

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
BOMET CENTRAL CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**

PAPER LAID BY THE
LEADER OF THE
MAJORITY PARTY
HON. ADEN DUARIE
MP, ON 21.2.2018
IBM

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
BOMET CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

II. STATEMENT OF BOMET CENTRAL CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Bomet Central shall prepare financial statements in respect of that Bomet Central. 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 Fund Account Manager in charge of Bomet Central CDF is responsible for the preparation and presentation of the constituency's financial statements, which give a true and fair view of the state of affairs of the constituency as at the end of the financial year 2015/2016 ended on June 30, 2016. 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 Bomet Central; (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 Bomet Central; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Fund Account Manager in charge of Bomet Central CDF accepts responsibility for constituency'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 Fund Account Manager is of the opinion that the constituency's financial statements give a true and fair view of the state of transactions during the financial year ended June 30, 2016, and of the constituency's financial position as at that date. The Fund Account Manager in charge of Bomet Central CDF further confirms the completeness of the accounting records maintained for the constituency which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of Bomet Central CDF confirms that the Bomet Central has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Bomet Central's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager in charge of Bomet Central CDF confirms that the 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

Agnes Byomando

NG-CDFC

Signature:.....

Pacha Amos Ntaika

FAM

Signature:.....

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
BOMET CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

**FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND
COMMITTEE (CDFC)**

During the year Bomet Central constituency received a total of Ksh.115,998,000 . The same was spent and the close of the year the bank balance was around Ksh 58,901,000 that was meant for projects. The opening balance was 28,694,000

The general performance of the constituency was around **75.66%**. This represents a payment of Ksh **87,771,000** for the year. The summary below represents the expenditures per sector during the year.

Compensation of Employees	2,238,000
Use of goods and services	9,643,000
Transfer to other Government Units	52,816,000
Other Grants and Transfers	22,878,000

During the CDFC realize key achievements. These include but not limited to proper identification of projects that is done at the sub-locational level by members of the public. The engagement of sublocational representatives has also made project implementation efficient. This has reduced the time of project completion. The CDFC has also improved in the disbursement of funds to various PMCS. The CDFC has also ensured that there is adequate public participation in the award of bursaries that is also done in the sub-location.

During the year there were few challenges but the most outstanding one is the amount of money allocated to projects. The projects are allocated small amounts of funds that results to failure to complete projects. The CDFC in liason with the sublocation representatives are working to ensure that the incomplete projects are given priority during the 2015/2016 financial years.

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BOMET CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bomet Central Constituency set out on pages 6 to 17, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya, Section 35 of the Public Audit Act, 2015.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the CDF Act, 2013 and International Public Sector Accounting Standards (Cash Basis) and for such 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.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 8 of the Public Audit Act, 2015.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards for Supreme Audit Institutions. Those Standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund
– Bomet Central Constituency for the year ended 30 June 2016*

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements. Because of the matters described in the basis of disclaimer of opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion.

Basis of Disclaimer of Opinion

1. Statement of Assets

The statement of Assets reflects total financial assets of Kshs.42,092,907 made up of bank balances of Kshs.40,453,907 and outstanding imprests of Kshs.1,639,000. However, the balance of cash and cash equivalents as reflected by the statement of cash flow was Kshs.38,815,000 resulting to unexplained difference of Kshs.3,277,907. Further, the statement of assets does not balance as it reflects total financial assets of Kshs.42,092,907 against accumulated fund balance of Kshs.38,815,000. In the circumstance, it has not been possible to confirm the accuracy of statement of assets as at 30 June 2016.

In addition, the statement of assets reflects outstanding temporary imprests of Kshs.1,639,000 as at 30 June 2016. However, the names and other details on the imprest defaulters were not provided for audit review and further no imprest register was presented for audit examination. This was contrary to Section 3 (a) of the Public Finance Management (PFM) Act, 2012 which requires management of finances to be done in an open and accountable manner. It was therefore not possible to ascertain the accuracy and completeness of the outstanding amount as at 30 June 2016.

2. Stale Cheques

The bank reconciliation statement for the CDF account reflects un presented cheques totaling Kshs.18,478,357 as at 30 June 2016. Out of this amount, Kshs.598,228 were in respect of stale cheques some dating as far back as November. It is not clear why the stale cheques have not been written back to the cash book. In the circumstance, the accuracy of the cashbook balance as at 30 June 2016 cannot be confirmed.

3. Purchase of land

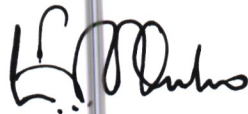
Examination of payment vouchers revealed that a sum of Kshs.1,656,000 was incurred to purchase land for establishment of new primary schools. However, perusal of the supporting documents showed that the parcels of land purchased ranged from 0.3 to 0.4 of an acre, though no title deeds existed to authenticate the acreage. This was contrary to direction given by the Ministry of Education which stipulates the minimum land requirement for registration of new schools as at least one acre for urban, at least two acres for rural high density and at least 4 acres for rural low density locations.

Further, the CDFC did not forward a letter of confirmation from the Sub-county Land Valuer to the Fund Account Manager on purchase of the land before the expenditure was incurred. Physical verification carried out on 15 March 2017 confirmed the existence of the parcels of land.

Since the parcels purchased do not meet the required acreage, the schools may never be registered. Therefore this may deny the community the benefits intended to be derived from the project and could eventually lead to loss of public funds as the parcels may never be put into use.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



FCPA Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

27 November 2017



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
BOMET CENTRAL CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

20 MAY 2017

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
BOMET CENTRAL CONSTITUENCY
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For the year ended June 30, 2016**

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
BOMET CENTRAL CONSTITUENCY
Reports and Financial Statements
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I. KEY INFORMATION AND MANAGEMENT OF BOMET CENTRAL CDF

(a) Background information

The Constituency Development Fund was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the fund with the Kenyan constitution of 2010 and The Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilisation. The overall management of the fund is the responsibility of the Constituencies Development Fund Board.

Key Management

The management of Bomet Central CDF's day to day management is under the following key organs:

- i) Constituency Development Fund Board(CDFB)
- ii) Constituency Development Fund Committee(CDFC)

(b) Fiduciary Management

The key fiduciary management personnel who held office during the financial year ended 30th June 2014 are as follows:

	Designation	Name
1	Chief Executive Officer	Mr. Yusuf Mbuno
2	Fund Account Manager	Mr Pacha Amos Ntaika
3	District Accountant	Mrs. Damaris Ikiara

(c) Fiduciary Oversight Arrangements

List of CDFC as gazetted

No	Name	ID No	Membership	Member Position	Contact
1	Henry K. Metto	5576639	National Gov Official	Member	0723744216
2	Michael Langat	11637740	Men (Youth)	Member	0721578487
3	Betty Chepkirui	3720651	Woman (Adult)	Member	0726265423
4	Lazarus Cheruiyot	7637673	PWD	Member	0716247696
5	Agnes Byomndo	21953027	Woman Nominee(Youth)	Chairperson	0714742416
6	Kenneth Langat	11637740	Man (Adult)	Secretary	0720355232
7	Pacha Amos Ntaika	23042258	CDF BOARD	Fund Account Manager	0720361872
8	Benard Kiprotich Ngetich	23229409	Co-opted	Member	0723380365
9	Paul Sigai	10194320	Constituency Office	Member	0721291033
10	Joyce Chepngetich	20543130	Constituency Office	Member	0705511664

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
BOMET CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

BOMET CENTRAL CONSTITUENCY
P.O. BOX 154 BOMET
SOT TEA GROWERS BUILDING
BOMET/LITEIN ROAD
BOMET, KENYA

TELEPHONE: (254) 0720361872

BOMET CENTRAL BANKER
BOMET CENTRAL CONSTITUENCY MAIN BANKER IS
EQUITY BANK, BOMET BRANCH
ACCOUNT NUMBER: 1220261310522

INDEPENDENT AUDITORS
AUDITOR GENERAL
KENYA NATIONAL AUDIT OFFICE
ANNIVERSARY TOWERS, UNIVERSITY WAY
P.O BOX 30084 00100 NAIROBI KENYA

PRINCIPAL LEGAL ADVISER
THE ATTORNEY GENERAL
STATE LAW OFFICE
HARAMBEE AVENUE
P.O BOX 40112 00200 NAIROBI KENYA

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
Transfers from CDF Board	1	141,492,000	109,447,000
TOTAL RECEIPTS		141,492,000	109,447,000
PAYMENTS			
Compensation of Employees	2	2,340,000	1,677,000
Use of goods and services	3	9,643,000	9,383,000
Transfer to other Government Units	4	67,816,000	55,504,000
Other Grants and Transfers	5	22,878,000	23,481,000
TOTAL PAYMENTS		102,677,000	90,035,000
SURPLUS		38,815,000	6,582,000

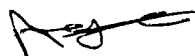
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Bomet Central financial statements were approved on 21st september 2016 and signed by:



V. STATEMENT OF ASSETS

	Note	2015-2016	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	40,453,907	25,994,000
Outstanding Imprest	8B	1,639,000	0
			25,994,000
TOTAL FINANCIAL ASSETS		42,092,907	25,994,000
 REPRESENTED BY			
Bal bf		25,994,000	
Surplus for the year		12,821,000	25,994,000
			25,994,000
NET FINANCIAL POSITION		38,815,000	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Bomet Central financial statements were approved on 21st september 2016 and signed by:



Agnes Byomnicho Pacha Amos
Chairman NG-CDFC



Fund Account Manager

VI. STATEMENT OF CASHFLOW

	2015- 2016	2013 - 2014
Receipts for operating income		
Transfers from CDF Board	1 115,498,000	109,447,000
Other Receipts	25,994,000	
 Payments for operating expenses		
Compensation of Employees	2 2,340,000	1,677,000
Use of goods and services	3 9,643,000	9,383,000
Transfers to Other Government Units	4 67,816,000	55,504,000
Other grants and transfers	5 22,878,000	23,481,000
	102,677,000	
 NET INCREASE IN CASH AND CASH EQUIVALENT	12,821,000	22,116,000
Cash and cash equivalent at BEGINNING of the year	25,994,000	6,582,000
		25,994,000
 Cash and cash equivalent at END of the year	38,815,000	
	9	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Bomet Central financial statements were approved on 21st september 2016 and signed by

Agnes Byomndo Pacha Amos Ntaika

NG-CDFC

Signature:.....

FAM

Signature:.....

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
BOMET CENTRAL CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND
DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Utilis
	a	b	c=a+b	d	e=c-d	f=d/c
RECEIPTS						
Transfers from CDF Board	115,998,000	28,694,000	144,692,000	85,789,000	58,903,000	59.3
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	4,260,000	1,200,000	5,460,000	2,238,000	1,988,000	47.46%
Use of goods and services	5,104,000	2,300,000	7,404,000	9,643,000		45.76%
Transfers to Other Government Units	83,969,000	25,194,000	109,163,000	52,816,000	23,765,000	70.75%
Other grants and transfers	22,665,000		22,665,000	22,878,000	213,000	92.14%
Total	115,998,000	28,694,000	144,692,000	85,789,000	58,903,000	59.3%

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Bomet Central financial statements were approved on 21st september 2016 and signed by:

Agnes Byomndo

Pacha Amos Ntaika

NG-CDFC

Signature: 

FAM

Signature: 

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
BOMET CENTRAL CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

VIII.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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Bomet Central and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Bomet Central.

2. Recognition of revenue and expenses

The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

3. In-kind contributions

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

4. 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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
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commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. 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 Constituency 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.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.



National Government Constituencies Development Fund committee
 Bomet central NG-CDF
 P.O box 154 bomet
 Kenya

NG-CDF BOARD

NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	DESCRIPTION		DESCRIPTION	2014-2015
				Kshs
1.7.2015	BAL B/FWD	25,994,000		
NORMAL ALLOCATION	AIE NO.2016/2016/670	58,498,000	AIE NO.2014/2015/834	27,362,000
	AIE NO. 2015/2016/454	13,000,000	AIE NO. 2014/2015/091	27,362,000
	AIE NO. 2015/2016/345	14,000,000	AIE NO. 2014/2015/002	7,300,000
	AIE NO. 2015/2016/312	10,000,000	AIE NO. 2014/2015/689	27,361,000
	AIE NO. 2015/2016/203	10,000,000	AIE NO. 2014/2015/502	10,945,000
	AIE NO. 2015/2016/114	10,000,000	AIE NO. 2014/2015/332	9,117,000
		141,492,000	TOTAL	109,447,000



NG-CDF BOARD

2. COMPENSATION OF EMPLOYEES

	2015 – 2016	2014-2015
	Kshs	
Basic wages of temporary employees	2,340,000	1,633,000
Total	2,340,000	1,633,000

3. USE OF GOODS AND SERVICES

	2015 - 2016	2014-2015
	Kshs	
Committee expenses	8,029,000	1,513,000
Utilities, supplies and services	714,000	7,870,000
Communication ,supplies	300,000	
Routine maintenance-vehicles	600,000	
	9,643,000	9,383,000



National Government Constituencies Development Fund committee
Bomet central NG-CDF
P.O box 154 bomet
Kenya

NG-CDF BOARD

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014-2015
	Ksh	Ksh
Transfers to primary schools (see attached list)	18,572,530	25,300,000
Transfers to secondary schools (see attached list)	32,856,312	25,072,000
Transfers to tertiary institutions (see attached list)	10,313,000	632,000
Transfer to health institutions	2,302,000	
Transfer to security institutions	3,772,051	
	<hr/>	<hr/>
	67,816,000	55,504,000
TOTAL	<hr/>	<hr/>



National Government Constituencies Development Fund committee,
Bomet central NG-CDF
P.O box 154 bomet
Kenya

NG-CDF BOARD

5. OTHER GRANTS AND OTHER PAYMENTS

	2015 – 2016	2014-2015
	Kshs	
Scholarships and bursaries-secondary	12,878,000	13,481,000
Scholarships and bursaries-universities/tertiary	10,000,000	10,000,000
Total	22,878,000	23,481,000

8A. BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency	2016-2015	2014 - 2015
		Ksh	Kshs
EQUITY BANK, ACCOUNT NO 1220261310522& CURRENCY IS K.SH.	KSH	40,453,907	25,994,000
Total		40,453,907	25,994,000



National Government Constituencies Development Fund committee
 Bomet central NG-CDF
 P.O box 154 bomet
 Kenya

NG-CDF BOARD

8B: OUTSTANDING IMPRESTS	
Name of Officer	amount
Amos pacha	1,639,000

9 cash and cash equivalents

Name of Bank, Account No. & currency	Amount in bank account currency	2016-2015	2014 - 2015
		Ksh	Kshs
EQUITY BANK, ACCOUNT NO 1220261310522& CURRENCY IS KSH.	KSH	40,453,907	25,994,000
Outstanding imprests	ksh	1,639,000	-
Total		42,092,907	25,994,000