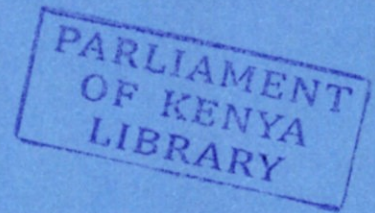



REPUBLIC OF KENYA



Enhancing Accountability

REPORT



 THE NATIONAL ASSEMBLY PAPERS LAID		OF
DATE:	14 AUG 2023	DAY: WEDNESDAY
TABLED BY:	HON. DWEN BAYA MP DEPUTY LEADER OF THE MAJORITY PARTY	
CLERK AT THE TABLE:	RUTH NGINYO	

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BOMET EAST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2023

1000 - 1000



**BOMET EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023**

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

***Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

Table of Content	Page
I. Acronyms and Abbreviations.....	ii
II. Key Constituency Information and Management.....	iii
III. NG-CDFC Chairman’s Report.....	vii
IV. Statement Of Performance Against Predetermined Objectives for FY2022/23	xii
V. Statement of Governance	xiv
VI. Environmental and Sustainability Reporting.....	xix
VII. Statement Of Management Responsibilities	xxiii
VIII. Report Of the Independent Auditors On The NGCDF- Bomet East Constituency	xxv
IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023	1
X. Statement Of Assets and Liabilities As At 30 th June, 2023.....	2
XI. Statement Of Cash Flows for The Year Ended 30th June 2023	3
XII. Summary Statement of Appropriation for The Year Ended 30 th June 2023	5
XIII. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2023	7
XIV. Significant Accounting Policies	15
XV. Notes To the Financial Statements	21
XVI. Annexes	32

I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund
NGCDFB- National Government Constituency Development Fund Board
PFM-Public Finance Management
IPSAS-International Public Sector Accounting Standards.
PMC-Project Management Committee
FY-Financial Year
NGCDFC- National Government Constituency Development Fund Committee
ARMC-Audit and Risk Management Committee
NASC-National Assembly Select Committee
NA-National Assembly
PSASB-Public Sector Accounting Standards Board
PAC-Public Accounts Committee
CFC-Consolidated Funds Committee
CS-Cabinet Secretary
PS-Permanent Secretary
NSCA-National Sub-County Accountant
FAM-Fund Account Manager
PLWD-Persons Living with Disability

II. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

***Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

***Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 202X and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Mr. Robinson Kamakei
2.	Sub-County Accountant	CPA. Andrew Sang
3.	Chairman NGCDFC	Mr. Victor Langat
4.	Member NGCDFC	Mr. Ronald Korir

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Bomet East Constituency NGCDF. 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.

(d) Bomet East Constituency NGCDF Headquarters

P.O. Box 130-20500
NG-CDF Complex
Narok-Bomet Highway
Longisa, Kenya

(e) Bomet East Constituency NGCDF Contacts

Telephone: (254) 726318857
E-mail: cdfbometeastconstituency@ngcdf.go.ke
Website: www.cdfbometeastconstituency.go.ke

(f) Bomet East Constituency NGCDF Bankers

Equity Bank Kenya Limited
Bomet Branch
A/C No. 1220261114718
P O Box 130-20500
Bomet Kenya.

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report



Mr. Victor Langat

On behalf of Bomet East NG-CDF Committee and staff, I am profoundly glad in presenting the FY 2022/2023 annual report and financial statements for the fund.

Bomet East NG-CDF committee continued to discharge its core mandate in prudent, transparent and accountable management of the fund, considering projects proposals as proposed by the residents of Bomet East constituency and ensure that all approved projects meet the requirements of sec 24 of

the NG-CDF Act 2015, Capacity building of the project management committees (Pmc's), monitoring and evaluation of the funded projects. As per the provisions of the NGCDF Act 2015(as amended in 2016), this was achieved mainly through timely disbursement of received funds to the project management committees (Pmc), projects monitoring and regular NG-CDF committee meetings.

Bomet East NG-CDF committee registered exemplary performance in the year under review as demonstrated by implementation of projects, programmes and activities in the sectors of Education, security, sports and environment which fall within the mandate of the Fund established by the NG-CDF ACT 2015(as amended in 2016).

The fund augmented the national government's infrastructure development in education sector through construction, renovation and equipping of schools.

In detail, NG-CDF Bomet East has been able to achieve the following during the financial year;

A total of 8classrooms, 4dormitories, 2laboratories, 2administration blocks 1 teachers house, 2dining halls,36 mobile lab kit and 8toilet blocks were constructed and or renovated through the allocation to the fund.

The fund's contribution towards education infrastructure across the constituency supported the 100% government transition policy. Bomet East NG-CDF committee also allocated funds for the construction of a modern Police offices complex amounting to Kshs. 5,000,000 in the year which has enhanced security in the constituency.

In addition, the fund supported retention of students in secondary and tertiary institutions through allocation of bursary. During the financial year, a total of Kes. 32,937,262 was allocated as bursary to

***Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

needy students in the constituency. NG-CDF Bomet East committee has developed bursary award criteria to ensure only the needy students are awarded bursary.

A). Budget Performance

In the financial year 2022/2023 NG-CDF Bomet East budget performance against actual amounts for current year based on economic classification and programmes, was very impressive due to timely disbursement of funds to the constituency by the NG-CDF BOARD,

In the financial year ended June 30th, 2023, NG-CDF Bomet East had a cumulative approved budget of **Kshs 183,502,117** and 60% of the budget was disbursed to the constituency by the NGCDF Board within the financial year.

NG-CDF Bomet East disbursed the received funds as follows;

Kes 38,244,439 was disbursed to various schools and other government agencies for implementation of the approved projects,

Kes 37,382,548 was issued as bursaries to needy students in the constituency,

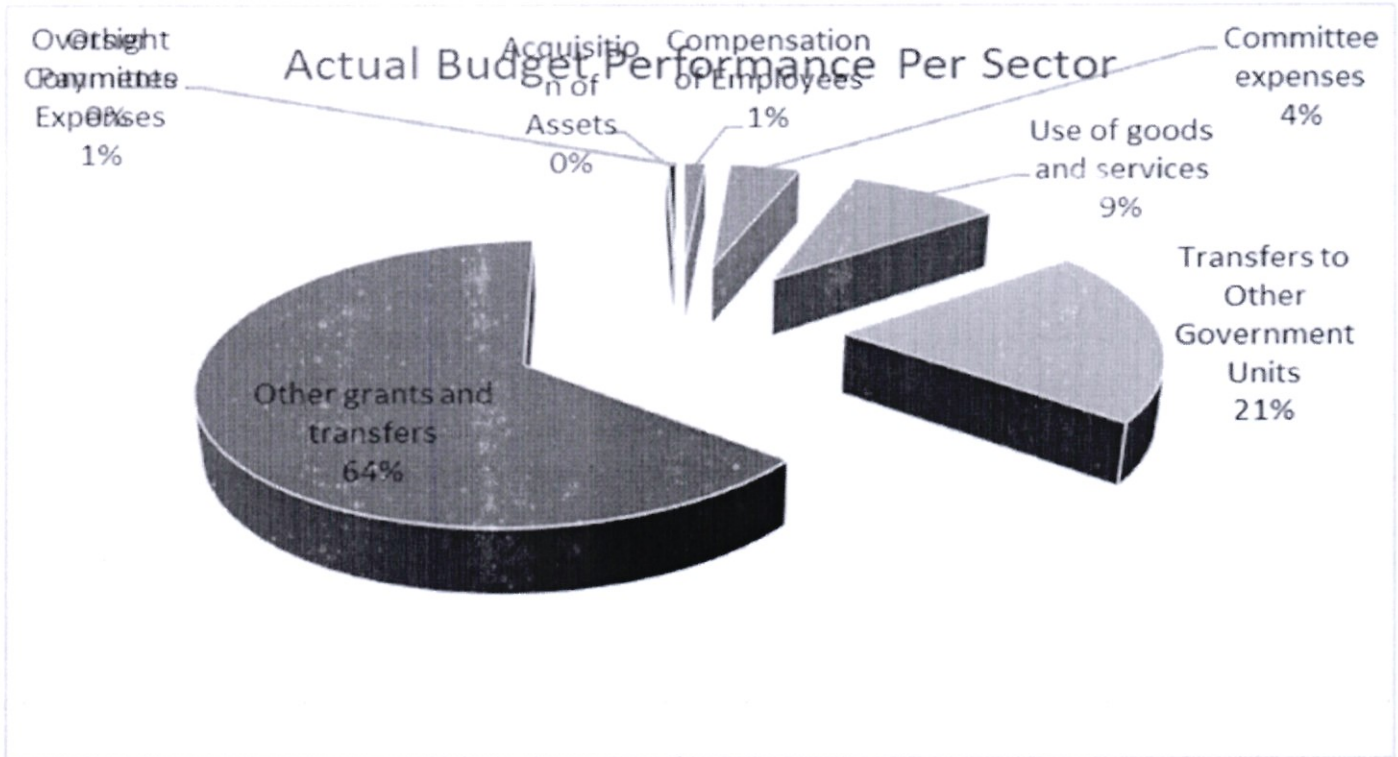
Kes 8,107,695 was used in payment of NG-CDF committee allowances, monitoring, evaluation, use of goods and services , other administration expenses and oversight committee expenses

Kes 5,407,954 was used in payment of NG-CDFC staff salaries and gratuity,

Kes 5,406,194 was used to fund emergency occurrences in the constituency,

The performance during the year is summarised as follows;

PAYMENTS	Final Budget	Total Expenditure	Budget utilization difference	% of utilization
Compensation of Employees	5,431,410	5,407,954	23,456	100%
Committee expenses	3,294,177	3,265,000	29,177	99%
Use of goods and services	3,919,525	4,342,695	(423,170)	111%
Transfers to Other Government Units	89,194,440	38,244,439	50,950,001	43%
Other grants and transfers	58,053,403	48,311,342	9,742,061	83%
Acquisition of assets	2,642,162	-	2,642,162	0%
Oversight Committee Expenses	500,000	500,000	-	100%
Other Payments(Strategic Plan)	2,000,000	-	2,000,000	0%
Funds Pending Approval	18,467,000		18,467,000	0%
TOTAL	183,502,117	100,071,430	83,430,687	55%



Herein attached are pictorials to depict successful projects undertaken during the year.



Bomet East NGCDF Office, F/Y 2022-2023, Construction of Administration Block

Impact: improved access to secondary Education.



Bomet East Constituency- Construction of Administration block, F/Y 2022/2023

Impact: to enhance transition from primary to secondary school.

B). Emerging issues related to NG-CDF in Bomet East Constituency are;

- ❖ Education, Security, Sports, Environment, Water and Roads sectors almost entirely depend on NG-CDF on infrastructure development.
- ❖ Prioritization of projects to fund is becoming more difficult due to the numerous high impact and deserving projects being proposed by the residents.
- ❖ Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructure to cater for the residents.
- ❖ There's a growing Need to compete with the county government in infrastructure development to justify the long existence of NG-CDF.

C). NG-CDF Implementation challenges in Bomet East Constituency are;

- ❖ Overdependence on the fund by the public and National government functions on all development related needs.
(To overcome this, NG-CDF Bomet East Committee employs public participation at the ward level in identification of priority projects for funding and bursary beneficiaries within the constituency).
- ❖ Funds disbursement from the board is untimely and unpredictable leading to delays in execution of budgets occasioning unnecessary budgetary adjustments and delays in the implementation of approved projects.


*Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

(NG-CDF Bomet East committee continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMC`s) as soon as it receives).

- ❖ Many projects are allocated funds (thinly spread projects)- leading to projects receiving insufficient funds

(To overcome this challenge, NG-CDF Bomet East is focusing on allocating enough funds to complete the project within at most 2 years).

Moving forward NG-CDF Bomet East Committee remains steadfast in delivering on our mandate of transforming lives (maendeleo kwa wote) thus creating a better society for all.

.....


Mr. Victor Langat
Chairman NG-CDF Committee

Bomet East Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

IV. Statement of Performance Against Predetermined Objectives for FY2022/23

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 *Bomet East Constituency 2023-2027* plan are to:

(Enumerate all the objectives of the constituency as per the Strategic Plan)

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:

s	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i>	In FY 22/23 -we increased number of classrooms in Primary Schools by 13classrooms, secondary schools by 6 classrooms, 2administration blocks, 3laboratories and Pit Latrines by an extra 9 in the various schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To have a safe and secure environment for business, learning and where the residents go about their lives without fearing for their lives and property.	-Decrease in the number of insecurity related incidents. -Improved security and a more secure business environment	-Numbers of usable physical infrastructure build in Police stations. Chief's offices, DCI and county Commissioners security facilities. -	In FY 22/23 We built three chiefs offices,2 police offices and blocks,3 staff houses in various security installations/locations in the constituency.
Environment	To have a well Conserved and Conducive environment, this ensures a safe and habitable planet for the current and future	Increased tree cover and sustainable waste management and disposal practices contributing to mitigation of	Number of tree seedlings planted in public land. -sustainable environmental management activities.	In FY 22/23 -we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in various schools approximately 5,000 in number

Bomet East Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

	generations.	negative effects of climate change.		
Sports	To Nurture sporting talent, This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.	Increased engagement and persons earning a decent living from exploiting their sporting talent. -reduced unemployment rate among the youth.	Number of youth, women and persons living with disabilities taking up sporting activities. -Number of usable physical sporting infrastructure build.	In FY 22/23 -we organised the constituency sports tournament where trophies, games kits and balls were awarded to the winning teams in every ward in the constituency.
Emergency	To be able to urgently address Unforeseen occurrences in the constituency.	Immediate restoration of daily activities at minimum disruption of daily life occasioned by unforeseen Occurrences.	Numbers of usable physical infrastructure build and other emergency related activities addressed.	In FY 22/23 -we constructed Pit latrine blocks and re-roofing of classrooms in various schools When the schools were facing immediate closure by the county department of health.

V. Statement of Governance

Appointment of NGCDFC Members

The NG-CDF ACT part 7 section 43 states how National Government Constituency Development Fund Committee shall be established.

Each Constituency Committee shall comprise of—

- (a) the national government official responsible for co-ordination of national government functions;
- (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- (c) two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment;
- (d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- (f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) one member co-opted by the Board in accordance with Regulations made by the Board.

Bomet East NGCDF is managed by a team of ten (10) NGCDFC members appointed in accordance with the NGCDF act 2015 as amended in 2022 read with NGCDF regulations 2016. The ten members comprise of seven gazetted members, a member co-opted by the NGCDF Board, the deputy County commissioner and an officer of the board at the constituency level who is an ex-officio member.

The gazetted members are appointed in accordance with the Provisions of section 5 Of the NGCDF Act 2015 which states that:

(1) The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee.

The committee shall comprise of two female members one of whom must be a youth at the time of appointment and two male members one of whom must be a youth at the time of appointment and one member who is a person living with disabilities and two nominees of the Constituency office. Five members are selected by a selection panel chaired by the Deputy County Commissioner or his nominee and the Officer of the board is the secretary. The Officer of the board invites applications from persons who qualify for appointment within fourteen of the first meeting of the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and regional balance, the officer of the board submits the five qualified applicants to the board for appointment. The board co-opts one person to ensure equity in representation in the committee. Through the national assembly the

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

constituency office nominates two persons of either gender to and forward he names to the officer of the board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent gazettelement.

The selection panel in Bomet East constituency committee appointment consisted of the following members.

S/NO	NAME	DESIGNATION	GENDER
1	Mr. Joash Abongo	DCC	Male
2	Mr. Hellen Cherono Kirui	Member	Female
3	Mr. Simion Tuei	Member	Male
4	Mr. Robinson Kamakei	FAM	Male

The above panel was tasked with the recruitment process where they advertised the posts of NGCDFC members, applications done and shortlisting conducted in the month of September 2022.

In Bomet East constituency in the 2022-2023 we had a recruitment process where 10 committee members were appointed.

Categories of Selected Candidate

(a) Picked by the selection panel

S/NO	NAME	CATEGORY	POSITION
1	Mr. Langat Kiprotich	Male Adult	Chairman
2	Mrs. Diana Chelangat	Female Adult	Member
3	Mr. Ronald Korir	Male Youth	Member
4	Mrs. Mercy Cherotich	Female Youth	Member

(b) Constituency office nominees

S/NO	NAME	CATEGORY	POSITION
1	Zakaria Langat	Constituency office Nominee	Member
2	Mary Sigilai	Constituency office nominee	Member

S/NO	Name	Category	Position
1	Mrs. Joyce Langat	PLWD	Member

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

The committee members comprise of:

S/NO	NAME	POSITION
1	Victor Langat	Chairman
2	Ronald korir	Secretary
3	Mercy cherotich	Member
4	Diana chelengat	Member
5	Joyce Langat	Member
6	Zakaria langat	Member
7	Mary Sigilai	Member
8	Paul Tangus	Member
9	Joash Abongo	DCC
10	Robinson kamakei	FAM

Removal of NG-CDF Committee

A member of the NGCDF may be removed from office due to any of the following reasons:

- a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

In the month of September 2022 the previous NGCDFC members in Bomet East Constituency were reconstituted due to the new regime taking power in office.

Roles and Functions of NGCDF Committee

1. Capacity building of the Project management committees and create awareness to the community on the functions of the fund
2. Consider and approve all the qualifying project proposals from all the wards and submit the same to the NGCDF Board
3. Consultation with relevant government departments to ensure all project cost estimates are reasonable
4. Negotiating with other constituencies when undertaking joint project implementation
5. Rank projects proposals in order of priority or urgency with priority given to ongoing projects.

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

6. Ensure adequate funding for completion of projects within three years
7. In collaboration with the officer of the board to maintain proper account records of the fund.
8. Recommend to the board removal of a committee member
9. Preparation and submission of reports to the board
10. Enter into performance contracting with the board annually
11. Record the names of the signatories to PMCs
12. Receive and address all complaints pertaining to projects and collectively address audit queries concerning the fund at the constituency level
13. Ensure project branding in accordance with the board guidelines

Induction and Training of NGCDF Committee Members

At the beginning of every new parliament term the board organizes an induction and training for the new Committee members on diverse topics related to the operations of the fund. The officer of the board also organizes locally the training and covered the following topics

1. Overview of the NGCDF Act
2. Overview of the public procurement and Assets disposal act
3. Overview of the Public finance management act
4. Risk management
5. Crosscutting issues

In Bomet East constituency in the FY 2022-2023, we held 2 trainings of NG-CDFC member in Sai Rock Hotel in Mombasa and Star Bucks Hotel in Eldoret.

Number of Meetings Held

According to the NGCDF Act 2015 amended in 2022, the NGCDF Committee is required to hold a maximum of 24 meetings in a year including any subcommittee meetings. Bomet East Constituency Held a total of 10 meetings in the financial year 2022-2023 and the attendance was as follows.

S/NO.	NG-CDFC COMMITTEE MEMBERS	JULY 28 th 2022	August 4 th 2022	SEP 15 th 2022	JAN 18 th 2023	JAN 27 th 2023	MAR 3 rd 2023	MAR 23 rd 2023	APR 6 th 202	MAY 24 th 202	JUNE 22 nd 202
1	Victor Langat- chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	-Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	-member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	-youth	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

	representative.										
5	-member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	-member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	-PWD	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	-youth representative	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	-FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	-ACC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Policy on Conflict of Interest

Bomet East NGCDF Committee has made it a policy that there should be no conflict of interest and any member has any interest on a matter before the committee, the member has to declare his interests and excuse him/herself. Consequently, there is always an agenda of Declaration of interest in every meeting.

Members Remuneration

NGCDF Committee members are not salaried but are paid allowances for meetings attended in accordance with the provisions of the NGCDF act and regulations. The chairman is entitled to an allowance of Ksh 7,000 for every meeting attended while the other members are entitled to an allowance of Ksh 5,000 for meeting attended.

Ethics and Conduct

NGCDF Committee are bound by the cord of conduct of public officers, them being gazetted officers.

- i. Confidentiality-the NGCDFC members have an obligation to ensure secrecy unless in other circumstances as required by law.
- ii. Honesty and integrity-NGCDFC members have a responsibility to declare any cloistered interest relating to their public obligations and to take steps to resolve any conflict arising in a way that shields the public interest.
- iii. Leadership- NGCDFC members should encourage good and eminence leadership in the constituency.

During the financial year 2022/2023 members of NGCDFC Bomet East observed to the above ethical issues.

Risk Management

Risk management has been joined in the constituency operations through the following; training of the NGCDF staff in their respective routine areas of service to warrant efficient and effective delivery on their mandate. Bomet East NG-CDF took the initiative of training of the NGCDFCs and the PMCs to equip them with extra knowledge to carry out their duties. The Fund account manager avails himself to all the workshops to support and avail required resources to ensure that the identified risk does not hinder services delivery.

Bomet East Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

The risk mitigation policies that NGCDFC Bomet East has applied include the following: Executing audit findings and recommendations, observance and compliance with NGCDF act 2015 and additional laws and guidelines to ensure smooth operations. The constituency has also ensured projects are well implemented and overall fund utilization. The NGCDFC staff are also required to ensure adherence to statutory requirements such as deductions and timely remittance, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of depressed economic performance that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as a development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

- **Environmental performance**
- Due to the limited funding received in the 2022-2023 financial year, the Bomet East constituency could not engage in tree planting activities, but the allocated funds were used to conserve soil, create sustainable water conservation system by purchasing water tanks.
- The sports allocated funds were used in organizing tournaments in the constituency where local youths participated. The constituency fully sponsored the activities and motivated the teams by giving them quality sportswear and gears. The tournaments were gender inclusive because female teams also participated and also benefited with the sponsorship.

2. Employee welfare

We invest in providing the best working environment for our employees. Bomet East constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Bomet East constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

3. Market place practices-

Bomet East NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

4. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

.....
Mr. Robinson Kamakei.
Fund Account Manager.

*Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

VII. Statement Of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed 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, 2023. 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 *constituency*'s financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, 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 *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

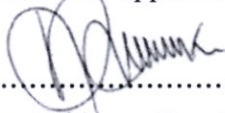
The Accounting Officer in charge of the NGCDF Bomet East Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

Approval of the financial statements

***Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

The NGCDF- Bomet East Constituency financial statements were approved and signed by the Accounting Officer on 30/09/ 2023.

.....
Name: Mr. Victor Langat
Chairman – NGCDF Committee


.....
Name: Robinson Kamakei
Fund Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BOMET EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Bomet East Constituency set out on pages 1 to 44

which comprise of the statement of assets and liabilities as at 30 June, 2023, statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Bomet East Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Statement of Budget Execution by Sectors and Projects

The statement of budget execution by sectors and projects reflects budget adjustments in respect of opening balances and previous years' outstanding disbursements amounts of Kshs.12,670,074 and Kshs.25,744,440 respectively. However, review of the audited previous year 2021/2022 financial statements revealed unexplained variances.

Component Description	Statement of Budget Execution 2023 (Kshs.)	Comparative Balances 2022 (Kshs.)	Variance (Kshs.)
Bursary to Special Needs	(51,500)	-	(51,500)
Transfer to Raiya Primary School	500,000	-	500,000
Transfer to Simotwet Primary School	450,000	1,300,000	(850,000)
Transfer to Chambori Primary School	2,544,440	-	2,544,440
Transfer to Mulot Police Post	-	1,000,000	(1,000,000)

In the circumstances, the accuracy and completeness of the statement of budget execution by sectors and projects for the year ended 30 June, 2023 could not be confirmed.

2. Unsupported Transfers from NGCDF Board

The statement of receipts and payments reflects transfers from NGCDF Board of Kshs.97,500,000 as disclosed in Note 1 to the financial statements. This amount includes an amount of Kshs.10,500,000 disbursed in two (2) tranches of Kshs.5,000,000 and Kshs.5,500,000 whose copies of Authority to Incur Expenditures (AIEs), itemized code

list indicating the specific uses and bank statement extracts were not provided for audit. In addition, Management did not raise receipt vouchers to confirm actual receipt of funds.

In the circumstances, the accuracy of the transfers from NGCDF Board of Kshs.10,500,000 could not be confirmed.

3. Irregularities in the Compensation of Employees

The statement of receipt and payments reflects compensation of employees' expenditure of Kshs.5,407,954 as disclosed in Note 4 to the financial statements. However, review of the monthly payrolls and human resource records revealed payments amounting to Kshs.2,176,734 resulting to unexplained and unreconciled variance of Kshs.3,331,220.

Further, Management engaged fourteen (14) contractual employees during the year under review against an approved maximum establishment of fourteen (14), indicating an over engagement of four (4) employees being 40% of the approved establishment. In addition, the Constituency Committee did not have a clear organizational structure backed by job description for each employee in place. As a result, Management lacked objective means to engage and deploy staff for optimal results as directed by the NGCDF Board through circular dated 15 December, 2022.

In the circumstances, the accuracy, completeness and regularity of Kshs.5,407,954 in respect of compensation of employees could not be confirmed.

4. Non-disclosure of Gratuity for Contractual Employees

The Statement of assets and liabilities reflects net financial assets balance of Kshs.10,098,645 which includes Nil balance in respect of gratuity and as disclosed in Note 14B and Annex 2 to the financial statements. However, review of human resource and appointment letters revealed that the staffs are on contract terms of engagement. Further, schedule supporting tabulation in respect to gratuity was not provided for audit.

In the circumstances, the accuracy and completeness of the Nil balance in respect of gratuity could not be confirmed.

5. Acquisition of Land at Nderiat Primary School

The statement of receipts and payments reflects payments an amount of Kshs.38,244,439 in respect of transfers to other government units which includes in the amount an amount of Kshs.29,544,439 in respect to transfers to primary schools and as disclosed in Note 7 to the financial statements. The amount includes Kshs.900,000 to Nderiat primary school in respect of purchase of (1) acre parcel of land for expansion. Review of records and physical inspection revealed that the ownership documents including the title deed had not been obtained by the school. In addition, Management had not taken measures to safeguard the acquired public land from encroachment and alienation through demarcation and fencing.

In the circumstances, the ownership of the land acquired could not be confirmed.

6. Unsupported Project Management Committee Bank Balances

Note 19.4 to the financial statements reflects Project Management Committee bank balances of Kshs.12,463,892 in respect of seventy-six (76) project bank accounts. However, the cashbooks, bank reconciliation statements and certificates of bank balances in support of the balances were not provided for audit.

In the circumstances, the accuracy and completeness of Project Management Committee bank balance of Kshs.12,463,892 could not be confirmed.

7. Summary of Fixed Asset Register

Annex 4 to the financial statements reflects a summary of fixed asset register balance of Kshs.25,519,256, however, ownership and valuation documents for the land, buildings and structures and transport equipment, with a historical cost of Kshs.19,862,456 as at 30 June, 2023 were not provided for audit.

Further, physical inspection conducted in the month of March, 2024 revealed that the transport equipment was in respect of NGCDF vehicle which had been grounded and unserviceable for a period of more than two (2) years with no indication of repair or disposal. However, Management had not instituted proper control systems to eliminate theft, security threats, losses and wastage including inspection and valuation by the Chief Mechanical & Transport Engineer (C.M.T.E) and subsequent bonding and disposed accordingly.

In the circumstances, the valuation, accuracy and completeness of fixed assets balance of Kshs.25,519,256 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 my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual receipts on comparable basis of Kshs.183, 502,118 and Kshs.110,170,075 respectively, resulting in an under-funding of Kshs.73,332,043 or 40% of the budget. However, the Fund spent Kshs.100,071,430 against actual receipts of Kshs.97,500,000 resulting to an under-utilization of Kshs.2,571,430.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My report is not modified in respect of this matter.

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

Unresolved Prior Year Matters

The audit report for the prior years highlighted several issues in respect of the financial statements, lawfulness and effectiveness of public resources, and effectiveness of internal control and governance. Management's report on the progress made in resolving the issues, indicates that issues relating to the financial statements had not been resolved as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Remit Statutory Tax Deductions

The statement of assets and liabilities reflects bank balance of Kshs.10,098,645 and as disclosed in Note 12A to the financial statements. However, review of the supporting documents including bank reconciliation statement revealed unrepresented cheques totalling Kshs.4,269,220 which includes amounts totalling Kshs.156,194 in respect of payments to commissioner of income tax and VAT whose cheques were written in the month of February and March, 2023 but had not been submitted to KRA .This is contrary to Section 37(1) of the Income Tax Act, Cap.470 which requires an employer paying emoluments to an employee to deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed.

In the circumstances, Management was in breach of the law.

2. Delay in Disbursement of Funds to the Approved Projects

As disclosed in Note 19.3 and Annex 3 to the financial statements reflects the unutilized fund of Kshs.83,430,687 which includes balance of Kshs.9,992,162 allocated to nine (9)

projects whose funds had been disbursed by the National Government Constituency Development Fund Board but were still held in the Constituency bank account without further disbursement to the respective Project Management Committee accounts for over one year. Management did not explain why the unutilized funds had not been disbursed to the approved projects.

In the circumstances, the public may have not have obtained value for money and the expected benefits of the projects could not be confirmed.

3. Unutilized funds in Secondary School Projects

The statement of receipts and payments reflects payments of Kshs.38,244,439 in respect of transfers to other government units which includes an amount of Kshs.8,700,000 in respect to transfers to secondary schools and as disclosed in Note 7 to the financial statements which further includes transfer to three (3) secondary schools as follows:

3.1 St. Catherine Secondary School

Review of the expenditure returns and physical inspection in the month of March, 2024 revealed that one of the projects in respect of completion of a 100 students capacity dining hall at St. Catherine secondary school at a cost of Kshs.3,500,000 had not started and the funds remained unutilized in the Project Management Committee account for over one year. No satisfactory explanation was provided for the delayed implementation of the project.

3.2 Kipteres Secondary School

A transfer of Kshs.2,700,000 was made to Kipteres secondary school for the construction of a complete administration block. However, physical inspection revealed that a new contractor had been engaged by the School Management to renovate and replace the newly constructed floor with tiles. However, no reasons were given for renovations or the source of the funds as the PMC files were not provided for audit.

In the circumstances, the public may have not obtained value for money and the expected benefits from the projects could not be confirmed.

4. Incomplete Projects in Primary School Projects

The statement of receipts and payments reflects payments of Kshs.38,244,439 in respect of transfers to other government units which includes in the amount an amount of Kshs.29,544,439 in respect to transfers to primary schools and as disclosed in Note 7 to the financial statements, The amount includes Kshs.18,200,000 that was transferred to ten (10) primary schools in respect of renovation of fifty two (52) classrooms. Although, the projects were complete and put into use, the pre and post engineers' reports to determine the required scope of works and validation of the works done from the relevant government departments were not provided for audit.

Further, transfers of amounts of Kshs.5,000,000 and Kshs.800,000 to Menet primary school and Lelkatet primary school to PMC accounts for renovation of eight (8) class

rooms and three (3) classrooms respectively. However, physical inspection revealed that works totalling Kshs.1,237,530 as per the priced bill of quantities had not been fully implemented although contractors had been fully paid. The incomplete works includes the removal of the old corrugated roof cover, damaged timber and replacement with sawn cypress, UPVC gutters and UPVC down pipes and ceiling finishes.

In the circumstances, the public may have not have obtained value for money and the expected benefits from the projects could not be confirmed.

5. Unsupported Emergency Projects

The statement of receipts and payments reflects an amount of Kshs.48,311,342 in respect of other grants and other transfers as disclosed in Note 8 to the financial statements. Included in the other grants and transfers is an amount of Kshs.5,406,194 incurred on emergency projects. However, the transfers were not supported by documentary evidence indicating the nature of emergency, funding requests or proposals and Constituency Development Fund Committee minutes supporting payments from the constituency emergency reserve. This was contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which states that emergency shall be construed to mean an urgent, unforeseen need 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.

Further, Management did not report the utilization of the emergency reserve to the National Government Constituencies Development Fund Board within thirty (30) days of the occurrence as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, Management was in breach of the law and the regularity of Kshs.5,406,194 in respect of emergency transfers could not be confirmed.

6. Failure to use Approved International Public Sector Accounting Standards Board(PSASB) Template.

The financial statement had the following anomalies:

- i. Cover page present reports and financial statements instead of annual reports and financial statements.
- ii. Note 15 to the financial statements reflects the fund balance for the year and comparative balance b/f in respect of 1st July 202x-1 and 1st July 2020x-2 years respectively.
- iii. Inconsistency in page numbering from page 28 to 44.

In the circumstances, the financial statements presented did not comply with the approved template by the Public Sector Accounting Standards Board(PSASB).

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its 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 the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of 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 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 May, 2024

Bomet East Constituency

National Government Constituencies Development Fund (NGCDF)

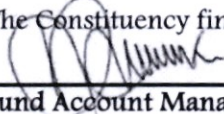
Annual Report and Financial Statements for The Year Ended June 30, 2023

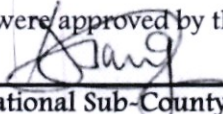
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	97,500,000	156,933,319
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	87,000
Total Receipts		97,500,000	157,020,319
Payments			
Compensation Of Employees	4	5,407,954	2,831,089
Committee expenses	5	3,265,000	0
Use Of Goods and Services	6	4,342,695	12,449.639
Transfers To Other Government Units	7	38,244,439	84,550,000
Other Grants and Transfers	8	48,311,342	55,042,061
Acquisition Of Assets	9	-	-
Oversight Committee Expenses	10	500,000	
Other Payments	11	-	-
Total Payments		100,071,430	154,872,789
Surplus/(Deficit)		(2,571,430)	2,147,530

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 30/09/ 2023 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Robinson Kamakei

Name: CPA. Andrew Sang
ICPAK M/No: 20892

Name: Mr. Victor Langat

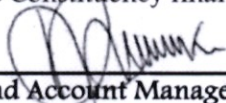
Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

X. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	10,098,645	12,670,075
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		10,098,645	12,670,075
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		10,098,645	12,670,075
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		10,098,645	12,670,075
Represented By			
Fund Balance B/Fwd	15	12,670,075	10,522,546
Prior Year Adjustments	16	-	
Surplus/Deficit for The Year		(2,571,430)	2,147,530
Net Financial Position		10,098,645	12,670,076

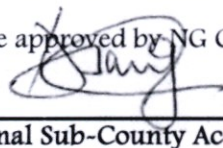
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 30/09/ 2023 and signed by:



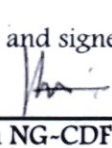
Fund Account Manager

Name: Robinson Kamakei



National Sub-County Accountant

Name: CPA. Andrew Sang
 ICPAK M/No: 20892



Chairman NG-CDF Committee

Name: Mr. Victor Langat

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

XI. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	97,500,000	156,933,319
Other Receipts	3	-	87,000
Total Receipts		97,500,000	157,020,319
Payments			
Compensation Of Employees	4	5,407,954	2,831,089
Committee Expenses	5	3,265,000	0
Use Of Goods and Services	6	4,342,695	12,449,639
Transfers To Other Government Units	7	38,244,439	84,550,000
Other Grants and Transfers	8	48,311,342	55,042,061
Oversight Committee Expenses	10	500,000	
Other Payments	11	-	-
Total Payments		100,071,430	154,872,789
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(2,571,430)	2,147,530
Cash flow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		(2,571,430)	2,147,530
Cash & Cash Equivalent At Start Of The Year	12	12,670,075	10,522,546
Cash & Cash Equivalent At End Of The Year	12	10,098,645	12,670,076

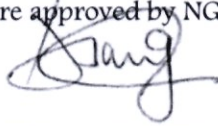
Bomet East Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 30/09/ 2023 and signed by:



Fund Account Manager

National Sub-County Accountant

Chairman NG-CDF Committee

Name: Robinson Kamakei

Name: CPA. Andrew Sang
ICPAK M/No: 20892

Name: Mr. Victor Langat

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	B		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	145,087,603		25,744,440	170,832,043	97,500,000	73,332,043	57%
Balance b/f	-	12,670,075	-	12,670,075	12,670,075	-	100%
Other Receipts	-	-	-	-	-	-	-
Totals	145,087,603	12,670,075	25,744,440	183,502,118	110,170,075	73,332,043	60%
Payments							
Compensation Of Employees	4,516,699	914,711	-	5,431,410	5,407,954	23,456	100%
Committee Expenses	3,294,177			3,294,177	3,265,000	29,177	99%
Use Of Goods and Services	5,247,008	(1,327,483)	-	3,919,525	4,342,695	(423,170)	111%
Transfers To Other Government Units	64,900,000	2,050,000	22,244,440	89,194,440	38,244,439	50,950,001	43%
Other Grants and Transfers	47,749,719	10,303,684	-	58,053,403	48,311,342	9,742,061	83%
Acquisition of Assets	2,000,000	642,162	-	2,642,162	-	2,642,162	0%
Oversight Committee Expenses	500,000			500,000	500,000	-	100%
Other Payments	2,000,000	-	-	2,000,000	-	2,000,000	0%
Funds Pending Approval**	14,880,000	87,000	3,500,000	18,467,000		18,467,000	0%
Totals	145,087,603	12,670,075	25,744,440	183,502,117	100,071,430	83,430,687	55%

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Explanatory Notes.


- Use of goods and services is over utilized due to under budgeting for the same during the financial year.
- Transfers to Other Government Units is underutilized due to funds being received at the end of the financial year.
- Other Grants and Transfers is under-utilized due to funds being received at the end of the financial year.
- Other Payments is underutilized due to funds being received at the end of the financial year.

Explanation on the changes between the original and final budget as per IPSAS 1.9.23.;

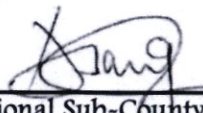
- Kes 38,414,514. Are the unutilized funds brought forward from FY 2021/2022 as at 30th June 2022 being (Kshs 12,670,075 cashbook closing balance FY 2021/2022 and Kshs 25,744,440 being previous years outstanding disbursements).

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	83,430,687
Less undisbursed funds receivable from the Board as at 30 th June 2023	73,332,043
	10,098,645
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	10,098,645

The Constituency financial statements were approved by NG CDFC on 30/09/ 2023 and signed by:


 Fund Account Manager

Name: Robinson Kamakei


 National Sub-County Accountant

Name: CPA. Andrew Sang
 ICPAK M/No: 20892


 Chairman NG-CDF Committee

Name: Mr. Victor Langat

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

XIII. Budget Execution by Sectors and Projects for The Year Ended 30th June 2023

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,516,699	914,711		5,431,410	5,407,954	23,456
1.2 Committee allowances	1,488,000			1,488,000	1,488,000	-
1.3 Use of goods and services	2,700,557	(251,032)		2,449,525	2,872,695	(423,170)
Sub-total	8,705,256	663,679	-	9,368,935	9,768,649	(399,714)
2.0 Monitoring and evaluation						
2.1 Capacity building	285,000	1,185,000		1,470,000	1,470,000	-
2.2 Committee allowances	1,806,177			1,806,177	1,777,000	29,177
2.3 Use of goods and services	2,261,451	(2,261,451)		-	-	-
Sub-total	4,352,628	(1,076,451)	-	3,276,177	3,247,000	29,177
3.0 Emergency						
3.1 Primary Schools	-	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	7,636,190	1,633,367		9,269,557	5,406,194	3,863,363
Sub-total	7,636,190	1,633,367	-	9,269,557	5,406,194	3,863,363
4.0 Bursary and Social Security						

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Secondary Schools	25,000,000	23,199,790		48,199,790	37,382,548	10,817,242
4.2 Tertiary Institutions	7,000,000	(24,711,028)		(17,711,028)	-	(17,711,028)
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	2,500,000	(51,500)		2,448,500	-	2,448,500
Sub-total	34,500,000	(1,562,738)	-	32,937,262	37,382,548	(4,445,286)
5.0 Sports						
Constituency Sports Tournament	2,733,529	2,776,556		5,510,084		5,510,084
Regional Sports Tournament						
Sub-total	2,733,529	2,776,556		5,510,084		5,510,084
6.0 Environment						
Mulot Primary School	120,000	-		120,000	120,000	-
Simotwet Primary School	120,000			120,000	120,000	-
Koita Primary School	120,000			120,000	120,000	-
Ndubai Primary School	120,000			120,000	120,000	-
Siwot Primary School	120,000			120,000	120,000	-
Toronik Primary School	120,000			120,000	120,000	-
Kiprerer Primary School	120,000			120,000	120,000	-
Tarogonik Primary School (New)	120,000			120,000	120,000	-
Kugunoi Primary School	120,000			120,000	120,000	-
NG-CDF office	120,000			120,000	120,000	-
Lekimbo Primary School	120,000			120,000	120,000	-

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nokirwet Primary School (New)	120,000			120,000	120,000	-
Kipyosit Primary School	120,000			120,000	120,000	-
Sonoiya Primary School	120,000			120,000	120,000	-
Murany Primary School	120,000			120,000	120,000	-
Kembu primary School	120,000			120,000	120,000	-
Chepkitwal Primary School	120,000			120,000	120,000	-
Mogoma Primary School	120,000			120,000	120,000	-
Bukunye Primary School	120,000			120,000	120,000	-
Lelkatet Primary School	120,000			120,000	120,000	-
Sigowet Primary School	120,000			120,000	120,000	-
Chambori Primary School	120,000			120,000	120,000	-
Kimuchul Primary School	120,000			120,000	120,000	-
Chemaner Primary School	120,000			120,000	117,600	2,400
Chepkolon Primary School		11,500		11,500	-	11,500
Prior years allocation		2,645,000		2,645,000	2,645,000	-
Sub-total	2,880,000	2,656,500	-	5,536,500	5,522,600	13,900
7.0 Primary Schools Projects (List all the Projects)						
Mulot Primary School	5,000,000			5,000,000	3,000,000	2,000,000
Simotwet Primary School	800,000			800,000	800,000	-
Koita Primary School	800,000			800,000		800,000
Ndubai Primary School	800,000			800,000		800,000

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Siwot Primary School	500,000			500,000		500,000
Toronik Primary School	800,000			800,000		800,000
Kiprerer Primary School	5,000,000			5,000,000		5,000,000
Tarogonik Primary School (New)	1,000,000			1,000,000	1,000,000	-
Kugunoi Primary School	5,000,000			5,000,000		5,000,000
Lekimbo Primary School	5,000,000			5,000,000		5,000,000
Nokirwet Primary School (New)	1,000,000			1,000,000		1,000,000
Kipyosit Primary School	5,000,000			5,000,000		5,000,000
Sonoiya Primary School	1,000,000			1,000,000		1,000,000
Murany Primary School	800,000			800,000	800,000	-
Kembu primary School	5,000,000			5,000,000		5,000,000
Chepkitwal Primary School	800,000			800,000		800,000
Mogoma Primary School	800,000			800,000		800,000
Bukunye Primary School	800,000			800,000		800,000
Lelkatet Primary School	800,000			800,000	800,000	-
Sigowet Primary School	5,000,000			5,000,000		5,000,000
Chambori Primary School	800,000			800,000		800,000
Kimuchul Primary School	5,000,000			5,000,000	3,000,000	2,000,000
Chemaner Primary School	800,000			800,000		800,000
Menet Primary School	5,000,000			5,000,000	5,000,000	-
Bilelga Primary School	800,000			800,000		800,000

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kiromwok Primary School	800,000			800,000	800,000	-
Matumboru Primary School	1,000,000			1,000,000		1,000,000
Chepkolon Primary School	5,000,000			5,000,000	3,000,000	2,000,000
Raiya Primary School			500,000	500,000	500,000	-
Chemorut Primary School		100,000	700,000	800,000		800,000
Irwaga Primary School			1,000,000	1,000,000	1,000,000	-
Kapsimbiri Primary School			500,000	500,000		500,000
Chepkolon Primary School			1,000,000	1,000,000	1,000,000	-
Nderiat Primary School			900,000	900,000	900,000	-
Olpopo Primary School			900,000	900,000	900,000	-
Ndabibi Primary School			500,000	500,000	500,000	-
Cheboror Primary School			1,000,000	1,000,000	1,000,000	-
Mangoita Primary School			1,000,000	1,000,000		1,000,000
Mugei Primary School			2,000,000	2,000,000	2,000,000	-
Kimuchul Primary School			1,000,000	1,000,000	1,000,000	-
Kerenga Fry School		600,000		600,000		600,000
Simotwet Fry School		450,000		450,000		450,000
Lalakin Fry School		600,000		600,000		600,000
Mulot Primary School		400,000		400,000		400,000
Chambori Primary School			2,544,440	2,544,440	2,544,440	-
Sub-total	64,900,000	2,150,000	13,544,440	80,594,440	29,544,440	51,050,000

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.0 Secondary Schools Projects (List all the Projects)						
Lekimbo Secondary School				-		-
Kiplabotwa Secondary Shool				-		-
Chelemei Girls Secondary				-		-
Kaporuso secondary School				-		-
Kipkurion Secondary School				-		-
Saoset Secondary School				-		-
Kembu Day Secondary School				-		-
Mangoita Day Secondary School				-		-
Kembu Day Secondary school		(100,000)		(100,000)		(100,000)
St. Catherine Secondary School			3,500,000	3,500,000	3,500,000	-
Kiprerer Secondary School			2,700,000	2,700,000	2,700,000	-
Kembu Day Secondary School			2,500,000	2,500,000	2,500,000	-
Sub-total	-	(100,000)	8,700,000	8,600,000	8,700,000	(100,000)
9.0 Tertiary institutions Projects (List all the Projects)						
Sub-total	-	-	-	-	-	-
10.0 Security Projects						
Bomet East sub-county Police Headquarters Longisa		5,000,000		5,000,000		5,000,000
Chemamer Assistant Chief's Office		(200,000)		(200,000)		(200,000)

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sub-total	-	4,800,000	-	4,800,000	-	4,800,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office	2,000,000	642,162		2,642,162		2,642,162
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						
11.5 Purchase of land						
Sub-total	2,000,000	642,162	-	2,642,162	-	2,642,162
12.0 Oversight Committee Expenses (itemize)						
Constituency Oversight Committee (accommodation allowance)	300,000			300,000	300,000	
Committee allowance	200,000			200,000	200,000	
Sub-total	500,000	-	-	500,000	500,000	-
13.0 Others						
13.1 Strategic Plan	2,000,000			2,000,000		2,000,000
13.2 Innovation Hub						
Roads						
Sub-total	2,000,000			2,000,000		2,000,000
Unapproved projects	14,880,000	87,000	3,500,000	18,467,000		18,467,000
AIA						
PMC savings						

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sub-total	14,880,000	87,000	3,500,000	18,467,000		18,467,000
Total	145,087,603	12,670,074	25,744,440	183,502,117	100,071,431	83,430,686

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

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

***Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

Significant Accounting Policies Continued

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 2023.

14. Errors

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

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

15. Related Party Transactions

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

*Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
B140844		33,844,440
B105416		44,000,000
B105734		22,000,000
B132454		5,000,000
B128768		12,000,000
B154370		12,000,000
B154265		18,000,000
B140786		10,088,879
B185017	7,000,000	
B185314	6,000,000	
B185566	15,000,000	
B185849	5,000,000	
B206300	12,000,000	
B205643	5,000,000	
B205689	12,000,000	
B205529	15,000,000	
B207769	15,000,000	
-	5,500,000	
TOTAL	97,500,000	156,933,319

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Total	-	-
-------	---	---

3. Other Receipts

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	87,000
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	87,000

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	5,407,954	1,691,744
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	1,108,727
Employer Contributions Compulsory national social security schemes	-	30,618
Total	5,407,954	2,831,089

5. Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Sitting allowance	1,736,000	7,476,000
Other committee expenses	1,529,000	1,008,000
Total	3,265,000	8,484,000

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Utilities, supplies and services	44,001	16,676
Communication, supplies and services	531,850	73,900
Domestic travel and subsistence	1,298,000	250,000
Printing, advertising and information supplies & services	621,548	170,000
Rentals of produced assets	-	-
Training expenses	261,120	815,000
Hospitality supplies and services	430,000	178,750
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	654,180	1,512,820
Fuel , oil & lubricants	-	-
Other operating expenses	351,557	625,000
Bank Charges	50,440	
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	323,493
Routine maintenance- other assets	100,000	
Total	4,342,695	3,965,639

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	29,544,439	60,450,000
Transfers To Secondary Schools (See Attached List)	8,700,000	24,100,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	38,244,439	84,550,000

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	9,303,548	8,787,776
Bursary – tertiary institutions (see attached list)	28,079,000	31,951,785
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programs (NHIF)		
Security projects (see attached list)	-	5,100,000
Sports projects (see attached list)	-	-
Environment projects (see attached list)	5,522,600	2,702,500
Emergency projects (see attached list)	5,406,194	6,500,000
Roads projects (see attached list)	-	-
Total	48,311,342	55,042,061

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total		

10. Oversight Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
COC Members allowance	200,000	-
Other COC expenses	300,000	-
TOTAL	500,000	-

11. Other Payments

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TOTAL	-	-

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>EQUITY BANK NAROK BRANCH-BOMET EAST NGCDF- A/C no.1220261114718</i>	10,098,645	12,670,075
Total	10,098,645	12,670,075
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations	-	-
Total	-	-

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		-	-	-

Bomet East Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	(1st July 202x-1)	(1st July 202x-2)
	Kshs	Kshs
Bank accounts	12,670,075	10,522,546
Cash in hand		
Imprest		
Total	12,670,075	10,522,546
Less		
Payables: - Retention		
Payables – Gratuity		
Fund Balance Brought Forward	12,670,075	10,522,546

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others	-	-	-
Total	-	-	-

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	23,456	914,711
Committee expense	29,177	-
Use of goods and services	(423,170)	(1,327,483)
Amounts due to other Government entities (see attached list)	50,950,001	12,550,000
Amounts due to other grants and other transfers (see attached list)	9,742,061	10,303,684
Acquisition of assets	2,642,162	642,162
Oversight Committee Expenses	-	-
Other Payments	2,000,000	-
Funds pending approval	18,467,000	15,331,440
Total	83,430,687	38,414,515

*Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	12,463,892	17,245,137.10
Total	12,463,892	17,245,137.10

**Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Construction of buildings	a	b	c	d=a-c	
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.					
Sub-Total					
Grand Total					

*Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Compensation of employees	Payment of staff salaries	23,456	914,711	Ongoing
Committee Expenses		29,177	-	Ongoing
Use of goods & services	Purchase of fuel, office stationary	(423,170)	(1,327,483)	Ongoing
Amounts due to other Government entities				
Primary Schools Projects				
Mulot Primary School		2,000,000		Awaiting Funding from NGCDFB
Koita Primary School		800,000		Awaiting Funding from NGCDFB
Ndubai Primary School		800,000		Awaiting Funding from NGCDFB
Siwot Primary School		500,000		Awaiting Funding from NGCDFB
Toronik Primary School		800,000		Awaiting Funding from NGCDFB
Kiprerer Primary School		5,000,000		Awaiting Funding from NGCDFB
Kugunoi Primary School		5,000,000		Awaiting Funding from NGCDFB
Lekimbo Primary School		5,000,000		Awaiting Funding from NGCDFB
Nokirwet Primary School (New)		1,000,000		Awaiting Funding from NGCDFB
Kipyosit Primary School		5,000,000		Awaiting Funding from NGCDFB
Sonoiya Primary School		1,000,000		Awaiting Funding from NGCDFB
Kembu primary School		5,000,000		Awaiting Funding from NGCDFB

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Chepkitwal Primary School		800,000		Awaiting Funding from NGCDFB
Mogoma Primary School		800,000		Awaiting Funding from NGCDFB
Bukunye Primary School		800,000		Awaiting Funding from NGCDFB
Sigowet Primary School		5,000,000		Awaiting Funding from NGCDFB
Chambori Primary School		800,000		Awaiting Funding from NGCDFB
Kimuchul Primary School		2,000,000		Awaiting Funding from NGCDFB
Chemaner Primary School		800,000		Awaiting Funding from NGCDFB
Bilelga Primary School		800,000		Awaiting Funding from NGCDFB
Matumboru Primary School		1,000,000		Awaiting Funding from NGCDFB
Chepkolon Primary School		2,000,000		Awaiting Funding from NGCDFB
Raiya Primary School		-	500,000	Awaiting Funding from NGCDFB
Chemorut Primary School		800,000	800,000	Awaiting Funding from NGCDFB
Irwaga Primary School		-	1,000,000	Awaiting Funding from NGCDFB
Kapsimbiri Primary School		500,000	500,000	Awaiting Funding from NGCDFB
Chepkolon Primary School		-	1,000,000	Awaiting Funding from NGCDFB
Nderiat Primary School		-	900,000	Awaiting Funding from NGCDFB
Olpopo Primary School		-	900,000	Awaiting Funding from NGCDFB
Ndabibi Primary School		-	500,000	Awaiting Funding from NGCDFB

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Cheboror Primary School		-	1,000,000	Awaiting Funding from NGCDFB
Mangoita Primary School		1,000,000	1,000,000	Awaiting Funding from NGCDFB
Mugei Primary School		-	2,000,000	Awaiting Funding from NGCDFB
Kimuchul Primary School		-	1,000,000	Awaiting Funding from NGCDFB
Kerenga Pry School		600,000	600,000	Awaiting Funding from NGCDFB
Simotwet Pry School		450,000	450,000	Awaiting Funding from NGCDFB
Lalakin Pry School		600,000	600,000	Awaiting Funding from NGCDFB
Mulot Primary School		400,000	400,000	Awaiting Funding from NGCDFB
Chambori Primary School			2,544,440	Awaiting Funding from NGCDFB
Secondary Schools Projects				
Kembu Day Secondary school		(100,000)	(100,000)	Awaiting Funding from NGCDFB
St. Catherine Secondary School			3,500,000	Awaiting Funding from NGCDFB
Kiprerer Secondary School			2,700,000	Awaiting Funding from NGCDFB
Kembu Day Secondary School			2,500,000	Awaiting Funding from NGCDFB
Tertiary institutions Projects				
Sub-Total				
Amounts due to other grants and other transfers				
3.0 Emergency				
3.5unutilised		3,863,363	1,633,367	Awaiting Funding from NGCDFB

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
4.0 Bursary and Social Security				
4.2 Secondary Schools		10,817,242	23,199,790	Awaiting Funding from NGCDFB
4.3 Tertiary Institutions		(17,711,028)	(24,711,028)	Awaiting Funding from NGCDFB
4.4 Special Schools		2,448,500	(51,500)	Awaiting Funding from NGCDFB
5.0 Sports				
Constituency sports		5,510,084	2,776,556	Awaiting Funding from NGCDFB
6.0 Environment				
Chemaner Primary School		2,400		Awaiting Funding from NGCDFB
Chepkolon Primary School		11,500	11,500	Awaiting Funding from NGCDFB
Prior years allocation		-	2,645,000	Awaiting Funding from NGCDFB
10.0 Security Projects				
Bomet East sub-county Police Headquarters Longisa		5,000,000	5,000,000	Awaiting Funding from NGCDFB
CHEMANER ASSISTANT CHIEF'S OFFICE		(200,000)	(200,000)	Awaiting Funding from NGCDFB
Sub-Total				
Acquisition of assets				
NG-CDF Office		2,642,162	642,162	Ongoing
Purchase of furniture and equipment				Ongoing
Sub-Total				
Oversight Committee Expenses(itemize)				
Telephone Expenses		-	-	Ongoing
Sub-Total				

**Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Others (ICT Innovation Hubs)				
Strategic Plan		2,000,000	-	Awaiting Funding from NGCDFB
ICT Hubs		-	-	
Sub-Total				
Funds pending approval**		18,467,000	3,587,000	
Grand Total		83,430,687	38,414,515	

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	4,000,000	-	-	4,000,000
Buildings and structures	15,862,456	-	-	15,862,456
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	25,519,256	-	-	25,519,256

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023
Annex 5 –PMC Bank Balances as at 30th June 2023

Account	PMC Account	Amount Per Bank Certificate
1220299758401	Belgut primary school pmc	33,977.95
1220297426872	Boreiwek Primary School	363.50
1220297177809	Bukacha secondary school pmc	18,538.00
1220299360530	Central primary school pmc	10,842.50
1220298031168	Chang Chego Primary School(Cdf Account)	0.00
1220297460851	Chelemei Primary School	0.00
1220282758926	Chemaner Chief	0.00
1220297971050	Kapcheluch Primary School	2,030.00
1220282787945	Kapkimolwa Chief	1,262.50
1220271976451	Kaporuso Primary School	468.00
1220282691322	Kembu Chief Office	1,307.50
1220299329301	Kerenga Pre-School	402,540.00
220299444732	Lebekwet Primary School	1,822.50
1220282787647	Longisa Primary School	647.50
1220281365242	Mangoita Secondary School Pmc Ac	1,795.00
1220297393772	Matarmat Primary School	1,517.00
1220282712317	Tabaita Primary School	809,187.50
1220279008354	Tachasis Rimary School- Cdf Ac	5,700.00
220298032215	Tegat Primary School	4,355.00
1220299641041	Menet Primary School	2,526.00
1220284393029	Siwot Primary School	0.00
1220281173652	Murrany Primary School	801,975.00
1220277625750	Chemaner Primary School	1,824.00
1220262207949	Lekimbo Primary School	3,471.50
1220297585112	Kiprerres Primary School	5,921.50
1220299884396	Ndubai Primary School	157.00
1220262638634	Koita Primary School	-31.95
1220297426475	Kiromwok Primary School	800,095.00
1220284341731	Lelkatet Primary School	0.00
1220281051545	Taragonik Primary School	1,573,770.00
11220266713348	Simotwet Primary School	943,112.50

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

1220299603318	Chepkolon Primary School	3,001,320.00
1220284342185	Kimuchul Primary School	0.00
1220282787465	Mulot Primary School	3,000,807.50
1220297600331	Kugunoi Primary School	1,955.00
	Nokirwet Primary School	
1220284405723	Kipyosit Primary School	0.00
1220262633616	Sonoiya Primary School	6,651.30
1220297511906	Kembu Primary School	3,017.50
1220299507524	Chepkitwal Primary School	0.00
	Mogoma Primary School	0.00
1220277625835	Bukunye Primary School	0.00
1220299823512	Sigowet Primary School	881.95
1220297827209	Chambori Primary School	74,227.00
1220262543721	Bilelga Primary School	3,180.00
1220297994770	Matumboru Primary School	3,079.00
1220262445906	BOMET EAST CDF - OFFICE PROJECT	2,680.00
1220277625823	BOMET EAST SUB COUNTY TREASURY OFFICE-CDF A/C	2,280.00
1220277625761	CHEBISIAN PRIMARY SCHOOL-CDF A/C	0.00
1220277625801	CHELEMEI SECONDARY SCHOOL-CDF A/C	0.00
1220280556126	CHEMANER A..C.C'S OFFICE-BOMET EAST PMC A/C	978.00
1220262751710	CHEMOMUL PRIMARY SCHOOL-PMC	7,396.00
1220299443554	chemorut pre school pmc	4,238.00
1220281057224	CHIEF'S OFFICE MENET SUB-LOCATION CDF A/C	70.00
1220299746013	irwaga primary school pmc	6,600.00
1220297614916	kakimirai primary school pmc	887.50
1220279923807	kakimirai secondary school pmc	10.30
1220263646250	kalyet mixed day school pmc	112,285.00
1220277625753	KAPTIMDUI PRIMARY SCHOOL-CDF A/C	0.00
1220284389404	KEMBU PRIMARY SCHOOL-PMC ACCOUNT	0.00
1220277574708	kembu secondary school pmc	3,105.00
1220297497693	kinyose primary school pmc	3,115.50
1220279111774	kipkurion mixed day secondary pmc	3,320.00
1220277625815	KIROMWOK AP CAMP-CDF A/C	0.00
1220277625754	KOIBEYON PRIMARY SCHOOL-CDF A/C	0.00

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

1220299040100	KONGOTIK PRIMARY SCHOOL -CDF ACCOUNT	699.00
1220262653780	LELKATET SECONDARY SCHOOL-PMC	1,546.00
1220284564728	MAGOMA PRIMARY SCHOOL-PMC ACCOUNT	0.00
1220277625744	MANGOITA PRIMARY SCHOOL-CDF	0.00
1220299547260	MASARE PRIMARY SCHOOL-PMC	602,435.00
1220263390078	MUGEI PRIMARY SCHOOL PMC	10,255.00
1220280393344	OCPD BOMET EAST SUB COUNTY -CDF ACCOUNT	177,696.96
1220277625793	SIMOTWET SECONDARY SCHOOL-CDF A/C	0.00
1220284393029	SIWOT PRIMARY SCHOOL-PMC ACCOUNT	0.00
1220277625781	TOGOMDA PRIMARY SCHOOL-CDF A/C	0.00
1220277625788	TORONIK SECONDARY SCHOOL-CDF A/C	0.00
	TOTAL	12,463,891.51

Bomet East Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023


Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.3	Variance Between Financial Statements and Supporting Schedules	Audit schedules reconciling with the financial statements figures have been provided to the auditor for review	Resolved	30 th June 2023
4.4	Unsupported transfer from the Board	copy of AIE No. A895076, code list and bank statement extract in support of the amount have been provided to the auditor for review	Resolved	30 th June 2023
4.5	Irregular engagement of constituency committee employees	approved organizational structure to guide in employment, management and control of the Fund activities has been provided to the auditor for review	Resolved	30 th June 2023
4.9	Inaccuracies in bank balances	The stale cheques of Kshs. 244,727 were for bursary cheques that had not been presented. The stale cheques were reversed and allocated to other needy cases.	Resolved	30 th June 2023

Bomet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)



.....
Robinson Kamakei
Fund Account Manager.

