

REPUBLIC OF KENYA



*Enhancing Accountability*

## REPORT

PARLIAMENT  
OF KENYA  
LIBRARY

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND - BOMET CENTRAL  
CONSTITUENCY

FOR THE YEAR ENDED

30 JUNE, 2024

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 11 June 2024

DAY.

Wednesday

TABLED  
BY:

Hon. Owen Baya, MP  
Deputy leader of majority

CLERK-AT  
THE-TABLE:

Kesner Ngingo





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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**  
**BOMET CENTRAL CONSTITUENCY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2024**

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

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## **1. Acronyms and Definition of Key Terms**

### **A. Acronyms**

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

### **B. Definition of Key Terms**

**Fiduciary Management** - Members of Management directly entrusted with the entity's financial resources.

**Comparative Year**- Means the prior period.

## **2. 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 2023. 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

### **Mandate**

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

### **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 are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

### **(b) Key Management**

The NGCDF Bomet Central Constituency's day-to-day management is under the following key organs:

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

### **(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Sharon Kapto
2.	National Sub-County Accountant	Sammy Kiplagat
3.	Chairman NGCDFC	Elias Kipkorir
4.	Member NGCDFC	Philip Tonui

### **(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Bomet Central Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

### **(e) NGCDF Bomet Central Constituency Headquarters**

P.O. Box 154  
Stegro Plaza  
Silibwet market  
Bomet, KENYA.

**(f) NGCDF Bomet Central Constituency Contacts**

Telephone: (254) 720094558  
E-mail: [cdfbometcentral@ngcdf.go.ke](mailto:cdfbometcentral@ngcdf.go.ke)  
Website: [www.bomet-central.ngcdf.go.ke](http://www.bomet-central.ngcdf.go.ke)

**(g) NGCDF Bomet Central Constituency Bankers**

1. Main Account  
Equity Bank  
Acc. no. 1220261310522  
Bomet Branch  
P.O. Box 75104 , Bomet
2. Deposit Account  
Family Bank  
Account no 08000033943  
Bomet Branch

**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

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

### **3. NG-CDFC Chairman's Report**



*Kipkorir Elias*  
**CHAIRMAN NGCDF COMMITTEE**

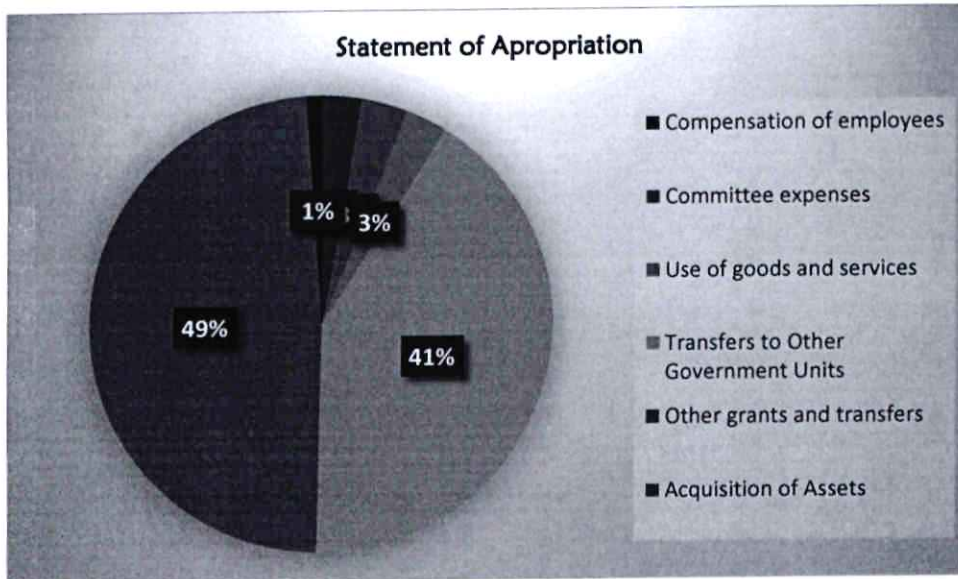
The National Government Constituency Development Fund Bomet Central has had a successful year other than for a few challenges here and there. The organization was able to receive Kshs 192,433,482 as funding from the board being fund for the financial year 2023/2024. Together with the balance brought forward of kshs. 19,756,969.65 and appropriation in aid of Kshs.8,900,000 from the county government. The organization had actual funds available totalling to Kshs.221,090,451 out of which we successfully utilized Kshs. 141,072,877 Which is a 63.8% utilization rate.

Specifically, compensation of employees amounted to Kshs. 3,934,822; use of goods and services amounted to Kshs. 4,202,163; while Ksh. 4,530,191 was committee expenses, other grants and transfers amounted to Kshs. 68,544,843 and transfer to other government entities amounted to kshs. 58,360,858 with a total to kshs.1,500,000 being other payments. As compared to the final budget, however, the utilization rate was 47.6% which is due to the funds that have not been received from the board and funds which were received late as the financial year came to an end.

Below is a chart detailing the actual expenditure as compared to the final budget,

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However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of the NGCDF projects. in conclusion, we recommend that the national treasury should disburse funds on time so as to enable NGCDFC to implement projects on time.

Kiriswo Primary School- renovation of three classrooms, fully funded by NGCDF 2023/2024

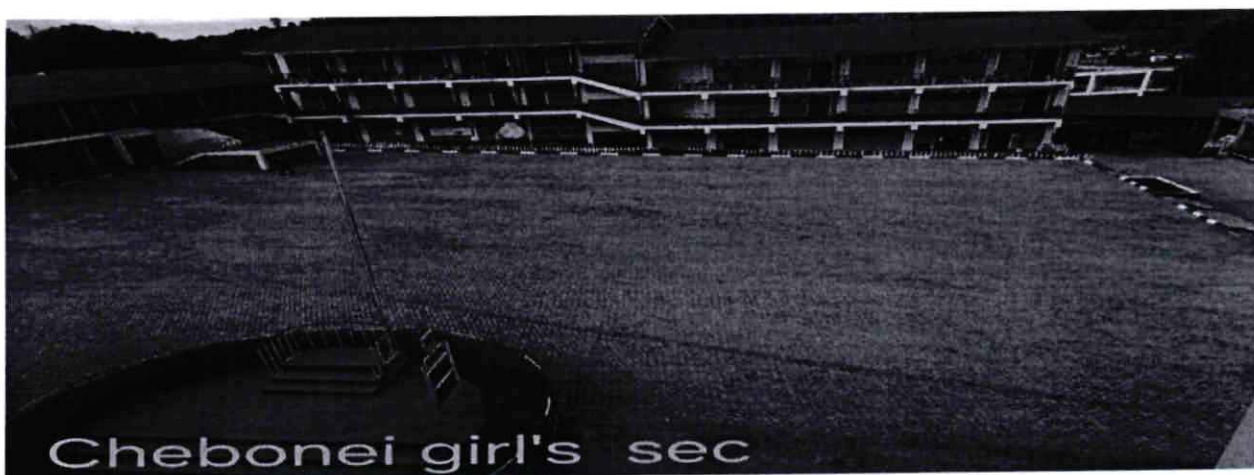


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Kimangora Primary School- construction of two classroom, fully funded by NGCDF  
2023/2024



Chebonei Girls Secondary School- Installation of carbros fully funded by NGCDF  
2023/2024



*Name: Kipkorir Elias  
CHAIRMAN NGCDF COMMITTEE*

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#### **4. Statement of Performance Against Predetermined Objectives for FY 2023/24**

##### **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 the **NGCDF Bomet Central Constituency 2023-2027** plan are to:

**The key development objectives of Bomet Central Constituency 2023-2027 plan are to:**

- a) To enhance accessibility to quality education for all by improving the learning environment through quality school infrastructure and bursaries for better performance.**
- b) To support the creation of conducive environment that enhances peace, security, efficiency and effectiveness in public administration**
- c) To empower and develop youth and special groups to reduce dependency by nurturing talents and sports**
- d) To support building of capacity and capability for timely response and management of disaster risks**

##### **Progress on the 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:

<b>Constituency Sector</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	To enhance accessibility to quality education for	Increased enrolment in primary schools and	Number of usable physical infrastructure built in primary, secondary and tertiary institutions, number of schools	In FY 23/24 Constructed 6 classrooms in six secondary schools i.e Masese Sec School, Nyongores Sec

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	all by improving the learning environment through quality school infrastructure and bursaries for better performance.	tertiary institutions. Better grades leading to improved transition to secondary schools and tertiary institutions	and students. % increase in the number of students joining secondary schools and tertiary institutions.	School, Solyot Sec School, Njerian Sec School, Mogoiwet Sec School, Bishop C Korir Sec School, Tenwek Day Sec School Renovated classrooms in 10 schools, Kiriswo pry, Mugango Pry, Motigo Pry, Moburo Pry, Tabeet Pry, Kabungut Pry, Kapnariet Pry, Olabaach Pry, Kwenikab Ile Pry and Kamogoso Pry Construted Classrooms in 4 primary schools as follows; Morit Pri School Olmotonyi Pri School Mondoiywet Pri School Chepkochun Pri School
Security	To support the creation of conducive environment that enhances peace, security, efficiency and effectiveness in public administration	Less crime in the area	Number of crimes reported, number of security projects completed.	Nil

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Sports	To empower and develop youth and special groups to reduce dependency by nurturing talents and sports	Nurture talents and support youths in the area	Sport activities and events organized	In FY 23/24 Bought 396 Pcs of Sports kits and 101 balls to support 78 football teams.
Emergency	To support building of capacity and capability for timely response and management of disaster risks	Better built projects with a greater impact	Number of completed projects in use 4	NGCDFC and PMC training has been undertaken and timely responded to emergencies. We constructed pit latrines in 3 primary schools i.e Tarakwa High Sch, Chepkurbet Pry Sch, Muiywek Pry Sch and repair a roof blown by wind at Masese Pry Sch
Environment	-To enhance sustainable environmental management	-enhanced litter free institutions	-Number of schools issued with trees for planting	In FY 23/ 24 we issued trees for planting to 20 Primary Schools.

## **5. Governance Statement**

### **a) Appointment and Removal of NGCDFC Members**

The members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee. A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee. Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel. The selection panel referred to in paragraph (1) shall consist of— one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel; the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and two persons, one of either gender, nominated by the Constituency office.

The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board. The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants considering age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act. The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

The Board shall co-opt the person referred to in section 43(2) (g) of the Act to ensure equitable representation in the membership of a Constituency Committee. The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to

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nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency. The Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2)(b), (c), (d) and (e) of the Act to the National Assembly for approval. The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing. A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board. At least one of the Constituency Committee members appointed under section 43(2)(b)(c) or (d) shall be a mandatory signatory to the Constituency accounts.

The members of a Constituency Committee may be removed in accordance with section 43 (13) and (14) of the Act upon a receipt of a complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5). The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally,

and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and decide based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties. A member against whom a complaint is made shall not, participate in the deliberations and activities of a Constituency Committee from the time the Constituency Committee starts considering the complaint. If a member against whom a complaint is made responds to the allegations to the satisfaction of a Constituency Committee and the committee decides in favour of such member, the member shall resume duties as a member of the Committee.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively. A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard. A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee. At least two

thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

**b) Roles and functions of the NGCDFC Committee**

The functions of a Constituency Committee shall be to;

- i. Build the capacity of project management committees and Committee.
- ii. Sensitize the Community on the operations of the Fund, consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency, ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act, ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans, in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution.
- iii. Consult with relevant government departments to ensure that cost estimates for projects are realistic, in considering joint projects. Ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations.
- iv. Enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding, rank projects proposals in order of priority while ensuring that on-going projects take precedence, ensure that all projects receive adequate funding and are completed within three years, where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.
- v. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board, monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board, ensure that project reports are prepared and submitted to the Board.

vi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.

vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act, collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act, recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.

viii. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status, and a list of all projects approved, funded and commenced during previous financial years, and their completion status, enter into performance contracting with the Board on an annual basis, in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution.

ix. Receive returns from project management committees in accordance with regulation 15, maintain a database of project management committees and reports from the respective committees, and perform any other function assigned to it by the Board.

#### c) Induction and Training

The committee on being inaugurated are taken for induction by the Board and subsequent training are done the constituency as per there training plan

#### d) Meetings

The committee is to have a maximum of 24 meetings and a minimum of 12 in a financial year as per the 2015 Act

The committee members declare conflict of interest in any matter as the procurement and disposal Act by a standard form at the time of the matter

The committee members are remunerated from the fund at Kshs 5,000 for members and 7000 for the chairman .

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**Members Remuneration**

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance seven thousand per meeting and all other members an allowance of five thousand per sitting. All NG-CDFC members should adhere to general ethics and code of conduct as stipulated in the NG-CDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

**Schedule of meetings held during the FY 2023/2024**

NAME	07/07/23 20/07/23	22/08/23	13/9/23	13/10/23 23/10/23	7/11/23 21/11/23	11/12/23	6/01/24 31/01/24	18/02/24 21/02/24	9/03/24, 23/03/24	17/05/24 28/05/24	03/06/23
Kipkorir Elias	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Maureen Chepkoech	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Naomi Cheronno	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mercy Cheronno	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dennis Kipkoech	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Philip Tonui	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Stanely Kirui	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Richard Bett	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Flavia Akumu	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

**e) Ethics and Conduct**

The Anticorruption sub committee was formed on the first meeting and members have been trained on the same, The conduct of members is also the act as some of the reasons for removing a member from the committee

**f) Risk Management**

Risk management is a tool by the board to gauge on the risks that the constituency goes through which is attested on monthly basis by the staff. The report is discussed at the meeting by the committee

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Five best NG-CDF applicants were selected taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

S/N	Name	Category representation	Ward
1.	Stanley Kirui	Male (Adult)	Silibwet Township
2.	Elias Kipkorir	Male (Youth)	Chesoan
3.	Naomi Cheronon	Female(youth)	Mutarkwa
4.	Maureen Chepkoech	Female (Adult)	Silibwet Township
5.	Dennis Kipkoech	PLWD	Ndaraweta

**Nominee of the constituency Office**

S/N	Name	Category	occupation	Ward
1	Mercy Cheronon	Female representative	Farmer	Mutarakwa
2	Philip Tonui	Male Representative	Farmer	Singorwet

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	Richard Bett	Male	Silibwet Township

The list of the selected and recommended members was forwarded to the NG\_CDF Board and were further gazetted through a gazette notice dated 29<sup>th</sup> November, 2022.

## **6. Environmental and Sustainability Reporting**

**Bomet Central** 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 Central NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. Education and Training:** Bomet Central Constituency's 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 marginalized 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.

## **2. Environmental performance**

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

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Bomet Central 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 Central 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.

#### **4. Market place practices-**

Bomet Central Constituency is committed to fair and ethical market practices.

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.

**5. Community Engagements-**

Bomet Central Constituency 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**

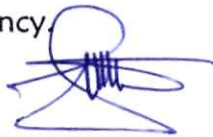
Bomet Central Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, 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 Central Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....  
**Name: Sharon Kapto  
Fund Account Manager.**

## **7. 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 Central 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, 2024. 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.

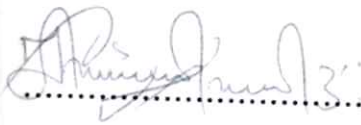
The Accounting Officer in charge of the NGCDF-Bomet Central Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Bomet Central 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.

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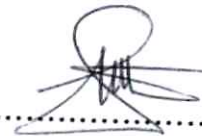
The Accounting Officer in charge of the NGCDF Bomet Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

**Approval of the financial statements**

The NGCDF- Bomet Central Constituency financial statements were approved and signed by the Accounting Officer on 25/9/2024.



Name: Elias Kipkorir  
Chairman – NGCDF Committee



Name: Sharon Kapto  
Fund Account Manager



# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BOMET CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

## REPORT ON THE FINANCIAL STATEMENTS

### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bomet Central Constituency set out on pages 1 to 83, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement 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 matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Bomet Central Constituency as at 30 June, 2024 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 2023) and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Unsupported Project Management Committee Bank Balances**

Note 19.4 to the financial statements reflects Project Management Committees (PMC) account balances totalling Kshs.16,121,069 held in one hundred and ninety-four (194) PMC bank accounts as further disclosed in Annex 5 to the financial statements. However, cash books, certificate of bank balances and bank reconciliations in support of Project Management Committees (PMC) account balances were not provided for audit review.

Further, the PMC bank balances have not been transferred to the Constituency account. This was contrary to Section 12 (8) of the National Government Constituencies Development Fund Act, 2015 states that all unutilized funds of the Project Management Committee shall be returned to the Constituency account.

In the circumstances, the accuracy, completeness and existence of Project Management Committee account balances totalling Kshs.16,121,069 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Bomet Central Constituency Management in accordance with ISSAI 130 on the 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**

### **1. Budgetary Control and Performance**

The summary statement of appropriation reflects total final receipts budget and actual on comparable basis amounting to Kshs.287,313,581 and Kshs.201,333,482, respectively, resulting to an under-funding totalling Kshs.85,980,099 or approximately thirty percent (30%) of the budget. Similarly, the statement reflects total actual payments on comparable basis amounting to Kshs.141,072,877 against total budgeted expenditure of Kshs.287,313,581 resulting to under expenditure of Kshs.146,240,704 or approximately fifty bone percent (51%) of the budget.

The underfunding and under absorption affected the planned activities and may have impacted negatively on the service delivery to the residents of Bomet Central constituency.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Years Audit Matters**

In the audit reports of previous year, thirteen (13) issues were raised under the Report on Financial Statements, Emphasis of Matter, Other Matter and Report on Lawfulness and Effectiveness in use of Public Resources. However, Management has not resolved the issues or given any explanation for failure to resolve the issues.

### **Other Information**

Management is responsible for the other information set out on page iii to xxv which comprise of Key Constituency Information and Management, the National Government Constituency Development Fund Committee Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Irregular Bursary Disbursement**

The statement of receipts and payments reflects other grants and other transfers amounting to Kshs.68,544,843 as disclosed in Note 8 to the financial statement. The amount includes bursary to secondary schools and tertiary institutions amounting to Kshs.33,908,413 and Kshs.29,420,431, respectively, all totalling Kshs.63,328,844. However, the Fund has no Education Bursary Committee in place to vet bursary applicants. This was contrary to Regulation 21 (3) of the National Government Constituencies Development Fund Regulations, 2016 which provides that the constituency committee must vet all person's proposed to receive support in accordance with the guidelines issued by the board.

Further, the Constituency Committee had not developed a policy or guidelines in management of bursary funds and there was no evidence that bursary applications were vetted. It was, therefore, not possible to establish the basis or criteria used to allocate and disburse bursaries or disapprove some applications thus raising concerns about fairness and transparency in the bursary allocation process.

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

#### **1. Irregular Expenditure on Emergency Projects**

The statement of receipts and payments reflects other grants and other transfers amounting to Kshs.68,544,843 as disclosed in Note 8 to the financial statement. The amount includes emergency projects expenditure totalling Kshs.2,750,000. However, the utilization of the emergency reserves was not reported 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 circumstance, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**30 November, 2024**

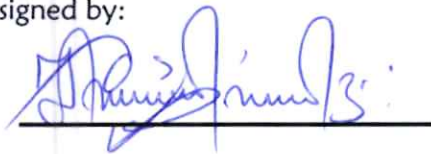
**National Government Constituencies Development Fund (NGCDF)**  
**Bomet Central Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**9. Statement of Receipts and Payments for the Year Ended 30th June 2024**

	Note	2023-2024	2022-2023
		Kshs	
<b>RECEIPTS</b>			
Transfers from NGCDF Board	<b>1</b>	192,433,482	102,992,610
Proceeds from Sale of Assets	<b>2</b>	8,900,000	-
Other Receipts	<b>3</b>	-	-
<b>TOTAL RECEIPTS</b>		<b>201,333,482</b>	<b>102,992,610</b>
<b>PAYMENTS</b>			
Compensation of employees	<b>4</b>	3,934,822	2,419,149
Committee expenses	<b>5</b>	4,530,191	3,880,160
Use of goods and services	<b>6</b>	4,202,163	3,861,760
Transfers to Other Government Units	<b>7</b>	58,360,858	39,210,000
Other grants and transfers	<b>8</b>	68,544,843	34,930,780
Acquisition of Assets	<b>9</b>	-	-
Other Payments	<b>10</b>	1,500,000	7,000,000
<b>TOTAL PAYMENTS</b>		<b>141,072,877</b>	<b>91,301,849</b>
<b>SURPLUS/DEFICIT</b>		<b>60,260,605</b>	<b>11,690,761</b>

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 28<sup>th</sup> 2024 and signed by:



**Chairman NG-CDF  
Committee  
Name: Kipkorir Elias**



**Fund Accountant Manager  
Name: Sharon Kapto**



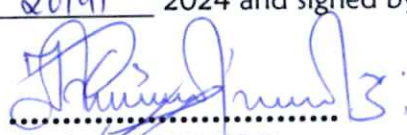
**National Sub-County  
Accountant  
Name: Sammy Kiplagat  
ICPAK M/No: 23642**

**National Government Constituencies Development Fund (NGCDF)**  
**Bomet Central Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**10. Statement of Assets and Liabilities as at 30th June, 2024**

	Note	2023-2024 Kshs	2022-2023 Kshs
<b>FINANCIAL ASSETS</b>			
Bank Balances ( as per the cash book)	11A	80,098,732	19,756,970
Cash Balances (cash at hand)	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>80,098,732</b>	<b>19,756,970</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>80,098,732</b>	<b>19,756,970</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	13	-	-
Gratuity	14	81,157	-
<b>NET FINANCIAL SSETS</b>		<b>80,017,575</b>	<b>19,756,970</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	19,756,970	8,066,209
Prior year adjustments	16	-	-
Surplus/Defict for the year		60,260,605	11,690,761
<b>NET FINANCIAL POSITION</b>		<b>80,017,575</b>	<b>19,756,970</b>

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 20/9/2024 2024 and signed by:



.....  
**Chairman NG-CDF  
 Committee**  
**Name: Kipkorir Elias**



.....  
**Fund Accountant Manager**  
**Name: Sharon Kapto**



.....  
**National Sub-County  
 Accountant**  
**Name: Sammy Kiplagat**  
**ICPAK M/No: 23642**

*National Government Constituencies Development Fund (NGCDF)*

*Bomet Central Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**11. Statement Of Cash Flows for the Year Ended 30th June 2024**

		2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	192,433,482	102,992,610
Other Receipts	3	-	-
		<b>192,433,482</b>	<b>102,992,610</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	3,934,822	2,419,149
Committee expenses	5	4,530,191	3,880,160
Use of goods and services	6	4,202,163	3,861,760
Transfers to Other Government Units	7	58,360,858	39,210,000
Other grants and transfers	8	68,544,843	34,930,780
Other Payments	10	1,500,000	7,000,000
		<b>141,072,877</b>	<b>91,301,849</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	81,157	-
Prior year Adjustments	16	-	-
<b>Net Adjustments</b>		81,157	-
<b>Net cash flow from operating activities</b>		<b>51,441,762</b>	<b>11,690,761</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	8,900,000	-
Acquisition of Assets	9	-	-
<b>Net cash flows from Investing Activities</b>		<b>8,900,000</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>60,341,762</b>	<b>11,690,761</b>
Cash and cash equivalent at BEGINNING of the year	11	19,756,970	8,066,209
Cash and cash equivalent at END of the year		<b>80,098,732</b>	<b>19,756,970</b>

*National Government Constituencies Development Fund (NGCDF)  
Bomet Central Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

**12. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2024**

Receipt/Expense Item	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 %
<b>RECEIPTS</b>		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	188,448,743	19,756,970	79,107,868	287,313,581	192,433,482	94,880,099	
Proceeds from Sale of Assets					8,900,000	8,900,000	0.0%
Other Receipts				-	-	-	
<b>TOTAL RECEIPTS</b>	<b>188,448,743</b>	<b>19,756,970</b>	<b>79,107,868</b>	<b>287,313,581</b>	<b>201,333,482</b>	<b>85,980,099</b>	<b>70.1%</b>
<b>PAYMENTS</b>							
Compensation of Employees	5,645,746	723,108		6,368,854	3,934,822	2,434,032	61.8%
Committee expenses	4,170,262	477,329	950,000	5,597,591	4,530,191	1,067,400	80.9%
Use of goods and services	5,966,554	2,361,156	376,746	8,704,456	4,202,163	4,502,293	48.3%
Transfers to Other Government Units	78,486,933	5,600,000	74,974,168	159,061,101	58,360,858	100,700,243	36.7%
Other grants and transfers	73,619,058	4,056,234	2,491,645	80,166,937	68,544,843	11,622,094	85.5%
Acquisition of Assets	13,079,000	5,039,142	315,310	18,433,452	-	18,433,452	0.0%
Other Payments	7,481,190	1,500,000		8,981,190	1,500,000.00	7,481,190	16.7%
Funds Pending approval						8,900,000	
<b>TOTAL</b>	<b>188,448,743</b>	<b>19,756,969</b>	<b>79,107,869</b>	<b>287,313,581</b>	<b>141,072,877</b>	<b>155,140,704</b>	<b>47.6%</b>

*Explanatory Notes.*

- Under Receipt from NGCDF Board was due to slow disbursement of the funds from the board
- Underutilization on Compensation of Employees was due to accrued gratuity
- Underutilization on Committee expenses was due to recurrent of expenditure
- Under utilizations on Use of goods and services was due to undisbursed fund from the board
- Underutilization on Transfers to Other Government Units was due to delays in release of fund
- Zero utilization on Acquisition of Assets was to undisbursed amount from board
- Under utilizations on other payment was to undisbursed amount from board

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	155,140,704
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2024	75,123,129
	80,017,575
Increase/(decrease) Accounts payable	81,157
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2024	80,098,732

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**13. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2024**

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	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	5,645,746	723,108		<b>6,368,854</b>	3,934,822	2,434,032
1.2 Committee allowances	1,278,000	239,101		<b>1,517,101</b>	938,174	578,927
1.3 Use of goods and services	3,597,962	1,883,026		<b>5,480,988</b>	2,536,669	2,944,319
<b>Sub-total</b>	<b>10,521,708</b>	<b>2,845,235</b>	-	<b>13,366,943</b>	<b>7,409,665</b>	<b>5,957,278</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,446,000	150,000		<b>1,596,000</b>	1,056,800	539,200
2.2 Committee allowances	2,892,262	238,228		<b>3,130,490</b>	2,645,200	485,290
2.3 Use of goods and services	922,592	204,000		<b>1,126,592</b>	415,494	711,098
<b>Sub-total</b>	<b>5,260,854</b>	<b>592,228</b>	-	<b>5,853,082</b>	<b>4,117,494</b>	<b>1,735,588</b>
<b>3.0 Constituency Oversight Committee (Itemize as per budget)</b>						
COC Expenses			500,000	<b>500,000</b>	500,000	-
Sitting Allowance for COC			300,000	<b>300,000</b>	300,000	-
Daily Subsistence Allowance			200,000	<b>200,000</b>	193,200	6,800

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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	Kshs	Kshs	Kshs	Kshs
Monitoring & Evaluation Allowance			150,000	<b>150,000</b>	146,817	3,183
<b>Hire of training facilities</b>			35,000	<b>35,000</b>		35,000
Payment of catering services			40,000	<b>40,000</b>		40,000
Payment of instructors			25,000	<b>25,000</b>		25,000
Payment of travel allowance			50,000	<b>50,000</b>		50,000
Purchase of fuel and lubricants		124,130	26,746	<b>150,876</b>		150,876
				-		-
<b>Sub-total</b>		<b>124,130</b>	<b>1,326,746</b>	<b>1,450,876</b>	<b>1,140,017</b>	<b>310,859</b>
<b>4.0 Emergency</b>	9,229,569	1,536,190				
4.1 Primary Schools						
4.13 Muiywek Primary School				750,000	750,000	-
4.14 Chepkurbet Primary School				750,000	750,000	-
4.2 Secondary schools						
4.21 Masese Sec School				500,000	500,000	-
4.22 tarakwa High School				750,000	750,000	-
4.3 Tertiary institutions						
4.4 Security projects						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Blk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
<b>Sub-total</b>	<b>9,229,569</b>	<b>1,536,190</b>	<b>-</b>	<b>10,765,759</b>	<b>2,750,000</b>	<b>8,015,759</b>
<b>5.0 Bursary and Social Security</b>						
5.1 Primary Schools						
5.2 Secondary Schools	34,108,543	265,293	510,628	<b>34,884,464</b>	33,908,413	976,051
5.3 Tertiary Institutions	29,780,946	254,751		<b>30,035,697</b>	29,420,431	615,266
5.4 Universities						
5.5 Education Support Programmes						
5.6 Social Security						
<b>Sub-total</b>	<b>63,889,489</b>	<b>520,044</b>	<b>510,628</b>	<b>64,920,161</b>	<b>63,328,844</b>	<b>1,591,317</b>
<b>6.0 Sports</b>						
6.1 Milwes Enterprises		2,000,000		<b>2,000,000</b>	<b>965,999</b>	
				-		-
<b>Sub-total</b>		<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>	<b>965,999</b>	<b>1,034,001</b>
<b>7.0 Environment</b>						
Karole Suppliers Enter			1,500,000	1,500,000	1,500,000	-
<b>Sub-Total</b>	<b>-</b>		<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>-</b>
<b>Sub-total</b>						
<b>8.0 Primary Schools Projects</b>						

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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	Kshs	Kshs	Kshs	Kshs
<b>(List all the Projects)</b>						
Legetetiet primary school	1,200,000.0 0			<b>1,200,000</b>		1,200,000
chebamban primary school	1,200,000.0 0			<b>1,200,000</b>		1,200,000
Kamobiriri primary school	1,200,000.0 0			<b>1,200,000</b>		1,200,000
Njorwet primary school	1,200,000.0 0			<b>1,200,000</b>		1,200,000
Sogoet primary school	1,200,000.0 0			<b>1,200,000</b>		1,200,000
Samaria primary School	1,200,000.0 0			<b>1,200,000</b>		1,200,000
Kipyator Primary School	1,200,000.0 0			<b>1,200,000</b>		1,200,000
Sachangwan primary school	1,200,000.0 0			<b>1,200,000</b>		1,200,000
Taabok primary school	5,200,000.0 0			<b>5,200,000</b>		5,200,000
Aisaik Primary school	500,000			<b>500,000</b>		500,000
Solyot Primary school	500,000			<b>500,000</b>		500,000
Koma tengecha primary school	500,000			<b>500,000</b>		500,000

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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			
Bomet primary school	1,500,000			1,500,000		1,500,000
Kanusin Primary school	500,000			500,000		500,000
Sonokwek Primary school	2,500,000			2,500,000		2,500,000
Muiywek Primary school	2,500,000			2,500,000		2,500,000
Chepkongony Primary school	2,500,000			2,500,000		2,500,000
Baraka Primary school	2,400,000			2,400,000		2,400,000
Chebungunon Primary school	2,400,000			2,400,000		2,400,000
Balek primary school	2,400,000			2,400,000		2,400,000
Bongo primary toilet	500,000			500,000		500,000
Kipsomor primary	1,200,000			1,200,000		1,200,000
chingondi primary school	1,200,000			1,200,000		1,200,000
Sinendet Primary school	2,400,000			2,400,000		2,400,000
Kipsiwon primary school	500,000			500,000		500,000
Cheboingong primary School	1,000,000			1,000,000		1,000,000
Samoei primary School	1,200,000			1,200,000		1,200,000
Segutiet primary School	1,200,000			1,200,000		1,200,000
Tumoiyot primary school	1,600,000			1,600,000		1,600,000
Cheptembe primary school	1,200,000			1,200,000		1,200,000

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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	Kshs	Kshs	Kshs	Kshs
Ngomwet Primary school	1,200,000			<b>1,200,000</b>		1,200,000
Taabet primary School	500,000			<b>500,000</b>		500,000
Kecheiyat primary School	1,200,000			<b>1,200,000</b>		1,200,000
Changina primary School	1,200,000			<b>1,200,000</b>		1,200,000
Koimugul primary school	1,200,000			<b>1,200,000</b>		1,200,000
Lulusik primary school	1,200,000			<b>1,200,000</b>		1,200,000
Sibayan primary School	1,700,000			<b>1,700,000</b>		1,700,000
Kiptergekyan primary School	1,200,000			<b>1,200,000</b>		1,200,000
Manyatta primary School	1,200,000			<b>1,200,000</b>		1,200,000
Nyaga primary School	1,200,000			<b>1,200,000</b>		1,200,000
Kapkigorwet primary school	1,786,933			<b>1,786,933</b>		1,786,933
Berekeiyat primary school	1,200,000			<b>1,200,000</b>		1,200,000
Masese Primary School		500,000		<b>500,000</b>	500,000	-
Kimangora Primary School		500,000		<b>500,000</b>	500,000	-
Chepkongony Primary School			2,500,000	<b>2,500,000</b>	2,500,000	-
Kwenik Ab Ilet Primary School			1,600,000	<b>1,600,000</b>	1,600,000	-
Kamogoso Primary School			1,600,000	<b>1,600,000</b>	1,600,000	-
Muiywek Primary School			2,500,000	<b>2,500,000</b>	2,500,000	-

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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			
Oldabach Primary School			1,504,666	<b>1,504,666</b>	1,504,666	-
Moburo Primary School			1,600,000	<b>1,600,000</b>	1,600,000	-
Kiriswo Primary School			1,600,000	<b>1,600,000</b>	1,600,000	-
Ngocho Primary School			1,200,000	<b>1,200,000</b>	1,200,000	-
Chebungungon Primary School			2,500,000	<b>2,500,000</b>	2,500,000	-
Mugango Primary School			1,600,000	<b>1,600,000</b>	1,600,000	-
Motigo Primary School			1,600,000	<b>1,600,000</b>	1,600,000	-
Taabet Primary School			1,600,000	<b>1,600,000</b>	1,600,000	-
Motiret Primary School			1,200,000	<b>1,200,000</b>	1,200,000	-
Kabungut Primary School			1,600,000	<b>1,600,000</b>	1,600,000	-
Kapnariet Primary School			1,600,000	<b>1,600,000</b>	1,600,000	-
Morit Primary School			1,200,000	<b>1,200,000</b>	1,200,000	-
Olmotonyi Primary School			1,200,000	<b>1,200,000</b>	1,200,000	-
Mondoiywet Primary School			1,200,000	<b>1,200,000</b>	1,200,000	-
Chepkochun Primary School			1,200,000	<b>1,200,000</b>	1,200,000	-
Koimugul Primary School			500,000	<b>500,000</b>	500,000	-
Kiplelji Primary School			400,000	<b>400,000</b>	400,000	-
Molinga Primary School			400,000	<b>400,000</b>	400,000	-

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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			
Kipkebe Primary School			1,200,000	<b>1,200,000</b>	1,200,000	-
Ngomwet Primary school			582,345	<b>582,345</b>		582,345
Boito Primary School			290,000	<b>290,000</b>		290,000
Bomet Township Special School			487,000	<b>487,000</b>		487,000
Chemutwa Primary School			582,345	<b>582,345</b>		582,345
Kapsangaru Primary School			150,000	<b>150,000</b>		150,000
Kibochi Primary School			600,000	<b>600,000</b>		600,000
Boongo Primary School			300,000	<b>300,000</b>		300,000
Morit Primary School			400,000	<b>400,000</b>		400,000
<b>Sub-total</b>	<b>59,786,933</b>	<b>1,000,000</b>	<b>36,496,356</b>	<b>97,283,289</b>	<b>34,104,666</b>	<b>63,178,623</b>
<b>Sub-total</b>						
<b>9.0 Secondary Schools Projects(List all the Projects)</b>						
Chebonei Girls Sec School		<b>4,600,000</b>		<b>4,600,000</b>	<b>4,600,000</b>	-
Changina Secondary School	3,300,000			<b>3,300,000</b>		3,300,000
Kimargis Secondary	3,000,000			<b>3,000,000</b>		3,000,000
Kitaima Secondary School	2,500,000			<b>2,500,000</b>		2,500,000
Singorwet Secondary School	1,500,000			<b>1,500,000</b>		1,500,000
Bomet High School	5,800,000			<b>5,800,000</b>		5,800,000

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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			
Kapsangaru High School	2,600,000			<b>2,600,000</b>		2,600,000
Kimargis Secondary School			3,000,000	<b>3,000,000</b>	3,000,000	-
Masese Secondary School			1,200,000	<b>1,200,000</b>	1,200,000	-
Kamogoso Secondary School			1,600,000	<b>1,600,000</b>	1,600,000	-
Kitaima Secondary School			2,500,000	<b>2,500,000</b>	2,500,000	-
Nyongores Secondary School			1,200,000	<b>1,200,000</b>	1,200,000	-
Solyot Secondary School			800,000	<b>800,000</b>	800,000	-
Njerian Secondary School			800,000	<b>800,000</b>	800,000	-
Mogoiwet Secondary School			1,200,000	<b>1,200,000</b>	1,200,000	-
Bishop C Korir Secondary School			1,200,000	<b>1,200,000</b>	1,200,000	-
Tenwek Day Secondary School			1,200,000	<b>1,200,000</b>	1,200,000	-
Mogindo Secondary School			400,000	<b>400,000</b>	400,000	-
Chepngaina Secondary School			1,406,192	<b>1,406,192</b>	1,406,192	-
Changina Secondary School			650,000	<b>650,000</b>	650,000	-
Kapsoiyo Secondary School			2,500,000	<b>2,500,000</b>	2,500,000	-
Kapsoiyo Secondary School			2,500,000	<b>2,500,000</b>		2,500,000
Balek Secondary School			500,000	<b>500,000</b>		500,000

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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			
Kanusin Secondary School			750,000	<b>750,000</b>		750,000
Kwenikab Ilet Secondary School			300,000	<b>300,000</b>		300,000
Leldaet Secondary School			839,827	<b>839,827</b>		839,827
Motigo Secondary School			837,573	<b>837,573</b>		837,573
Njorwet Mixed Day School			750,000	<b>750,000</b>		750,000
Nyongores Secondary School			500,000	<b>500,000</b>		500,000
Sibaiyan Mixed Day School			500,000	<b>500,000</b>		500,000
Aisaik Secondary School			500,134	<b>500,134</b>		500,134
Chepngaina Secondary School			900,717	<b>900,717</b>		900,717
Molinga Secondary School			400,000	<b>400,000</b>		400,000
Morit Secondary School			350,000	<b>350,000</b>		350,000
Tarakwa High School			500,000	<b>500,000</b>		500,000
Teganda Day Secondary School			150,000	<b>150,000</b>		150,000
Tirgaga Secondary School			300,000	<b>300,000</b>		300,000
singorwet secondary school			700,000	<b>700,000</b>		700,000
Solyot Secondary School			400,000	<b>400,000</b>		400,000
Sonokwek Secondary School			500,000	<b>500,000</b>		500,000
Kabusare Secondary School			1,000,000	<b>1,000,000</b>		1,000,000

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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	Kshs	Kshs	Kshs	Kshs
Chesoan High School			400,000	<b>400,000</b>		400,000
Nyongores Secondary School			1,500,000	<b>1,500,000</b>		1,500,000
Leldaet Secondary School			1,796,817	<b>1,796,817</b>		1,796,817
Manyatta Secondary School			1,546,551	<b>1,546,551</b>		1,546,551
Kitoben Secondary School			400,000	<b>400,000</b>		400,000
<b>Sub-total</b>	<b>18,700,000</b>	<b>4,600,000</b>	<b>38,477,811</b>	<b>61,777,811</b>	<b>24,256,192</b>	<b>37,521,619</b>
<b>Sub-total</b>						
<b>10.0 Tertiary institutions Projects (List all the Projects)</b>						
<b>Sub-total</b>						
<b>11.0 Security Projects</b>						
11.2 Emkwen Accs Office	500,000			<b>500,000</b>		500,000
11.3 Kapkoros Assistant Chiefs Office			106,000	<b>106,000</b>		106,000
11.3 Kapkoros Chiefs Office			375,017	<b>375,017</b>		375,017
<b>Sub-total</b>	<b>500,000</b>		<b>481,017</b>	<b>981,017</b>	-	<b>981,017</b>
<b>12.0 Acquisition of assets</b>						
12.1 Motor Vehicles (including motorbikes)	6,969,000		315,310	<b>7,284,310</b>		7,284,310

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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	Kshs	Kshs	Kshs	Kshs
12.2 Construction and Renovation of CDF office	5,000,000	5,039,142		10,039,142		10,039,142
12.3 Purchase of furniture and equipment				-		-
12.4 Purchase of computers	1,110,000			1,110,000		1,110,000
12.5 Purchase of land						
<b>Sub-total</b>	<b>13,079,000</b>	<b>5,039,142</b>	<b>315,310</b>	<b>18,433,452</b>		<b>18,433,452</b>
<b>13.0 Others</b>						
13.1 Strategic Plan		1,500,000		1,500,000	1,500,000	-
13.2 Innovation Hub	7,481,190			7,481,190		7,481,190
13.2						
	7,481,190	1,500,000	-	8,981,190	1,500,000	7,481,190
<b>Funds pending approval**</b>						
<b>A.I.A</b>		8,900,000		8,900,000		8,900,000
Sub-total	-	8,900,000	-	8,900,000	-	8,900,000
<b>Total</b>	<b>188,448,743</b>	<b>28,656,969</b>	<b>79,107,868</b>	<b>296,213,580</b>	<b>141,072,877</b>	<b>155,140,703</b>

## **14. 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;

- Receivables that include imprests
- Payables that include 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 Central 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. Recognition of Receipts**

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

#### **a. 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.

#### **b. Proceeds from the Sale of Assets**

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

**c. Other receipts**

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

**d. 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.

**e. 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.

**5. Recognition of payments**

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

**a) Compensation of Employees**

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

**b) 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.

**c) Acquisition of Fixed Assets**

The payment on the 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.

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

**6. 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.

**7. Cash and Cash Equivalents**

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

**8. 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.

**9. Accounts Payable**

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

#### **10. 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.

#### **11. 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 the NGCDF Act, 2015

#### **12. 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 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 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.

#### **13. Comparative Figures**

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

#### **14. 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 30<sup>th</sup> June 2024.

**15. Prior Period 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, restate 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.

**16. 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.

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**15. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2023-2024	2022-2023
Normal Allocation	Kshs	Kshs
B214072	12,088,879.30	-
B211435	2,257,000.00	-
B214222	55,587,603.00	-
B233676	30,000,000.00	
B225354	2,500,000.00	
B225444	30,000,000.00	
B233837	60,000,000.00	
B 185313		6,000,000
B185352		15,000,000
B185352		15,992,610.00
B185565		15,000,000.00
B185848		5,000,000.00
B205688		12,000,000.00
B205528		15,000,000.00
B206299		12,000,000.00
B185016		7,000,000.00
<b>TOTAL</b>	<b>192,433,482.30</b>	<b>102,992,610</b>

**2. Proceeds From Sale of Assets**

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	1,900,000	
Receipts from sale of office and general equipment	7,000,000	
Receipts from the Sale Plant Machinery and Equipment		
Others (specify)		
<b>Total</b>	<b>8,900,000.00</b>	

**3. Other Receipts**

	2023-2024	2022-2023
	Kshs	Kshs
Interest Received		
Rent		

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Receipts from sale of tender documents		
Hire of plant/equipment/facilities		
Unutilized funds from PMCs account		
Other Receipts Not Classified Elsewhere		
<b>Total</b>		

**4. Compensation Of Employees**

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,848,154	2,233,901
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees	928,762.00	
Employer Contributions Compulsory national social security schemes	144,176.00	
Employer Contributions Compulsory Housing levy	11,230.00	
Employer contributions to National Industrial Training Authority	2,500.00	185,248
<b>Total</b>	<b>3,934,822.00</b>	<b>2,419,149</b>

**5. Committee Expenses**

	2023-2024	2022-2023
	Kshs	Kshs
<b>A. NG CDFC</b>		
Sitting allowance	2,862,000.00	1,234,800.00
Other committee expenses	721,374.00	2,645,360.00
<b>Sub total</b>	<b>3,583,374.00</b>	<b>3,880,160.00</b>
<b>B. Constituency Oversight Committee</b>		
Allowances	946,817.00	-
Other committee expenses		
<b>Sub total</b>	<b>946,817.00</b>	
<b>Total (A+B)</b>	<b>4,530,191.00</b>	<b>3,880,160.00</b>

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6. Use of Goods and services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	235,370.00	
Communication, supplies and services	56,000.00	
Domestic travel and subsistence	838,232.00	
Printing, advertising and information supplies & services		
Rentals of produced assets	420,000.00	196,000.00
Training expenses	1,388,800.00	764,500.00
Hospitality supplies and services	419,954.00	
Insurance costs		
Specialised materials and services		
Office and general supplies and services	325,560.00	1,062,160.00
Fuel, oil & lubricants	418,287.00	300,000.00
Other operating expenses	99,960.00	1,526,400.00
Bank Charges		
Security operations		
Routine maintenance - vehicles and other transport equipment		12,700.00
Routine maintenance- other assets		-
<b>TOTAL</b>	<b>4,202,163.00</b>	<b>3,861,760.00</b>

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to Primary Schools	34,104,666.00	28,910,000
Transfers to Secondary Schools	24,256,192.00	8,300,000
Transfers to Tertiary Institutions		2,000,000
<b>TOTAL</b>	<b>58,360,858.00</b>	<b>39,210,000</b>

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**8. Other Grants and Other transfers**

Description	2023-2024	2022-2023
	Kshs	Kshs
Bursary - Secondary	33,908,413.00	15,048,063
Bursary -Tertiary)	29,420,431.00	16,696,716
Bursary- Special Schools		
Mocks & CAT		-
Social Security programmes (NHIF)		-
Security Projects		-
Sports Projects	965,999.00	751,000
Environment Projects	1,500,000.00	-
Emergency Projects	2,750,000.00	2,435,000
Roads Projects	-	
<b>TOTAL</b>	<b>68,544,843.00</b>	<b>34,930,780</b>

**9. Acquisition Of Assets**

	2023-2024	2022-2023
	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		
<b>Total</b>		

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**10. Other Payments**

	2023-2024	2022-2023
	Kshs	Kshs
Strategic Plan	1,500,000.00	2,000,000
Electricity		5,000,000
ICT Hubs	-	-
		-
<b>TOTAL</b>	<b>1,500,000.00</b>	<b>7,000,000</b>

**11. Cash and Cash Equivalents**

Name of Bank, Account No. & currency	2023-2024	2022-2023
	Kshs (30/6/2024)	Kshs (30/6/2023)
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Equity Bank Bomet Branch, A/C no. Branch (main account) 120261310522</i>	20,017,574.95	19,756,969.65
<i>Family Bank A/C no. Bomet Branch. main account</i>	60,000,000.00	
<i>Family Bank A/C no. Bomet Branch. Deposit account</i>	81,157.00	
<b>Total</b>	<b>80,098,731.95</b>	<b>19,756,970</b>
<b>11B: Cash Balances</b>		
<b>Total</b>		

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**12. Outstanding Imprests**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2024)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<b>Total</b>				

**13. Retention**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)		
Retention held during the year (B)		
Retention paid during the Year (C)		
Closing Retention as at 30 <sup>th</sup> June D= A+B-C		

**Retentions aging analysis.**

	<b>2023-2024</b>	<b>% of the total Retention</b>	<b>2022-2023</b>	<b>% of the total Retention</b>
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
<b>Total</b>				

**14. Gratuity**

	<b>2022-2023</b>	<b>2022-2023</b>
	<b>KShs</b>	<b>KShs</b>

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Gratuity as at 1 <sup>st</sup> July (A)		
Gratuity held during the year (B)	928,762.00	
Gratuity paid during the Year (C)	847,605.00	
<b>Closing Gratuity as at 30<sup>th</sup> June D= A+B-C</b>	<b>81,157.00</b>	

**Gratuity aging analysis**

	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
<b>Total</b>				

**15. Fund Balance B/F**

	2023-2024 Kshs (1/7/2023)	2022-2023 Kshs (1/7/2022)
Bank accounts	19,756,969.65	8,066,209
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>19,756,969.65</b>	<b>8,066,209</b>
<b>Less</b>		
Payables: - Retention		
Payables - Gratuity		
Fund Balance Brought Forward		

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**16. Prior Year Adjustments**

	* Balance b/f FY 2022/2023 as per Audited Financial statements *	Adjustments	* Adjusted Balance b/f FY 2023/2024 *
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	19,756,969.65		19,756,969.65
Cash in hand			
Imprests			
Retentions			
Gratuity			
Others ( <i>specify</i> )			
<b>Total</b>	<b>19,756,969.65</b>		<b>19,756,969.65</b>

**17. Changes In Accounts Receivable – Outstanding Imprests**

	2023-2024	2022-2023
	Kshs	Kshs
Outstanding Imprest as at 1 <sup>st</sup> July (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
Closing accounts in account receivables D= A+B-C		
<b>Net changes in accounts Receivables D - A</b>		

**18. Changes In Accounts Payable – Gratuities and Retentions**

	2023-2024	2022-2023
	Kshs	Kshs
Gratuities and Retentions as at 1 <sup>st</sup> July (A)		
Gratuities and Retentions held during the year (B)	928,762.00	
Gratuities and Retentions paid during the Year (C)	847,605.00	
Closing account payables D= A+B-C	81,157.00	
<b>Net changes in accounts payables D-A</b>	<b>81,157.00</b>	

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**19. Other Important Disclosures**

**19.1: Pending Accounts Payable (See Annex 1)**

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		
<b>Total</b>		

**Aging Analysis for Pending Accounts Payables**

	2023-2024	% of the total	2023-2024	% of the total
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
<b>Total</b>				

**19.2: Pending Staff Payables (See Annex 2)**

	2023-2024	2022-2023
	Kshs	Kshs
NGCDFC Staff		844,328
Others		
<b>Total</b>		<b>844,328</b>

**Aging Analysis for staff Payables**

	2023-2024	% of the total	2022-2023	% of the total
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
<b>Total</b>				

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**19.3: Unutilized Fund (See Annex 3)**

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	2,434,032.00	2,231,964.65
Committee expense	1,067,400.00	1,204,208
Use of goods and services	4,502,293.00	3,351,814
Amounts due to other Government entities	100,700,243.00	56,640,690.80
Amounts due to other grants and other transfers	11,622,094.00	27,446,143.04
Acquisition of assets	18,433,452.20	5,039,142.20
Other Payments	7,481,190.00	1,500,000.00
Oversight Committee Expenses		1,450,876.00
Funds pending approval	8,900,000.00	
<b>Total</b>	<b>155,140,704</b>	<b>98,864,838.33</b>

**19.4: PMC account balances (See Annex 5)**

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	16,121,069.00	18,487,257
<b>Total</b>	<b>16,121,069.00</b>	<b>18,487,257</b>

**19.5 Related Party Transactions**

	2023-2024	2022-2023
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	2,862,000.00	1,234,800.00
<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	192,433,482	102,992,610
<b>Total</b>	<b>195,295,482</b>	<b>104,227,410</b>

**16. Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

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



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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
		<b>2023-2024</b>	<b>2022-2023</b>	
Compensation of employees	Salaries	2,434,032	2,231,965	On going
Use of goods & services	Goods and services	5,569,693	4,556,022	On going
<b>Amounts due to other Government entities</b>				
Legetetiet primary school	Construction to completion of one classroom	1,200,000.		Funds yet to be disbursed
chebamban primary school	Construction to completion of one classroom	1,200,000		Funds yet to be disbursed
Kamobiriri primary school	Construction to completion of one classroom	1,200,000.		Funds yet to be disbursed
Njorwet primary school	Construction to completion of one classroom	1,200,000		Funds yet to be disbursed
Sogoet primary school	Construction to completion of one classroom	1,200,000		Funds yet to be disbursed
Samaria primary School	Construction to completion of one classroom	1,200,000		Funds yet to be disbursed
Kipyator Primary School	Construction to completion of one classroom	1,200,000.		Funds yet to be disbursed
Sachangwan primary school	Construction to completion of one classroom	1,200,000		Funds yet to be disbursed
Taabok primary school	Construction to completion of four classrooms BQ Attached	5,200,000		Funds yet to be disbursed
Aisaik Primary school	Construction to completion of four cubicle pit latrine with one chamber to catering for persons with disabilities	500,000		Funds yet to be disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Solyot Primary school	Construction to completion of four cubicle pit latrine with one chamber to catering for persons with disabilities	500,000.		Funds yet to be disbursed
Koma tengecha primary school	Construction to completion of four cubicle pit latrine with one chamber to catering for persons with disabilities	500,000.		Funds yet to be disbursed
Bomet primary school	Renovation to completion of three classrooms: fixing of window panes, plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards, floor screeding, and roof works	1,500,000.		Funds yet to be disbursed
Kanusin Primary school	Construction to completion of four cubicle pit latrine with one chamber to catering for persons with disabilities	500,000		Funds yet to be disbursed
Sonokwek Primary school	Completion of a 1 story building to 70% completion of a tuition block comprising of 2 classrooms and stairs on the ground floor and 2 classroom on the first floor.	2,500,000		Funds yet to be disbursed
Muiywek Primary school	Completion of a 1 story building to 70% completion of a tuition block comprising of 2 classrooms and stairs on the ground floor and 2 classroom	2,500,000		Funds yet to be disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Chepkongony Primary school	Completion of a 1 story building to 70% completion of a tuition block comprising of 2 classrooms and stairs on the ground floor and 2 classrooms	2,500,000		Funds yet to be disbursed
Baraka Primary school	Completion of a 1 story building to 70% completion of a tuition block comprising of 2 classrooms and stairs on the ground floor and 2 classrooms	2,400,000		Funds yet to be disbursed
Chebungungon Primary school	Completion of a 1 story building to 70% completion of a tuition block comprising of 2 classrooms and stairs on the ground floor and 2 classrooms	2,400,000		Funds yet to be disbursed
Balek primary school	Construction to completion of two classrooms	2,400,000		Funds yet to be disbursed
Bongo primary toilet	Construction to completion of four cubicle pit latrine with one chamber to catering for persons with disabilities	500,000.00		Funds yet to be disbursed
Kipsomor primary	Construction to completion of one classroom	1,200,000.00		Funds yet to be disbursed
chingondi primary school	Construction to completion of one classroom	1,200,000.00		Funds yet to be disbursed
Sinendet Primary school	Construction to completion of two classrooms	2,400,000		Funds yet to be disbursed
Kipsiwon primary school	Construction to completion of four cubicle pit latrine with one	500,000.00		Funds yet to be disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	chamber to catering for persons with disabilities			
Cheboingong primary School	Construction to completion of eight cubicle pit latrine with two chamber to catering for persons with disabilities	1,000,000.00		Funds yet to be disbursed
Samoei primary School	Renovation to completion of three classrooms: fixing of window panes, plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards, verandah and stanchion	1,200,000.00		Funds yet to be disbursed
Segutiet primary School	Construction to completion of one classrooms	1,200,000.00		Funds yet to be disbursed
Tumoiyot primary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs. 1,568,677.50 and renovation of the school gate: painting and labeling for Junior Secondary school at Kshs. 30,000	1,600,000.00		Funds yet to be disbursed
Cheptembe primary school	Construction to completion of one classroom	1,200,000.00		Funds yet to be disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Ngomwet Primary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works , electrical works, painting, installation of modern doors, fascia boards Tiling and roofing iron sheets	1,200,000.00		Funds yet to be disbursed
Taabet primary School	Construction to completion of four cubicle pit latrine with one chamber to catering for persons with disabilities	500,000.00		Funds yet to be disbursed
Kecheiyat primary School	Construction to completion of one classroom	1,200,000.00		Awaiting Funds
Changina primary School	Construction to completion of one classroom	1,200,000.00		Awaiting Funds
Koimugul primary school	Construction to completion of one classroom	1,200,000.00		Awaiting Funds
Lulusik primary school	Construction to completion of one classroom	1,200,000.00		Awaiting Funds
Sibayan primary School	Construction to completion of one classrooms Ksh. 1,200,000 and Construction to completion of four cubicle pit latrine Ksh. 500,000 with one chamber to catering for persons with disabilities	1,700,000.00		Awaiting Funds
Kiptergekyan primary School	Construction to completion of one classroom	1,200,000.		Awaiting Funds

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Manyatta primary School	Construction to completion of one classroom	1,200,000.		Awaiting Funds
Nyaga primary School	Construction to completion of one classroom	1,200,000.		Awaiting Funds
Kapkgiorwet primary school	Construction to completion of one classrooms Ksh. 1,200,000 and Construction to completion of four cubicle pit latrine Ksh. 586,933 with one chamber to catering for persons with disabilities	1,786,933.		Awaiting Funds
Berekeiyat primary school	Construction to completion of one classroom	1,200,000.		Awaiting Funds
Ngomwet Primary school	Construction ton completion of 1 classroom	582,345.00		Funds yet to be disbursed
Boito Primary School	Construction to completion of 3 door pit latrine	290,000.00		Funds yet to be disbursed
Bomet Township Special	Construction to completion of four door flush toilets all catering for PWDs	487,000.00		Funds yet to be disbursed
Chemutwa Pry	Construction to completion of 1 classroom	582,345.00		Funds yet to be disbursed
Kapsangaru Pry School	Completion of ongoing 8 cubicle toilet	150,000.00		Not yet cleared by the board
Kibochi PrimarySchool	Construction of one classroom to completion at kshs.500,000 and renovation of one classroom painting and floor screeding kshs.100,000	600,000.00		Funds yet to be disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Boongo Primary School	Completion of ongoing classroom; verandah construction and painting	300,000.00		Funds yet to be disbursed
Morit Primary	Completion of Administration block with 4 offices	400,000.00		Not yet cleared by the board
Chepngaina primary school	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tilling and painting.		172909	Funds disbursed
Chingondi primary school	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tilling and painting.		200000	Funds disbursed
Judea primary school	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tilling and painting.		250000	Funds disbursed
Kapsilibwo primary school	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tilling and painting.		400000	Funds disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kaptetgot primary school	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tilling and painting.		300000	Funds disbursed
Kwenik Ab Ilet Primary School	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tilling and painting.		1000000	Funds disbursed
Mugango Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		1100000	Funds disbursed
Moburo Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors,		1100000	Funds disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000			
Kamogoso Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		1100000	Funds disbursed
Kiriswo Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		1100000	Funds disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Taabet Primary School			1000000	Funds disbursed
Motigo Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		1000000	Funds disbursed
Kapnariet Primary School	Renovation of 3 classrooms		1100000	Funds disbursed
Kabungut Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		1100000	Funds disbursed
Muiywek Primary School	Renovation of 3 classrooms		1000000	Funds disbursed
Chepkongony primary school	Renovation to completion of three classrooms: fixing of		1500000	Funds disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000			
Kapkoros primary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		600000	Funds disbursed
Chepkochun primary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at		1200000	Funds disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000			
Kipileji primary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		400000	Funds disbursed
Molinga primary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		400000	Funds disbursed
Mondoiywet primary school	Construction of storey building		700000	Funds disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Morit primary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		700000	Funds disbursed
Motiret primary school	Construction of 4 cubicle pit latrines		600000	Funds disbursed
ngocho primary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		590000	Funds disbursed
Olmotonyi primary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works,		1200000	Funds disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000			
Chebungungon Primary	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		2500000	Funds disbursed
Kipkebe Primary School	Construction to completion of 1 classroom		1200000	Funds disbursed
Oldabach Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at		1504665.75	Funds disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000			
Sonokwek Primary School	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tilling and painting.		1,600,000	Funds disbursed
Changina Secondary School	construction to 70% of 45 learners laboratory i.e foundation, walling, plastering, roofing, and construction of work tops	3,300,000		Not yet cleared by the Board
Kimargis secondary	Completion to use of one storey Administration block which entails, first floor reinforces frame work columns, ring beam, roofing and walling	3,000,000.		Not yet cleared by the Board
Kitaima Secondary school	Completion of a 1 story building to 70% completion of a tuition block comprising of 2 classrooms and stairs on the ground floor and 2 classrooms on the first floor	2,500,000.		Funds yet to be disbursed
Singorwet secondary school	Completion to use of Administration block with five offices serving 21 personnel	1,500,000.		Not yet cleared by the board

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Bomet High School	Construction to completion of four classroom Ksh. 4,800,000 and two four door pit latrine Ksh 1,000,000	5,800,000.00		Funds yet to be disbursed
Kapsangaru High School	construction to completion of two classrooms	2,600,000		Funds yet to be disbursed
Kapsoiyo Sec School	Completion of a 1 story building to 30% completion of a tuition block comprising of 2 classrooms and stairs on the ground floor and 2 classrooms on the first floor	2,500,000		Funds yet to be disbursed
Balek Sec school	Construction of six cubicles toilets to completion	500,000.00		Funds yet to be disbursed
Kanusin Secondary School	Construction of 50 students capacity laboratory to completion	750,000.00		Funds yet to be disbursed
Kwenikab Ilet Sec School	Construction of 3 cubicles toilet to completion	300,000.00		Funds yet to be disbursed
Leldaet Sec School	Construction of a classroom to completion at kshs.500,000 and completion of an ongoing classroom; floor screeding, window fitting and painting at Kshs. 339,827.	839,827.00		Funds yet to be disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Motigo Sec School	Construction of a kitchen comprising of store and serving area to completion	837,573.00		Funds yet to be disbursed
Njorwet Mixed Day School	Construction of a classroom to completion	750,000.00		Funds yet to be disbursed
Nyongores Sec School	Construction of one classroom to completion	500,000.00		Funds yet to be disbursed
Sibaiyan Mixed Day School	Construction of a new classroom to completion	500,000.00		Funds yet to be disbursed
Aisaik Secondary	Completion of ongoing classroom; floor screeding, painting ,verandah construction, window fitting, steel door fitting and fascia board fitting	500,134.00		Funds yet to be disbursed
Chepngaina Sec School	Completion of a 5 roomed administration block; wall plastering, painting, floor screeding and verandah construction .	900,717.00		Funds yet to be disbursed
Molinga Secondary School	Completion of a 20 students capacity laboratory; painting ,wall screeding and verandah construction .	400,000.00		Funds yet to be disbursed
Morit Secondary School	Completion of a classroom; floor	350,000.00		Funds yet to be disbursed
Tarakwa High School	screeding ,window fitting and painting	500,000.00		Funds yet to be disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Teganda Day Secondary Sch	Completion of two classrooms;	150,000.00		Funds yet to be disbursed
Tirgaga Sec School	painting ,verandah construction and floor screeding	300,000.00		Funds yet to be disbursed
singorwet secondary school	Construction of ICT classroom to	700,000.00		Funds yet to be disbursed
Solyot Secondary School	completion	400,000.00		Funds yet to be disbursed
Sonokwek Secondary School	Construction of 4 cubicles pit	500,000.00		Funds yet to be disbursed
Kabusare Sec School	Construction of two classrooms to completion	1,000,000.00		Funds yet to be disbursed
Chesoan High School	Completion of 60 capacity twin lab	400,000.00		Issues not yet cleared by the Board
Nyongores Sec School	Construction to completion of dinning hall	1,500,000.00		Issues not yet cleared by the Board
Leldaet Sec School	Construction to roofing level of 30 capacity laboratory	1,796,817.00		Issues not yet cleared by the Board
Manyatta Secondary Sch	Construction to completion of a 30 capacity laboratory	1,546,551.00		Issues not yet cleared by the Board
Kitoben Secondary	Balance that remained from bus allocation and needs to be reallocated	400,000.00		Issues not yet cleared by the Board
Kamogoso secondary school	Renovation to completion of three classrooms: fixing of		400,000	Funds Disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
kitoben secondary school	window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		7,900,000	Funds Disbursed
Manyatta secondary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000		145,574	Funds Disbursed
	Construction of a 1 storey building comprising of 2 classrooms on the ground floor and 2 classrooms on the first floor: Site clearance, reduce levelling, setting out columns and trench excavation, reinforcement works, blinding			

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Molinga secondary school	and hardcore filing, concrete slab, reinforce frame work and first floor slab.			Funds Disbursed
ndarawetta day secondary school	Construction to completion of four cubicle pit latrines with one chamber catering for Persons with Disabilities.		200,000	Funds Disbursed
Teganda secondary school	Construction to completion of four cubicle pit latrines with one chamber catering for Persons with Disabilities.		7,900,000	Funds Disbursed
Tenwek day secondary school	Construction of a 1 storey building comprising of 2 classrooms on the ground floor and 2 classrooms on the first floor: Site clearance, reduce levelling, setting out columns and trench excavation, reinforcement works, blinding and hardcore filing, concrete slab, reinforce frame work and first floor slab.		371,350	Funds Disbursed
Tenwek day secondary school	Construction of a 1 storey building comprising of 2 classrooms on the ground floor and 2 classrooms on the first floor: Site clearance, reduce levelling, setting out columns and trench excavation, reinforcement works, blinding and hardcore filing, concrete slab, reinforce frame work and first floor slab.		1,200,000	Funds Disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Masese Secondary School	Construction to completion of four cubicle pit latrines with one chamber catering for Persons with Disabilities.	1,200,000		Funds Disbursed
Mogindo secondary school	Construction to completion of one classroom.	400,000		Funds Disbursed
Nyongores secondary school	Construction to completion of two classrooms.	1200,000		Funds Disbursed
Mogoiwet Secondary School	Construction to completion of one classroom.	1200,000		Funds Disbursed
Kimargis Secondary School	Construction to completion of four cubicle pit latrines with one chamber catering for Persons with Disabilities.	2,450,000		Funds Disbursed
Chepngaina Secondary school	Construction to completion of four cubicle pit latrines with one chamber catering for Persons with Disabilities.	50,6192.05		Funds Disbursed
Changina secondary school	Construction to completion of one classroom.	150,000		Funds Disbursed
Kitaima secondary school	Construction to completion of one classroom.	1,200,000		Funds Disbursed
Kapsoiyo Secondary school	Construction to completion of one classroom.	2,600,000		Funds Disbursed
Tertiary				Funds Disbursed
9.1Bomet TTI	Construction to completion of one classroom.		1,000,000	Funds Disbursed
<b>Sub-Total</b>		<b>100,700,242</b>	<b>56,640,691</b>	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
<b>Amounts due to other grants and other transfers</b>				
<b>Emergency</b>				
Kiplelji secondary school			221,500	Balance after utilization
Unutilised	To cater for any unforeseen occurrences in the constituency during the financial year	8,015,759	6,943,397	Balance after utilization
<b>Bursary and Social Security</b>				
Secondary Schools		976,051	1,690,276	Balance after utilization
Tertiary Institutions		615,266	11,598,168	Balance after utilization
<b>Sports</b>			-	Balance after utilization
Constituency Sports Tournament		1,034,001	2,120,000	Balance after utilization
<b>Security</b>				
Emkwen Accs Office	Construction to completion of four cubicle pit latrine with one chamber to catering for persons with disabilities	500,000		Fund yet to be disbursed
Kapkoros Assistant Chiefs Office	Completion of chiefs office initiated by the community	106,000		Issues not yet cleared by the board
Kapkoros Chiefs Office	Completion of 2 room chiefs office. Floor screeding, veranda, wall plastering	375,017		Issues not yet cleared by the board
<b>6.0 Environment</b>				

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
6.1 Nyaga primary school	Purchase of trees		200,000	Funds disbursed
6.2 Kibochi Pry	Purchase of trees		200,000	Funds disbursed
6.3 Manyatta Pry	Purchase of trees		200,000	Funds disbursed
6.4 Kaptetgot Pry	Purchase of trees		200,000	Funds disbursed
6.5 Silibwet primary school	Purchase of trees		200,000	Funds disbursed
Kamogoso Primary School	Purchase of trees		100,000	Funds disbursed
Taabet Primary School	Purchase of trees		100,000	Funds disbursed
Kiriswo Primary School	Purchase of trees		100,000	Funds disbursed
Changina Secondary School	Purchase of trees		100,000	Funds disbursed
Moburo Primary School	Purchase of trees		100,000	Funds disbursed
Kimangora Primary School	Purchase of trees		100,000	Funds disbursed
Maaset Primary School	Purchase of trees		100,000	Funds disbursed
Kitaima Primary School	Purchase of trees		100,000	Funds disbursed
Chesoen Primary School	Purchase of trees		100,000	Funds disbursed
Kipkokyi Primary School	Purchase of trees		100,000	Funds disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Tenwek High School	Purchase of trees		100,000	Funds disbursed
Bomet Primary School	Purchase of trees		100,000	Funds disbursed
Oldabach Primary School	Purchase of trees		100,000	Funds disbursed
Kapsangaru Secondary School	Purchase of trees		100,000	Funds disbursed
Kapsimotwa Primary School	Purchase of trees		100,000	Funds disbursed
<b>10.0 Security Projects</b>				
Aisaik assistant chiefs office	Purchase of trees		100,000	Funds disbursed
Chepngaina assistant chiefs office	Purchase of trees		87,139	Funds disbursed
Chesoan assistant chiefs office	Purchase of trees		403,960	Funds disbursed
Kabusare assistant chiefs office	Purchase of trees		106,000	Funds disbursed
kabusare chiefs office	Purchase of trees		50,069	Funds disbursed
Kamogoso assistant chiefs office	Purchase of trees		400,000	Funds disbursed
Kanusin assistant chiefs office	Purchase of trees		50,000	Funds disbursed
Kapkoros assistant chiefs office	Purchase of trees		406,000	Funds disbursed
Kapkoros chiefs office	Purchase of trees		330,166	Funds disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kapsangaru assistant chiefs office	Purchase of trees		169,545	Funds disbursed
Kapsimotwa assistant chiefs' office	Purchase of trees		100,000	Funds disbursed
Kiplelji assistant chiefs' office	Purchase of trees		169,545	Funds disbursed
Solyot assistant chiefs' office	Purchase of trees		378	Funds disbursed
<b>Sub-Total</b>	-	<b>11,622,094</b>	<b>27,446,143</b>	<b>Sub-Total</b>
Bomet central NG-CDF office	Completion of a 1 storey NG-CDF office comprising of 6 NO offices anf 4 NO washrooms on the ground floor and 6 NO offices and 4 NO washroom	10,039,142	5,039,142	On going
Motor Vehicles (including motorbikes)	Purchase of Isuzu Dmax and Yamaha Motor bike	7,284,310		Awaiting Approval
Purchase of computers	Purchase of Office Furniture and Equipment	1,110,000		Procurement Stage
<b>Sub-Total</b>		<b>18,433,452.</b>	<b>5,039,142</b>	
<b>Oversight Committee Expenses(itemize)</b>				
12.0 Oversight Committee Expenses (itemize)			500000	Funds Disbursed
COC Expenses	Committee Allowances		300000	Funds Disbursed
Sitting Allowance for COC	Committee Allowances		200000	Funds Disbursed
Daily Subsistence Allowance	Daily Subsistence		150000	Funds Disbursed
Monitoring & Evaluation Allowance	Allowances		35000	Funds Disbursed
Hire of training facilities	Training		40000	Funds Disbursed

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
Payment of catering services	Catering services		25000	Funds Disbursed
Payment of instructors	Training		50000	Funds Disbursed
Payment of travel allowance	Training		150876	Funds Disbursed
Purchase of fuel and lubricants	Fuel & oil lubricants			
<b>Sub-Total</b>			<b>1,450,876</b>	
<b>Others</b>				
Bomet Central NG-CDF Strategic Plan	Strategic plan preparation		1,500,000	Funds disbursed
Innovation Hub	Construction of ICT hub	7,481,190		Awaiting funds
<b>Sub-Total</b>		<b>7,481,190</b>		
Funds pending approval	A.I.A	8,900,000		Income from sale of asset
<b>Grand Total</b>		<b>155,140,703</b>	<b>98,864,838</b>	

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**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
Land				
Buildings and structures				
Transport equipment	3,500,000			3,500,000
Office equipment, furniture and fittings	703,141			703,141
ICT Equipment, Software and Other ICT Assets	771,240			771,240
Other Machinery and Equipment				
Intangible assets				
<b>Total</b>	<b>4,974,381</b>			<b>4,974,381</b>

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**Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2024**

Project Name	Bank	Account No.	Bank Balance 2023-20224	Bank Balance 2022-2023
Chepkongony Primary School	Equity Bank	1220261523519	3,236,045	
Chesoan Primary School	Equity Bank	1220297559842	78,939	
Chepkochun Primary School	Equity Bank	1220284705364	58,378	
Chepkurbet Primary School	Equity Bank	1220297393780	748,031	
Kapnariet Primary School	Equity Bank	1220262724034	152,671	
Kapsimotwa Primary School	Equity Bank	1220297810897	98,696	
Kibochi Primary School	Equity Bank	1220297425683	26,516	
Kamogoso Primary School	Equity Bank	1220262665631	156,407	
Kimargis Primary School	Equity Bank	1220297448926	905	
Kiplelji Primary School	Equity Bank	1220297467934	23,376	
Koimugul Primary School	Equity Bank	1220262673243	77,945	
Kimangora Primary	Equity Bank	1220277621597	142,076	
Kabungut Primary School	Equity Bank	1220299608724	163,072	
Kapnariet Primary School	Equity Bank	1220262724034	152,671	
Kwenik Ab Ilet Primary School	Equity Bank	1220299577634	258,898	
Masese Primary School	Equity Bank	1220297594375	23,766	
Moburo Primary School	Equity Bank	1220297406723	156,619	

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Project Name	Bank	Account No.	Bank Balance 2023-20224	Bank Balance 2022-2023
Motiret Primary School	Equity Bank	1220269457984	58,478	
Morit Primary School	Equity Bank	1220297483257	74,352	
Mondoiywet Primary School	Equity Bank	1220297405021	92,251	
Molinga Primary School	Equity Bank	1220279343251	401,230	
Motigo Primary School	Equity Bank	1220264193315	77,920	
Muiywek Primary School	Equity Bank	1220277638575	768,232	
Ngocho Primary School	Equity Bank	1220297500158	3,063	
Mugango Primary School	Equity Bank	1220279258479	3,944	
Olmotonyi Primary School	Equity Bank	1220297622196	177,043	
Taabet Primary School	Equity Bank	1220262606952	108,116	
Chepngaina Secondary School	Equity Bank	1220264542151	316,146	
Chebonei Girls High School	Equity Bank	1220297908440	234,903	
Changina Secondary School	Equity Bank	1220277701769	37,585	
Kamogoso Secondary School	Equity Bank	1220297183308	84,435	
Njeriat Secondary School	Equity Bank	1220279393522	109,003	
Solyot Secondary School	Equity Bank	1220278969952	2,187	
Nyongores Secondary School	Equity Bank	1220279610388	71,963	
Mogindo Secondary School	Equity Bank	1220277726893	47,480	

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Project Name	Bank	Account No.	Bank Balance 2023-20224	Bank Balance 2022-2023
Kitaima Secondary School	Equity Bank	1220279088544	3,883,412	
Singorwet Secondary School	Equity Bank	1220297177593	141,038	
Masese Secondary School	Equity Bank	1220277626995	85,688	
Kimargis Secondary School	Equity Bank	1220297680515	421,028	
Mogoiwet Secondary School	Equity Bank	1220262687403	809,306	
Bishop C Korir Secondary School	Equity Bank	1220279637789	65,715	
Tarakwa High School	Equity Bank	1220272160377	751,389	
Tenkwek Day Secondary School	Equity Bank	1220284825845	63,682	
Aisaik Pri School	Equity Bank	1220297379553		1,530
Baraka Pri School	Equity Bank	1220299338775		2,500,051
Balek 'B' Pri School	Equity Bank	1220277679427		5,135
Berekeiyet Pri School	Equity Bank	1220263584995		2,027
Bomet Township Pri School	Equity Bank	1220299667263		1,071
Boongo Pri School	Equity Bank	1220262026671		29
Butakyat Pri School	Equity Bank	1220262630494		1,921
Chebamban Pri School	Equity Bank	1220270929555		2,010
Chepngaina Pri School	Equity Bank	1220297847573		7,777
Cheboingong Pri School	Equity Bank	1220299151895		70,258

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Project Name	Bank	Account No.	Bank Balance 2023-20224	Bank Balance 2022-2023
Chebulu Pri School	Equity Bank	1220262730614		8,375
Chebungunon Pri School	Equity Bank	1220262662319		3
Chebitet Pri School	Equity Bank	1220277780541		1,619
Chematich Pri School	Equity Bank	1220299370664		1,793
Cheptembe Pri School	Equity Bank	1220299713869		404,715
Chepkongony Pri School	Equity Bank	1220261523519		4,408
Cheptuiyet Pri School	Equity Bank	1220297406249		3,200
Chesoen Pri School	Equity Bank	1220297559842		1,602,896
Chesoton Pri School	Equity Bank	1220267587576		1,145
Cheswerta Pri School	Equity Bank	1220299861014		499
Chebitet Pri School	Equity Bank	1220262734768		625
Chingondi Pri School	Equity Bank	1220277638552		970
Chuiyat Pri School	Equity Bank	1220297374425		147
Kabusare Pri School	Equity Bank	1220262657111		2,061
Kapnariet Pri School	Equity Bank	1220262724034		9
Kamasera Pri School	Equity Bank	1220262288464		259
Kamobiriri Pri School	Equity Bank	1220297395575		2,496
Kanusin Pri School	Equity Bank	1220277688851		1,370

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Project Name	Bank	Account No.	Bank Balance 2023-20224	Bank Balance 2022-2023
Kaminjewa Pri School	Equity Bank	1220262677181		3,085
Kapcheluch Pri School	Equity Bank	1220262583734		(1,460)
Kapkenini Pri School	Equity Bank	1220267387900		-
Kaptetgo Pri School	Equity Bank	1220297513032		1,342
Kaptembwo Pri School	Equity Bank	1220277634236		1,727
Kapsangaru Pri School	Equity Bank	1220263848414		3,151
Kapsoiyo Pri School	Equity Bank	1220297426781		1,305
Kapsimotwo Pri School	Equity Bank	1220272136821		63,990
Kapsigowo Pri School	Equity Bank	1220299685913		(86)
Kaptilolwo Pri School	Equity Bank	1220299522278		8,731
Kapsilibwo Pri School	Equity Bank	1220269213865		(65)
Kecheiyat Pri School	Equity Bank	1220297498320		1,675
Kelyot Pri School	Equity Bank	1220297500158		3,063
Kibochi Pri School	Equity Bank	1220297425683		407,315
Kitoben Pri School	Equity Bank	1220299627444		970
Kiptebes Pri School	Equity Bank	1220269198402		503,425
Kipsiwon Pri School	Equity Bank	1220299387652		1,279
Kipkoibon Pri School	Equity Bank	1220264324514		1,389

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Project Name	Bank	Account No.	Bank Balance 2023-20224	Bank Balance 2022-2023
Kaptororgo Pri School	Equity Bank	1220269142104		3,814
Kamogoso Pri School	Equity Bank	1220262665631		820
Kiptewit Pri School	Equity Bank	1220297371149		734
Kitaima Pri School	Equity Bank	1220299610467		901
Kimargis Pri School	Equity Bank	1220297448926		906
Kipyator Pri School	Equity Bank	1220262680952		4,109
Kiplelji Pri School	Equity Bank	1220297467934		2,250
Kiptergekian Pri School	Equity Bank	1220277394337		425
Koimugul Pri School	Equity Bank	1220262673243		4,200
Koma Tengecha Pri School	Equity Bank	1220298062583		312
Kabungut Pri School	Equity Bank	1220299608724		6,915
Kwenik Ab Ilet Pri School	Equity Bank	1220299577634		258,898
Leldaet Pri School	Equity Bank	1220264535392		1,600,168
Lulusik Pri School	Equity Bank	1220277649258		2,400
Masese Pri School	Equity Bank	1220297594375		43
Manyatta Pri School	Equity Bank	1220297401074		2,531
Moburo Pri School	Equity Bank	1220297406723		1,110
Motiret Pri School	Equity Bank	1220269457984		2,505

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Project Name	Bank	Account No.	Bank Balance 2023-20224	Bank Balance 2022-2023
Mogoiywet Pri School	Equity Bank	1220262687403		3,529
Mondoiywet Pri School	Equity Bank	1220297405021		33,980
Motigo Pri School	Equity Bank	1220264193315		2,430
Mt.Sugutek Pri School	Equity Bank	1220299537042		2,857
Muguleiyat Pri School	Equity Bank	1220262225723		19,784
Muiywek Pri School	Equity Bank	1220277638575		528
Ndarawetta Pri School	Equity Bank	1220264347334		1,430
Ngomwet Pri School	Equity Bank	1220297437096		504,703
Ngocho Pri School	Equity Bank	1220297500158		3,063
Njerian Pri School	Equity Bank	1220299631846		590
Nyabongo Pri School	Equity Bank	1220299613861		501,148
Nyangores Pri School	Equity Bank	1220297468753		860
Ngainet Pri School	Equity Bank	1220264169133		297,168
Olmotonyi Pri School	Equity Bank	1220297622196		515
Roret Pri School	Equity Bank	1220262657750		400,755
Salaik Pri School	Equity Bank	1220266081272		5,108
Samaria Pri School	Equity Bank	1220262173464		1,965
Samoei Pri School	Equity Bank	1220298084897		1,049

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Project Name	Bank	Account No.	Bank Balance 2023-20224	Bank Balance 2022-2023
Segutiet Pri School	Equity Bank	1220297375941		501,991
Semoi Pri School	Equity Bank	1220263725435		3,180
Sergutiet Pri School	Equity Bank	1220299666749		3,380
Sibaiyan Pri School	Equity Bank	1220297394653		20,151
Solyot Pri School	Equity Bank	1220277578214		975
Singorwet Pri School	Equity Bank	1220261533802		733
Sinendet Pri School	Equity Bank	1220297622247		502,794
Sogoet Pri School	Equity Bank	1220264306376		1,099
Suswondo Pri School	Equity Bank	1220299602971		1,232
Taabet Pri School	Equity Bank	1220262606952		29,325
Taabok Pri School	Equity Bank	1220264361868		1,202,034
Tarakwa Pri School	Equity Bank	1220263646483		616
Tagaruto Pri School	Equity Bank	1220262635582		1,768
Tenwek Boarding Pri School	Equity Bank	1220270704795		2,780
Teganda Pri School	Equity Bank	1220299507061		213
Tendonok Pri School	Equity Bank	1220277638612		1,340
Tumoiyot Pri School	Equity Bank	1220269538350		8,520
Aisaik Sec School	Equity Bank	1220297177111		10,833

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Project Name	Bank	Account No.	Bank Balance 2023-20224	Bank Balance 2022-2023
Balek B Sec School	Equity Bank	1220269122362		1,369
Chepngaina Sec School	Equity Bank	1220264542151		172,350
Chesoan Sec School	Equity Bank	1220264551667		18,115
Chebonei Sec School	Equity Bank	1220297908440		3,760
Changina Sec School	Equity Bank	1220277701769		6,085
Chesoan Sec School	Equity Bank	1220297177229		4,750
Kabusare Sec School	Equity Bank	1220297424223		253,890
Kabungut Sec School	Equity Bank	1220299230930		595
Kapsimotwa Sec School	Equity Bank	1220272136821		63,990
Kabungut Mixed Sec School	Equity Bank	1220262194229		27,318
Kanusin Girls Sec School	Equity Bank	1220263663464		106,192
Kapsangaru High School	Equity Bank	1220262639869		8,510
Kamogoso Sec School	Equity Bank	1220297183308		6,162
Kwenik Ab Ilet Sec School	Equity Bank	1220299577634		258,898
Kiplokyi Mixed Day Sec School	Equity Bank	1220277747990		14,183
Kiplokyi Sec School	Equity Bank	1220299312993		2,685
Kiplelji Sec School	Equity Bank	1220299368282		3,303
Kitoben Sec School	Equity Bank	1220277694508		6,985

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Project Name	Bank	Account No.	Bank Balance 2023-20224	Bank Balance 2022-2023
Manyatta Sec School	Equity Bank	1220262288502		1,204,508
Maaset Sec School	Equity Bank	1220297449328		4,608
Morit Sec Sec School	Equity Bank	1220262181593		3,258
Motigo Sec Sec School	Equity Bank	1220297468592		54,182
Molinga Sec School	Equity Bank	1220277424250		10,081
Mogoiywet B Sec School	Equity Bank	1220262687403		3,529
Muiywek Sec School	Equity Bank	1220266469827		550
Sachangwan Sec School	Equity Bank	1220277659575		1,052
Salaik Mixed Day Sec School	Equity Bank	1220265694525		3,680
Sibaiyan Mixed Day Sec School	Equity Bank	1220262876257		4,359
Singorwet Sec School	Equity Bank	1220297177593		1,503,449
Taabet Sec School	Equity Bank	1220262770891		4,319
Teganda Mixed Day	Equity Bank	1220297374261		17,357
Tenwek High School	Equity Bank	1220299890405		595
Tirgaga Sec School	Equity Bank	1220262595176		3,759
Tarakwa High School	Equity Bank	1220272160377		1,389
Leldaet Sec School	Equity Bank	1220277707144		4,410
Chepngaina Assist Chiefs Office	Equity Bank	1220264777714		103,676

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Project Name	Bank	Account No.	Bank Balance 2023-20224	Bank Balance 2022-2023
Kapsimotwa Assist Chiefs Office	Equity Bank	1220262856642		215
Kabusare Assist Chiefs Office	Equity Bank	1220262666306		474
Kapkoros Assist Chiefs Office	Equity Bank	1220262717233		1,353
Kiplelji Assist Chiefs Office	Equity Bank	1220271486541		7,029
Kitoben Assist Chiefs Office	Equity Bank	1220262558489		6,735
Silibwet Assist Chiefs Office	Equity Bank	1220264594074		11,070
Sibaiyan Assist Chiefs Office	Equity Bank	1220262674686		1,563
Sibaiyan Chiefs Office	Equity Bank	1220298203231		95
Mugango Chiefs	Equity Bank	1220262679523		1,040
Nyongores Assist Chiefs Office	Equity Bank	1220262651955		209,640
Njerian Sec School	Kcb	1129494306		109,577
Nyongores Sec School	Kcb	1128428571		71,025
Njerian Sec School	Equity Bank	1220279393522		109,577
Nyongores Sec School	Equity Bank	1220279610388		71,025
Kimangora Primary School	Equity Bank	1220277621597		2,402,250
	Bank		<b>16,121,069</b>	<b>18,487,257</b>

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**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 <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
Variance in summary statement of Appropriation	The summary statement of appropriation reflects final budget of an amount of Kshs.190,166,687 which includes adjustments of Kshs.8,066,209 and Kshs.37,012,875 in respect of opening balance( Cash book and AIA) and previous years outstanding disbursements totaling to Kshs.45,079,084 which is at variance with comparative unutilized funds of an amount of Kshs.30,733,205 and as disclosed in Note 19.3 to the financial statements resulting to an unexplained and unreconciled variance of Kshs.14,345,880.	The above anomalies have been corrected accordingly	Unresolved	December 2024

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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)
	Further, reviewing the expenditure adjustment in respect of other grants and transfers revealed total amount of Kshs.21,098,080 which is at variance with the previous year unutilized fund of a an amount of Kshs.6,762,201 resulting to resulting to an unexplained and unreconciled variance of Kshs.14,345,880. In the circumstance, accuracy and completeness of the amounts in the summary statement of appropriation could not be confirmed.			
Unsupported compensation of employees	The statement of receipt and payments reflects compensation of employees' expenditure of Kshs.2,419,149 as	Correct payrolls have been availed for audit verification and copies of the appointment letters indicating the job	Unresolved	December 2024

**National Government Constituencies Development Fund (NGCDF)  
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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)
	disclosed in Note 4 to the financial statements. However, review of the monthly payrolls records revealed payments totalling to Kshs.2,723,640 resulting to unexplained and unreconciled variance of Kshs.304,491. Further, review of the staff personal files revealed that staff engagement were not supported with the letters of appointment and signed contracts resulting to Management lacking objective means to engage and deploy staff for optimal results as directed by the NG-CDF Board through circular referenced NG-CDFB/CEO/NG-	description of every employee		

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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)
	<p>CDFCIRCULARS VOL II (033) dated 15 December 2022.</p> <p>In the circumstances, the accuracy, completeness and regularity of Kshs.2,419,149 in respect of compensation of employees could not be confirmed</p> <p>The Fund Account Manager should provide the monthly payrolls and related human resource records and reconcile the compensation of employee's costs against the payrolls. It is also recommended that the Constituency Development Fund Committee should develop a clear organizational structure backed by job description for each employee.</p>			

**National Government Constituencies Development Fund (NGCDF)  
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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)
	<p>The statement of receipts and payments reflects transfers to other government units of an amount of Kshs.39,210,000 which includes amounts of Kshs.28,910,000, Kshs.8,300,000 and Kshs.2,000,0000 in respect of transfers to primary schools, secondary schools and tertiary institutions respectively and as disclosed in Note.7 to the financial statements which further includes an amount of Kshs.2,000,000 transferred to Bomet Technical Training Institute in respect of renovation of four (4) classrooms. However, audit verification on 20 March, 2024 revealed that the renovation works had not been</p>	<p>The management agrees that the amount ksh. 2,000,000 was erroneously banked in the school operations account as indicated in the bank statement. The FAM has written a letter to the school instructing them to transfer the amount to their PMC account so that the approved renovation works can commence. Attached is the copy of the letter.</p>	<p>Unresolved</p>	<p>Feb 2024</p>

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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)
	done by the Project Management Committee. Further, supporting documents including PMC bank statements, expenditure returns, bills of quantities and project management site progress reports were not provided for audit review. The Management did not provide reasons why the renovations had not been done. In the circumstances, value for money of the disbursements of Kshs.2,000,000 could not be confirmed.			
	Review of Note 18.4 to the financial statements reflects Project Management Committee bank balances of Kshs.18,487,257 in	The correct PMC balances as at 30th June 2023 is Ksh 6,193,404 as per the attached bank balance certificate. Further these PMC account may not be	Unresolved	December 2024

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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)
	<p>respect of one hundred and fifty one (151) project bank accounts. However, review of the certificates of bank balances provided by the Bank revealed that the Bomet Central Constituency Development Fund had forty seven (47) Project Management Committee bank accounts with cumulative balances of Kshs.6,193,404 resulting to unexplained and unreconciled variance of Kshs.12,293,853 and excess of one hundred and four (104) bank accounts was not reconciled or explained. In addition, certificates of bank balances in support of the balances were not provided for audit review.</p>	<p>closed permanently as projects are funded continuously thus closing and opening of accounts may be cumbersome or cause inconveniences during project implementation.</p>		

**National Government Constituencies Development Fund (NGCDF)  
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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)
	Further, it was not possible to confirm when the bank accounts for completed projects were closed and bank balances surrendered to the main Constituency Fund bank account in compliance with Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires all unutilized funds of the Project Management Committee to be returned to the Constituency account. In the circumstance, the accuracy and completeness of Project Management Committee bank balance of Kshs.18,487,257 could not be confirmed	The evidence of the above emergencies	Unresolved	31 <sup>st</sup> March 2025
	The statement of receipts and payments			

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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)
	<p>reflects other grants and other transfers of an amount of Kshs.34,930,780 which includes an amount of Kshs.2,435,000 in respect of emergency projects and as disclosed in Note 8 to the financial statements. However, the transfers were not supported by documents 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 which states that emergency shall be</p>	<p>including the proposals made by the schools and NGCDFC minutes approving the same has been availed. Reporting of the Emergency cases was an oversight but currently it's being reported</p>		

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Annual Report and Financial Statements for The Year Ended June 30, 2024**

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)
	<p>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, the 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</p>			

**National Government Constituencies Development Fund (NGCDF)  
Bomet Central Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024**

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	the validity of Kshs.2, 435,000 in respect of emergency transfers could not be confirmed.			

  
 .....  
 Name: Sharon Kapto  
 Fund Account Manager.