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REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – BOMET EAST
CONSTITUENCY**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
BOMET EAST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BOMET EAST CONSTITUENCY**

**Reports and Financial Statements
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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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



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Core Values

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

(b) Key Management

The NGCDF BOMET EAST 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 2020 and who had direct fiduciary responsibility were:

N	Designation	Name
o		
1.	A.I.E holder	Lemarimpe Parsumpat
2.	Sub-County Accountant	Andrew Sang
3.	Chairman NGCDFC	David Waitage
4.	Member NGCDFC	Cheruiyot Langat

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -BOMET EAST 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) NG-CDF BOMET EAST Constituency Headquarters

BOMET EAST NGCDF OFFICE
BOMET NAROK HIGHWAY
LONGISA TOWN
P.O BOX 130
LONGISA

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(f) NG-CDF BOMET EAST Constituency Contacts

E-mail: info@bometeastngcdf.go.ke
Website: www.bometeastngcdf.co.ke

(g) NG-CDF BOMET EAST Constituency Bankers

Bank Name:	EQUITY BANK
Branch:	BOMET BRANCH
Account Name:	BOMET EAST NG-CDF
Account Number:	1220261114718

(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

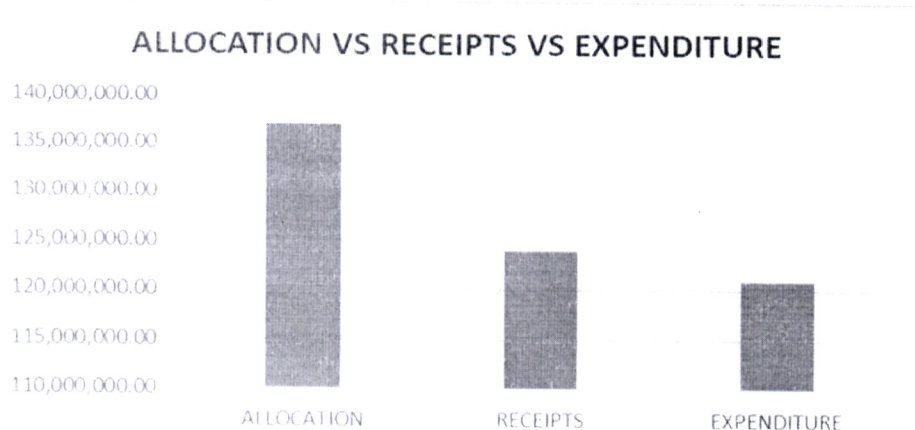
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BOMET EAST CONSTITUENCY

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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

A. FUNDS ALLOCATED IN THE YEAR WAS KSHS. 137,367, 724.

The constituency had a brought forward balance of Kshs. 868,961 as of 1st July, 2019. The new funds allocation for the year 2019/20 was Kshs. 137,367,724 out of which Kshs. 124,640,876 million was received.



ACHIEVEMENTS

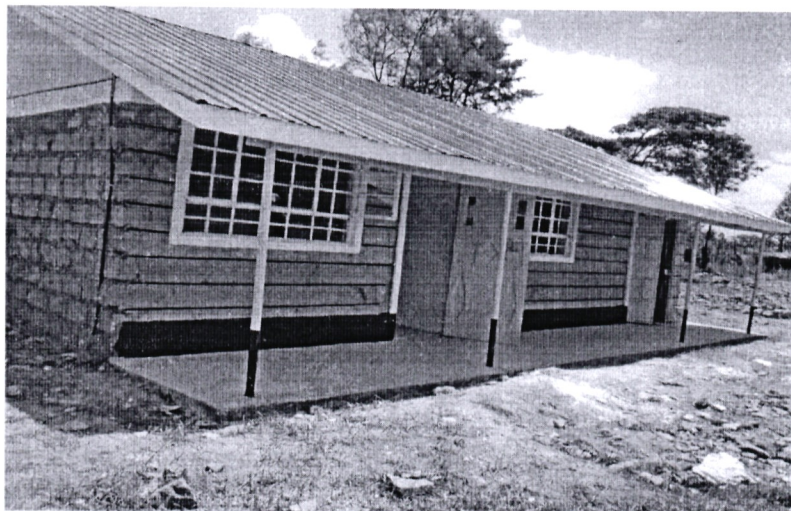
The committee was able to disbursement projects funds to a tune of Kshs 121,315,112. Out of this, the transfer to other government units was Kshs 69,880,000, other grants and transfers was Kshs 34,694,838, acquisition of assets was Kshs 3,700,000 and other payments of Kshs 980,000.00.

In the transfer to other government units, the committee was able to disburse funds which was used to build classrooms, science laboratory and administration blocks. This is able to create conducive environment for the learners and good working conditions for the teachers.

The committee was able to disburse bursary funds worth Kshs 18,423,490 to approximately 2,728 learners to support them in their tuition fees.

SAMPLE OF THE PROJECTS IMPEMENTED SAMPLE OF THE PROJECTS IMPLEMENTED:

1. Cheboron Primary- Construction of administration block





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BOMET
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2.0 Kapkisiebo Primary School-Construction of a classroom



3.0 Construction of a classroom



Challenges

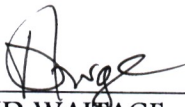
The year in question was coupled with a number of challenges:

- There is a high demand and pressure on the fund where the needs are more than the available funds.
- The region has serious problems on the sanitation element where toilets keep collapsing due to loose soil and wet areas and the emergency kit can't handle this to satisfaction.
- The community solely relies on government funding to develop the public institutions with very low parents input or none at all.

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To address these challenges, the committee is working towards creation of a factual data base on the NG CDF funded projects to guide future development. The committee is also committed to ensuring completion of all ongoing projects and realistic funds allocation per project to get quality projects as well as timely completion.

Sign 
MR. DAVID WAITAGE
CHAIRMAN NGCDF COMMITTEE

DATE 26/2/2021

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BOMET
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III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-BOMET EAST Constituency's 2018-2022 strategic plan are to:

Develop and improve infrastructure, increase capacity and facilitate the uplifting of the status of key academic institutions

- a) Develop and improve infrastructure, increase capacity and facilitate the uplifting of the status of key academic institutions
- b) Develop a youth resource centre and youth development programmes in the constituency
- c) Develop and improve National Government Administration infrastructure, equipment and tools
- d) To implement environmental programme and facilitate prompt waste collection and disposal in an environmentally acceptable manner
- e) To foster a cohesive, corruption-free and financially stable constituency through active public participation
- f) Aligning bursary structure and process

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In FY 19/20 <ul style="list-style-type: none"> - construction of 17 science lab in various sec school, 44 classrooms and 3 administration block - Bursary was approved and awarded to 2,728 to support various needy students.
Security	Improved security and development	Security infrastructure availed	No. of security offices constructed/renovated	No project was done in the year

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Environment	Foster a safe and sustainable environment	Trees planted, Water harvesting and solid waste disposal facilities availed	No. of institutions benefiting from Tree planting, water harvesting and solid waste disposal managements.	46 institutions benefited from various water tanks purchased to improve hygiene due to covid 19
Sports	Positive engagement of the youth and talent development	Sports tournament and equipment availed	No. of teams benefiting from the tournament	We have carried various sports tournament due to nature talents
Disaster Management	Foster a safe and sustainable environment	Emergency situations responded to.	No. of emergency respond projects responded to	The constituency was able to disburse emergency funds to 12 schools for mainly construction of toilets to improve hygiene during the covid-19 pandemic.

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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

The committee has ensured public participation in identification of projects and bursary beneficiaries. This is all to guide and give the public a chance in project implementation and ownership. During the meetings the people were given information on the Fund and their roles in project implementation. The construction of a minimum of two classrooms per every construction in a school and quality has been budgeted for and this will go a long way to help reduce the class congestion.

2. Environmental performance

The committee was able to carry out tree planting in selected schools under environment. We This has gone a long way to provide fresh air and wind breakers. There is also a plan to start introducing fruit trees under the environment docket as well as water harvesting facilities.

3. Employee welfare

There are six members of staff out of which two are ladies and four males. The Salary for the employees after appraisal shall be harmonised with the current approved system.

4. Market place practices-

The committee plans to ensure above the table and transparent tender process during the upcoming procurement activities for the projects. The involvement of the relevant Government Officer including Public health officers is already in motion. The PMC shall be trained before procurement takes place.

5. Community Engagements-

In order to ensure on job development, we have planned to have a training plan for the staff once the Covid –19 pandemic. Three staff shall go for relevant trainings. The former staff were all paid their gratuity. Bursary issuance was positively embraced as the public were involved. Other CSR activities are yet to be embraced. We are planning to hold publicity meeting in conjunction with the Youth officers over the Youth Fund.



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V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 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-BOMET EAST 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, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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.

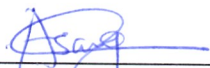
The Accounting Officer in charge of the NGCDF-BOMET EAST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting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

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

Approval of the financial statements

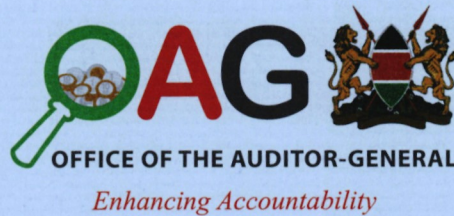
The NGCDF-BOMET EAST Constituency financial statements were approved and signed by the Accounting Officer on 26/21 2021.


Fund Account Manager
Name LEMARIMPE PARSUMPAT


Sub-County Accountant
Name: ANDREW SANG
ICPAK Member Number: 20892

REPUBLIC OF KENYA

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Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BOMET EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bomet East Constituency set out on pages 1 to 37, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the National Government Constituency Development Fund - Bomet East Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Inaccuracies in Financial Statements

Review of the financial statements submitted for audit revealed the following inaccuracies.

- 1.1** The forward by the Chairman National Government Constituencies Development Fund Committee at page vi, achievements paragraphs, reflects Kshs.34,694,838 in respect to other grants and transfers. However, the statement of receipts and payments reflects Kshs.33,679,838 in respect to other grants and transfers resulting to unexplained variance of Kshs.1,015,000.

1.2 Note 14 to the financial statements reported comparative balance of Kshs.1,576,252 in respect to prior year adjustments which have not been reconciled or supported with a ledger or a journal.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not be confirmed.

2.0 Use of Goods and Services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects Kshs.11,407,520 in respect to use of goods and services. However, the following unsatisfactorily matters were observed:

2.1 Unsupported Committee Expenses

Included in the Kshs.11,407,520 balance is Kshs.5,797,939 in respect to committee allowance which differs with the Kshs.5,599,719 reflected in the supporting schedules provided for audit review resulting to unexplained variance of Kshs.198,220. Further, the supporting schedules provided for audit review did not indicate the dates when the committee meetings were held and location and dates when monitoring and evaluation of projects took place.

In the circumstances, the accuracy and completeness of committee allowance balance of Kshs.5,797,939 for the year ended 30 June, 2020 could not be confirmed.

2.2 Unsupported Other Committee Expenses

Note 5 to the financial statements reflects Kshs.2,220,061 in respect to other committee expenses for which schedules provided for audit review indicated the payee as the Fund Accounts Manager. However, details on the nature and dates of the expenditure incurred were not provided for audit review.

In the circumstances, the accuracy and completeness of other committee expenses of Kshs.2,220,061 for the year ended 30 June, 2020 could not be confirmed.

2.3 Wrong Classification - Office and General Supplies and Services

Note 5 to the financial statements reflects Kshs.1,463,900 in respect to office and general supplies and services which includes wrongly classified expenditure of Kshs.1,414,250, Kshs.9,450 and Kshs.40,200 in respect to routine maintenance—vehicles and other transport equipment, communication, supplies and services and utilities, supplies and services respectively.

In the circumstances, the accuracy and completeness of the office and general supplies and services balance of Kshs.1,463,900 for the year ended 30 June, 2020 could not be confirmed.

2.4 Unsupported Training Expenses

Note 5 to the financial statements reflects Kshs.1,900,000 in respect to training expenses paid to the Fund Accounts Manager. However, detailed schedules indicating the venue of the trainings, training need assessment reports and details of the trainers were not provided for audit review.

In the circumstances, the accuracy and completeness of the training expenses balance of Kshs.1,900,000 for the year ended 30 June, 2020 could not be confirmed.

3.0 Other Grants and Transfers

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects Kshs.33,679,838 in respect to other grants and transfers. However, the following unsatisfactory matters were observed:

3.1 Irregular Issuance of Bursary

Included in the Kshs.33,679,838 balance is Kshs.2,594,000 and Kshs.15,829,490 in respect to bursary to secondary schools and bursary to tertiary institutions all totaling Kshs.18,423,490. However, the supporting schedules did not indicate the beneficiary students' names and admission numbers and bursary policy to guide application, vetting and disbursements of bursaries was not provided for audit review. In addition, public notification on application of bursary, list of all the bursary applications, list of qualifying applications, list of rejected applications, bursary committee vetting minutes approving the list of beneficiaries and need assessment report and acknowledgements receipts were not provided for audit.

In the circumstances, the accuracy and completeness of the bursary disbursements of Kshs.18,423,490 for the year ended 30 June, 2020 could not be confirmed.

3.2 Irregular Procurement of Environment Projects

Note 7 to the financial statements reflects Kshs.4,753,828 in respect to environment projects which relates to procurement and installation of forty-six (46), 8000 litres water tanks. However, procurement records including bills of quantities detailing the materials and the size of the base where the tanks were to stand, distribution list of the tanks and signed delivery notes by the beneficiaries were not provided for audit review. Upon physical verification, it was observed that the tanks had been delivered to various schools though they had not been installed and were not in use.

In the circumstances, the accuracy and completeness of the environment projects balance of Kshs.4,753,828 for the year ended 30 June, 2020 could not be confirmed.

3.3 Sports Expenses

Note 7 to the financial statements reflects Kshs.3,054,000 in respect to sports expenditure out of which Kshs.2,854,000 was payment made to the Fund Account Manager but which was not supported with programme of the sport tournaments and list of the Project Management Committees implementing the project. In addition, the schedules provided for audit review in support of the sport expenditure did not contain the registration number and insurance reference number of transport equipment hired, schedule of matches officiated by each referee, Football Kenya Federation number and national identification details.

In the circumstances, the accuracy and completeness of the sports project balance of Kshs.2,854,000 for the year ended 30 June, 2020 could not be confirmed.

4.0 Cash and Cash Equivalents

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects Kshs.4,194,724 in respect to bank balance. However, respective bank reconciliation statement for June, 2020 reflects Kshs.6,784,798 in respect to unrepresented cheques which includes stale cheques amounting to Kshs.1,207,443 which ought to have been reversed in the cash book. Further, bank balances comparative balance of Kshs.868,961 was not reconciled with the cash book balance of Kshs.566,732 as at 30 June, 2019 resulting to unreconciled variance of Kshs.302,229.

In the circumstance, the accuracy and validity of the cash and cash equivalent balance of Kshs.4,194,724 as at 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Bomet East 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 Adverse 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. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.195,448,165 and Kshs.124,640,876 respectively resulting to an under-funding of Kshs.70,807,290 or 36% of the budget. Similarly, the Fund expended

Kshs.121,315,112 against an approved budget of Kshs.195,448,165 resulting to an under-expenditure of Kshs.74,133,053 or 38% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Bomet East Constituency.

2.0 Projects Implementation Status

The project status report provided for audit review indicated that 83 projects with an allocation of Kshs.118,258,642 had the following progress status as at 30 June, 2020:

Project Status	Number of the Projects	Amount (Kshs)
Complete	80	102,435,775
Ongoing	3	15,822,872
Total	83	118,258,642

The fund management attributed the delay in completing the three (3) projects to delayed in disbursements from the National Government Constituencies Development Fund Board.

The delay in completing projects may have impacted negatively on service delivery to the residents Bomet East Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Project Verification

Physical verification of forty-four (44) sampled projects in January, 2021 implemented at total contract sums of Kshs.59,483,408 revealed the following unsatisfactory matters:

(i) Failure to Maintain Project Files

The National Government Constituency Development Fund Committee converted itself to the project management committees by taking up the roles of project management committee in regard to procurement and implementation of the

projects. This contrary to Section 15(6) of the National Government Constituency Development Fund Regulations, 2016 and as a result the Project Management Committees were unable to prepare and submit hand over reports to Constituency Development Fund Committee.

- (ii) Work plans, architectural drawings, bill of quantities, procurement documents, project implementation status report, inspection certificates and completion certificates were not provided for audit review.
- (iii) Six (6No.) projects worth Kshs.6,200,000 had stalled and their completion was, therefore, doubtful.
- (iv) Seven (7No.) projects worth Kshs.8,300,000 exhibited signs of poor workmanship in terms of huge cracks on walls and floors and sagging ceilings.

(v) Prior Year Projects

Seventeen (17) projects worth Kshs.17,300,000 had not been completed despite some of them being over three years old since the start date. This is contrary to Section 11(j) on the National Government Constituency Development Fund Regulations, 2016 which requires the Constituency Development Fund Committee to ensure that all projects receive adequate funding and are completed within three years.

In the circumstance, Fund Management is in breach of the law and the constituents of Bomet East Constituency may not receive value for money on the Projects worth Kshs.59,483,408.

2.0 Failure to Submit Reports on Project Management Committee (PMC) Bank Accounts

The Fund accountant did not provide a record of all the bank accounts opened by the PMCs and quarterly reports on status of the project management committee accounts. This is contrary to Section 15 (10) of the National Government Constituency Development Fund Regulations, 2016 which requires the Officer of the Board seconded to the Constituency to keep a record of the bank accounts opened by a project management committee and to table a quarterly report to a Constituency Committee on the status of the project management committee accounts.

To the extent, the Fund Management is in breach of the law.

3.0 Irregular Expenditure of Emergency Funds

Note 7 to the financial statements reflects Kshs.6,319,250 in respect to emergency projects which was spent on construction of toilets to various primary and secondary schools and completion of treasury offices.

This is contrary to section 8(3) of the National Government Constituencies Development Fund Act, 2015 which states that an Emergency shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

In the circumstance, the Fund Management is in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7 (1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and overall governance were not effective

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

Management is also responsible for the submission of Fund 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 Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 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 judgment 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BOMET EAST CONSTITUENCY

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

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	124,640,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		124,640,876	108,784,483
PAYMENTS			
Compensation of employees	4	1,667,754	2,497,560
Use of goods and services	5	11,407,520	12,366,348
Transfers to Other Government Units	6	69,880,000	47,963,736
Other grants and transfers	7	33,679,838	47,830,214
Acquisition of Assets	8	3,700,000	2,035,522
Other Payments	9	980,000	2,486,000
TOTAL PAYMENTS		121,315,112	115,179,380
SURPLUS/DEFICIT		3,325,763	(6,394,897)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BOMET EAST Constituency financial statements were approved on 26/2/2021 and signed by:

Fund Account Manager
Name: LEMARIMPE PARSUMPAT

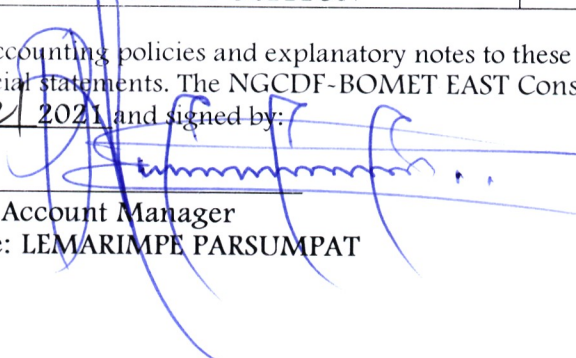
Sub-County Accountant
Name: ANDREW SANG
ICPAK Member Number: 20892

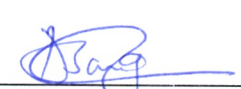
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BOMET
EAST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020 Kshs	2018 - 2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	4,194,724	868,961
Cash Balances (cash at hand)	10B		
Total Cash and Cash Equivalents		4,194,724	868,961
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		4,194,724	868,961
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		4,194,724	868,961
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	868,961	5,687,606
Surplus/Deficit for the year		3,325,763	(6,394,897)
Prior year adjustments	14	-	1,576,252
NET FINANCIAL POSITION		4,194,724	868,961

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BOMET EAST Constituency financial statements were approved on 26/2/2021 and signed by:


Fund Account Manager
Name: LEMARIMPE PARSUMPAT


Sub-County Accountant
Name: ANDREW SANG
ICPAK Member Number: 20892

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BOMET EAST CONSTITUENCY

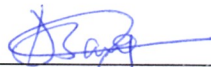
**Reports and Financial Statements
For the year ended June 30, 2020**

IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	124,640,876	108,784,483
Other Receipts	3	-	-
		124,640,876	108,784,483
Payments for operating expenses			
Compensation of Employees	4	1,667,754	2,497,560
Use of goods and services	5	11,407,520	12,366,348
Transfers to Other Government Units	6	69,880,000	47,963,736
Other grants and transfers	7	33,679,838	47,830,214
Other Payments	9	980,000	2,486,000
		117,615,112	113,143,858
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	1,576,252
Net Adjustments		-	1,576,252
Net cash flow from operating activities		7,025,763	(2,783,123)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	3,700,000	2,035,522
Net cash flows from Investing Activities		3,700,000	2,035,522
NET INCREASE IN CASH AND CASH EQUIVALENT			
		3,325,763	(4,818,645)
Cash and cash equivalent at BEGINNING of the year	13	868,961	5,687,606
Cash and cash equivalent at END of the year		4,194,724	868,961

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF BOMET EAST Constituency financial statements were approved on 26/21 2021, and signed by:

Fund Account Manager
Name: LEMARIMPE PARSUMPAT


National Sub-County Accountant
Name: ANDREW SANG
ICPAK Member Number: 20892

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

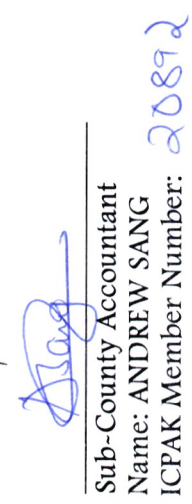
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	58,080,441	195,448,165	124,640,876	70,807,290	63.8%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts		-	0	-	-	#DIV/0!
TOTAL RECEIPTS	137,367,724	58,080,441	195,448,165	124,640,876	70,807,290	63.8%
PAYMENTS						
Compensation of Employees	3,340,663	1,279,653.00	4,620,316	1,667,754	2,952,562	36.1%
Use of goods and services	9,021,032	(1,279,653.00)	7,741,379	11,407,520	(3,666,141)	147.4%
Transfers to Other Government Units	65,550,000	31,820,000.00	97,370,000	69,880,000	27,490,000	71.8%
Other grants and transfers	59,456,029	20,596,963.00	80,052,992	33,679,838	46,373,154	42.1%
Acquisition of Assets	0	4,649,478.00	4,649,478	3,700,000	949,478	79.6%
Other Payments	0	1,014,000.00	1,014,000	980,000	34,000	96.6%
TOTAL	137,367,724	58,080,441	195,448,165	121,315,112	74,133,053	62.1%

NOTE:

The unutilized funds for the FY 2018-19 was Kshs 58,080,441, out of which Use of goods and services balances was erroneously indicated as Kshs (4,230,871) instead of Kshs (1,279,653.00).

The NGCDF-BOMET EAST Constituency financial statements were approved on 26/2/2021 and signed by:


 Fund Account Manager
 Name: LEMARIMPE FARSUMPAT


 Sub-County Accountant
 Name: ANDREW SANG
 ICPAK Member Number: 20892

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

I. XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Programme/Sub-programme	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Employees salaries	3,340,663	1,279,653	4,620,316	1,667,754	2,952,562
Goods and services- Admin	1,700,000	-	1,700,000	2,714,999	1,014,999
Committee expenses- Admin.	3,200,000	-	3,200,000	3,969,044	769,044
S-TOTAL	8,240,663	1,279,653	9,520,316	8,351,797	1,168,519
Goods and services-M&E	621,032	-	341,379	1,223,477	882,098
Committee expenses-M&E	1,600,000	-	600,000	1,600,000	1,000,000
CDFC/PMC Capacity Building.	1,900,000	-	1,900,000	1,900,000	-
S-TOTAL	4,121,032	-	2,841,379	4,723,477	1,882,098
Emergency Fund	7,198,241	1,182,882	8,381,123	6,319,250	2,061,873
Constituency Sports Tournament.	2,747,354	2,066,882	4,814,237	3,054,000	1,760,237
Environment	2,686,947	2,066,881	4,753,828	4,753,828	-
Security	8,822,872	750,000	9,572,872	-	9,572,872
Other transfers	4,000,000	-	4,000,000	1,129,270	2,870,730
Bursary Secondary Schools	7,000,000	9,642,996	16,642,996	2,594,000	14,048,996
Bursary Tertiary Schools	27,000,614	4,887,322	31,887,936	15,829,490	16,058,446
S-TOTAL	59,456,029	20,596,963	80,052,992	33,679,838	46,373,154

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Other Payments	-	1,014,000	1,014,000	980,000	34,000
S-TOTAL	-	1,014,000	1,014,000	980,000	34,000
NG-CDF Office Furnitures and Works	-	3,700,000	3,700,000	3,700,000	-
Road and land scaping		949,478	949,478	-	949,478
S-TOTAL		4,649,478	4,649,478	3,700,000	949,478
Beregeiwet primary school	1,050,000	-	1,050,000	1,050,000	-
Bonyoriot primary school	1,050,000	-	1,050,000	1,050,000	-
Bukunye Primary School	1,050,000	-	1,050,000	1,050,000	-
Central Primary School	500,000	-	500,000	500,000	-
Cheboror primary school	1,200,000	-	1,200,000	1,200,000	-
Chemorut Primary School	500,000	-	500,000	-	500,000
Kamunjeiwet Primary School	1,050,000	-	1,050,000	1,050,000	-
Kapacheluch Primary School	500,000	-	500,000	500,000	-
Kapkisiego Primary School	1,050,000	-	1,050,000	1,050,000	-
Kaplelach Primary School	1,050,000	-	1,050,000	1,050,000	-
Kapitindui Primary School	300,000	-	300,000	300,000	-
Kibisoronik Primary School	1,050,000	-	1,050,000	1,050,000	-
Longisa Primary School	500,000	-	500,000	500,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Motoimet Primary School	1,050,000	-	1,050,000	1,050,000	-
Mugie Primary School	1,050,000	-	1,050,000	-	1,050,000
Mulot Primary School	400,000	-	400,000	-	400,000
Murwongoi Primary School	200,000	-	200,000	-	200,000
Ndabibi Primary School	500,000	-	500,000	-	-
Nokirwet Primary School	1,050,000	-	1,050,000	1,050,000	-
Olboho Primary School	1,050,000	-	1,050,000	-	1,050,000
Raiya Primary School	1,000,000	-	1,000,000	1,000,000	-
Raiya Primary School	1,050,000	-	1,050,000	-	1,050,000
Tach Asis Primary School	1,050,000	-	1,050,000	-	1,050,000
Tangut Primary School	1,050,000	-	1,050,000	1,050,000	-
Tebeswet Igor Primary School	1,050,000	-	1,050,000	1,050,000	-
S-TOTAL	21,350,000	-	21,350,000	23,450,000	5,300,000
Bukunye Secondary School	1,500,000	-	1,500,000	-	-
Bukacha secondary school	1,500,000	-	1,500,000	1,500,000	-
Bukacha secondary school	1,000,000	-	1,000,000	-	1,000,000
Cheboin Secondary school	500,000	-	500,000	-	-
Chelemei Girls Secondary School	200,000	-	200,000	-	-
Chelemei Girls Secondary School	-	-	4,500,000	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

	4,500,000						4,500,000
Chemarer secondary school	400,000	-	400,000		400,000		-
Emiliot Day Secondary School	2,500,000	-	2,500,000				2,500,000
Kakimirai Day secondary school	1,050,000	-	1,050,000		1,050,000		-
Kalvet Day secondary school	1,000,000	-	1,000,000		1,000,000		-
Kalvet secondary school	1,500,000	-	1,500,000				1,500,000
Kembu Day Secondary school	4,500,000	-	4,500,000		1,000,000		3,500,000
Kipkurion Secondary school	1,450,000	-	1,450,000		1,450,000		-
Koita secondary school	1,500,000	-	1,500,000		1,500,000		-
Kong'otik Day secondary School	1,500,000	-	1,500,000		1,500,000		-
Lekimbo Secondary school	2,050,000	-	2,050,000				2,050,000
Mengit Day Secondary school	1,500,000	-	1,500,000				1,500,000
Mogitui Day secondary school	1,500,000	-	1,500,000				1,500,000
Mogoma secondary school	1,000,000	-	1,000,000		1,000,000		-
Mulot Girls secondary school	1,500,000	-	1,500,000				1,500,000
Ndubai secondary school	1,500,000	-	1,500,000		1,500,000		-
Norerera secondary school	1,500,000	-	1,500,000				1,500,000
Saoset secondary school	1,750,000	-	1,750,000		1,750,000		-
Siwot Day secondary school	1,000,000	-	1,000,000				1,000,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

St. Catherine girls secondary school	5,500,000	-	-	5,500,000	-	-	5,500,000
Toronik Day secondary school	800,000	-	-	800,000	800,000	-	-
S-TOTAL	44,200,000	-	-	44,200,000	16,650,000	-	20,090,000
Chebisian primary	-	1,600,000	-	1,600,000	1,600,000	-	-
Kalyet secondary school	-	1,500,000	-	1,500,000	1,500,000	-	-
Kembu Day Secondary school	-	1,000,000	-	1,000,000	1,000,000	-	-
Chelemei Girls Secondary School	-	1,000,000	-	1,000,000	1,000,000	-	-
kipreres secondary school	-	1,000,000	-	1,000,000	1,000,000	-	-
Kakimirai Day secondary school	-	600,000	-	600,000	600,000	-	-
Kipkurion Secondary school	-	1,000,000	-	1,000,000	1,000,000	-	-
Emitiot secondary school	-	1,000,000	-	1,000,000	1,000,000	-	-
Kimuchul secondary school	-	700,000	-	700,000	700,000	-	-
Siwot Day secondary school	-	800,000	-	800,000	800,000	-	-
Nyaururu primary school	-	750,000	-	750,000	750,000	-	-
Mangoita primary school	-	1,500,000	-	1,500,000	-	-	1,500,000
kiptindui primary school	-	750,000	-	750,000	750,000	-	-
kipreres primary school	-	750,000	-	750,000	750,000	-	-
Olboho Primary School	-	500,000	-	500,000	500,000	-	-
Bonyoriot primary school	-	400,000	-	400,000	400,000	-	-



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Matecha primary school	-	750,000	750,000	750,000	750,000	-
CHEBISIAN PRIMARY	-	750,000	750,000	750,000	750,000	-
KIPTOGGOCH PRIMARY	-	700,000	700,000	700,000	700,000	-
KAPKESOSIO PRIMARY	-	450,000	450,000	450,000	450,000	-
CHEPKIRIB PRIMARY	-	750,000	750,000	750,000	750,000	-
CHEPKIRIB PRIMARY	-	400,000	400,000	400,000	400,000	-
BUKUNYE SEC. SCHOOL	-	700,000	700,000	700,000	700,000	-
NORERA SECONDARY	-	730,000	730,000	730,000	730,000	-
KAPLELACH PRIMARY	-	300,000	300,000	300,000	-	300,000
	S-TOTAL	31,820,000	31,880,000	29,780,000	2,100,000	
Total	137,367,724	58,080,441	195,448,165	121,315,112	74,133,053	

(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)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

The 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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For the year ended June 30, 2020

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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
Normal Allocation		Kshs	Kshs
	B047168	55,040,875.50	
	B047257	1,600,000.00	
	B047372	4,000,000.00	
	B041443	20,000,000.00	
	B047862	6,000,000.00	
	B049235	14,000,000.00	
	B104247	15,000,000.00	
Normal Allocation	B096536	9,000,000.00	
	B005152		54,784,483
	B042869		15,000,000
	B006298		10,000,000
	B042717		14,000,000
	B006265		15,000,000
Conditional grants			-
Receipt from other Constituency			-
TOTAL		124,640,876	108,784,483

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

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

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere – Cash banked to pay environment suppliers	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

Description	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of contractual employees	1,667,754	2,497,560
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF	-	
Gratuity-Paid	-	0
Gratuity-Accrued	-	
TOTAL	1,667,754	2,497,560

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	0.00	27,950
Water & sewerage charges		
Office rent		
Communication, supplies and services	0.00	1,145,218
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	1,900,000.00	1,167,000
Hospitality supplies and services		
Other committee expenses	2,220,061.00	-
Committee allowance	5,797,939.00	6,438,400
Insurance costs		
Specialised materials and services	-	
Office and general supplies and services	1,463,900.00	2,202,431
Other operating expenses	-	22,690
Bank service commission and charges	25,620.00	
Routine maintenance - vehicles and other transport equipment	-	1,362,659
Routine maintenance- other assets		
Strategic Plan		
TOTAL	11,407,520	12,366,348

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BOMET EAST CONSTITUENCY**
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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to Primary schools	41,000,000	26,500,000
Transfers to Secondary schools	28,880,000	21,463,736
Transfers to Tertiary institutions		0
TIVET		
TOTAL	69,880,000	47,963,736

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Bursary -Secondary	2,594,000	3,435,473
Bursary -Tertiary	15,829,490	29,587,100
Bursary-Special schools	-	1,571,400
Mocks & CAT	-	-
Security	-	4,000,000
Sports	3,054,000	1,395,129
Environment	4,753,828	1,335,000
Emergency Projects	6,319,250	6,506,111
Website Project	1,129,270	-
TOTAL	33,679,838	47,830,213



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

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>		2019-2020	2018-2019
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		3,700,000.00	2,035,522
Refurbishment of Buildings		-	-
Purchase of Vehicles		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of office furniture and fittings		-	-
Purchase of computers ,printers and other IT equipments		-	-
Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
TOTAL		3,700,000	2,035,522

9. OTHER PAYMENTS

Strategic plan		-	2,486,000
road access to NGCDF office		460,000	-
land scaping of NGCDF office		520,000	-
Ngcdf office fencing			
Prio year adjusments			
TOTAL		980,000	2,486,000





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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For the year ended June 30, 2020
NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2020)</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

12A. RETENTION

Supplier/Contractor	PV No.	2019-2020	2018-2019
		-	-
		-	-
TOTAL		-	-

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
	0	0
	0	0
	0	0
Add as appropriate		
Total	0	0

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	(1/7/2020)	(1/7/2019)
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	4,194,724	868,964
Cash in hand		-
Imprest		-
TOTAL	4,194,724	868,964



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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14. PRIOR YEAR ADJUSTMENTS

		2019-2020	2018-2019
		Kshs	Kshs
Bank accounts		-	1,576,252
Cash in hand		-	-
TOTAL		-	1,576,252

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019(A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0

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

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
TOTAL	0	0

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
TOTAL	0	0

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of Employees	2,952,562	1,279,653.00
Use of goods and services	(3,666,141)	(1,279,653.00)
Transfers to Other Government Units	40,312,872	31,820,000.00
Other grants and transfers	33,550,281	20,596,963.00
Acquisition of Assets	949,478	4,649,478.00
Other Payments	34,000	1,014,000.00
TOTAL	74,133,053	58,080,441

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

17.4: PMC account balances (See Annex 5)

			2019-2020	2018-2019
PMC	BANK	A/C NO	Kshs	Kshs
			11,096,368	2,661,698
			11,096,368	2,661,698

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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





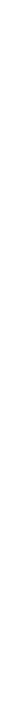
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

**ANNEX 3 –
UNUTILIZED FUND- FY 2019-20**

Project Name	Description	Balance 30.6.2020	Balance 30.6.2019	comments
Constituency Innovation Hubs	Setting up constituency ICT Hubs	1,667,027.20	1,667,027.00	Awaiting Reallocation of PMCs
Kakimirai Pry School	Construction of toilets	500,000.00	0	Awaiting formation of PMCs
Kerenga Pry School	construction of one classroom	700,000.00	0	Awaiting formation of PMCs
Simotwet Pry School	construction of two classrooms	1,300,000.00	0	Awaiting formation of PMCs
Saonet Sec School	construction of one classroom	750,000.00	0	Awaiting formation of PMCs
Kongotik Day Sec School	Construction of toilets	500,000.00	0	Awaiting formation of PMCs
St.Catherine Sec School	Construction of toilets	500,000.00	0	Awaiting formation of PMCs
Chemamer Chiefs Office	Construction of chief's office	1,000,000.00	0	Awaiting formation of PMCs
Lalakin Pry School	construction of 3 classrooms	1,750,000.00	0	Awaiting formation of PMCs
Sigowet Sec School	Purchase of 2 acres	1,600,000.00	0	Awaiting formation of PMCs
Chepkolon Sec School	Laboratory chambers fittings to completion	250,000.00	0	Awaiting formation of PMCs
Employees salaries	Payment of NG-CDF staff salaries	2,952,562	1,279,653	Ongoing
Use of goods and service	payment of NGCDF allowances	(3,666,141)	(1,279,653)	Ongoing
Constituency Sports Tournament.	Purchase of sports equipments to Bomet East tournament teams	1,760,236.55	2,066,882.07	Ongoing
Security	Construction of chiefs offices and DCC'S office	8,822,872.40	750,000	Awaiting formation of PMCs
Other Transfers	Construction of police headquarters	4,000,000.00	0	Awaiting formation of PMCs



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY

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Bursary Secondary Schools	Payment of bursary to needy students	3,221,158.28	9,642,995.81	Awaiting formation of PMCs
Bursary Tertiary Schools	Payment of bursary to needy students	11,411,332.30	4,887,322.07	Awaiting formation of PMCs
Strategic Plan	Development of constituency strategic plan	1,014,000.00	1,014,000.00	Awaiting formation of PMCs
Emergency	Cater for unforeseen circumstances	2,061,873	1,182,881.61	ongoing
Chemorut Primary School	Construction of toilets	500,000.00	0	Awaiting formation of PMCs
Muge primary School	construction of one classroom	1,050,000.00	0	Awaiting formation of PMCs
Mulot Primary School	Renovation of 4 classrooms	400,000.00	0	awaiting formation of PMCs
Murwongoi Primary School	completion of a classroom	200,000.00	0	awaiting formation of PMCs
Raiya Primary School	construction of 2 toilets	1,000,000.00	0	awaiting formation of PMCs
Raiya Primary School	construction of a classroom	1,050,000.00	0	Awaiting formation of PMCs
Bukunye Secondary School	construction of a classroom	800,000.00	0	Awaiting formation of PMCs
Bukacha secondary school	Lab completion	1,000,000.00	0	Awaiting formation of PMCs
Chelemei Girls Secondary School	construction of a lab and admin block	4,500,000.00	0	Awaiting formation of PMCs
Emitiot Day Secondary School	construction of administration block	2,500,000.00	0	Awaiting formation of PMCs
Kalyet secondary school	Purchase of one acre	1,500,000.00	0	Awaiting formation of PMCs
Kembu Day Secondary school	construction of a lab and admin block	3,500,000.00	0	Awaiting formation of PMCs
Lekimbo Secondary school	construction of administration block	2,050,000.00	0	Awaiting formation of PMCs
Mengit Day Secondary school	completion of dormitory	1,500,000.00	0	Awaiting formation of PMCs
Norera secondary school	Purchase of 1.3 acres of land	1,500,000.00	0	Awaiting formation of PMCs



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY
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		0	1,000,000.00	0	Awaiting formation of PMCs
Siwot Day secondary school	completion of dormitory	0	1,000,000.00	0	Awaiting formation of PMCs
St. Catherine girls secondary school	construction of dinning hall	0	5,500,000.00	0	Awaiting formation of PMCs
NG-CDF Office Furnitures and Works	Purchase of office furniture and computers	0	0	3,700,000	
Road and land scaping	Road Murraming	0	0	949,478	
Chebisan primary school	Construction of two classroom	0	0	1,600,000.00	
Kalyet secondary school	construction of lab	0	0	1,500,000.00	
Kembu Day Secondary school	construction of lab	0	0	1,000,000.00	
Chelemei Girls Secondary School	construction of lab	0	0	1,000,000.00	
kiprerer secondary school	construction of lab	0	0	1,000,000.00	
Kakimirai Day secondary school	constructionj of a toilet	0	0	600,000.00	
Kipkurion Secondary school	construction of lab	0	0	1,000,000.00	
Emitiot secondary school	construction of lab	0	0	1,000,000.00	
Kimuchul secondary school	completion of lab	0	0	700,000.00	
Siwot Day secondary school	construction of two toilets	0	0	800,000.00	
Nyaururu primary school	construction of one classroom	0	0	750,000.00	
Mangoita primary school	construction of administration block	0	0	1,500,000.00	
kiptindui primary school	construction of a classroom	0	0	750,000.00	
kiprerer primary school	construction of a classroom	0	0	750,000.00	
Olbobo Primary	construction of a toilet	0	0	500,000.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
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School				
Bonyoriot primary school	construction of a toilet	0	400,000.00	
Kesebek primary school	construction of a toilet	0	400,000.00	
Mangoita primary school	construction of a toilet	0	400,000.00	
kapkimolwa primary school	construction of a toilet	0	500,000.00	
Sigowet primary school	construction of a toilet	0	400,000.00	
Matarmat primary school	construction of a classroom	0	750,000.00	
Kipyosit primary school	construction of a classroom	0	750,000.00	
Sonoya primary school	construction of a classroom	0	750,000.00	
Emitiot primary school	construction of a classroom	0	750,000.00	
Kipkurion primary school	construction of a classroom	0	750,000.00	
Kugonoi primary school	construction of a classroom	0	750,000.00	
Ongoswet primary school	construction of a classroom	0	750,000.00	
Central Primary School	construction of a classroom	0	750,000.00	
Kaparuso primary school	construction of a classroom	0	750,000.00	
Changchego primary school	completion of a classroom	0	450,000.00	
Kertai primary school	construction of a classroom	0	750,000.00	
Motoimet Primary School	toilet construction	0	300,000.00	
Kiptulwa primary school	construction of 2 toilets	0	800,000.00	
Kaminjeiwet Primary	construction of a classroom	0	750,000.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

School				
Matecha primary school	construction of a classroom	0	750,000.00	
CHEBISIAN PRIMARY	construction of a classroom	0	750,000.00	
KIPTOGOCH PRIMARY	construction of a classroom	0	700,000.00	
KAPKESOSIO PRIMARY	construction of a toilet	0	450,000.00	
CHEPKIRIB PRIMARY	construction of a classroom	0	750,000.00	
CHEPKIRIB PRIMARY	construction of a toilet	0	400,000.00	
BUKUNYE SEC. SCHOOL	construction of a classroom	0	700,000.00	
NORERA SECONDARY	construction of a classroom	0	730,000.00	
KAPLELACH PRIMARY	construction of a toilet	0	300,000.00	
		74,133,053.00	58,080,441.00	



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/d (Kshs) 2019/20
Land	4,000,00			4,000,000
Buildings and structures	11,035,000	3,700,000		14,735,000
Transport equipment	3,750,000			3,750,000
Office equipment, furniture and fittings	1,600,000			1,600,000
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment	306,800			306,800
Heritage and cultural assets				
Intangible assets				
Total	20,691,800	3,700,000		24,391,800

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

S/N O	Project Account Name	Account Number	Bank	Branch	Balance as at 30.06.2020	Balance 30.6.2019
1	Chelemei Girls Secondary School	1220266392539	Equity	Bomet	1,770.00	-
2	Tach Asis Primary School	1220279008354	Equity	Bomet	5,880.00	255,509.35
3	Beregeiwet primary school	1220268719029	Equity	Bomet	755.00	-
4	Bukacha secondary school	1220297177809	Equity	Bomet	18,158.00	-
5	Bukunye Secondary School	1220262635726	Equity	Bomet	798.00	-
6	Central Primary School	1220299360530	Equity	Bomet	3,762.50	-
7	Changchego primary school	1220298031168	Equity	Bomet	229.00	-
8	CHEBISIAN PRIMARY	1220277682644	Equity	Bomet	4,032.49	-
9	Cheboin Secondary school	1220263835940	Equity	Bomet	561,245.00	155,530.00
10	Cheboror primary school	1220297426256	Equity	Bomet	2,795.00	-
11	Chelemei Girls Secondary School	1220266392539	Equity	Bomet	1,770.00	-
12	Emitiot Day Secondary School	1220297183324	Equity	Bomet	348,631.00	-
13	Emitiot primary school	1220278601440	Equity	Bomet	3,810.00	84,640.05
14	Kakimirai primary school	1220297614916	Equity	Bomet	57,967.50	-
15	Kalyet Day secondary school	1220263646250	Equity	Bomet	12,525.00	88,847.15
16	Kaminjeiwet Primary School	1220297635124	Equity	Bomet	200,803.50	-
17	Kapcheluch Primary School	1220297971050	Equity	Bomet	1,940.00	33,863.50
18	kapkimolwa primary school	1220299794211	Equity	Bomet	2,263.65	-
19	Kaplelach Primary School	1220279306612	Equity	Bomet	472,390.00	-
20	Kaptimdui Primary School	1220277982792	Equity	Bomet	9,002.75	191,587.50

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21	Kembu Day Secondary school	1220277574708	Equity	Bomet	91,295.00	
22	Kerenga primary school	1220299329301	Equity	Bomet	1,600.00	
23	Kesebek primary school	1220297405652	Equity	Bomet	6,020.00	11,337.20
24	Kibisoronik Primary School	1220299845984	Equity	Bomet	456,145.00	
25	Kimuchul secondary school	1220299722165	Equity	Bomet	30,209.00	
26	Kipkurion Secondary school	1220279111774	Equity	Bomet	49,700.00	81,967.49
27	kipreres primary school	1220297585112	Equity	Bomet	5,281.50	-
28	kipreres secondary school	1220298013598	Equity	Bomet	2,450.00	-
29	Kiptulwa primary school	1220262576396	Equity	Bomet	800,105.00	-
30	Kipyosit primary school	1220274871066	Equity	Bomet	40.00	-
31	Koita secondary school	1220263657388	Equity	Bomet	34,445.00	51,405.00
32	Kong'otik Day secondary School	1220264559455	Equity	Bomet	3,165.00	-
33	Lekimbo Secondary school	1220298682496	Equity	Bomet	1,980.00	-
34	Matarmat primary school	1220297393772	Equity	Bomet	33,722.00	-
35	Matecha primary school	1220262725641	Equity	Bomet	2,845.00	225,240.00
36	MATUMBORI PRIMARY	1220297994770	Equity	Bomet	1,259.00	-
37	Mogitui Day secondary school	1220263439133	Equity	Bomet	1,519,561.45	-
38	Motoimet Primary School	1220299600448	Equity	Bomet	60,188.00	-
39	Mulot Girls secondary school	1220279788888	Equity	Bomet	1,501,000.00	-
40	Muranye primary school	1220297431276	Equity	Bomet	1,316.00	632,300.95
41	Murwongoi Primary School	1220299527680	Equity	Bomet	5,787.50	-
42	Nderiat primary school	1220297431276	Equity	Bomet	1,316.00	-
43	Ndubai secondary	1220262267416	Equity	Bomet		-

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44	Nokirwet Primary School	1220262208194	Equity	Bomet	1,655,438.00	-
45	Norera secondary school	1220279344196	Equity	Bomet	144,760.00	-
46	Nyaururu primary school	1220261619773	Equity	Bomet	160.00	-
47	Olboho Primary School	1220298272613	Equity	Bomet	1,340.00	152,774.00
48	Raiya Primary School	1220297508352	Equity	Bomet	2,535.00	-
49	Saonet secondary school	1220266407975	Equity	Bomet	1,100,320.00	629,935.11
50	Sigowet primary school	1220299823512	Equity	Bomet	881.95	-
51	Siwot Day secondary school	1220297176658	Equity	Bomet	872,564.00	-
52	St. Catherine girls secondary school	1220297557369	Equity	Bomet	43,819.00	-
53	TACH ASIS PRIMARY	1220279008354	Equity	Bomet	5,880.00	66,960.70
54	Tebeswet Igor Primary School	1220264398485	Equity	Bomet	253,350.00	-
55	Tegat primary school	1220298032215	Equity	Bomet	4,535.00	-
					11,096,368	2,661,898.00

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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. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
BOMET EAST/CDF/13	Non Submission of trial balance	Trial balance submitted for audit verification	Lemarimpe Parsumpat- FAM	Not Resolved	30 th June 2021 (when Audit certificate had been issued)
BOMET EAST/CDF/13	Delayed implementation of security projects	PMCs have been formed and funds dispersed to respective accounts	Lemarimpe Parsumpat- FAM	Not Resolved	30 th June 2021 (when Audit certificate had been issued)
BOMET EAST/CDF/13	Unutilized fund balances	The unreconciled fund balance of ksh 500,000 has been reconciled	Lemarimpe Parsumpat- FAM	Not Resolved	30 th June 2021 (when Audit certificate had been issued)



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