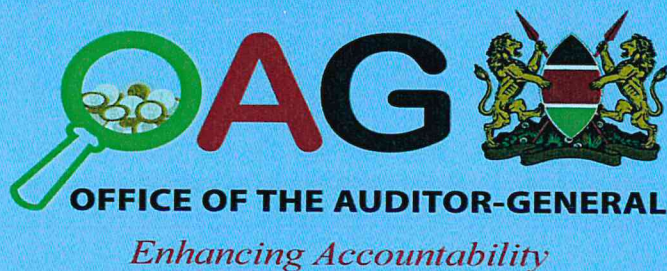


REPUBLIC OF KENYA



REPORT

OF

THE NATIONAL ASSEMBLY

THE AUDITOR-GENERAL

DATE:	02 DEC 2021	DAY:	Thurs PM
TABLED BY:	ON	LOMP.	
CLERK-AT THE TABLE:	B. Inzogu.		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MOGOTIO CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

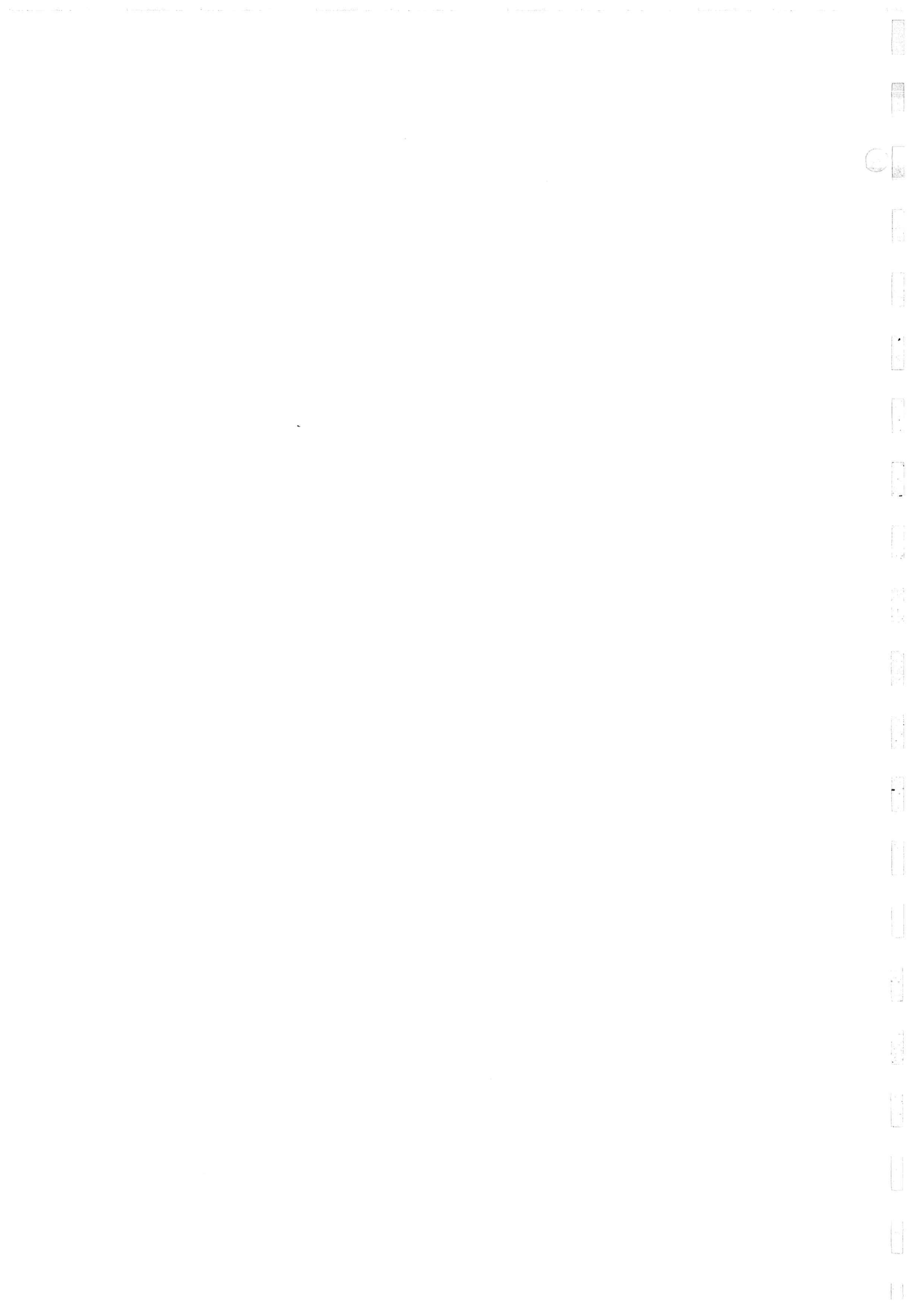


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
MOGOTIO CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

6th February, 2020

Our ref: MNGCDF /HDBRD/2018-2020/001

The Chief Executive Officer,
NGCDF Board,
P.O.Box.46682-00100
Nairobi.

Dear Sir,


RE: REVIEWED FINANCIAL STATEMENTS FOR FINANCIAL YEAR 2018/2019 FOR
MOGOTIO NGCDF

The above subject refers.

Enclosed find the reviewed Financial Statements for Mogotio NGCDF for the year ending 30th June 2019 for your action.

God bless you.

Yours faithfully,


George Kamau
Fund Account Manager
Mogotio NGCDF

FUND ACCOUNT MANAGER
MOGOTIO CONSTITUENCY DEV
FUND
P.O. Box 15-20105 MOGOTIO
Date..... Sign.....

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MOGOTIO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOGOTIO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

The mandate of the Fund as derived from 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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Core Values

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

(b) Key Management

The NGCDF MOGOTIO Constituency 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 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	George Kamau
2.	Sub-County Accountant	Lucy Njenga
3.	Chairman NGCDFC	Samuel 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 NGCDF -MOGOTIO Constituency. 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) NGCDF MOGOTIO Constituency Headquarters

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

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOGOTIO CONSTITUENCY***

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF MOGOTIO Constituency Contacts

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

(g) NGCDF MOGOTIO Constituency Bankers

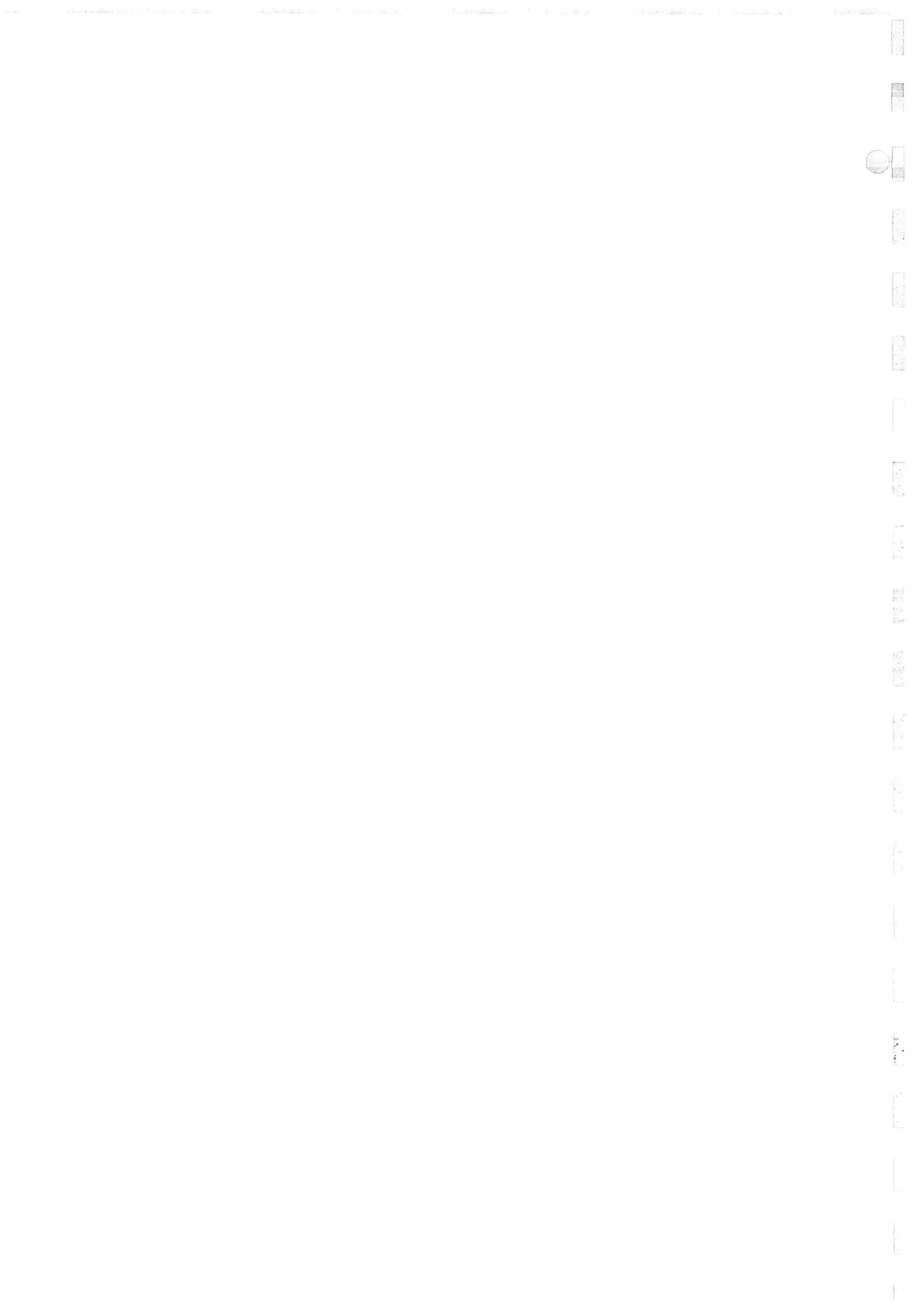
1. Equity Bank Limited
Eldama Ravine Branch
P.O. Box 75104
Eldama Ravine, Kenya
Account: 1310262100064

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

II. FOREWORD BY THE CHAIRMAN-MOGOTIO NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND COMMITTEE.

INTRODUCTION

Mogotio Constituency is one of the six Constituencies in Baringo County. The other five Constituencies are Eldama Ravine, Baringo North, Baringo south, Baringo Central and Tiaty. The Constituency has 3 wards namely: Mogotio, Kisanana and Emining. Administratively the Constituency has 23 locations and 50 sub-locations. The Constituency is delineated IEBC 161. In the financial year 2018/2019, Mogotio Constituency had a budget allocation of Kshs.167,670,087. which was budgeted as follows:

Budgeted Activity	Amount(Kshs.)
Compensation of employees	3,150,000
Use of goods and services	10,810,385
Transfer to other government entities	75,620,000
Other grants and transfers	76,589,701
Acquisition of assets	1,500,000
TOTAL	167,670,087

Average budget absorption rate stood at 66% which is above average. The absorption rate was affected by delays in disbursement of funds by NGCDF Board and low capacity amongst NGCDF Committees and PMCs to absorb the fund. Proper sensitization needs to be done on the need for faster utilization of funds. The key areas of focus were as follows:

The table below shows budget allocation

Sector	Budget allocation (Kshs)
Primary school	54,894,723
Secondary school	21,020,000
Emergency	7,706,993
Environment	3,150,126
Use of Goods and Services	7,391,926
Bursary-secondary schools	27,500,000
Bursary-tertiary institutions	18,425,658
Electricity	4,405,277
Security	7,400,000
Sports	3,030,753
Strategic plan	2,677,027
Committee expenses	3,417,604
Compensation of employees	3,150,000
Acquisition of assets	1,500,000
Constituency innovation hubs	2,000,000
Total	167,670,086

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOGOTIO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

The allocation includes balances brought forward from the previous year of Kshs.349, 196

From this analysis, it is clear that education sector took the largest share of the budget. This is in line with the mandate of NGCDF to focus on National Government functions. The Mogotio NGCDF will continue to support infrastructure development in the education sector and security being the major functions of National Government.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**



Fig 1.1 Sirwa Secondary school bus funded by Mogotio NGCDF in the financial year 2016/2017. This is intended to enhance academic performance and boost student morale.



Fig 1.2: Mobile Laboratory: Mogotio NGCDF in the financial year 2018/2019 funded. over 14 Day schools which do not have science laboratories were supported to purchase mobile laboratory benches, this is an effort to equip students with the requisite knowledge and skills to tackle science subjects.

As we continue implementing NGCDF projects there are a number of emerging issues and challenges. Key among them are:

a) The case of ongoing projects in the sectors that have been devolved

- ECDs – The on-going construction of ECDs are no longer funded by NG-CDF since it was taken over by the county government
- Dispensaries- After it been devolved many on-going projects which were under NG-CDF stopped.
- Cattle dips-


b) Uncertainty brought about by unending court cases

c) The relationship between the two levels of government

d) Insufficient funds and politics

Way forward

There is need to increase the NGCDF funding to address more needs and build capacity of implementing agencies. The NGCDF will continue to engage all stakeholders in the implementation of projects.

Sign:.....  Date: 2/2/2020
Chairman, Mogotio NGCDF

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOGOTIO CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

**III. STATEMENT OF MOGOTIO NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND MANAGEMENT RESPONSIBILITIES**

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


The Accounting Officer in charge of the NGCDF-MOGOTIO Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. 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 *Mogotio NGCDF* financial statements give a true and fair view of the state of Mogotio NGCDF transactions during the financial year ended June 30, 2019, and of the Mogotio NGCDF financial position as at that date. The Accounting Officer incharge of the NGCDF-MOGOTIO Constituency further confirms the completeness of the accounting records maintained for the Mogotio NGCDF, which have been relied upon in the preparation of the Mogotio NGCDF 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 Mogotio NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that Mogotio NGCDF 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 Mogotio NGCDF financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

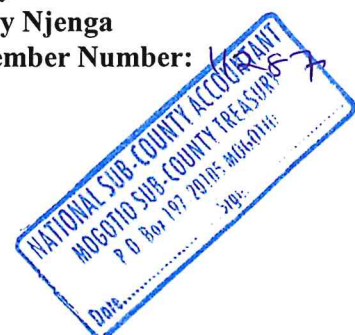
Approval of the financial statements

The NGCDF-MOGOTIO Constituency financial statements were approved and signed by the Accounting Officer on 6th February 2020.


Fund Account Manager
Name:

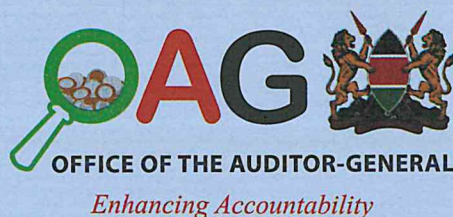

Sub-County Accountant
Name: Lucy Njenga
ICPAK Member Number:

FUND ACCOUNT MANAGER
MOGOTIO CONSTITUENCY DEV.
P.O. Box 15-20105 MOGOTIO
Date:..... Sign



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MOGOTIO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund (NGCDF) - Mogotio Constituency set out on pages 1 to 54, which comprise the statement of financial assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation- recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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 the NGCDF - Mogotio Constituency as at 30 June, 2019 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Errors in Annual Report and Financial Statements

The annual report and financial statements prepared and presented for audit had the following presentation and disclosure errors;

- 1.1 Pages 3, 4, 34, 36 and 38 do not indicate the reporting currency;
- 1.2 Information contained in Pages 4 and 19 footnotes is misleading and unclear;
- 1.3 Page Vii of the annual report reflects average budget absorption of 66% while in the summary statement of appropriation reflects 64%;

Report of the Auditor-General on National Government Constituencies Development Fund – Mogotio Constituency for the year ended 30 June, 2019

- 1.4 The explanatory notes of the summary statement of appropriation- recurrent and development combined at page 4 are inconsistent with those in the statement and
- 1.5 Annexures to the financial statements from page 54 onwards are not paginated and headed.

This is contrary to the format prescribed by the Public Sector Accounting Standard Board (PSASB) in accordance with section 194(1)(d) of the Public Finance Management Act, 2012.

Consequently, the annual report and the financial statements for the year ended 30 June, 2019 as prepared and presented are not IPSAS compliant.

2. Discrepancies Between Comparative and Audited Financial Statements Balances

The comparative balances in the financial statements for compensation of employees and use of goods and services under Notes 4 and 5 respectively varied with the audited balances as detailed out below.

Item	Comparative Balances (Kshs)	Audited FS (Kshs)	Variance (Kshs)
Compensation of Employees	1,549,903	1,512,703	37,200
Use of Goods and Services	4,796,247	3,378,248	1,417,999
Total	6,346,150	4,890,951	1,455,199

No explanations have been rendered for the discrepancies.

Consequently, the accuracy and completeness of the comparative figures under Notes 4 and 5 to the financial statements for the year ended 30 June, 2019 could not be confirmed.

3. Variance in the Summary Statement of Appropriation-Recurrent and Development Combined

The summary statement of appropriation - recurrent and development combined reflects Nil budget and actual on comparable basis balances on acquisition of assets while the statement of receipts and payments reflects expenditure of Kshs.183,700. The inconsistency has not been explained.

In the circumstance, the accuracy of the summary statement of appropriation- recurrent and development combined for the year ended 30 June, 2019 could not be confirmed.

4. Variance in the Budget Execution by Programmes

The statement of receipts and payments reflects compensation of employees cost of Kshs.2,768,487 while the budget execution by programs and sub programs reflects amount of Kshs.2,840,856 resulting to unexplained variance of Kshs.72,369. In the circumstance, the accuracy of the budget execution by programs and sub programs for the year ended 30 June, 2019 could not be confirmed.

5. Variance between the Cashbook and Board of Survey Balance

As previously reported, the statement of assets and liabilities reflects comparative bank balance of Kshs.3,844,728 which differed with the board of survey balance of 30 June, 2018 of Kshs.3,927,528 resulting to unexplained variance of Kshs.82,800. The variance had not been resolved as at 30 June, 2019.

In the circumstance, the accuracy of the bank balance of Kshs.5,945,651 as of 30 June, 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the NGCDF - 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

1.0 Other Matter

1.1 Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.167,670,087 and Kshs.112,629,211 respectively resulting to an under-funding of Kshs.55,040,876 or 33% of the budget. Similarly, the Fund spent Kshs.106,683,560 against an approved budget of Kshs.167,670,086 resulting to an under-expenditure of Kshs.60,986,526 or 36% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Mogotio Constituency

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 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. Projects Implementation Status

The statement of receipts and payments reflects transfers to other government units of Kshs.32,964,724;(2018-Kshs.8,576,421) and as disclosed under Note 6 to the financial statements. Review of the project implementation status report as of 30 June, 2019 revealed the following unsatisfactory issues: -

1.1. Incomplete Projects

Three (3) projects that involved completion of latrines, dormitory flooring and plastering that were physically verified lacked documentary evidence of completion through practical completion certificates health and occupational certificates as well as inspection and acceptance report. -

Further and as previously reported, Sirwa Primary School was allocated Kshs.300,000 for completion of one (1) classroom with the works comprising; flooring, ceiling, fixing door, windows and painting. However, physical verification held on 14 March, 2019 revealed shoddy and incomplete workmanship. There were also no expenditure returns hence, it was not possible to ascertain the actual amount already spent out of the allocated amount. In addition, there was no evidence of the shoddy work having been rectified as at the time of the audit inspection in February, 2020.

Consequently, it was not possible to confirm when the constituents will get value for money spent on the incomplete projects.

2. Other Grants and Other Payments

The statement of receipts and payments also reflects other grants and other payments of Kshs.60,348,204;(2018-Kshs.26,125,000) and as disclosed under Note 7 to the financial statements.

2.1. Incomplete Security Projects

Included in this amount are disbursement towards security projects of Kshs.3,650,000 for which physical verification of projects which entailed construction of two door latrines, and two chief's offices revealed that the construction had not been completed. No satisfactory explanation has been rendered for delays in completing the projects.

Consequently, it was not possible to confirm if and when the constituents will obtain value for money spent on security projects of Kshs.2,700,000 for the year ended 30 June, 2019.

2.2. Electricity Project

Included in other grants and other payments is payment of Kshs.4,405,277 on account of electricity expansion and installation of transformers in the constituency to Rural Electrification Authority (REA). However, the status report on the implementation of electricity projects were not made available.

Consequently, the regularity of electricity expenditure of Kshs.4,405,277 and utilization of the funds for the intended purpose could not be confirmed.

2.3. Doubtful Emergency Projects

Included in the emergency projects of Kshs.5,368,000 are payments of Kshs.750,000 for projects that fall outside the definition of emergency projects as per section 8(3) of the National Government Constituency Development Fund Act, 2015 as detailed out below;

Beneficiary	Cheque Number	Amount (Kshs)	Particulars
Mugurin Secondary School	101	200,000	Dormitory Electrification
Kipkitur Secondary School	186	150,000	Purchase of Chairs, Cabinets and Lockers
Kaplelwo Secondary School	202	300,000	Matron House Construction
Sirwa Secondary School	268	100,000	Lockers and Chairs
Total		750,000	

Consequently, the regularity of the emergency projects of Kshs.5,368,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT, AND GOVERNANCE



Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

I communicate with 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi


01 October, 2021


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	108,784,483	44,543,103
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		108,784,483	44,543,103
PAYMENTS			
Compensation of employees	4	2,768,487	1,512,703
Use of goods and services	5	10,418,446	3,378,248
Transfers to Other Government Units	6	32,964,724	1,418,000
Other grants and transfers	7	60,348,204	8,576,421
Acquisition of Assets	8	183,700	26,125,000
Social Security Benefits		-	37,200
Other Payments		-	-
TOTAL PAYMENTS		106,683,560	41,047,571
SURPLUS/(DEFICIT)		2,100,923	3,495,532

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 February 2020 and signed by:


Fund Account Manager
Name: _____
 P.O. Box 197-20105 MOGOTIO
 Date: _____ Sign: _____

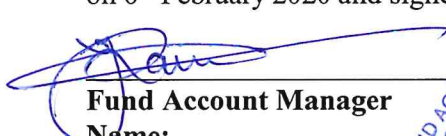

Sub-County Accountant
Name: Lucy Njenga
ICPAK Member Number: 11257
 P.O. Box 197-20105 MOGOTIO
 Date: _____ Sign: _____

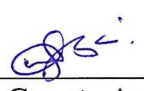
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,945,651	3,844,728
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		5,945,651	3,844,728
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		5,945,651	3,844,728
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITIES		-	-
NET FINANCIAL ASSETS		5,945,651	3,844,728
REPRESENTED BY			
Fund balance b/fwd	13	3,844,728	349,196
Surplus/Deficit for the year		2,100,923	3,495,532
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		5,945,651	3,844,728

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 February 2020 and signed by:


Fund Account Manager
Name:


Sub-County Accountant
Name: Lucy N. Njoroge
ICPAK Member Number: 506287

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MOGOTIO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	108,784,483	44,543,103
Other Receipts	3	-	-
Total receipts		108,784,483	44,543,103
Payments			
Compensation of Employees	4	2,768,487	1,512,703
Use of goods and services	5	10,418,446	3,378,247
Committee expenses		-	1,418,000
Transfers to Other Government Units	6	32,964,724	8,576,421
Other grants and transfers	7	60,348,204	26,125,000
Social security benefits			37,200
Other Payments	9	-	-
Total payments		106,499,860	41,047,571
Total Receipts Less Total Payments		2,284,623	3,495,532
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		2,284,623	3,495,532
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	183,700	-
Net cash flows from Investing Activities		(183,700)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		2,100,923	3,495,532
Cash and cash equivalent at BEGINNING of the year	13	3,844,728	349,196
Cash and cash equivalent at END of the year		5,945,651	3,844,728

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 February 2020 and signed by:

Fund Account Manager

Name:

Sub-County Accountant

Name:

ICPAK Member Number:

11287

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Cash on hand brought forward				3,844,728	(3,844,728)	#DIV/0!
Transfers from NGCDF Board	109,040,876	58,629,211	167,670,087	108,784,483	58,885,604	65%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	#DIV/0!
Total Receipts	109,040,876	58,629,211	167,670,087	112,629,211	55,040,876	67%
PAYMENTS						
Compensation of Employees	2,250,000	900,000	3,150,000	2,840,856	309,144	90%
Use of goods and services	7,564,309	3,246,077	10,810,385	10,529,777	280,609	97%
Transfers to Other Government Units	47,200,000	28,420,000	75,620,000	32,964,724	42,655,277	44%
Other grants and transfers	50,526,567	26,063,134	76,589,701	60,348,204	16,241,497	79%
Acquisition of Assets	1,500,000	-	1,500,000	--	1,500,000	0%
Other Payments	-	-	-	-	-	-
TOTALS	109,040,876	58,629,211	167,670,086	106,683,560	60,986,526	64%

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
Mogotio NGCDF collected no AIA during the year

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

EXPLANATORY NOTES ON SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

- (i) The total receipt from the NGCDF Board stood at 45%. There were delays in the disbursement of funds by the Board. There was also a supplementary budget of kshs. 11, 379,310 whose proposals were submitted towards the end of the Financial year
- (ii) Compensation of employees stood at 57%. The contract of employment for employees ended in December 2017.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY


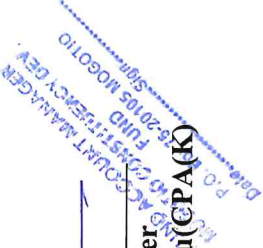
Reports and Financial Statements

For the year ended June 30, 2019

The Fund engaged new employees in April 2018 thus affecting absorption of funds

- (iii) Use of goods and services at 72%, this was affected by the end year adjustments as a result of supplementary budget whose proposals were approved at the end of the financial year
- (iv) Committee expenses stood at 44% as a result of delays in disbursements by the Board and additional funding to the Constituency through supplementary budget that was effected at the end of the Financial Year
- (v) Transfer to other Government Units stood at 28% as a result of delays by the Board to disburse funds to the Constituency
- (vi) Other grants and transfers stood at 45%. This was affected by the delays in fund disbursements by the Board
- (vii) Social security benefits stood at 74%. This was affected by the expiry of the employees' contract in December 2017. It took 3 months to engage new employees

The NGCDF-MOGOTIO Constituency reviewed financial statements were approved on 6th February 2020 and signed by:


Fund Account Manager
Name: George Kamau (CPAK)



Sub-County Accountant
Name: Lucy Njenga
ICPAK Member Number: 123456789


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019 Kshs	Kshs	2018/2019 Kshs	30/06/2019 Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,250,000	900,000	3,150,000	2,840,856	309,144
1.2 Committee allowances	3,138,500	279,104	3,417,604	3,138,500	279,104
1.3 Use of goods and services	4,425,809	2,966,117	7,391,926	7,391,277	649
2.0 Emergency					
Emergency Fund	5,738,993.45	1,968,000	7,706,993	5,368,000	2,338,993.45
3.0 Bursary and Social Security					
3.1 Secondary Schools	22,500,000	5,000,000	27,500,000	27,463,170	36,830
3.2 Tertiary Institutions	14,425,658	4,000,000	18,425,658	16,230,800	2,194,858
4.0 Sports					
4.1 Sports Activities	2,180,957.51	849,795	3,030,753	1,700,000	1,330,752.51
5.0 Environment	2,180,958	969,168	3,150,126	1,530,957	1,619,169

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

6.0 Primary Schools Projects							
Benongoi primary school	500,000.00	-		500,000	-		-
Sore primary school	500,000.00	-		500,000	-		-
Kaplaimoi primary school	400,000.00	-		400,000	-		-
Chemorgong primary school	500,000.00	-		500,000	-		-
Kapterit primary school	500,000.00	-		500,000	-		-
Kimngorom primary school	500,000.00	-		500,000	-		-
Kaplogos primary school	500,000.00	-		500,000	-		-
Tian primary school	500,000.00	-		500,000	-		-
Ngentui primary school	300,000.00	-		300,000	-		-
Ngembamoi primary school	500,000.00	-		500,000	-		-
Aram primary school	600,000.00	-		600,000	-		-
Koitebess primary school	400,000.00	-		400,000	-		-
Chepkokon primary school	500,000.00	-		500,000	-		-
Ebenezer primary school	500,000.00	-		500,000	-		-
Kures primary school	500,000.00	-		500,000	-		-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Sagasagik primary school	250,000.00	-	-	250,000	-	-
Lolbugo primary school	500,000.00	-	-	500,000	-	-
Iomanira primary school	300,000.00	-	-	300,000	-	-
Ngusero primary school	500,000.00	-	-	500,000	-	-
Kipsogon primary school	500,000.00	-	-	500,000	-	-
Logiri primary school	500,000.00	-	-	500,000	-	-
St.Mary primary school	300,000.00	-	-	300,000	-	-
Chemogoch primary school	300,000.00	-	-	300,000	-	-
Kelelwa Hill primary	500,000.00	-	-	500,000	-	-
Noiwett primary school	500,000.00	-	-	500,000	-	-
Bikwen Gobat primary school	500,000.00	-	-	500,000	-	-
Borokwo primary school	500,000.00	-	-	500,000	-	-
Chemoinoi primary school	300,000.00	-	-	300,000	-	-
Embogong primary school	500,000.00	-	-	500,000	-	-
Kimose primary school	400,000.00	-	-	400,000	-	-
Kipchobet primary school	500,000.00	-	-	500,000	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Sosion primary school	200,000.00	-		200,000	-	-
Kapcheluguny primary school	300,000.00	-		300,000	-	-
Sorti primary school	500,000.00	-		500,000	-	-
Kabarbesi primary school	500,000.00	-		500,000	-	-
Emining primary school(Special school for the blind)	400,000.00	-		400,000	-	-
Emining primary school	500,000.00	-		500,000	-	-
Kamalanget primary school	500,000.00	-		500,000	-	-
Kapkararam primary school	100,000.00	-		100,000	-	-
Kapkararam primary school	500,000.00	-		500,000	-	-
Radad primary school	300,000.00	-		300,000	-	-
Radad primary school	100,000.00	-		100,000	-	-
Chemutung primary school	250,000.00	-		250,000	-	-
Chemutung primary school	250,000.00	-		250,000	-	-
Lelen primary school	500,000.00	-		500,000	-	-
Chepyorgin primary school	500,000.00	-		500,000	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Kwirindoche primary school	500,000.00	-	-	500,000	-	-
Kiskis primary school	500,000.00	-	-	500,000	-	-
Molok primary school	200,000.00	-	-	200,000	-	-
Molok primary school	200,000.00	-	-	200,000	-	-
Kipteweret primary school	300,000.00	-	-	300,000	-	-
Kapyemit primary school	500,000.00	-	-	500,000	-	-
Kapyemit primary school	300,000.00	-	-	300,000	-	-
Emsos primary school	300,000.00	-	-	300,000	-	-
Tinginyon primary school	600,000.00	-	-	600,000	-	-
Kokwemoi primary school	500,000.00	-	-	500,000	-	-
Kibulwe primary school	300,000.00	-	-	300,000	-	-
St.Maximillian kolbes primary school	300,000.00	-	-	300,000	-	-
Molos primary school	500,000.00	-	-	500,000	-	-
Koibarak primary school	500,000.00	-	-	500,000	-	-
Molosirwe primary school	200,000.00	-	-	200,000	-	-
Chebarer primary school	400,000.00	-	-	400,000	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Sitet primary school	250,000.00	-		250,000	-	-
Chepyuan primary school	500,000.00	-		500,000	-	-
Kabergei primary school	300,000.00	-		300,000	-	-
Ngendalel primary school	500,000.00	-		500,000	-	-
Koisaram primary school	300,000.00	-		300,000	-	-
Kapnosgei primary school	400,000.00	-		400,000	-	-
Kamasai primary school	500,000.00	-		500,000	-	-
Pombo primary school	500,000.00	-		500,000	-	-
Kitecho primary school	500,000.00	-		500,000	-	-
Kipnyuguny primary school	300,000.00	-		300,000	-	-
Kabuswo primary school	600,000.00	-		600,000	-	-
Kiribot primary school	600,000.00	-		600,000	-	-
Kiribot primary school	200,000.00	-		200,000	-	-
Chebirebei primary school	600,000.00	-		600,000	-	-
Nyalilbuch primary school	500,000.00	-		500,000	-	-
Waseges primary school	400,000.00	-		400,000	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Oldebess primary school	500,000.00	-	500,000	-	-
Oldebess primary school	300,000.00	-	300,000	-	-
Chomiek primary school	300,000.00	-	300,000	-	-
Kaburgei primary school	300,000.00	-	300,000	-	-
Kelelwa primary school	500,000.00	-	500,000	-	-
Koisaram primary school	-	400,000	400,000	-	-
Cheberen primary school	-	400,000	400,000	-	-
Chebarer primary school	-	200,000	200,000	-	-
Nyalilbuch primary school	-	400,000	400,000	-	-
Logiri primary school	-	200,000	200,000	-	-
Matebei primary school	-	500,000	500,000	-	-
Oterit primary school	-	300,000	300,000	-	-
Kibulwe primary school	-	300,000	300,000	-	-
Ngusero primary school	-	500,000	500,000	-	-
Kapterit primary school	-	700,000	700,000	-	-
Oinopos primary school	-	300,000	300,000	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Kabuswo primary school	-	300,000	300,000	-	-	-
Kapnosgei primary school	-	600,000	600,000	-	-	-
Kabergei primary school	-	300,000	300,000	-	-	-
Kitecho primary school	-	300,000	300,000	-	-	-
Kipkitur primary school	-	500,000	500,000	-	-	-
Rosoga primary school	-	300,000	300,000	-	-	-
Kures primary school	-	200,000	200,000	-	-	-
Chemorgong primary school	-	500,000	500,000	-	-	-
Kipkigei primary school	-	300,000	300,000	-	-	-
Kapngemui primary school	-	300,000	300,000	-	-	-
Aram primary school	-	500,000	500,000	-	-	-
Olbat primary school	-	500,000	500,000	-	-	-
Bikwen gobat primary school	-	500,000	500,000	-	-	-
Chemoinoi primary school	-	600,000	600,000	-	-	-
Nato primary school	-	300,000	300,000	-	-	-
Sorti primary school	-	500,000	500,000	-	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Kaplelwo primary school	-	300,000	300,000	-	-
Chepyorging primary school	-	500,000	500,000	-	-
Mutaran primary school	-	200,000	200,000	-	-
Kipteweret primary school	-	600,000	600,000	-	-
Kapyemit primary school	-	300,000	300,000	-	-
Tingtinyon primary school	-	300,000	300,000	-	-
Kamar primary school	-	400,000	400,000	-	-
Mugurin primary school	-	500,000	500,000	-	-
Kokwemoi primary school	-	600,000	600,000	-	-
Kibotany primary school	-	500,000	500,000	-	-
Magoi primary school	-	300,000	300,000	-	-
Molosirwe primary school	-	200,000	200,000	-	-
Sukunwe primary school	-	500,000	500,000	-	-
Kamaasai primary school	-	1,000,000	1,000,000	-	-
Pombo primary school	-	300,000	300,000	-	-
Kiribot primary school	-	700,000	700,000	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY
Reports and Financial Statements
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Chebirebei primary school	-	500,000	500,000	-	-
Desk for schools project	-	1,500,000	1,500,000	-	-
Kamasai primary school	-	494,723	494,723	-	-
Koisaram primary school	-	100,000	100,000	-	-
Totals(primary schools)	34,400,000.00	20,494,723.00	54,894,723.00	22,044,724	32,849,999
	(34,400,000.00)	(20,494,723.00)	(54,894,723.00)	-	-
7.0 Secondary Schools Projects					
Sore secondary school	600,000.00	-	600,000	-	-
Sirwa secondary school	500,000.00	-	500,000	-	-
kimngorom girls secondary school	500,000.00	-	500,000	-	-
Cheberen secondary school	600,000.00	-	600,000	-	-
Rosoga secondary school	600,000.00	-	600,000	-	-
Lombogishu secondary school	500,000.00	-	500,000	-	-
Kiptoim secondary school	600,000.00	-	600,000	-	-
Reuben cheruiyot secondary school	600,000.00	-	600,000	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY
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Kimose secondary school	500,000.00	-	-	500,000	-	-
Oterit secondary school	500,000.00	-	-	500,000	-	-
AIC Maji moto secondary school	600,000.00	-	-	600,000	-	-
Kamar secondary school	600,000.00	-	-	600,000	-	-
Mugurin secondary school	300,000.00	-	-	300,000	-	-
Kipkitur secondary school	1,000,000.00	-	-	1,000,000	-	-
Molosirwe secondary school	600,000.00	-	-	600,000	-	-
Olkokwe secondary school	400,000.00	-	-	400,000	-	-
AIC Totona Girls secondary school	400,000.00	-	-	400,000	-	-
Kisanana secondary school	1,000,000.00	-	-	1,000,000	-	-
Sinende secondary school	1,000,000.00	-	-	1,000,000	-	-
Oldebes secondary school	300,000.00	-	-	300,000	-	-
Kimngorom girls secondary school	600,000.00	-	-	600,000	-	-
Kamar secondary school	500,000.00	-	-	500,000	-	-
Cheberen secondary school	-	-	500,000.00	500,000	-	-
Sagasagik secondary school	-	-	500,000.00	500,000	-	-

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Kipsogon secondary school	-	700,000.00	700,000	-	-
Oterit secondary school	-	300,000.00	300,000	-	-
Olkokwe secondary school	-	600,000.00	600,000	-	-
AIC Totona girls secondary school	-	600,000.00	600,000	-	-
Oldebes sec school	-	500,000.00	500,000	-	-
Mogotio day secondary school	-	1,600,000	1,600,000	-	-
Mogotio day secondary school	-	300,000	300,000	-	-
Mogotio day secondary school	-	100,000	100,000	-	-
Mobile laboratories for schools project	-	2,520,000	2,520,000	-	-
Totals(secondary school)	12,800,000.00	8,220,000.00	21,020,000.00	10,920,000	10,100,000.00
	(12,800,000.00)	(8,220,000.00)	(21,020,000.00)	-	-
8.0 Security Projects					
Cheberen chiefs office	400,000.00	-	400,000	-	-
Kiptoim chiefs office	400,000.00	-	400,000	-	-
Kimose chiefs office	300,000.00	-	300,000	-	-

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Ngubereti chiefs office	400,000.00	-	-	400,000	-	-
Simotwe chiefs office	400,000.00	-	-	400,000	-	-
Olkokwe police post	200,000.00	-	-	200,000	-	-
Kisanana chiefs office	400,000.00	-	-	400,000	-	-
Kapnosgei chiefs office	500,000.00	-	-	500,000	-	-
Kabuswo chiefs office	300,000.00	-	-	300,000	-	-
Sinende chiefs office	200,000.00	-	-	200,000	-	-
Kiptoim chiefs office	-	300,000.00	-	300,000	-	-
Kimose chiefs office	-	400,000.00	-	400,000	-	-
Ngubereti chiefs office	-	300,000.00	-	300,000	-	-
Koibosoi chiefs office	-	300,000.00	-	300,000	-	-
Koibos chiefs office	-	200,000.00	-	200,000	-	-
Kamar chiefs office	-	300,000.00	-	300,000	-	-
Molosirwe chiefs office	-	300,000.00	-	300,000	-	-
Olkokwe police post	-	300,000.00	-	300,000	-	-
Kisanana chiefs office	-	500,000.00	-	500,000	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOGOTIO CONSTITUENCY

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Ngendalel chiefs office	-	500,000.00	500,000	-	-	-
Oldebes chiefs office	-	500,000.00	500,000	-	-	-
Total(security projects)	3,500,000	3,900,000	7,400,000	3,650,000	3,750,000.00	
	(3,500,000)	(3,900,000)	(7,400,000)	-	-	-
9.0 Acquisition of assets						-
Motor cycle	500,000	-	500,000	-	500,000	
Construction of CDF office	1,000,000	-	1,000,000	-	1,000,000	
10.0 Others						
11.0 Strategic Plan	-	2,677,027	2,677,027	-	2,677,027	
12.0 Innovation Hub	-	2,000,000	2,000,000	-	2,000,000	
Electricity	-	4,405,277	4,405,277	4,405,277	-	
Total	109,040,875	58,629,211	167,670,086	106,683,561	60,986,526	

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

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IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting 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.

Tax Receipts

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

Transfers from the Exchequer

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

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MOGOTIO CONSTITUENCY***
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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

The 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 public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO B005122	1	52,264,483	-
AIE NO B030200	2	10,000,000	-
AIE NO B005412	3	12,000,000	-
AIE NO 006460	1	8,000,000	-
AIE NO B042805	2	12,000,000	-
AIE NO B042946	3	12,000,000	-
AIE NO		2,520,000	-
AIE NO. A855938		-	5,500,0000
AIE NO A896770		-	37,905,172
AIE NO. A892739		-	1,137,931
TOTAL		108,784,483	44,543,103

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	1,918,443	1,512,703
Gratuity	798,444	-
Other personnel payments (NSSF)	51,600	37,200
Total	2,768,487	1,549,903

1. The first part of the document is a list of the names of the persons who have been appointed to the various offices of the government.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	3,138,500	1,418,000
Utilities, supplies and services	101,120	70,500
Communication, supplies and services	38,000	-
Domestic travel and subsistence	1,230,139	62,600
Printing, advertising and information supplies & services	682,932	59,290
Training expenses	1,369,000	1,875,000
Hospitality supplies and services	448,498	300,000
Office and general supplies and services	923,676	260,443
Other operating expenses	748,984	116,175
Routine maintenance – vehicles and other transport equipment	337,597	219,859
Fuel oil and Lubricants	1,400,000	400,000
Computer Accessories		14,380
Total	10,418,446	4,796,247

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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to primary schools (see attached list)	22,044,724	6,976,421
Transfers to secondary schools (see attached list)	10,920,000	1,600,000
TOTAL	32,964,724	8,576,421

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	29,636,970	15,091,000
Bursary – tertiary institutions (see attached list)	13,891,500	6,167,000
Bursary – special schools (see attached list)	165,500	117,000
Security projects (see attached list)	3,650,000	1,500,000
Sports projects (see attached list)	1,700,000	-
Environment projects (see attached list)	1,530,957	600,000
Emergency projects (see attached list)	5,368,000	2,650,000
Electricity (REA)	4,405,277	-
Total	60,348,204	26,125,000

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	183,700	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TIVET	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>Equity Bank Limited, A/C No. 1310262100064</i>	5,945,651	3,844,728
Total	5,945,651	3,844,728
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
Total	-	-

[Provide short appropriate explanations as necessary]



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	3,844,728	349,196
Cash in hand	-	-
Imprest	-	-
Total	3,844,728	349,196

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2018-2019	2017-2018
	Kshs	Kshs
Pending Staff Payables	-	948,150
	-	-
	-	-
Others (<i>specify</i>)	-	-
Total		948,150

15.3: UNUTILIZED FUND (See Annex 3)

	2018-2019	2017-2018
	Kshs	Kshs
Compensation of employees	309,144	1,160,357
Use of goods and services	280,609	1,344,406
Committee expenses	-	1,779,104
Amounts due to other Government entities (see attached list)	42,655,276	22,560,690
Amounts due to other grants and other transfers (see attached list)	16,241,497	31,771,854
NSSF	-	12,800
Acquisition of assets	1,500,000	-
Others (<i>specify</i>)	-	-
Total	60,986,526	58,629,211

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	4,637,225	7,746,425
Total	4,637,225	7,746,425

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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 2019	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					

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
Senior Management		a	b	c	d=a-c	
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		309,144	1,160,357	
Use of goods & services		280,609	1,344,406	
Committee expenses		-	1,779,104	
Amounts due to other Government entities		42,655,276	22,560,690	
Sub-Total		43,245,029	26,844,557	
Amounts due to other grants and other transfers		16,241,497	31,771,854	
NSSF		-	12,800	
Sub-Total		16,241,497	31,784,654	
Acquisition of assets		1,500,000	-	
Others (specify)		-	-	
Sub-Total		1,500,000	-	
Grand Total		60,986,526	58,629,211	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOGOTIO CONSTITUENCY**
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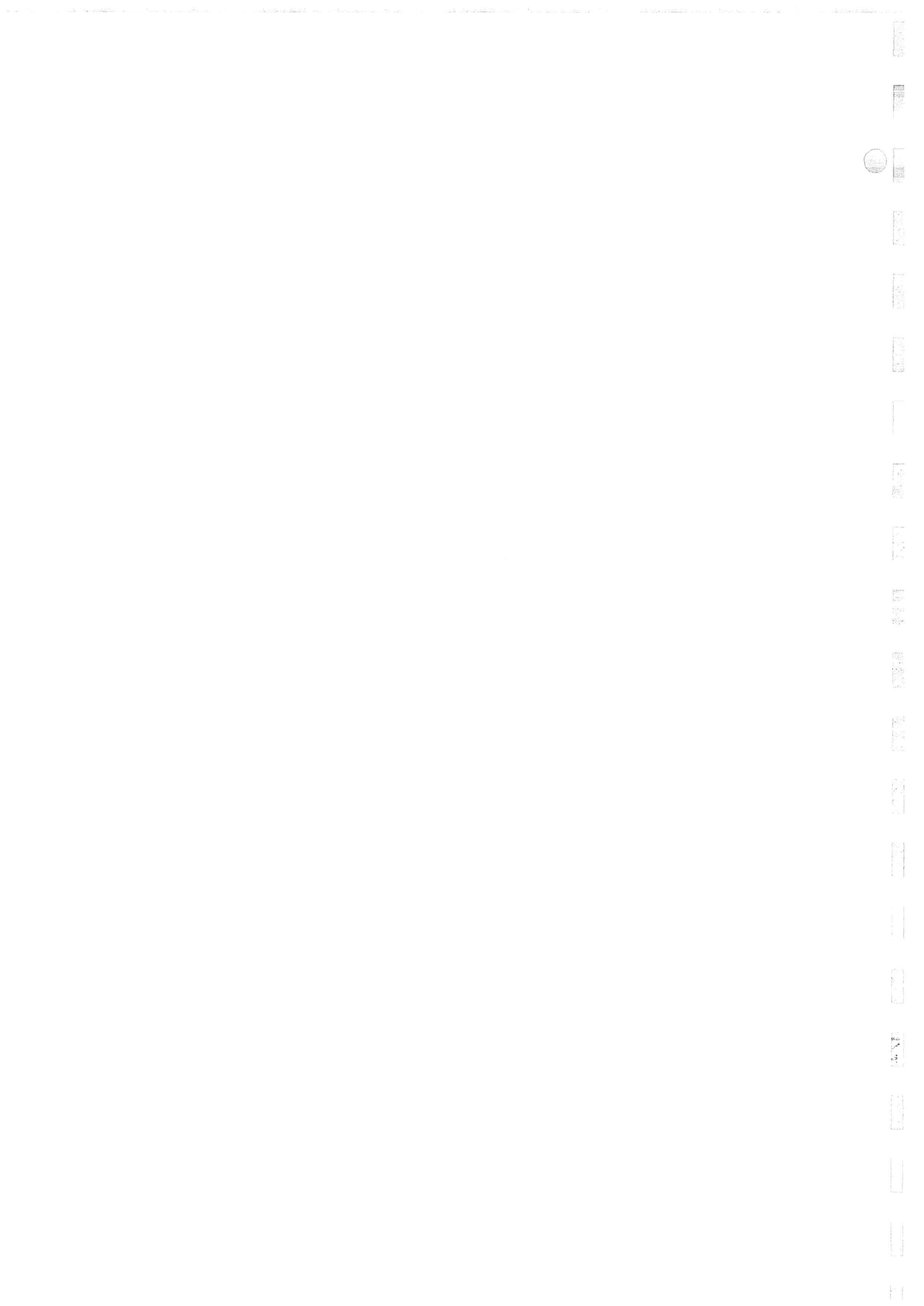
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	-
Buildings and structures	6,300,000	-	-	6,300,000
Transport equipment	14,450,646	-	-	14,450,646
Office equipment, furniture and fittings	988,760	-	-	988,760
ICT Equipment, Software and Other ICT Assets	162,799	183,700	-	346,499
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	21,902,205	183,700	-	22,085,905

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
			4,637,225	7,746,425
Total			4,637,225	7,746,425



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOGOTIO CONSTITUENCY**
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**ANNEX 6 –MOGOTIO NGCDF BANK RECONCILIATION STATEMENT AS AT 30TH
JUNE 2019**

MOGOTIO NATIONAL GOVERNMENT CONSTITUENCY FUND
A/C 1310262100064
30th JUNE 2019

REPUBLIC OF KENYA

FO 30

**BANK RECONCILIATION
STATION- MOGOTIO SUBCOUNTY**

KSH	N	KSH	KSH
			11,299,080.85
			5,354,455.00
			1,025.00
			5,945,650.85

Balance as per bank statement

Less-

1. Payment in cashbook not recorded in bank statement (unpresented cheque)
2. Receipt in bankstatement not yet recorded in the cash book.

Add-

3. Payment in bank statement not recorded in cashbook
4. Receipt in cashbook not yet recorded in the bank statement

I certify that I have verified the bank statement and the above reconciliation is correct

Signature

**NATIONAL SUB-COUNTY TREASURY
MOGOTIO SUB-COUNTY**
23 JUL 2019

Designation

Date

23/7/19

1. Payment in cashbook not recorded in bank statement (unpresented cheque)			
CIT/NO.	DATE	PAYEE	AMOUNT
6295	14/11/2018	STANDARD GROUP	3,000.00
6362	30/01/2019	KMTC	8,000.00
6376	30/01/2019	KMTC	8,000.00
6381	30/01/2019	KMTC	8,000.00
6385	30/01/2019	KMTC	8,000.00
6389	30/01/2019	KMTC	8,000.00
6402	30/01/2019	KMTC	8,000.00
6412	30/01/2019	KMTC	5,000.00
6431	8/2/2019	KENYATTA UNIVERSITY	15,000.00
6437	8/2/2019	JKUAT	15,000.00
6445	8/2/2019	ACK ST LUKES GIRLS SEC SCH	7,000.00
6450	8/2/2019	AIC KAMANYINYA	7,000.00
6467	8/2/2019	CHEBASAAS HIGH	5,000.00
6473	8/2/2019	CHEPTIL HIGH	7,000.00
6478	8/2/2019	ELCK KONGOI SEC	7,000.00
6483	8/2/2019	GILGIL GARRISON	5,000.00
6491	8/2/2019	UKEVIN GIRLS	7,000.00
6498	8/2/2019	KABURUGUT BOYS	7,000.00
6501	8/2/2019	KAMELOI BOYS HIGH	7,000.00
6533	8/2/2019	MITUA GIRLS	7,000.00
6536	8/2/2019	MOI KAPCHEA	7,000.00
6552	8/2/2019	ONGATA OLORIEN SEC	7,000.00
6579	8/2/2019	ST MARK KIGARI	5,000.00
6581	8/2/2019	ST YERMO SEC	7,000.00
6585	8/2/2019	ST JOSEPH SEC KIPSAINA	7,000.00
6586	8/2/2019	ST MONICA CHAKOL	5,000.00
6589	8/2/2019	ST TEREZAS BOYS	5,000.00
6603	8/2/2019	TURBO MAGNET HIGH	12,000.00
6643	11.03.19	ST FRANCIS UPPER HILL SCH	1,000.00
6647	11.03.19	AIC TULWOMOI	2,000.00
6656	11.03.19	BEFA HIGH	2,000.00
6668	11.03.19	KAPLEIACH SEC	2,000.00
6670	11.03.19	KAPORUSO SEC	7,000.00
6674	11.03.19	KAPTANI SEC	2,000.00
6675	11.03.19	KIENI SEC	5,000.00
6683	11.03.19	KISERIAN SEC	4,000.00
6686	11.03.19	KOISAMO SEC	6,000.00
6690	11.03.19	LENGINET SEC	2,000.00
6708	11.03.19	EGERTON UNIV	10,000.00
6710	11.03.19	GRETSIA UNIVERSITY	8,000.00
6713	11.03.19	UNIVERSITY OF KARIANGA	8,000.00
6722	11.03.19	MACHAKOS UNV	8,000.00
6740	11.03.19	CATHOLIC UNIVERSITY	10,000.00
6746	11.03.19	PRESBYTERIAN UNIV	8,000.00
6780	11.03.19	UON	1,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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6809	11.03.19	NAKURU WEST	7,000.00
6819	11.03.19	NJORUA HIGH	7,000.00
6820	11.03.19	NJORO GIRLS	7,000.00
6828	11.03.19	OLRONGAI SEC	2,000.00
6829	11.03.19	PALEL DAY SEC	2,000.00
6830	11.03.19	PCEA JITEGEMEA HIGH	7,000.00
6834	11.03.19	PONGAI PRECIOUS	7,000.00
6836	11.03.19	SA NAWATORONG SEC	4,000.00
6851	11.03.19	ST JOSEPH KIRIMA	2,000.00
6857	11.03.19	ST ULRICH LAMA SEC	2,000.00
6861	11.03.19	ST PETERS HIGH	7,000.00
6869	11.03.19	TRINITY JUNIOUR SC	8,000.00
6873	11.03.19	TUYOTICH SEC	7,000.00
6878	11.03.19	TRINITY JUNIOUR SC	8,000.00
6890	20.03.19	MARY MOUNT	10,000.00
6902	20.03.19	RVST	8,000.00
6908	20.03.19	AIC BARINGO BIBLE COLLEGE	5,000.00
6909	20.03.19	AIC KIJABE COLLEGE OF HS	5,000.00
6914	20.03.19	AINOBKOI VOCATIONAL TRAINING	5,000.00
6915	20.03.19	AMBOSELI INST OF HOSP	5,000.00
6919	20.03.19	BARINGO DICECE	5,000.00
6921	20.03.19	BARINGO TTC	5,000.00
6929	20.03.19	CENTRE FOR TRAINING KITENGELA	5,000.00
6932	20.03.19	CHEPKOKO VOCATIONAL	5,000.00
6933	20.03.19	DAIRY INST NAIVASHA	5,000.00
6934	20.03.19	EAST AFRICA VISION INST	5,000.00
6946	20.03.19	GRAMS ECDE	5,000.00
6951	20.03.19	KABETE POLY	17,000.00
6957	20.03.19	KAPCHEROP TVC	5,000.00
6958	20.03.19	KASNEB	5,000.00
6963	20.03.19	KENYA HIGHLAND EVANGELICAL	16,000.00
6965	20.03.19	KENYA INST. OF APPLIED SCI	7,000.00
6966	20.03.19	KENYA IST F HIGHWAY	7,000.00
6967	20.03.19	KIHBIT	5,000.00
6978	20.03.19	KIPKABUS TV	18,000.00
6981	20.03.19	KITALE POLY	7,000.00
6983	20.03.19	KIRARYA BOYS	7,000.00
6988	20.03.19	LUGARIDWA TTC	7,000.00
6989	20.03.19	MARIGAT VOCATIONAL	8,000.00
6995	20.03.19	MINISTRY OF LANDS	5,000.00
6998	20.03.19	MOIBEN TECH	5,000.00
7000	20.03.19	MUGUYUNI VOC. TC	15,000.00
7008	20.03.19	NAIROBI TTI	13,000.00
7012	20.03.19	NSHIKAN SAKIT PURAN SIGN	5,000.00
7013	20.03.19	NYANDARUA INST	5,000.00
7015	20.03.19	OLLESSOS TECH TRAIN	35,000.00
7016	20.03.19	OUTSPAN MED. COL	5,000.00
7024	20.03.19	ROYAL AID	8,000.00
7026	20.03.19	SAGALO INST	7,000.00
7027	20.03.19	SEREIn education centre	13,000.00
7038	20.03.19	KABETE POLY	14,000.00
7040	20.03.19	KISII POLY	7,000.00
7051	20.03.19	UGENYA TC	7,000.00
7066	29.03.19	JKUAT	15,000.00
7095	30.03.19	BARINGO ECDE TTC	5,000.00
7111	08.04..19	LUGARI DIPLOMA TTC	7,000.00
7112	08.04..19	ACHIEVERS SCH OF PROF STUDIES	8,000.00
7114	08.04..19	TABACH TTC	5,000.00
7118	08.04..19	ALUPE UNIVERSITY	16,000.00
7119	08.04..19	MT. KENYA UNIVERSITY	20,000.00
7120	08.04..19	TECH UNIV	20,000.00
7122	08.04..19	MT. KENYA UNIVERSITY	15,000.00
7128	08.04..19	UNIVERSITY OF ELDORET	8,000.00
7131	08.04..19	JARAMOGI OGINGA OGINGA	10,000.00

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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For the year ended June 30, 2019

7134	08.04..19	MASENO UNV	8,000.00
7139	08.04..19	MT. KENYA UNIVERSITY	10,000.00
7141	08.04..19	KMTC KAPENGURIA	20,000.00
7142	08.04..19	TAITA TAVETA UNIVERRSITY	10,000.00
7168	08.04..19	KIPTUNO DAY SEC	4,000.00
7180	08.04..19	MOI KAPCHEROP GIRLS	7,000.00
7191	08.04..19	ST PETERS GIRLS	7,000.00
7201	08.04..19	UHURU HIGH	35,000.00
7205	24.04.19	VAT	2,700.00
7208	24.04.19	BENNON SEC	4,000.00
7217	06.05.19	VAT	2,700.00
7220	06.05.19	VAT	3,543.00
7225	06.05.19	OLDEBES	5,000.00
7227	06.05.19	RIFT VALLEY TECH INST	7,000.00
7228	06.05.19	MASENO UNV	8,000.00
7237	06.05.19	NJORO GIRLS	7,000.00
7250	29.05.19	KAMAR SEC SCH	500,000.00
7252	29.05.19	KABURGEI PRI SCH	300,000.00
7254	31.05.19	SIRWA SEC SCH.	100,000.00
7260	06.06.19	EBENEZER ACADEMY	5,000.00
7261	06.06.19	AIC GIRLS SEC	10,000.00
7265	06.06.19	AIC NGERIA GIRLS	4,000.00
7267	06.06.19	AYIEBO HIGH	27,000.00
7268	06.06.19	ALLIANCE HIGH	5,000.00
7272	06.06.19	ARAMA HIGH	10,000.00
7274	06.06.19	ARUTANI SEC SCHOOL	5,000.00
7278	06.06.19	BANITA HIGH SCHOOL	5,000.00
7281	06.06.19	BIWOTT SEC	5,000.00
7286	06.06.19	CHESAMIS HIGH	5,000.00
7288	06.06.19	DRYS GIRLS	5,000.00
7292	06.06.19	ESAGERI SCHOOL FOR THE DEAF	7,000.00
7295	06.06.19	FR ANTHONY PANGANI SEC.	5,000.00
7296	06.06.19	GETERWET SEC.	13,000.00
7297	06.06.19	GIKUMEN GIRLS	10,000.00
7298	06.06.19	GILGIL GIRLS	5,000.00
7302	06.06.19	IKUU BOYS HIGH	7,000.00
7307	06.06.19	KABIMOI SEC SCHOOL	10,000.00
7308	06.06.19	KABIMOI HIGH SCHOOL	69,000.00
7310	06.06.19	KALULU SEC SCHOOL	5,000.00
7311	06.06.19	KAMAGUT HIGH	5,000.00
7312	06.06.19	KAMPI YA MOTO SEC	2,000.00
7314	06.06.19	KAPENGURIA BOYS HIGH	5,000.00
7317	06.06.19	KAPLONG GIRLS	9,000.00
7320	06.06.19	KAPSABET GIRLS	5,000.00
7325	06.06.19	KIBORGON SEC	5,000.00
7326	06.06.19	KIMALEL SEC	11,000.00
7329	06.06.19	KIPCHELWE MIXED	30,000.00
7333	06.06.19	KIPSOGON SEC	54,000.00
7336	06.06.19	KIROBON BOYS	10,000.00
7339	06.06.19	KITALE SCHOOL	5,000.00
7340	06.06.19	KITURO HIGH SCHOOL	24,000.00
7343	06.06.19	KORIEMA SEC SCHOOL	5,000.00
7346	06.06.19	LELBOIMET HIGH	5,000.00
7348	06.06.19	LONDIANI BOYS	5,000.00
7351	06.06.19	MAJI MAZURI GIRLS	42,000.00
7352	06.06.19	MAMA NGINA KENYATTA SEC	16,000.00
7354	06.06.19	MARIGAT INTEGRATED DAY SEC	4,000.00
7355	06.06.19	MAWE MIXED DAY SEC	2,000.00
7357	06.06.19	MERU SCHOOL	5,000.00
7359	06.06.19	MOGOTIO GIRLS HIGH SCHOOL	150,000.00
7361	06.06.19	MOI HIGH SCHOOL KABARTONJO	30,000.00
7363	06.06.19	MOI FORCES ACADEMY LANET	5,000.00
7364	06.06.19	MOI KUSITET GIRLS	10,000.00
7370	06.06.19	ARUSEN HIGH SCHOOL	5,000.00
7373	06.06.19	UON	20,000.00
7374	06.06.19	GILMURWU BOYS	15,000.00
7375	06.06.19	KENYA INST OF MASS COMMUNICATION	20,000.00
7377	06.06.19	NEON KOPER GIRLS	15,000.00
7378	06.06.19	KIAMUGUMO GIRLS	20,000.00
7379	06.06.19	ST FRANCIS SUBUKIA	30,000.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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7380	06.06.19	NINETY NINES FLYING SCHOOL	30,000.00
7381	06.06.19	ST PAUL'S UNIVERSITY	20,000.00
7382	06.06.19	JKUAT	20,000.00
7385	06.06.19	KMTC	15,000.00
7386	06.06.19	KMTC	15,000.00
7387	06.06.19	ST THERESA'S TARTAR	20,000.00
7388	06.06.19	UON	20,000.00
7389	06.06.19	UON	20,000.00
7392	06.06.19	KENYA WATER INST	20,000.00
7393	06.06.19	USHIRIKA SEC	15,000.00
7394	06.06.19	NGUMO BOYS	10,000.00
7395	06.06.19	MARMANET SEC	10,000.00
7396	06.06.19	JOMO KENYATTA GIRLS	10,000.00
7397	06.06.19	MARY MOUNT SEC	10,000.00
7398	06.06.19	KAGUMO HIGH	20,000.00
7401	06.06.19	MUSERECHI SEC	5,000.00
7402	06.06.19	MBUYU SEC	4,000.00
7403	06.06.19	NDALAT GAA SEC	5,000.00
7409	06.06.19	NGOLBELON SEC	5,000.00
7410	06.06.19	NGOROM H SCHOOL	7,000.00
7412	06.06.19	NJONJO GIRLS	8,000.00
7418	06.06.19	OLDEBES GIRLS	10,000.00
7421	06.06.19	PAG AWASI GIRLS	5,000.00
7422	06.06.19	PATKAWAMI GIRLS	10,000.00
7427	06.06.19	RAMBA BOYS HIGH	9,000.00
7433	06.06.19	SACRED HEART BOYS RONGAI	5,000.00
7439	06.06.19	SERETUT DEC SCHOOL	5,000.00
7442	06.06.19	SIGORO SEC SCHOOL	22,000.00
7443	06.06.19	SIMOTWET PRIMARY SCHOOL	14,000.00
7444	06.06.19	SIMOTWET SEC	10,000.00
7445	06.06.19	SIMIAN GIRLS	5,000.00
7446	06.06.19	SIMOTWO SEC	4,000.00
7448	06.06.19	SINGORE GIRLS	9,000.00
7449	06.06.19	SIRWA SEC SCH.	143,500.00
7450	06.06.19	SOLAI BOYS	14,000.00
7454	06.06.19	SOY SEC	4,000.00
7455	06.06.19	ST FRANCIS SUBUKIA	20,000.00
7456	06.06.19	ST JOSEPH BOYS	4,000.00
7459	06.06.19	ST FRANCIS	5,000.00
7461	06.06.19	ST FRANCIS SEC	5,000.00
7463	06.06.19	ST FRANCIS SEC SUBUKIA	5,000.00
7465	06.06.19	ST. JOSEPH CHEPTERIT GIRLS	5,000.00
7466	06.06.19	ST JOSEPH GIRLS KITALE	4,000.00
7468	06.06.19	ST. MARYS TENGES	2,000.00
7469	06.06.19	ST. MATHEW SOSIYO SEC	5,000.00
7470	06.06.19	ST MICHAEL GATAGAT SEC	4,000.00
7472	06.06.19	ST. PATRICKS MIXED SCHOOL	2,000.00
7475	06.06.19	STEPHEN KOSITANY SEC	10,000.00
7476	06.06.19	TABAGON GIRLS	68,000.00
7479	06.06.19	TANGULBEI HIGH	5,000.00
7480	06.06.19	TANGULBEI	5,000.00
7481	06.06.19	TENGECHEA BOYS	5,000.00
7484	06.06.19	TERIGE SEC	5,000.00
7487	06.06.19	THIRU SEC SCHOOL	10,000.00
7489	06.06.19	TOLIMO SEC	2,000.00
7490	06.06.19	TONIOK GIRLS HIGH	38,000.00
7492	06.06.19	THUIKUMOI SEC	5,000.00
7493	06.06.19	UASONAROK MIXED DAY	2,000.00
7496	06.06.19	TANYILEEL GIRLS HIGH	5,000.00
7495	18.06.19	LAIKIPIA UNIVERSITY	20,000.00
7498	18.06.19	TOP SPEED SUPP	13,420.00
7499	18.06.19	VAT	732.00
7503	18.06.19	VAT KIBOTANY	10,345.00
7505	18.06.19	NINETY NINES FLYING SCHOOL	14,000.00
7506	18.06.06	MOI GIRLS KAPSOWAR	7,000.00
7507	18.06.19	CHEPTUECH SEC	7,000.00
7510	18.06.19	VAT	31,270.00
7511	18.06.19	KIPKITUR PRI SCHOOL	20,000.00
7512	26.06.19	STEORYX INTERNATIONAL	39,138.00
7513	26.06.19	VAT	2,135.00
7514	26.06.19	KABARNET HURTH MIXED DAY	3,500.00
7515	26.06.19	NHIF	5,250.00
7516	26.06.19	BORESHA SACCO	128,787.00
7517	26.06.19	COMMISSIONER FOR DOMESTIC TAXES	2,463.00
7518	26.06.19	NSSF	4,000.00
7519	26.06.19	OLBAT PRI SCHOOL	500,000.00
7520	27.06.19	KELELWA PRIMARY	500,000.00
7521	27.06.19	SORE PRIMARY SCHOOL	250,000.00
7522	27.06.19	MALEBEI PRIMARY SCHOOL	250,000.00
7526	28.06.19	VAT	1,472.00
7527	28.06.19	BOMA BOYS HIGH	15,000.00
7529	28.06.19	NGCDF	39,000.00
7530	28.06.19	UON	8,000.00
7531	28.06.19	MOI TC BARINGO	15,000.00
6295	14/11/2018	STANDARD GROUP	3,000.00
			5,354,455.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOGOTIO CONSTITUENCY**
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2. Receipt in bankstatement not yet recorded in the cash book			
CHQ NO.	DATE	PAYEE	AMOUNT
	1/11/2018	D. CREDIT	
			-
3. Payment in bank statement not recorded in cashbook			
CHQ NO.	DATE	PAYEE	AMOUNT
	30.06.19	BANK CHARGES	1,025.00
4. Receipt in cashbook not yet recorded in the bank statement			
CHQ NO.	DATE	PAYEE	AMOUNT
			-

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 7 – JOURNAL ENTRIES



National Government Constituencies Development Fund
Mogotio Constituency
P.O Box 75-20105
Mogotio
Cell: +254 715 988 808
Email: mogotiocdf2014@gmail.com |
Website: www.mogotiocdf.org

JOURNAL ENTRIES

Financial Year 2018-2019

	Description/Particulars	Dr (Kshs)	Cr (Kshs)
1	Acquisition of assets-purchase of ICT equipment	183,700	
	Routine maintenance-other assets (Being error of principle from use of goods and services of Kshs.183,700 to Acquisition of assets now corrected)		183,700
2	Domestic travel and subsistence	215,000	
	Training expenses (Being misposting error from training expenses to Domestic travel and subsistence now corrected)		215,000
3	Domestic travel and subsistence	72,369	
	Compensation of employees (Being Misposting error from Compensation of employees of Kshs.72,369 to Domestic travel and subsistence now corrected)		72,369
4	Bursary-Secondary schools	2,141,300	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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	Bursary –Tertiary institutions Being misposting error from Bursary-Tertiary institutions of Kshs.2,141,300 to Bursary-secondary schools now corrected)		2,141,300
5	Bursary-Secondary schools	32,500	
	Bursary-Special schools Being misposting error from Bursary-Special schools of Kshs.32,500 to Bursary-secondary schools now corrected)		32,500

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. of the external 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)
	<p>1.0 Inaccuracies in the financial statements: Amount-statement of Receipts and Payments- kshs.44,543,103-</p> <p>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 board of survey report balance of Kshs 3,927,528.20 by unexplained variance of kshs 82,800.20.</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 NGCDF has been updated to reflect accurate balances. There was an error of 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.</p>	George Kamau-Fund Account Manager	Unresolved	5days

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Serial No. of the 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)
	Budget utilization and performance: The summary statement of appropriation (Recurrent and Development combined) reflects final receipts budget of Kshs. 99,676,782 .However only Kshs 44533103 was received from the CDF Board and thus leaving a budgetary deficit of Kshs 54784483.the underfunding of Kshs 54784483 has not been explained despite the Board having approved the final budget. Consequently the constituents of Mogotio constituency were denied the much needed development activities.	The delays by the Board Secretariat in Nairobi in disbursing funds to the constituency affected the overall budget performance and led to low utilization and absorption of funds. This is a factor that is exogenous to Mogotio NG CDF.	George Kamau-Fund Account Manager	Unresolved	5days
	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.	Mogotio NGCDF 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	George Kamau-Fund Account Manager	Unresolved	5days

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Referen to. the Annual 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)
	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	the tree seedlings. The Boda Boda network was tasked to distribute the tree seedlings and ensure they were protected from harsh environment by building sheds, nurseries and watering. I have attached acknowledgement letter of receipt of seedlings from the institutions for your verification and information			
	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 acknowledgement letters for Kshs 9,242,000 were presented for audit verifications leaving a balance of Kshs 12,061,000 unacknowledged	The bursary cheques are dispatched to the beneficiary institutions alongside a well-structured forwarding letter designed by Mogotio NGCDF. The bursary forwarding letter requests the various institutions to acknowledge the receipt of bursary cheque and raise receipts. The letter requires the bursary cheques acknowledgements plus the receipts to be sent through the addresses provided to Mogotio NGCDF office. Mogotio NGCDF 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.	George Kamau-Fund Account Manager	Unresolved	5 days
	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	Mogotio NGCDF 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 NGCDF therefore wishes to provide the following clarifications regarding these projects:	George Kamau-Fund Account Manager	Unresolved	5days

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Referen to. the Annual Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designati on)	Status: (Resolve d / Not Resolved)	Timefra me: (Put a date when you expect the issue to be resolved)
	that the projects funded were not of emergency in nature as required by section 8(3) of the NGCDF Act 2015.the expenditure was incurred in respect of construction of 4 door pit latrine, purchase of water tank, construction of new classrooms and construction of laboratory in various schools.it was therefore not clear why NGCDFC funded the projects contrary to law. Further no completion certificates were produced for audit verification to confirm the project had been completed	<p>i. Oterit Secondary School (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 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>			



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Referen o. the ernal it port	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designati on)	Status: (Resolve d / Not Resolved)	Timefra me: (Put a date when you expect the issue to be resolved)
		<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 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> <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 NGCDF committee felt obliged to complete the latrines as a</p>			

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Serial No. of the 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)
		<p>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 with Ksh. 400,000 towards raising the structure of the laboratory to lintel level and roofing. The Mogotio NGCDF 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 time was worsening the situation, Therefore there was need to grant emergency funds to the project.</p> <p>vii. Kiptoim Secondary School (Ksh. 600,000)</p> <p>The school was funded through emergency funds to continue with two ongoing classrooms. The classrooms</p>			

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Referen o. the ernal it port	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designati on)	Status: (Resolve d / Not Resolved)	Timefra me: (Put a date when you expect the issue to be resolved)
		<p>were started way back in the financial year 2011/2012 and were left at lintel stage. The Mogotio NGCDF 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 and hence cost escalation.</p> <p>viii. 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 NGCDF 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>ix. 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 registered increased enrolment as a result of Government policy of Free education. Its letter requesting for funding is dated 25/2/2018</p>			
	Incomplete Project-Sirwa Primary School:	The official estimates for construction of the classroom was Ksh 889,045. The	George Kamau-	Unresolv ed	5days

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Reference No. of the Internal 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)
	<p>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>classroom project has received Ksh. 800,000 cumulatively. They have been left with a total of Ksh.89,045 to complete the project.</p> <p>The school was directed vide letter dated 7/7/2018 and referenced MNGCDF/SIRWA PRY SCH/2017/001 to ensure all corrective measures have been undertaken to correct the anomalies and gaps noted by your audit team and adhere to the specifications clearly spelt out in the Bill of Quantities.</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 MNGCDF/SIRWA PRY SCH/2017/001 and dated 7/7/2018 <p>Mogotio NGCDF will ensure that there is marked improvement in all technical aspects while implementing projects.</p>	Fund Account Manager		
	<p>Lack of Risk Management Policy: During the year under review, Mogotio NG-CDF</p>	<p>The NGCDF Board secretariat in Nairobi conducted a training session in Embu in December 2018 on preparation of Risk management where the Mogotio NGCDF</p>	George Kamau-Fund Account	Unresolved	5 days

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Referen to. The ernal it port	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designati on)	Status: (Resolve d / Not Resolved)	Timefra me: (Put a date when you expect the issue to be resolved)
	did not have a risk management policy in place as required by National Treasury Circular No 3/2009 of 23 February 2019 and therefore had no approved processes and guidelines on how to mitigate operational, legal and financial risks	was guided on the same. Attached therefore find the Risk management policy for Mogotio NGCDF for your review and verification.	Manager		

MOGOTIO NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND					
PROJECT MANAGEMENT COMMITTEES BANK ACCOUNT DETAILS					
ANNEX 5: PMC BANK ACCOUNT BALANCES AS AT 30 TH JUNE 2019					
NO.	PROJECT NAME	BANK NAME	BRANCH	A/C NO.	BANK BALANCE (KSH.)
1	CHEBARER PRY. SCHOOL	EQUITY	E/RAVINE	1310263595445	2,260
2	MOGOTIO TOWNSHIP SEC. SCHOOL	KCB	MOGOTIO	1238019056	0
3	ROSOGA PRY. SCHOOL	EQUITY	E/RAVINE	1310263609423	0
4	SORE PRY. SCHOOL	KCB	MOGOTIO	1132979919	1850
5	KIBULWE PRY SCHOOL	EQUITY	NAKURU	1460263724288	2,080
6	KITECHO PRY. SCHOOL	KCB	NAKURU	1167895894	0
7	SIRWA SEC. SCHOOL	KCB	E/RAVINE	1117720373	71,340.5
8	KABERGEI PRY. SCHOOL	KCB	NAKURU	1203629540	0
9	KABOGOR PRY SCHOOL	EQUITY	E/RAVINE	1320264861531	15,870
10	CHEBEREN SEC. SCHOOL	KCB	E/RAVINE	1114414204	700
11	KISANANA PRY SCHOOL	NATIONAL BANK	NAKURU	01224020315600	3,844
12	KISANANA CHIEFS OFFICE	KCB	MOGOTIO	1238525520	4,000
13	NGUSERO PRY. SCHOOL	NATIONAL BANK	NAKURU	01285115209000	286
14	SORTI PRY. SCHOOL	EQUITY	E/RAVINE	1310270661333	0
15	MUGUYUNI PRY SCHOOL	EQUITY	E/RAVINE	1310272687095	16,230
16	POMBO PRIMARY SCHOOL	KCB	NAKURU	1121924719	26,100
17	OINOPSOS PRY SCHOOL	EQUITY	E/RAVINE	1310270300689	13,038
18	KIPKITUR PRY SCHOOL	EQUITY	NAKURU	1460272916090	0
19	MATEBEI PRY SCHOOL	KCB	MOGOTIO	1121356397	472,000
20	CHEMORGONG PRY SCHOOL	EQUITY	RAVINE	1310263551410	269,780
21	CHEPNYORGIN PRY SCHOOL	KCB	MARIGAT	1238920209	1,800
22	SOSION PRY SCHOOL	KCB	MOGOTIO	1212556623	31,590
23	KAPNGEMUI PRY SCHOOL	KCB	E/RAVINE	1209027925	834
24	WASEGES PRY SCHOOL	KCB	MOGOTIO	1136432485	8,664
26	RADAD PRY SCHOOL	KCB	MOGOTIO	1174922710	1,028
27	NGENTUI PRY SCHOOL	EQUITY	E/RAVINE	1310272521398	47,691
28	LEGETETWE PRY SCHOOL	EQUITY	E/RAVINE	1310272882209	0

29	LOMBOGISHU SEC SCHOOL	KCB	E/RAVINE	1127511203	0
30	TINGTINGNYON PRY SCHOOL	EQUITY	NAKURU	1460265264982	9,560
31	MOLOSIRWE PRY SCHOOL	EQUITY	E/RAVINE	1310269829692	1,010
32	OLDEBES SEC SCHOOL	NATIONAL BANK	NAKURU	01025062379400	4,261
33	OTERIT PRY SCHOOL	NATIONAL BANK	NAKURU	01224022040400	9,437
34	NGEMBOMOI PRY SCHOOL	KCB	E/RAVINE	1236015223	11,180
35	NATO PRY SCHOOL	KCB	MOGOTIO	1200709950	107,880
36	OLKOKWE SEC SCHOOL	NATIONAL	NAKURU	01025075888500	2,497
37	MOGOTIO PRY SCHOOL	NATIONAL	NAKURU	01024021470000	0
38	KAPKEIN PRY SCHOOL	EQUITY	E/RAVINE	1310273077295	302,000
39	KURES PRY SCHOOL	EQUITY	E/RAVINE	1310263816075	760
40	LOGIRI PRY SCHOOL	KCB	MOGOTIO	1240938071	5,500
41	KIPTEWERET PRY SCHOOL	EQUITY	E/RAVINE	1460273012956	2,110
42	MUTARAN PRY SCHOOL	CO-OPARATIVE	NAKURU	6149322120	100
43	NYALILBUCH PRY SCHOOL	EQUITY	NAKURU	1460272938792	45,915
44	MOLOS PRY SCHOOL	NATIONAL	NAKURU	01024098570000	41,700
45	NGENDALEL CHIEFS OFFICE	EQUITY	NAKURUI	1310160456525	970
46	KIMNGOROM GIRLS HIGH SCHOOL	KCB	MOGOTIO	1136208704	0
47	OLKOKWE POLICE POST	EQUITY	NAKURU	1310270163032	5000
48	MUGURIN PRY SCHOOL	KCB	MOGOTIO	1238524818	2000
49	KOITEBES SEC SCHOOL	KCB	E/RAVINE	1237365449	4,662
50	KIPTOIM SEC SCHOOL	KCB	E/RAVINE	1120661781	10,417
51	KIMNGOROM AP LINE	EQUITY	E/RAVINE	1310277432714	2,000
52	KIMNYUGUNY PRY SCHOOL	NATIONAL BANK	NAKURU	01024124527100	50
53	NGUBERETI PRY SCHOOL	KCB	MOGOTIO	1239433581	9,000
54	KAPLEGICH PRY SCHOOL	EQUITY	NAKURU	1460270755809	8,000
55	BENONGOI PRY SCHOOL	EQUITY	NAKURU	1310199907413	50,000
56	BIKWEN KOBAT PRY SCHOOL	KCB	MOGOTIO	1239483228	5,000
57	OLDEBES CHIEFS OFFICE	KCB	MOGOTIO	1239604750	2,000
58	KAPNOSGEI PRY SCHOOL	KCB	MOGOTIO	1223226743	650
59	LOMBOGISHU PRY SCHOOL	NATIONAL	NAKURU	2421902100	0
61	KOIBARAK PRY SCHOOL	EQUITY	E/RAVINE	1310263662816	4,620
62	MUGURIN SEC SCHOOL	KCB	NAKURU	1159811857	0

63	KOISARAM PRY SCHOOL	KCB	MOGOTIO	1165745747	3,085
65	BOROKWO PRY SCHOOL	NATIONAL BANK	NAKURU	01022208158600	570
66	SIRWA PRY SCHOOL	EQUITY	E/RAVINE	1310269660537	34
67	OTERIT SEC SCHOOL	NATIONAL BANK	NAKURU	01025075895400	1,304
68	SIMOTWE CHIEFS OFFICE	EQUITY	NAKURU	1460169666684	4,155
69	OLKOKWE CHIEFS OFFICE	EQUITY	E/RAVINE	1310161063776	13,540
70	SUKUNWE PRY SCHOOL	KCB	MOGOTIO	1240025122	43,975
71	KOKWENMOI PRY SCHOOL	KCB	MOGOTIO	1239462204	662
72	MOLOSIRWE CHIEFS OFFICE	EQUITY	E/RAVINE	1310270056821	0
73	KAMASAI PRY SCHOOL	CO-OPERATIVE	NAKURU	01141412550900	1,341
75	KAPTERIT PRY SCHOOL	KCB	E/RAVINE	1169687539	752,000
76	KIPKIGEI PRY SCHOOL	EQUITY	E/RAVINE	1310277655423	258,000
77	KAPKARARAM PRY SCHOOL	KCB	MOGOTIO	1211107140	0
78	KAMAR PRY SCHOOL	EQUITY	E/RAVINE	1310271511793	334,080
79	KURES PRY SCHOOL	EQUITY	E/RAVINE	13102638160755	1,000
80	KOIBARAK PRY SCHOOL	EQUITY	E/RAVINE	1310263662816	4,620
81	KIBULWE PRY SCHOOL	EQUITY	E/RAVINE	1460262724296	2,080
82	MAGOI PRY SCHOOL	EQUITY	NAKURU	1460270576716	2,000
83	NGUBERETI CHIEFS OFFICE	EQUITY	E/RAVINE	1310270097216	845
84	KIPSOGON SEC SCHOOL	KCB	MOGOTIO	1134163932	192,602
85	SORE SEC SCHOOL	EQUITY	E/RAVINE	1310263544661	1,918
86	A.I.C TOTONA GIRLS SEC SCHOOL	EQUITY	E/RAVINE	0310264206512	23,225
87	CHEBEREN PRY SCHOOL	EQUITY	E/RAVINE	1310272746635	21,920
88	KIMOSE CHIEFS OFFICE	KCB	MOGOTIO	1238954871	3,950
89	KAPYEMIT PRY SCHOOL	KCB	MOGOTIO	1172724423	18,529
90	ARAM PRY SCHOOL	KCB	E/RAVINE	1240058144	99,391
91	KAPKUNDUL PRIMARY SCHOOL	KCB	MOGOTIO	1240361645	4,211
92	KAPLELWO PRY SCHOOL	KCB	MOGOTIO	1172981132	1,672
93	KIBOTANY PRY SCHOOL	KCB	MOGOTIO	1234412853	0
94	EMINING PRY SCHOOL	KCB	MOGOTIO	1232519766	2850
95	CHOMIEK ASS CHIEFS OFFICE	KCB	MOGOTIO	1258784734	92.50
96	CHEMOINOI PRY SCHOOL	KCB	MOGOTIO	1239286341	18,775
97	CHOMIEK PRY SCHOOL	EQUITY	NAKURU	0310272808159	100,000

98	KIPTOIM CHIEFS OFFICE	EQUITY	E/RAVINE	1310173889729	490
99	LOMBALA PRY SCHOOL	NATIONAL BANK	NAKURU	01022211861300	4,258
100	KOIBOS CHIEFS OFFICE	KCB	NAKURU	1137309385	2,100
101	KAMAR SEC SCHOOL	KCB	MOGOTIO	1217512896	10,840
102	KABUSWO PRY SCHOOL	EQUITY	NAKURU	0310277828960	2,000
103	CHEBEREN CHIEFS OFFICE	EQUITY	E/RAVINE	1310270572761	1,800
105	KOIBOS-SOI CHIEFS OFFICE	KCB	MARIGAT	1201501997	1,046
106	CHEBIREBEI PRY. SCHOOL	KCB	E/RAVINE	1130640949	583,000
107	SAGASAGIK SEC. SCHOOL	KCB	E/RAVINE	1176991744	480,000
	TOTAL				4,637,225

