIO	1209857618	94,103
110	KAPSOK PRIMARY SCHOOL	KCB	E/RAVINE	1109781512	1,394,814
111	KISKIS PRIMARY SCHOOL	KCB	MOGOTIO	1212203933	179,194
112	KIMOSE SEC SCHOOL	KCB	MOGOTIO	1136571698	379,608

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113	LELEN PRY SCHOOL	KCB	MARIGAT	1267067179	205,056
114	EBENEZER PRY SCHOOL	EQUITY	E/RAVINE	1310262156688	30,484
115	KIRIBOT PRY SCHOOL	SIDIAN BANK	NAKURU		2,000
116	CHEPKOKON PRY SCHOOL	EQUITY	E/RAVINE	1310273585785	74,940
117	MOLOK PRIMARY SCHOOL	KCB	MARIGAT	1129272087	90
118	CHEMOGOCH PRY SCHOOL	KCB	MOGOTIO	1265410852	393
119	KAMALANGET PRIMARY SCHOOL	EQUITY	E/RAVINE	1310262210123	95,760
120	MOLOSIRWE SECONDARY SCHOOL	KCB	MOGOTIO	1262910021	1,303,648
121	KISANANA BOYS HIGH SCHOOL	KCB	NAKURU	1265545146	38
122	CHEMUTUNG PRY SCHOOL	KCB	MOGOTIO	1270257498	21,615
123	EMBOGONG PRY SCHOOL	KCB	MOGOTIO	1264940165	849
124	TIAN PRIMARY SCHOOL	KCB	MOGOTIO	1170471099	251,573
125	KIMOSE PRIMARY SCHOOL	KCB	MOGOTIO		2,000
126	NOIWET PRIMARY SCHOOL	KCB	MOGOTIO	1120593093	29,653
127	SAGASAGIK PRIMARY SCHOOL	KCB	E/RAVINE	1167786866	306,586
128	NGENDALEL PRIMARY SCHOOL	KCB	MOGOTIO	1267871520	531,223
129	KAPLOGOS PRIMARY SCHOOL	EQUITY	E/RAVINE	1310273195327	23,802
130	KIMNGOROM PRIMARY SCHOOL	KCB	E/RAVINE	1200561333	527,951
131	OLDEBES PRIMARY SCHOOL	KCB	MOGOTIO	1261971817	157,653
132	KELELWA HILL PRIMARY SCHOOL	KCB	NAKURU	1128749661	18,559
133	KAPNOSGEI CHIEF'S OFFICE	KCB	MOGOTIO	1265797943	1,669
134	KAPCHELUGUNY PRIMARY SCHOOL	EQUITY	NAKURU	1310263286566	137,757
135	OLBAT PRIMARY SCHOOL	KCB	MOGOTIO	1259876616	59,723
136	SITET PRIMARY SCHOOL	NATIONAL BANK	NAKURU	1224089733400	51,770
137	ST. MARY'S PRIMARY SCHOOL	EQUITY	NAKURU	1310272926113	65,844
138	ROSOGA SECONDARY SCHOOL	EQUITY	E/RAVINE	1310263637123	599,820
139	KAPLAIMOI PRIMARY SCHOOL	EQUITY	E/RAVINE	1310269909928	488,378
140	SINENDE CHIEF'S OFFICE	EQUITY	E/RAVINE	1310262316556	3,750
141	MOGOTIO CONSTITUENCY ENVIROMENT COMMITTEE	KCB	MOGOTIO	1275088988	1,612,789
142	MOGOTIO CONSTITUENCY SPORTS DEVELOPMENT COMMITTEE	KCB	MOGOTIO	1237121043	461,078
143	KIPKITUR SECONDARY SCHOOL	KCB	MOGOTIO	1265700265	1,861
144	CHEPYUAN PRIMARY SCHOOL	EQUITY	NAKURU	1460272081834	74,447
145	EMINING SPECIAL SCHOOL	KCB	MOGOTIO	1270454536	17,975
146	KOIBARAK SECONDARY SCHOOL	CO-OPERATIVE BANK	NAKURU	1139088134901	-
147	SINENDE SECONDARY SCHOOL	KCB	NAKURU	1167472225	52,817
148	LETOI PRIMARY SCHOOL	KCB	MARIGAT	1150923822	1,000

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149	ESAGERI SHOOOL FOR THE DEAF	EQUITY	E/RAVINE	1310271243642	28,500
150	KIPSOGON PRIMARY SCHOOL	KCB	MOGOTIO	1264793855	195,500
151	KOITEBES PRIMARY SCHOOL	EQUITY	E/RAVINE	1310270317274	50,480
152	NGEMBAMOI PRIMARY SCHOOL	KCB	MOGOTIO		10,000
153	NGUBERETI SECONDARY SCHOOL	KCB	MOGOTIO	1274853184	98,000
154	RADAD SECONDARY SCHOOL	KCB	MOGOTIO	1131246837	100
155	AIC MAJI MOTO SECONDARY SCHOOL	KCB	MOGOTIO	1265165572	45
156	KIPROTA DAY SECONDARY SCHOOL				-
158	KABURGEI PRIMARY SCHOOL	KCB	MOGOTIO	1136017720	20,378
159	AIC ESAGERI PRIMARY SCHOOOL	EQUITY	E/RAVINE	1310270111164	37,200
160	KAPLELWO SECONDARY SCHOOL				-
161	KELELWA PRIMARY SCHOOL	NATIONAL BANK	NAKURU	1024126201400	9,044
162	KIPNYUNGUNY PRIMARY SCHOOL	NATIONAL BANK	NAKURU	1024124527100	28,500
163	MAJIMOTO PRIMARY SCHOOL	KCB	MOGOTIO		7,210
164	ST. MAXIMILLIAN KOLBES PRIMARY SCHOOL	KCB	MOGOTIO	1267532610	500
165	BENENGOI PRIMARY SCHOOL	EQUITY	E/RAVINE	1310199907413	56,750
166	BOROKWO PRIMARY SCHOOL				-
167	CHEBARER PRIMARY SCHOOL	EQUITY	E/RAVINE	263595445	600
168	CHEMOINOI PRIMARY SCHOOL	KCB	MOGOTIO		50,000
169	CHEMORGONG PRIMARY SCHOOL	EQUITY	E/RAVINE	1310263551410	930
170	CHEPKOKON PRIMARY SCHOOL	EQUITY	E/RAVINE	1310273585785	118,200
171	KABERGEI PRIMARY SCHOOL	KCB	MOGOTIO	1203629540	53,500
172	KAPKARARAM PRIMARY SCHOOL	KCB	MOGOTIO	1211107140	37,960
	TOTAL				21,992,324

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	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	<p>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</p> <p>Difference between the two statements-kshs.349,196</p> <p>1.1 Differences between cashbook balance and Board of survey report</p> <p>The cashbook reflected closing cash at bank balance of Kshs 3,844,728 as at 30 June 2018 which differed with the</p>	<p>1.0 Difference in Receipts figures The Ksh. 44,543,103 is the actual receipts received during the financial year 2017/2018. The difference of Ksh. 349,196 is the opening cashbook balance in the financial year 2017/2018 which had been recorded as receipt in the previous year.</p> <p>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</p>	George Kamau-Fund Account Manager	Unresolved	5days

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	board of survey report balance of Kshs 3,927,528.20 by unexplained variance of kshs 82,800.20.	omission while lifting the figure for cash book balance in the financial year 2017/2018 whereby a wrong figure of Ksh. 3,927,528.20 was lifted instead of Ksh. 3,844,728.20. The National Treasury, Mogotio sub county has taken corrective measures in this case. The error is regretted.			
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	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	5days

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	despite the Board having approved the final budget. Consequently the constituents of Mogotio constituency were denied the much needed development activities.				
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 Bodaboda 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	George Kamau-Fund Account Manager	Unresolved	5days

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1.0	<p>Non-acknowledgement of bursary: During the year under review, an expenditure of Ksh. 21,258,000 was incurred on disbursements of bursary to secondary schools and tertiary institutions. However only 9,242,000 were presented for audit verifications leaving a balance of Kshs 12,061,000 unacknowledged</p>	<p>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</p> <p>The bursary cheques are dispatched to the beneficiary institutions alongside a well-structured forwarding letter designed by Mogotio NG-CDF.</p> <p>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</p>	George Kamau-Fund Account Manager	Unresolved	5 days

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2.0	<p>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 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</p>	<p>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.</p> <p>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:</p> <p>i. Oterit Secondary School</p>	George Kamau-Fund Account Manager	Unresolved	5days

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	<p>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</p>	<p>(Ksh.300,000)</p> <p>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.</p> <p>ii. Mugurin Secondary School (Ksh. 100,000)</p> <p>The school was funded with</p>			

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		<p>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 threatening to go on strike vide letter dated 13/01/2018</p> <p>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.</p> <p>iii. Sirwa Secondary school (Ksh. 200,000)</p> <p>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</p>			

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		<p>facilities were inadequate as a result of increased enrolment which has put a lot of pressure on existing latrine facilities.</p> <p>iv. Kapnosgei Primary School (Ksh. 200,000)</p> <p>The activity funded in the school 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.</p> <p>v. Koisaram Primary School (Ksh 100,000)</p>			

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		<p>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</p> <p>vi. Sore Secondary School (Ksh. 400,000)</p> <p>The school was funded</p>			

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		<p>with Ksh. 400,000 towards raising the structure of the laboratory to lintel level and roofing. The Mogotio NG-CDF committee was convinced by the school explanation vide letter dated 21/02/2018 to fund the project through emergency funds. The project was constructed upto some level and left without lintel. The building blocks were left hanging without proper support. The committee considered that continued stay without proper support will lead to the blocks falling off occasioning losses as the project walling phase will need to be restarted. The heavy rain falling at that</p>			

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		<p>time was worsening the situation, Therefore there was need to grant emergency funds to the project. Kiptoim Secondary School (Ksh. 600,000)</p> <p>The school was funded through emergency funds to continue with two ongoing classrooms. The classrooms were started way back in the financial year 2011/2012 and were left at lintel stage. The Mogotio NG-CDF agreed with the school to salvage the classrooms whose lintel was buckling as a result of long stay without completion. The situation was such that more delays will have required that the classrooms be started a fresh</p>			

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		<p>and hence cost escalation.</p> <p>vii. Lombogishu Primary School (Ksh. 50,000)</p> <p>The school was funded with emergency funds to complete the latrines by plastering and painting. The latrine had been funded 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</p> <p>viii. Radad Primary School (Ksh. 700,000)</p> <p>The school was funded through emergency funds to construct a new classroom. This is after the school</p>			

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		registered increased enrolment as a result of Government policy of Free education. Its letter requesting for funding is dated 25/2/2018			
3.0	<p>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 therefore not possible to confirm the actual amount spent out of the allocated amount</p>	<p>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</p>	George Kamau-Fund Account Manager	Unresolved	5days

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		<p>out in the Bill of Quantities.</p> <p>The following documents are attached for verification</p> <ul style="list-style-type: none"> i. The bill of quantities ii. The project drawings/plan iii. Expenditure summary iv. Letter referenced MNG-CDF/SIRWA PRY SCH/2017/001 and dated 7/7/2018 <p>Mogotio NG-CDF will ensure that there is marked improvement in all technical aspects while implementing projects.</p>			
	<p>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</p>	<p>The NG-CDF Board secretariat in Nairobi conducted a training session in Embu in December 2018 on preparation of Risk</p>	George Kamau-Fund Account Manager	Unresolved	5 days

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	3/2009 of 23 February 2019 and therefore had no approved processes and guidelines on how to mitigate operational, legal and financial risks	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.			