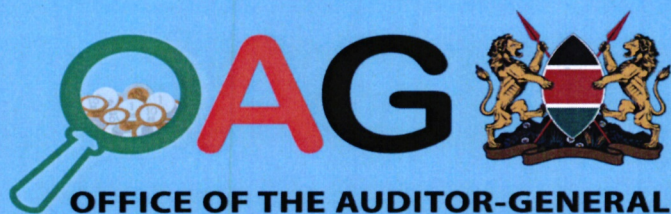


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

DATE: 26 JUL 2023

WED

TABLED
BY:

HON. NAOMI WAQO MP
Deputy Majority Whip
Fenlags Mudihi

CLERK-AT
TABLE:

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

28 SEP 2022

RECEIVED



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022**

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

I. 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 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	John Onger
2.	Sub-County Accountant	Levin Limo
3.	Chairman NGCDFC	Kenneth Langat
4.	Member NGCDFC	Bernard Ngetich

(d) Fiduciary Oversight Arrangements

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

(e) Bomet Central Constituency NGCDF Headquarters

P.O. Box 154-20400
Stegro Plaza
Along silibwet –litein road
Bomet, Kenya

Bomet Central Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

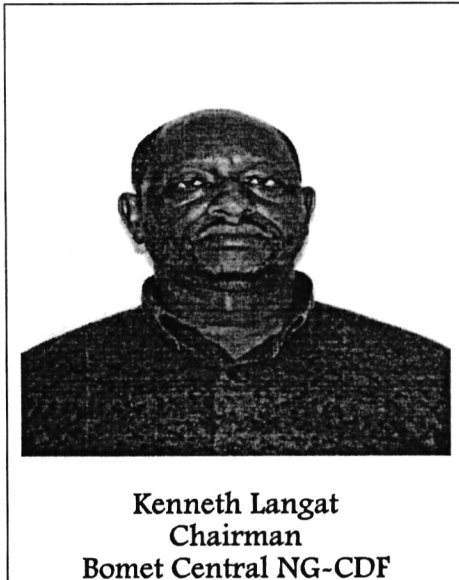
The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

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

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

II. NG-CDFC Chairman's Report



I feel privileged to have this opportunity of submitting our financial statement for the Financial Year 2021/2022 in line with the requirement of the NG-CDF Act 2015.

The constituency had an original budget of ksh.137,088,879 adjustments during the year were 36,152,532 leading to a final budget of ksh. **209,393,943**. Our budget utilization during the financial year is summarised as follows;

(f) Bomet Central Constituency NGCDF Contacts

Telephone: (254) 710426880
E-mail: bometcentral@ngcdf.go.ke
Website: www.go.ke

(g) Bomet Central Constituency NGCDF Bankers

Equity bank
Bomet branch
Account No. 1220261310522
Bomet

(h) Independent Auditors

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

***Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Over the years, the ***Bomet Central*** NG-CDF has promptly disbursed funds to the Project Management Committee's (PMC's) for implementation of various projects. We have consequently recorded tremendous progress in various sectors as follows: -

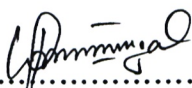
1. Many need and vulnerable children have accessed education through the bursary schemes,
2. Construction of classrooms, laboratories, dormitories, and libraries and computer rooms has enhanced provision of quality education.
3. Promotion of environmental conservation, Aids awareness, sensitization on drug and substance abuse as well as promotion of Youth Sports,
4. The funds have also been used to provide security facilities.

However, the implementation of such projects has not gone without challenges;

1. Lack of sufficient funds as needs is limitless.
2. The problem of bit funding has slowed the period of completion of projects.
3. Lack of partners for co-funding has also been a challenge.

The entity is striving to prioritize projects and implement as stipulated in the strategic plan to ensure priority projects are funded and implemented to completion.

Finally, we appreciate the role NG-CDF is playing in our development and it is my hope that it will be retained to continue serving as a vehicle for economic development of our country.


.....

**Kenneth Langat
CHAIRMAN NGCDF COMMITTEE**



Nyongores secondary school - Bus project

Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

			bursary's beneficiaries at all levels	bursary disbursement in the year under review.
Security	To improve security in the constituency	Improved working environment for the chief's and security personnel	- Number of chief's offices built Number of staff houses built for the security personnel	In FY 2021/2022, KSh 2,803,861 was spent on 12 security facilities out of 33 that were budgeted.
Environment	To improve environmental conservation in learning institutions.	Increased number of schools engaged in environmental conservation and built sanitary facilities	Number of schools participating in environmental conservation and built serene sanitary facilities.	During FY 2021/2022 Kshs.1,000,000 was allocated.
Sports	To improve sports and talent nurturing in the constituency.	Increased number of sports teams engaged in sports tournaments	Number of teams participating in sports tournaments	During FY 2021/2022, Kshs. 968,000 was spent in the purchase of 150 balls, 150 nets and facilitation of 35 teams.
Disaster Management	To improve safety of learners in learning institutions	Reduction of incidences sinking lavatories in learning institutions.	Number of built lavatories/toilets in learning institutions	During FY 2021/2022, Kshs. 10,411,014 was spent on emergency related activities.

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

We invest in providing the best working environment for our employees. Xxx 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. xxx 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 NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

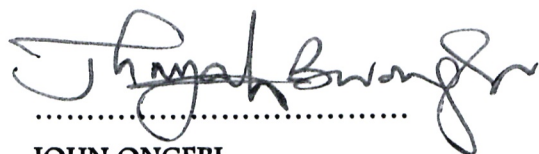
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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



JOHN ONGERI

FAM

V. 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, 2022. 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, 2022, 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.

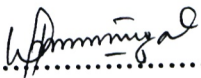
The Accounting Officer in charge of the NGCDF Bomet Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external

Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

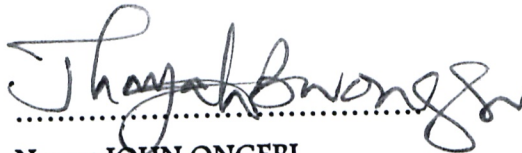
financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency* 's financial statements have been 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 16/8/2022.

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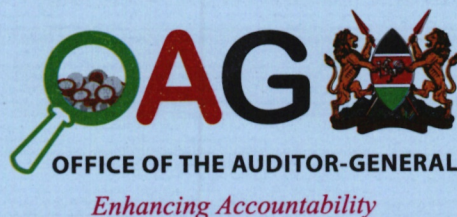
Name: Kenneth Langat
Chairman – NGCDF Committee

.....

Name: JOHN ONGERI
Finance Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BOMET CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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 54, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of

appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccuracies in the Comparative Balances

Review of the financial statements availed for audit review revealed variances between the comparative balances and prior year audited financial statements as detailed below;

Item	Statement or Note	Financial Statements Amount (Kshs.)	Audited Prior Financial Statements Amount (Kshs.)	Variance (Kshs.)
Compensation of Employees	Receipts and payments	2,641,472	2,941,473	(300,001)
Transfers to other Government Units	Receipts and payments	70,448,085	70,148,085	300,000
Transfers to other Government Units	Cash Flow	70,448,085	70,148,085	300,000
Intangible Assets	Annex 4	4,974,381	0	4,974,381

In the circumstances, the accuracy, completeness, presentation and disclosure of the comparative balances for the year ended 30 June, 2022 could not be confirmed.

2. Unsupported Training Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.11,395,030 as disclosed in Note 5 to the financial statements which includes training expenses of Kshs.911,000. However, the training expenses were not supported with training need assessment, signed attendance list and training needs assessment report.

In the circumstances, the accuracy and completeness of training expenses of Kshs.911,000 could not be confirmed.

3. Unsupported Transfer to Primary Schools

The statement of receipts and payments reflects transfer to other government units amount of Kshs.100,611,687 as disclosed in Note 6 to the financial statements which includes transfers to primary schools amount of Kshs.56,993,592 for construction and renovation of classrooms. However, the construction and renovation works were not supported with procurement records such as bills of quantities, tender advertisements, tender evaluation minutes, signed contract, inspection and acceptance committee reports, interim/completion certificates, Project Management Committee (PMC) accounting records such as cashbooks, bank balance confirmation certificates and expenditure returns as well as evidence that the projects were implemented in consultation with relevant Government Departments. Further, the supporting schedule includes transfers totalling to Kshs.10,810,000 which had no description of the purpose or activity being funded.

Further, the supporting schedule reflected transfer amounting to Kshs.1,496,055 to Chepngaina Primary School which differed with the payment voucher amount of Kshs.496,055 resulting to an unexplained variance of Kshs.1,000,000 which was not explained or reconciled.

In the circumstances, the validity, accuracy and completeness of the transfers to primary schools amount of Kshs.56,993,592 could not be confirmed.

4. Unsupported Transfer to Secondary Schools

The statement of receipts and payments reflects transfer to other government units amount of Kshs.100,611,687 as disclosed in Note 6 to the financial statements. The amount includes transfers to secondary schools amount of Kshs.42,618,095 for construction and renovation works of classrooms and purchase of school buses of Kshs.28,618,095 and Kshs.14,000,000, respectively. However, the expenditure was not supported with procurement records such as bill of quantities from qualified quantity surveyors, tender advertisements, tender evaluation minutes, signed contract, inspection and acceptance committee reports, interim/completion certificates, Project Management Committee (PMC) accounting records such as cashbooks, bank balance confirmation certificates and expenditure returns as well as evidence that the projects were implemented in consultation with relevant Government Departments.

Further, the transfers for the purchase of buses were not supported with valuation reports and bus logbooks.

In the circumstances, the validity, accuracy and completeness of the transfers to secondary schools amount of Kshs.42,618,095 could not be confirmed.

5. Unsupported Security Projects Expenditure

The statement of receipts and expenditure reflects other grants and transfers amounting to Kshs.49,518,509 as disclosed in Note 7 to the financial statements which includes security projects expenditure of Kshs.8,045,752 for construction works. However, the

expenditure was not supported with procurement records such as bill of quantities, prequalified suppliers, tender evaluation minutes, signed contract, inspection and acceptance committee reports, interim/completion certificates, Project Management Committee (PMC) expenditure returns, cashbooks, bank balance confirmation and evidence that the projects were implemented in consultation with relevant Government Departments.

In the circumstances, the validity, accuracy and completeness of security projects expenditure of Kshs.8,045,752 could not be confirmed.

6. Unsupported Sports Projects Expenditure

The statement of receipts and expenditure reflects other grants and transfers amount of Kshs.49,518,509 as disclosed in Note 7 to the financial statements which includes sports projects expenditure of Kshs.980,000. The expenditure was incurred for the purchase of sports materials. However, the sports project expenditure was not supported with payment vouchers, procurement records such as user requisitions, request for quotations forms, tender evaluation minutes, signed contract, inspection and acceptance committee reports, delivery notes and store records, Project Management Committee (PMC) expenditure returns and evidence that the projects were implemented in consultation with relevant Government Departments.

In the circumstances, the validity, accuracy and completeness of sports projects expenditure amount of Kshs.980,000 could not be confirmed.

7. Unreversed Stale Cheques

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.8,066,209 as disclosed in Note 10A to the financial statements. Review of the bank reconciliation statement for the month of June, 2022 reflects unrepresented cheques totaling to Kshs.20,563,045 which include stale cheques amounting to Kshs.2,095,141 which had not been reversed in the cashbook.

In the circumstances, the validity, accuracy and existence of cash and cash equivalents balance of Kshs.8,066,209 could not be confirmed.

8. Unconfirmed Project Management Committee Balances

Annex 5 to the financial statements reflects a balance of Kshs.16,476,121 in respect of one hundred and forty-five (145) Project Management Committee (PMC) bank balances which were not supported by certificates of bank balance, cashbooks, bank statements and bank reconciliations statements. Further, the Project Implementation Status report indicated that the Fund implemented one hundred eighty-seven (187) projects but only disclosed one hundred forty-five (145) projects' bank balances.

In addition, the Project Management Committee (PMC) bank account balances for projects since inception of the Fund have not been verified. 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 circumstances, the validity, accuracy and existence of the Project Management Committee (PMC) bank balances of Kshs.16,476,121 as at 30 June, 2022 could not be confirmed. In addition, Management was in breach of the law.

9. Unsupported Bursary

The statement of receipts and expenditure reflects other grants and transfers amount of Kshs.49,518,509 as disclosed in Note 7 to the financial statements which includes bursary to secondary schools and tertiary institutions amount of Kshs.13,561,661 and Kshs.20,581,096, respectively all totaling to Kshs.34,142,757. However, financial returns acknowledging receipts of the funds and confirming that the amounts have been credited to the beneficiaries' fees account were not provided for audit verification. Further, the criteria for vetting the bursary application, vetting committee minutes and names of beneficiaries were not provided. It was therefore not confirmed how the beneficiaries vetted and recommended for award of bursary.

In addition, no documentary evidence was provided to confirm that the beneficiaries were residents of the constituency. The payments were also not supported with a list of successful candidates indicating the student name, course name, admission number and the amount awarded to each student.

In the circumstances, the validity, accuracy and completeness of the secondary schools and tertiary institutions amount of Kshs.13,561,661 and Kshs.20,581,096, respectively could not be confirmed.

10. Inaccuracy in the Unutilized Funds

The financial statements reflects Kshs.30,733,205 in respect of unutilized fund balance as disclosed in Note 17 in other important disclosures of which differs with the budget utilization difference of Kshs.45,079,084 reflected in the summary statements of appropriation. The resulting variance of Kshs.14,345,879 has not been reconciled or explained.

In the circumstance, the accuracy and existence of the unutilized fund balance of Kshs.30,733,205 could not be confirmed.

11. Unconfirmed Fixed Assets

Annex 4 to the financial statements reflects summary of fixed asset register balance of Kshs.9,948,762 which include transport equipment balance of Kshs.3,500,000. However, the vehicle registration logbooks were not provided. Further, the assets includes intangible assets balance of Kshs.4,974,381 that was not supported with procurement records such as user requisitions, tender advertisement, tender evaluation minutes, tender award, inspection and acceptance report, and signed contract.

In addition, the fixed assets opening balance of Kshs.9,948,762 differed with the prior year audited balance of Kshs.4,974,381 resulting to an unexplained and unreconciled variance of Kshs.4,974,381. An updated assets register was also not provided for audit verification.

In the circumstances, the accuracy, regularity, ownership and existence of the fixed assets balance of Kshs.9,948,762 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Bomet Central Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

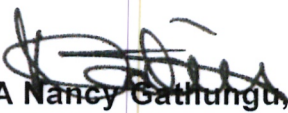
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My

conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue as a going concern or to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

29 June, 2023

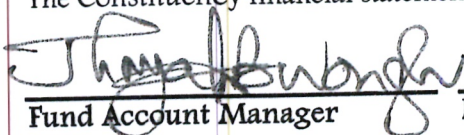
Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

	Not e	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	147,421,883	159,410,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		147,421,883	159,410,724
Payments			
Compensation Of Employees	4	2,789,633	2,641,472
Use Of Goods and Services	5	11,395,030	10,282,478
Transfers To Other Government Units	6	100,611,687	70,448,085
Other Grants and Transfers	7	49,518,509	56,179,504
Acquisition Of Assets	8		
Other Payments	9		-
			-
Total Payments		164,314,859	139,551,539
Surplus/ (Deficit)		(16,892,976)	19,859,185

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

The Constituency financial statements were approved on 16/8/ 2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: JOHN ONGERI

Name: Levin Limo
ICPAK M/No: 12934

Name: Kenneth Langat

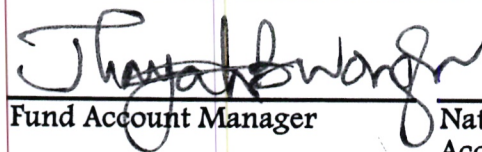
Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

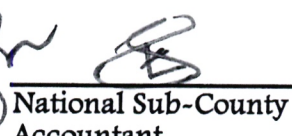
VIII. Statement of Assets and Liabilities As At 30th June, 2022

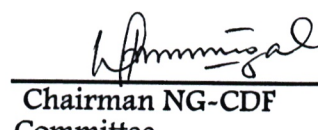
	Not e	2021-2022 Kshs	2020-2021 Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	8,066,209	24,959,185
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		8,066,209	24,959,185
Accounts Receivable			
Outstanding Imprests	11	0	0
Total Financial Assets		8,066,209	24,959,185
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	0	0
Gratuity	12B	0	0
Total Financial Liabilities		0	0
Net Financial Assets		8,066,209	24,959,185
Represented By			
Fund Balance B/Fwd	13	24,959,185	5,100,000
Prior Year Adjustments	14	0	0
Surplus/Deficit for The Year		(16,892,976)	19,859,185
Net Financial Position		8,066,209	24,959,185

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

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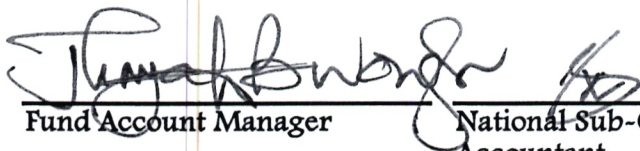
Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
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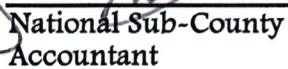
IX. Statement of Cash Flows for the Year Ended 30th June 2022

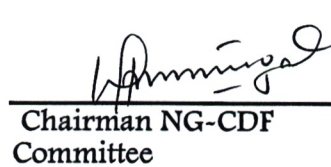
	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	147,421,883	159,410,724
Other Receipts	3	-	-
Total Receipts		147,421,883	159,410,724
Payments			
Compensation Of Employees	4	2,789,633	2,941,473
Use Of Goods and Services	5	11,395,030	10,282,478
Transfers To Other Government Units	6	100,611,687	70,448,085
Other Grants and Transfers	7	49,518,509	56,179,504
Other Payments	9	-	-
Total Payments		164,314,859	139,551,539
Total Receipts Less Total Payments			19,859,185
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15		-
Increase/(Decrease) In Accounts Payable	16		-
Prior Year Adjustments	14		-
Net Cash Flow from Operating Activities		(16,892,976)	19,859,185
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2		-
Acquisition Of Assets	8		-
Net Cash Flows from Investing Activities			-
Net Increase In Cash And Cash Equivalent		(16,892,976)	19,859,185
Cash & Cash Equivalent At Start Of The Year	10	24,959,185	5,100,000
Cash & Cash Equivalent At End Of The Year	10	8,066,209	24,959,185

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

The Constituency financial statements were approved on 16/8/2022 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: JOHN ONGERI

Name: Levin Limo
ICPAK M/No: 12231

Name: Kenneth Langat

*Bomet Central Constituency
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X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/ Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
Receipts							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	137,088,879	24,959,185	47,345,879	209,393,943	172,381,068	37,012,875	82.3%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	#DIV/0!
TOTAL RECEIPTS	137,088,879	24,959,185	47,345,879	209,393,943	172,381,068	37,012,875	82.3%
PAYMENTS							
Compensation of Employees	3,675,333	648,554		4,323,887	2,789,633	1,534,254	64.5%
Use of goods and services	8,662,666	4,189,281	900,000	13,751,947	11,395,030	2,356,917	82.9%
Transfers to Other Government Units	81,130,170	9,571,350	30,000,000	120,701,520	100,611,687	20,089,833	83.4%
Other grants and transfers	43,620,710	10,550,000	16,445,879	70,616,589	49,518,509	21,098,080	70.1%
Acquisition of Assets	0	0	0	0	0	0	0.0%
Other Payments	0	0	0	0	0	0	0.0%
Funds Pending Approval**	0	0	0	0	0	0	0.0%
Totals	137,088,879	24,959,185	47,345,879	209,393,943	164,314,859	45,079,084	78.5%

(a) Commentary on significant underutilization (below 90% of utilization)

The underutilization of funds percentage in Bomet Central can be attributed to the following causes:

- Late approval of projects and disbursement of funds to the constituency.*

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- High turnover of head teachers due to transfers and retirement thus slowing down implementation of projects by the PMCs.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	45,079,084
Less undisbursed funds receivable from the Board as at 30 th June 2022	37,012,875
	8,066,209
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	8,066,209

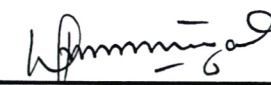
The Constituency financial statements were approved on 16/8/ 2022 and signed by:


Fund Account Manager

Name: JOHN ONGERI


National Sub-County Accountant

Name: Levin Limo
ICPAK M/No: 12934


Chairman NG-CDF Committee

Name: Kenneth Langat

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X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,675,333	648,554	-	4,323,887	2,789,633	1,534,254
1.2 Committee allowances	3,600,000	1,300,000	-	4,900,000	4,400,000	500,000
1.3 Use of goods and services	950,000	189,281	900,000	2,039,281	917,398	1,121,883
sub-total	8,225,333	2,137,835	900,000	11,263,168	8,107,031	3,156,137
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000	300,000	-	1,300,000	911,000	389,000
2.2 Committee allowances	2,200,000	2,400,000	-	4,600,000	4,266,632	333,368
2.3 Use of goods and services	912,666	0	-	912,666	900,000	12,666
3.0 sub-total	4,112,666	2,700,000	0	6,812,666	6,077,632	735,034
3.0 Emergency						
3.1 Primary Schools		-	-	0	0	0

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.1.1 CHEPKURBET PRY	500,000	-	-	500,000	500,000	0
3.1.2 Kapkigorwet Pry	500,000	-	-	500,000	500,000	0
3.1.3 TABET PRY	700,000	-	-	700,000	700,000	0
3.1.5 CHEPKURBET PRY	600,000	-	-	600,000	-	600,000
3.1.6 KAPSIMOTWA PRIMARY	550,000	-	-	550,000	550,000	0
3.1.7 NGOCHO PRIMARY	200,000	-	-	200,000	200,000	0
3.1.8 MAASET PRIMARY	250,000	-	-	250,000	250,000	0
3.1.9 KAPTORORGO PRIMARY	200,000	-	-	200,000	200,000	0
3.1.10 MOTIGO PRIMARY	600,000	-	600,000	1,200,000	1,200,000	0
3.1.11 KAPSIMOTWA PRIMARY	600,000	-	600,000	1,200,000	1,200,000	0
3.2 Secondary schools	-	-	-	0	-	0
3.2.1 KIPLELJI SEC SCHOOL	300,000	-	800,000	1,100,000	878,500	221,500
3.3 Tertiary institutions	-	-	-	0	-	0
3.4 Security projects	-	-	-	0	-	0
3.4.1 KITOBEN ASS CHIEF	600,000	-	-	600,000	600,000	0
KIMSTAT MARKETING INTEL (strategic plan review)	350,000	-	-	350,000	350,000	0
ADMIN/ M&E	1,242,200	-	-	1,242,200	99,993	1,142,207

*Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.5 unutilized	7	-	-	7	7	0
sub-total	7,192,207	-	2,000,000	9,192,207	7,228,500	1,963,707
4.0 Bursary and Social Security						
4.1 Primary Schools	0	0	-	0	0	0
4.2 Secondary Schools	10,300,000	5000000		15,300,000	13,561,661	1,738,339
4.3 Tertiary Institutions	-	0	-	0		0
4.4 Universities	16,459,311	5550000	11,724,017	33,733,328	20,581,096	13,152,232
4.5 Social Security			-	0	0	0
sub-total	26,759,311	10,550,000	11,724,017	49,033,328	34,142,757	14,890,571
5.0 Sports						
5.1 Constituency Sports, festivals and Tournaments.	1,000,000	0	100,000	1,100,000	980,000	120,000
sub-total	1,000,000	0	100,000	1,100,000	980,000	120,000
6.0 Environment						
6.1 Nyaga primary school	200,000		-	200,000	0	200,000
6.2 Kibochi Pry	200,000	0	-	200,000	0	200,000
6.3 Manyatta Pry	200,000	0	-	200,000	0	200,000
6.4 Kaptetgot Pry	200,000	0		200,000	0	200,000

Bomet Central Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
			-			
6.5 Silibwet primary school	200,000	0	-	200,000	0	200,000
sub-total	1,000,000	0	-	1,000,000	0	1,000,000
7.0 Primary Schools Projects (List all the Projects)						
Balek primary school	320,000	0	0	320,000	320,000	0
Baraka primary school	200,000	0	0	200,000	200,000	0
Berekeiyat primary school	300,000	0	0	300,000	300,000	0
Boongo primary school	500,000	0	500,000	1,000,000	500,000	500,000
Changina primary school	500,000	0	500,000	1,000,000	500,000	500,000
Changina primary school	150,000	0	0	150,000	150,000	0
Chebamban primary school	300,000	0	500,000	800,000	800,000	0
Chebeiyan primary school	500,000	0	0	500,000	500,000	0
Chebitet primary school	500,000	0	0	500,000	500,000	0
Chebitet primary school	500,000	0	700,000	1,200,000	1,200,000	0
cheboingong primary school	500,000	0	0	500,000	500,000	0
Chebulu primary school	500,000	0	0	500,000	500,000	0
Chebulu primary school	200,000	0	0	200,000	200,000	0
Chebungugon primary school	1,000,000	1000000	0	2,000,000	2,000,000	0
Chematich primary school	500,000	0	0	500,000	500,000	0
Chemutwa primary school	300,000	0	0	300,000	300,000	0

*Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Chepkongony primary school	500,000	0	0	500,000	500,000	0
Chepngaina primary school	496,055	0	250,000	746,055	573,146	172,909
Cheptembe primary school	400,000	0	0	400,000	400,000	0
Cheptuiyet primary school	697,000	0	0	697,000	697,000	0
Chesoen primary school	150,000	0	0	150,000	150,000	0
Cheswerta primary school	1,000,000	1000000	0	2,000,000	2,000,000	0
Chingondi primary school	500,000	0	200,000	700,000	500,000	200,000
Chuiyat primary school	0	0	200,000	200,000	200,000	0
Dr. steury memorial primary school	0	0	600000	600,000	600,000	0
Judea primary school	300,000	0	250000	550,000	300,000	250,000
Kabungut primary school	200,000	0	0	200,000	200,000	0
Kabusare primary school	300,000	0	0	300,000	300,000	0
Kamasega primary school	500,000	0	0	500,000	500,000	0
Kaminjeiwa primary school	129,000	0	0	129,000	129,000	0
Kamobiriri primary school	300,000	0	0	300,000	300,000	0
Kamogoso primary school	500,000	0	0	500,000	500,000	0
Kamogoso primary school	300,000	0	0	300,000	300,000	0
Kanusin primary school	341,678	0	0	341,678	341,678	0
Kapcheluch B primary school	200,000	0	500000	700,000	700,000	0
Kapkigorwet primary school	500,000	0	700000	1,200,000	1,200,000	0

Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kapkgorwet primary school	200,000	0	0	200,000	200,000	0
Kapkoros primary school	200,000	0	0	200,000	200,000	0
Kapsangaru primary school	500,000	0	0	500,000	500,000	0
Kapsangaru primary school	150,000	0	500000	650,000	650,000	0
Kapsigowo primary school	500,000	0	500000	1,000,000	1,000,000	0
Kapsilibwo primary school	0	0	400000	400,000	0	400,000
Kapsimotwa primary school	500,000	0	500000	1,000,000	1,000,000	0
Kapsoiyo primary school	500,000	0	0	500,000	500,000	0
Kaptembwo primary school	0	0	400000	400,000	400,000	0
Kaptetgot primary school	500,000	0	300000	800,000	500,000	300,000
Kaptetgot primary school	200,000	0	0	200,000	200,000	0
Kaptilolwo primary school	100,000	0	0	100,000	100,000	0
Kaptororgo primary school	250,000	0	0	250,000	250,000	0
Kecheiyat primary school	500,000	0	0	500,000	500,000	0
Kelyot primary school	1,000,000	1000000	0	2,000,000	2,000,000	0
Kibochi primary school	600,000	0	500000	1,100,000	1,100,000	0
Kimargis primary school	500,000	0	0	500,000	500,000	0
Kipkoibon primary school	400,000	0	0	400,000	400,000	0
Kiplelji primary school	300,000	0	500000	800,000	800,000	0
Kiplokyi primary school	300,000	0	500000	800,000	800,000	0

*Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
kipsiwon primary school	500,000	0	0	500,000	500,000	0
Kipsomor primary school	100,000	0	0	100,000	100,000	0
Kiptebes primary school	500,000	0	0	500,000	500,000	0
Kipyator primary school	500,000	0	0	500,000	500,000	0
Kiriswo primary school	500,000	0	0	500,000	500,000	0
Kitoben primary school	500,000	0	0	500,000	500,000	0
Koimugul primary school	700,000	0	0	700,000	700,000	0
Koma tengecha primary school	600,000	0	0	600,000	600,000	0
Kwenik ab ilet primary school	100,000	0	0	100,000	100,000	0
Leketetiet primary school	500,000	0	0	500,000	500,000	0
Loswet primary school	800,000	0	0	800,000	800,000	0
Maaset primary school	300,000	0	0	300,000	300,000	0
Manyatta primary school	1,000,000	1,000,000	0	2,000,000	2,000,000	0
Moburo primary school	300,000	0	0	300,000	300,000	0
Mogindo west primary school	150,000	0	0	150,000	150,000	0
Mogoiywet primary school	300,000	0	0	300,000	300,000	0
Molinga primary school	500,000	0	0	500,000	500,000	0
Mondoiywet primary school	300,000	0	0	300,000	300,000	0
Morit primary school	400,000	0	0	400,000	400,000	0
Motigo primary school	1,000,000	1,000,000	0	2,000,000	2,000,000	0

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
Motiret primary school	100,000	0	0	100,000	100,000	0
Mt. sugutek primary school	300,000	0	0	300,000	300,000	0
Muguleiyat primary school	250,000	0	0	250,000	250,000	0
Muiywek primary school	600,000	0	0	600,000	600,000	0
Ndarawetta primary school	200,000	0	0	200,000	200,000	0
Ngocho primary school	1,200,000	1,200,000	0	2,400,000	2,400,000	0
Ngomwet primary school	500,000	0	0	500,000	500,000	0
Njerian primary school	450,000	0	0	450,000	450,000	0
Njorwet primary school	341,678	0	0	341,678	341,678	0
Nyabongo primary school	500,000	0	0	500,000	500,000	0
Nyaga primary school	120,000	0	0	120,000	120,000	0
Olmotonyi primary school	150,000	0	0	150,000	150,000	0
Roret primary school	600,000	0	0	600,000	600,000	0
Sachangwan primary school	500,000	0	0	500,000	500,000	0
Salaik primary school	250,000	0	0	250,000	250,000	0
Samaria primary school	650,000	0	0	650,000	650,000	0
Samoei primary school	400,000	0	0	400,000	400,000	0
Segutiet primary school	500,000	0	0	500,000	500,000	0
Segutiet primary school	300,000	0	0	300,000	300,000	0
Semioi primary school	235,870	0	0	235,870	235,870	0

Bomet Central Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sergutiet primary school	300,000	0	0	300,000	300,000	0
Silibwet primary school	500,000	0	0	500,000	500,000	0
Sinendet primary school	500,000	0	0	500,000	500,000	0
Singorwet primary school	200,000	0	0	200,000	200,000	0
Sogoet primary school	292,610	0	0	292,610	292,610	0
Solyot primary school	500,000	0	0	500,000	500,000	0
Solyot primary school	300,000	0	0	300,000	300,000	0
Sonokwek primary school	200,000	0	0	200,000	200,000	0
Suswondo primary school	500,000	0	0	500,000	500,000	0
Taabok primary school	500,000	0	0	500,000	500,000	0
Tagaruto primary school	292,610	0	0	292,610	292,610	0
tarakwa primary school	300,000	0	0	300,000	300,000	0
Teganda primary school	250,000	0	0	250,000	250,000	0
Tenwek day primary school	500,000	0	0	500,000	500,000	0
sub-total	44,116,501	6,200,000	9,000,000	59,316,501	56,993,592	2,322,909
8.0 Secondary Schools Projects (List all the Projects)						
Aisaik secondary school			500,000	500,000	500,000	0
Balek mixed day secondary school	500,000	500,000	500,000	1,500,000	1,500,000	0
Changaina secondary school	1,000,000	0	0	1,000,000	1,000,000	0
Chesoan secondary school	0	0	1,000,000	1,000,000	1,000,000	0

*Bomet Central Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Chepngaina secondary school	0	0	1,000,000	1,000,000	1,000,000	0
Chesoen girls high school	1,700,000	0	0	1,700,000	1,700,000	0
chesoen high school	400,000	0	0	400,000	400,000	0
kabungut boys high school	500,000	500,000	0	1,000,000	1,000,000	0
Kabungut mixed day secondary school	500,000	0	650,000	1,150,000	1,150,000	0
Kabungut mixed day secondary school	200,300	0	0	200,300	200,300	0
Kabusare secondary school	250,000	0	500,000	750,000	750,000	0
Kamogoso secondary school	400,000	0	250,000	650,000	400,000	250,000
Kanusin girls secondary school	0	0	600,000	600,000	600,000	0
Kapnariet secondary school	200,000	0	300,000	500,000	500,000	0
Kimargis secondary school	500,000	500,000	0	1,000,000	1,000,000	0
Kimargis secondary school	600,000	0	0	600,000	600,000	0
Kiplelji secondary school	800,000	0	6,000,000	6,800,000	6,800,000	0
Kiplokyi mixed secondary school	800,000	0	500,000	1,300,000	1,300,000	0
Kiplokyi girls secondary school	0	0	500,000	500,000	500,000	0
Kitaima secondary school	500,000	0	300,000	800,000	800,000	0
kitoben secondary school	7,900,000	0	100,000	8,000,000	100,000	7,900,000
Kwenik ab ilet secondary school	250,000	0	0	250,000	250,000	0

Bomet Central Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Leldaet secondary school	1,796,818	0	300,000	2,096,818	2,096,818	0
Maaset secondary school	0	0	300,000	300,000	300,000	0
Manyatta secondary school	1,546,551	0	400,000	1,946,551	1,800,977	145,574
Masese secondary school	0	0	400,000	400,000	400,000	0
Mogindo secondary school	250,000	0	1,300,000	1,550,000	1,550,000	0
Mogoiywet secondary school	350,000	0	0	350,000	350,000	0
Molinga secondary school	500,000	0	200,000	700,000	500,000	200,000
Morit secondary school	500,000	0	1,000,000	1,500,000	1,500,000	0
Mugango boys secondary school	500,000	0	200,000	700,000	700,000	0
Mugango girls secondary school	200,000	0	0	200,000	200,000	0
njerian secondary school	0		300,000	300,000	300,000	0
nyongores secondary school	0	0	900,000	900,000	900,000	0
Muiywek secondary school	500,000	500,000	0	1,000,000	1,000,000	0
ndarawetta day secondary school	7,900,000	0	0	7,900,000	0	7,900,000
Ndarawetta girls' secondary school	150,000	0	0	150,000	150,000	0
Ndarawetta mixed day secondary school	200,000	0	0	200,000	200,000	0
Nyongores secondary school	1,500,000	0	0	1,500,000	1,500,000	0
Oldabach secondary school	620,000	0	500,000	1,120,000	1,120,000	0

Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
sachangwan secondary school	0	0	500,000	500,000	500,000	0
Salaik day secondary school	400,000	0	0	400,000	400,000	0
Salaik day secondary school	400,000	0	0	400,000	400,000	0
Singorwet secondary school	350,000	0	500,000	850,000	850,000	0
Solyot secondary school	400,000	0	0	400,000	400,000	0
Sonokwek secondary school	250,000	0	500,000	750,000	750,000	0
Taabet secondary school	0	0	1,000,000	1,000,000	1,000,000	0
Tarakwa high school	500,000	0	0	500,000	500,000	0
Teganda secondary school	200,000	371,350	0	571,350	200,000	371,350
sub-total	36,013,669	2,371,350	21,000,000	59,385,019	42,618,095	16,766,924
9.0 Tertiary institutions Projects (List all the Projects)						
9.1Bomet TTI	1,000,000	1,000,000	0	2,000,000	1,000,000	1,000,000
sub-total	1,000,000	1,000,000	0	2,000,000	1,000,000	1,000,000
10.0 Security Projects						
Aisaik assistant chief's office	100,000	0	100,000	200,000	100,000	100,000
Chepngaina assistant chief's office	100,000	0	687,139	787,139	100,000	687,139
Chesoan assistant chief's office	283,000	0	403,960	686,960	283,000	403,960
Kabusare assistant chief's office	300,000	0	106,000	406,000	300,000	106,000
kabusare chief's office	100,000	0	50,069	150,069	100,000	50,069

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kamogoso assistant chief's office	474,000	0	400,000	874,000	474,000	400,000
Kanusin assistant chief's office	350,000	0	50,000	400,000	350,000	50,000
Kapkoros assistant chief's office	106,000	0	300,000	406,000	0	406,000
Kapkoros chief's office	375,017	0	255,149	630,166	300,000	330,166
Kapsangaru assistant chief's office	351,976	0	169,545	521,521	351,976	169,545
Kapsimotwa assistant chief's office	500,000	0	100,000	600,000	500,000	100,000
Kiplelji assistant chief's office	169,545	0	0	169,545	0	169,545
Kitoben chief's office	327,431	0	0	327,431	327,431	0
Leldaet assistant chief's office	300,000	0	0	300,000	300,000	0
Motigo assistant chief's office	600,000	0	0	600,000	600,000	0
Ngainet assistant chief's office	350,000	0	0	350,000	350,000	0
Silibwet assistant chief's office	500,000	0	0	500,000	500,000	0
Solyot assistant chief's office	151,378	0	0	151,378	0	151,378
Tarakwa assistant chief's office	127,845	0	0	127,845	127,845	0
Teganda Assistant chief's office	603,000	0	0	603,000	603,000	0
Emkwen Assistant County Commissioner	1,100,000	0	0	1,100,000	1,100,000	0
Bomet sub county police	400,000	0	0	400,000	400,000	0
sub-total	7,669,192	0	2,621,862	10,291,054	7,167,252	3,123,802

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	0	0	0	0	0	0
11.2 Construction of CDF office	0	0	0	0	0	0
11.3 Purchase of furniture and equipment	0	0	0	0	0	0
11.4 Purchase of computers	0	0	0	0	0	0
11.5 Purchase of land	0	0	0	0	0	0
sub-total	0	0	0	0	0	0
12.0 Others						
12.1 Strategic Plan	0	0	0	0	0	0
12.2 Innovation Hub	0	0	0	0	0	0
12.2 Audit fee	0	0	0	0	0	0
Funds pending approval**	0	0	0	0	0	0
sub-total	0	0	0	0	0	0
Total	137,088,879	24,959,185	47,345,879	209,393,943	164,314,859	45,079,084

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

14. Errors

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

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

15. Related Party Transactions

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

Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B 105685	34,000,000	
AIE NO. B 105706	16,000,000	
AIE NO. B 128767	14,000,000	
AIE NO. B 132453	17,000,000	
AIE NO. B 154264	18,421,883	
AIE NO. B 154369	15,000,000	
AIE NO. B 140843	33,000,000	
B104776		40,000,000
B104532		26,520,724
B104915		300,000
B124551		9,000,000
B124898		8,500,000
B119753		12,000,000
B119743		6,900,000
B178353		7,000,000
B132098		6,000,000
B138766		12,000,000
B126062		7,000,000
B126351		11,600,000
B140825		590,000
B105196		12,000,000
TOTAL	147,421,883	159,410,724

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)	0	0
Total	0	0

Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes To the Financial Statements (Continued)

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,095,719.00	1,943,778
Personal allowances paid as part of salary		0
House Allowance	-	0
Transport Allowance	-	0
Leave allowance	-	0
Gratuity to contractual employees	648,554.00	648,554
Employer Contributions Compulsory national social security schemes	45,360.00	49,140
Total	2,789,633	2,641,472

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Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	0	-
Utilities, supplies and services		-
Office Rent	228,900	601,450
Communication, supplies and services	69,100	43,750
Domestic travel and subsistence	1,090,398	0
Printing, advertising and information supplies & services	95,600	0
Rentals of produced assets		-
Training expenses	911,000.00	0
Hospitality supplies and services	0	0
Other committee expenses	3,528,465	0
Committee allowance	5,138,167	9,182,000
Insurance costs		-
Specialized materials and services		-
Office and general supplies and services	0	0
Fuel , oil & lubricants	200,000	300,000
Bank service commission and charges	60,000	41,778
Other operating expenses	0	-
Routine maintenance – vehicles and other transport equipment	73,400	113,500
Routine maintenance – other assets	0	-
Total	11,395,030	10,282,478

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6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	56,993,592	30,319,868
Transfers To Secondary Schools (See Attached List)	42,618,095	40,128,217
Transfers To Tertiary Institutions (See Attached List)	1,000,000	-
Total	100,611,687	70,448,085

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	13,561,661	25,184,626
Bursary – tertiary institutions (see attached list)	20,581,096	22,123,017
Bursary – special schools (see attached list)	0	0
Mock & CAT (see attached list)	0	0
Social Security programmes (NHIF)	0	0
Security projects (see attached list)	8,045,752	2,803,861
Sports projects (see attached list)	980,000	968,000
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	6,350,000	5,100,000
Total	49,518,509	56,179,504

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Acquisition of Land	0	0
Total	0	0

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9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
	0	0

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	-	-
<i>EQUITY BANK Bank, bomet A/C no.1220261310522</i>	8,066,209	24,959,185
Total	8,066,209	24,959,185
10 B: Cash on Hand		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>Specify</i>)	0	0
Total	0	0

11: Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
Total		0	0	0

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12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	0	0
Gratuity held during the year (B)	648,554	0
Gratuity paid during the Year (C)	648,554	0
Closing Gratuity as at 30 th June D= A+B-C	0	0

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	24,959,185	5,100,000
Cash in hand	0	0
Imprest	0	0
Total	24,959,185	5,100,000

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14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
Total	0	0	0

**** The adjusted balances are not carried down on the face of the financial statement.**
(Entity to provide disclosure on the adjusted amounts)

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0
Changes in Account Receivables E= D-A	0	0

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0
Changes in Accounts Payable E= D-E	0	0

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17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
Total	0	0

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,534,254	2,500,131
Use of goods and services	2,356,917	30,819
Amounts due to other Government entities (see attached list)	20,089,833	51,436,556
Amounts due to other grants and other transfers (see attached list)	6,752,201	13,437,557
Acquisition of assets	0	300,000
Funds pending approval	0	4,600,000
Total	30,733,205	72,305,064

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	16,476,121	13,553,512
Total	16,476,121	13,553,512

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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	B	C	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables*

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
Compensation of employees	Payment of staff salaries and gratuity	1,534,254	2,500,131	Payment to be done upon receipt of funds
Use of goods & services	Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence and office tea.	2,356,917	30,819	Payment to be done upon receipt of funds
Sub-Total		3,891,171	2,530,950	
Amounts due to other Government entities				
Boongo primary school	Construction of one classroom to completion	500,000	500,000	Payment to be done on availability of funds
Changina primary school	Construction of one classroom to completion	500,000	500,000	Payment to be done on availability of funds
Chepngaina primary school	Construction of one classroom to completion	250,000	172,909	Payment to be done on availability of funds
Chingondi primary school	Construction of one classroom to completion	200,000	200,000	Payment to be done on availability of funds
Judea primary school	Additional funds Construction of one classroom to completion	250,000	250,000	Payment to be done on availability of funds
Kapsilibwo primary school	Construction of one classroom to completion	400,000	400,000	Payment to be done on availability of funds
Kaptetgot primary school	Construction of one classroom to completion	300,000	300,000	Payment to be done on availability of funds
Kamogoso secondary school	Additional funds Construction of one classroom to completion	250,000	250,000	Payment to be done on availability of funds
Kitoben secondary school	Purchase of 54-seater school bus	7,900,000	100,000	Payment to be done on availability of funds

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Manyatta secondary school	Additional funds Construction of one classroom to completion	145,574	400,000	Payment to be done on availability of funds
Molinga secondary school	Construction of one classroom to completion	200,000	200,000	Payment to be done on availability of funds
ndarawetta day secondary school	Purchase of 54 seater school bus	7,900,000	0	Payment to be done on availability of funds
Teganda secondary school	Additional funds Construction of 2 classrooms to completion	371,350	371,350	Payment to be done on availability of funds
Bomet TTI	Construction of 4 door toilets completion	1,000,000	13,437,557	Payment to be done on availability of funds
Sub-Total		20,166,924	17,081,816	
Amounts due to other grants and other transfers				
Nyaga primary school	Purchase and planting of 2000 three seedlings	200,000	0	Payment to be done on availability of funds
Kibochi Pry	Purchase and planting of 2000 three seedlings	200,000	0	Payment to be done on availability of funds
Manyatta Pry	Purchase and planting of 2000 three seedlings	200,000	0	Payment to be done on availability of funds
Kaptetgot Pry	Purchase and planting of 2000 three seedlings	200,000	0	Payment to be done on availability of funds
Silibwet primary school	Purchase and planting of 2000 three seedlings	200,000	0	Payment to be done on availability of funds
Secondary Schools	Payment of bursary to needy students	1,738,339	12,242,298	Payment to be done on availability of funds
Universities	Payment of bursary to needy students	15,660,788	35,550,000	Payment to be done on availability of funds
Aisaik assistant chief's office	Renovations	100,000		Payment to be done on availability of funds
Chepngaina assistant chief's office	Construction to completion	687,139		Payment to be done on availability of funds
Chesoan assistant chief's office	Renovation of the chief's office	403,960		Payment to be done on availability of funds
Kabusare assistant chief's office	Painting of the chief's office	106,000		Payment to be done on availability of funds

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kabusare chief's office	Completion of the chief's office	50,069		Payment to be done on availability of funds
Kamogoso assistant chief's office	Plastering of the chief's office	400,000		Payment to be done on availability of funds
Kanusin assistant chief's office	Purchase of Furniture	50,000		Payment to be done on availability of funds
Kapkoros assistant chief's office	Renovation of the chief's office	300,000		Payment to be done on availability of funds
Kapkoros chief's office	Completion of the chief's office	255,149		Payment to be done on availability of funds
Kapsangaru assistant chief's office	Completion of the chief's office	169,545		Payment to be done on availability of funds
Kapsimotwa assistant chief's office	Completion of the chief's office	100,000		Payment to be done on availability of funds
Sub-Total		21,020,989	47,792,298	
Acquisition of assets				
	purchase of a motorcycle		300,000	Payment to be done on availability of funds
Others (specify)				
Constituency innovation hubs	Constituency innovation hubs		4,600,000	Payment to be done on availability of funds
Sub-Total			4,900,000	
Funds pending approval				
Grand Total		45,079,084	72,305,064	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
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				
Heritage and cultural assets				
Intangible assets	4,974,381			4,974,381
Total	9,948,762			9,948,762

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 Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Date of bank Account opening	Bank Balance 2021/22	Bank Balance 2020/21
AISAIK PRI SCHOOL	EQUITY	1220297379553	25/08/2020	1,530	83,929
BARAKA PRI SCHOOL	EQUITY	1220299338775	6/7/2020	51	65,795
BALEK 'B' PRI SCHOOL	EQUITY	1220277679427	31-02-2019	5,135	1,510
BEREKEIYET PRI SCHOOL	EQUITY	1220263584995	09/01/2021	2,027	755
BOMET TOWNSHIP PRI SCHOOL	EQUITY	1220299667263	27/10/2020	28,691	159,152
BOONGO PRI SCHOOL	EQUITY	1220262026671	21/9/2021	501,397	1,025
BUTAKYAT PRI SCHOOL	EQUITY	1220262630494	09/09/2019	1,921	193,283
CHEBAMBAN PRI SCHOOL	EQUITY	1220270929555	09/09/2021	2,010	1,573
CHEPNGAINA PRI SCHOOL	EQUITY	1220297847573	21-02-2021	496,807	34,500
CHEBOINGONG PRI SCHOOL	EQUITY	1220299151895	11/04/2022	502,428	7,437
CHEBULU PRI SCHOOL	EQUITY	1220262730614	30/7/2021	500,295	12,940
CHEBUNGUNON PRI SCHOOL	EQUITY	1220262662319	30/7/2021	3	6,938
CHEBITET PRI SCHOOL	EQUITY	1220277780541		209	91,970
CHEMATICH PRI SCHOOL	EQUITY	1220299370664	27/10/2021	1,793	145
CHEPTEMBE PRI SCHOOL	EQUITY	1220299713869	20/04/2022	4,715	5,435
CHEPKONGONY PRI SCHOOL	EQUITY	1220261523519	25/08/2021	4,408	993

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PMC	Bank	Account number	Date of bank Account opening	Bank Balance 2021/22	Bank Balance 2020/21
CHEPTUIYET PRI SCHOOL	EQUITY	1220297406249	30/07/2018	3,200	890
CHESOEN PRI SCHOOL	EQUITY	1220297559842	30/07/2021	2,896	477,852
CHESOTON PRI SCHOOL	EQUITY	1220267587576	08/11/2021	1,145	270
CHESWERTA PRI SCHOOL	EQUITY	1220299861014	08/11/2021	499	521,360
CHEBITET PRI SCHOOL	EQUITY	1220262734768	25/8/2021	625	168,339
CHINGONDI PRI SCHOOL	EQUITY	1220277638552	26/11/2018	970	389,809
CHUIYAT PRI SCHOOL	EQUITY	1220297374425	13/5/2022	147	371,554
KABUSARE PRI SCHOOL	EQUITY	1220262657111	5/31/2021	2,061	700,225
KAPNARIET PRI SCHOOL	EQUITY	1220262724034	30/07/2020	196,809	914
KAMASERA PRI SCHOOL	EQUITY	1220262288464	30/07/2021	259	2,481
KAMOBIRIRI PRI SCHOOL	EQUITY	1220297395575	08/11/2021	2,496	209,988
KANUSIN PRI SCHOOL	EQUITY	1220277688851	08/11/2021	1,370	1,475
KAMINJEWAW PRI SCHOOL	EQUITY	1220262677181	30/07/2020	3,085	9,120
KAPCHELUCH PRI SCHOOL	EQUITY	1220262583734	30/07/2021	1,732	2,335
KAPKENINI PRI SCHOOL	EQUITY	1220267387900	08/11/2021	1,025	508,400
KAPTETGO PRI SCHOOL	EQUITY	1220297513032	08/11/2021	263,112	500,907
KAPTEMBWO PRI SCHOOL	EQUITY	1220277634236	25/8/2021	1,727	6,915

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PMC	Bank	Account number	Date of bank Account opening	Bank Balance 2021/22	Bank Balance 2020/21
KAPSANGARU PRI SCHOOL	EQUITY	1220263848414	26/11/2018	3,150	7,578
KAPSOIYO PRI SCHOOL	EQUITY	1220297426781	02/11/2017	1,305	400,900
KAPSIMOTWO PRI SCHOOL	EQUITY	1220272136821	25/01/2018	63,990	212,680
KAPSIGOWO PRI SCHOOL	EQUITY	1220299685913	14/6/2021	500,219	499,985
KAPTILOLWO PRI SCHOOL	EQUITY	1220299522278	19/01/2021	8,731	80,591
KAPSILIBWO PRI SCHOOL	EQUITY	1220269213865	10/5/2021	62	117,050
KECHEIYAT PRI SCHOOL	EQUITY	1220297498320	15/6/2021	509,235	205,285
KELYOT PRI SCHOOL	EQUITY	1220297500158	11/5/2020	3,063	202,819
KELONGET PRI SCHOOL	EQUITY	1220266757207	13/5/2022	0	436,290
KIBOCHI PRI SCHOOL	EQUITY	1220297425683	5/31/2021	7,342	4,230
KITOBEN PRI SCHOOL	EQUITY	1220299627444	2/6/2019	500,090	3,376
KIPTEBES PRI SCHOOL	EQUITY	1220269198402	17-02-2021	503,425	50,358
KIPSIWON PRI SCHOOL	EQUITY	1220299387652	10/5/2020	1,279	1,290
KIPKOIBON PRI SCHOOL	EQUITY	1220264324514	15/6/2021	2,509	480
KAPTORORGO PRI SCHOOL	EQUITY	1220269142104	11/5/2019	3,814	3,273
KAMOGOSO PRI SCHOOL	EQUITY	1220262665631	5/31/2021	400,820	923
KIPTEWIT PRI SCHOOL	EQUITY	1220297371149	25/08/2021	734	470

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PMC	Bank	Account number	Date of bank Account opening	Bank Balance 2021/22	Bank Balance 2020/21
KITAIMA PRI SCHOOL	EQUITY	1220299610467	09/01/2021	901	22,448
KIMARGIS PRI SCHOOL	EQUITY	1220297448926	25/08/2021	906	535,100
KIPYATOR PRI SCHOOL	EQUITY	1220262680952	23/03/2022	4,109	919,867
KIPLELJI PRI SCHOOL	EQUITY	1220297467934	27/10/2021	2,250	2,365
KIPTERGEKIAN PRI SCHOOL	EQUITY	1220277394337	27/10/2021	39,965	450,875
KOIMUGUL PRI SCHOOL	EQUITY	1220262673243	21-02-2021	508,400	5,108
KOMA TENGECHA PRI SCHOOL	EQUITY	1220298062583	11/11/2021	312	652
KABUNGUT PRI SCHOOL	EQUITY	1220299608724	21-02-2021	6,915	64,498
KWENIK AB ILET PRI SCHOOL	EQUITY	1220299577634	6/7/2021	258,898	1,991
LELDAET PRI SCHOOL	EQUITY	1220264535392	25/08/2021	68	119,170
LULUSIK PRI SCHOOL	EQUITY	1220277649258	09/01/2021	2,400	2,370
MASESE PRI SCHOOL	EQUITY	1220297594375	10/8/2019	557	503,901
MANYATTA PRI SCHOOL	EQUITY	1220297401074	25/01/2022	2,231	6,775
MOBURO PRI SCHOOL	EQUITY	1220297406723	3/6/2020	16,530	4,353
MOTIRET PRI SCHOOL	EQUITY	1220269457984	3/6/2019	2,505	2,114
MOGOIYWET PRI SCHOOL	EQUITY	1220262687403	10/8/2019	3,529	15,339
MONDOIYWET PRI SCHOOL	EQUITY	1220297405021	10/8/2021	33,980	912

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PMC	Bank	Account number	Date of bank Account opening	Bank Balance 2021/22	Bank Balance 2020/21
MOTIGO PRI SCHOOL	EQUITY	1220264193315	25/08/2020	2,430	3,565
MT.SUGUTEK PRI SCHOOL	EQUITY	1220299537042	6/7/2020	2,857	2,034
MUGULEIYAT PRI SCHOOL	EQUITY	1220262225723	31-02-2019	19,784	41,136
MUIYWEK PRI SCHOOL	EQUITY	1220277638575	09/01/2021	528	75,728
NDARAWETTA PRI SCHOOL	EQUITY	1220264347334	27/10/2020	1,430	2,780
NGOMWET PRI SCHOOL	EQUITY	1220297437096	21/9/2021	4,703	504,055
NGOCHO PRI SCHOOL	EQUITY	1220297500158	09/09/2019	3,063	200,110
NJERIAN PRI SCHOOL	EQUITY	1220299631846	09/09/2021	590	201,040
NYABONGO PRI SCHOOL	EQUITY	1220299613861	21-02-2021	0	511,613
NYANGORES PRI SCHOOL	EQUITY	1220297468753	11/04/2022	860	2,749
NGAINET PRI SCHOOL	EQUITY	1220264169133	30/7/2021	294,348	436,190
OLMOTONYI PRI SCHOOL	EQUITY	1220297622196	30/7/2021	51,450	3,595
RORET PRI SCHOOL	EQUITY	1220262657750		755	3,760
SALAIK PRI SCHOOL	EQUITY	1220266081272	27/10/2021	5,108	4,620
SAMARIA PRI SCHOOL	EQUITY	1220262173464	20/04/2022	1,965	2,480
SAMOEI PRI SCHOOL	EQUITY	1220298084897	25/08/2021	1,049	300,610
SEGUTIET PRI SCHOOL	EQUITY	1220297375941	30/07/2018	1,991	655

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PMC	Bank	Account number	Date of bank Account opening	Bank Balance 2021/22	Bank Balance 2020/21
SEMOI PRI SCHOOL	EQUITY	1220263725435	30/07/2021	1,005	12,940
SERGUTIET PRI SCHOOL	EQUITY	1220299666749	08/11/2021	3,380	27,318
SIBAIYAN PRI SCHOOL	EQUITY	1220297394653	08/11/2021	45,211	33,202
SOLYOT PRI SCHOOL	EQUITY	1220277578214	25/8/2021	5,000,095	54,495
SINGORWET PRI SCHOOL	EQUITY	1220261533802	26/11/2018	733	403,542
SINENDET PRI SCHOOL	EQUITY	1220297622247	13/5/2022	502,974	7,578
SOGOET PRI SCHOOL	EQUITY	1220264306376	5/31/2021	1,099	1,893
SUSWONDO PRI SCHOOL	EQUITY	1220299602971	30/07/2020	1,232	5,940
TAABET PRI SCHOOL	EQUITY	1220262606952	30/07/2021	27,445	2,863
TAABOK PRI SCHOOL	EQUITY	1220264361868	08/11/2021	2,034	4,045
TARAKWA PRI SCHOOL	EQUITY	1220263646483	08/11/2021	616	1,719
TAGARUTO PRI SCHOOL	EQUITY	1220262635582	30/07/2020	1,768	10,908
TENWEK BOARDING PRI SCHOOL	EQUITY	1220270704795	30/07/2021	2,780	3,618
TEGANDA PRI SCHOOL	EQUITY	1220299507061	08/11/2021	213	501,803
TENDONOK PRI SCHOOL	EQUITY	1220277638612	08/11/2021	1,340	105,691
TUMOIYOT PRI SCHOOL	EQUITY	1220269538350	25/8/2021	7,580	202,819
AISAIK SEC SCHOOL	EQUITY	1220297177111	26/11/2018	10,833	2,450

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PMC	Bank	Account number	Date of bank Account opening	Bank Balance 2021/22	Bank Balance 2020/21
BALEK B SEC SCHOOL	EQUITY	1220269122362	02/11/2017	501,414	732
CHEPNGAINA SEC SCHOOL	EQUITY	1220264542151	25/01/2018	775,350	356,605
CHESOEN SEC SCHOOL	EQUITY	1220264551667	14/6/2021	18,115	4,359
CHEBONEI SEC SCHOOL	EQUITY	1220297908440	19/01/2021	3,760	503,849
CHANGINA SEC SCHOOL	EQUITY	1220277701769	10/5/2021	7,110	60,975
CHESOEN SEC SCHOOL	EQUITY	1220297177229	15/6/2021	4,750	191,366
KABUSARE SEC SCHOOL	EQUITY	1220297424223	11/5/2020	253,890	595
KABUNGUT SEC SCHOOL	EQUITY	1220299230930	13/5/2022	655	69,772
KAPSIMOTWA SEC SCHOOL	EQUITY	1220272136821	5/31/2021	63,990	328,543
KABUNGUT MIXED SEC SCHOOL	EQUITY	1220262194229	2/6/2019	27,318	3,150
KANUSIN GIRLS SEC SCHOOL	EQUITY	1220263663464	17-02-2021	100,092	2,320
KAPSANGARU HIGH SCHOOL	EQUITY	1220262639869	10/5/2020	8,510	201,025
KAMOGOSO SEC SCHOOL	EQUITY	1220297183308	15/6/2021	3,552	356,605
KWENIK AB ILET SEC SCHOOL	EQUITY	1220299577634	11/5/2019	258,898	4,359
KIPLOKYI MIXED DAY SEC SCHOOL	EQUITY	1220277747990	5/31/2021	14,183	503,849
KIPLOKYI SEC SCHOOL	EQUITY	1220299312993	25/08/2021	242,805	60,975
KIPLELJI SEC SCHOOL	EQUITY	1220299368282	09/01/2021	3,303	191,366

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PMC	Bank	Account number	Date of bank Account opening	Bank Balance 2021/22	Bank Balance 2020/21
KITOBEN SEC SCHOOL	EQUITY	1220277694508	25/08/2021	6,985	5,595
MANYATTA SEC SCHOOL	EQUITY	1220262288502	23/03/2022	204,688	69,772
MAASET SEC SCHOOL	EQUITY	1220297449328	27/10/2021	154,788	328,543
MORIT SEC SEC SCHOOL	EQUITY	1220262181593	27/10/2021	3,258	356,605
MOTIGO SEC SEC SCHOOL	EQUITY	1220297468592	21-02-2021	54,362	4,359
MOLINGA SEC SCHOOL	EQUITY	1220277424250	11/11/2021	3,272	732
MOGOIWET B SEC SCHOOL	EQUITY	1220262687403	21-02-2021	3,529	356,605
MUIYWEK SEC SCHOOL	EQUITY	1220266469827	6/7/2021	500,350	4,359
SACHANGWAN SEC SCHOOL	EQUITY	1220277659575	25/08/2021	500,812	503,849
SALAIK MIXED DAY SEC SCHOOL	EQUITY	1220265694525	09/01/2021	680	60,975
SIBAIYAN MIXED DAY SEC SCHOOL	EQUITY	1220262876257	10/8/2019	4,359	191,366
SINGORWET SEC SCHOOL	EQUITY	1220297177593	25/01/2022	354,109	593
TAABET SEC SCHOOL	EQUITY	1220262770891	3/6/2020	4,319	69,700
TEGANDA MIXED DAY	EQUITY	1220297374261	3/6/2019	207,677	28,543
TENWEK HIGH SCHOOL	EQUITY	1220299890405	10/8/2019	595	3,150
TIRGAGA SEC SCHOOL	EQUITY	1220262595176	10/8/2021	3,759	2,320
TARAKWA HIGH SCHOOL	EQUITY	1220272160377	25/08/2020	1,389	200,025

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PMC	Bank	Account number	Date of bank Account opening	Bank Balance 2021/22	Bank Balance 2020/21
LELDAET SEC SCHOOL	EQUITY	1220277707144	6/7/2020	4,410	654
CHEPNGAINA ASSIST CHIEF'S OFFICE	EQUITY	1220264777714	31-02-2019	3,676	993
KAPSIMOTWA ASSIST CHIEF'S OFFICE	EQUITY	1220262856642	09/01/2021	215	7,029
KABUSARE ASSIST CHIEF'S OFFICE	EQUITY	1220262666306	27/10/2020	654	1,209
KAPKOROS ASSIST CHIEF'S OFFICE	EQUITY	1220262717233	21/9/2021	1,353	9,420
KIPLELJI ASSIST CHIEF'S OFFICE	EQUITY	1220271486541	09/09/2019	7,029	1,440
KITOBEN ASSIST CHIEF'S OFFICE	EQUITY	1220262558489	09/09/2021	6,364	95
SILIBWET ASSIST CHIEF'S OFFICE	EQUITY	1220264594074	21-02-2021	9,420	1,040
SIBAIYAN ASSIST CHIEF'S OFFICE	EQUITY	1220262674686	11/04/2022	1,563	209,640
SIBAIYAN CHIEF'S OFFICE	EQUITY	1220298203231	30/7/2021	95	95
MUGANGO CHIEFS	EQUITY	1220262679523	30/7/2021	1,040	1,040
NYONGORES ASSIST CHIEF'S OFFICE	EQUITY	1220262651955	30/7/2021	209,640	209,640
Total				16,476,121	18,575,005

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1 Cash and Cash Equivalent	The statement of Assets and Liabilities reflects Cash and cash equivalent balance of Kshs. 24,959,185 as detailed in Note 10 to the financial statements. The balance showed unexplained variance/difference of Kshs. 41,713 from the reconciliation balance of Kshs. 24,917,472. In addition, the board of survey report in support the balance was not produced for audit review. Further, the reconciliation statement reflects unrepresented cheques of Kshs. 9,262,130.50 out of which Kshs. 8,091,314 or 87.38% relates to bursary to students. No satisfactory explanation was given as to why the cheques were not presented and the stale cheques of Kshs.131,927 reversed in the cashbook. In the foregoing, the accuracy, validity and completeness of the	i. On unrepresented cheques relating to bursary to students' management could wish to explain as hereunder; - a. During FY 2020/2021, it was a COVID 19 pandemic period thus handling of hard copy documents e.g. Cheques was discouraged, thus since the cheques had been written, they were uncollected from the NG-CDF offices. b. Those who collected their institutions' cheques perhaps retained the cheques for longer periods (beyond six months) because institutions closed for long period due to COVID 19 pandemic thus, the said cheques became stale. usually and as advised by the Auditor,	Resolved	

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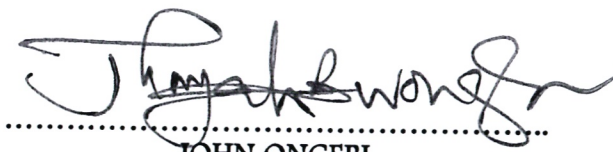
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	reported cash and cash equivalent balance could not be confirmed.	management states that the stale cheques are reversed in the cash book and the available funds in the cash book are allocated to other needy students who either never applied or were unfairly knocked out during sub-location bursary award and/or new applicants. ii. The Board of survey report in support of the balance is available for Audit review (See Annex 1A).		
4.2 Inaccuracy in Basic Staff Salaries	That Included in the compensation of employees' balance of Kshs 2,941,473 as at 30 June 2021 is NG-CDFC is basic salaries of Kshs. 2,255,119 as detailed in note 4 to the financial statements. However, a review of the salary payment vouchers and the monthly schedules revealed basic salaries amounting to Kshs 2,266,459 resulting to unexplained variance of Kshs.11,340	Management wishes to state that upon advice of the Auditor the Financial Statements have been reconciled and amended appropriately to reflect the correct balance. Enclosed please find the amended copy of Financial Statement Annexed as 1B .	resolved	

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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)
4.3 Irregular Payment of Gratuity to Contractual Employees	i. Included in the compensation of employees' balance of Kshs 2,941,473 as at 30 June 2021 is Gratuity to contractual employees of Kshs. 648,554 as detailed in note 4 to the financial statements. A review of the Bomet Central NG-CDF staff records revealed that all the seven contractual employees had a contract of three years with effect from 1st October, 2019 to 30th August 2022. However, examination of payment vouchers for gratuity to the contractual employees revealed that gratuity was irregularly paid for the period September 2019 to September 2020 while the employees were still on a running contract that had not ended and there were no pending staff payables for the previous period as reflected in note 17.2 to the financial statements. ii. Further, the contract agreement in respect contractual employees provided an annual salary increment of 10%. However, no	Whereas management agrees with the Auditor that non-compliance to contractual agreements may result to court cases, it further wishes to state that upon advise arising out of NG-CDF Board organized workshops we have since been advised to pay gratuity to NG-CDF staff whenever it has been set aside on monthly basis ,and cumulative sum be paid at the close of the concerned Financial Year. For the irregular gratuity (sic) reported by the Auditor ,gratuity had fallen due as reflected in our books of account then gratuity cheque was drawn but had not been banked hence could not be treated as pending staff payable for the period. Compensation of employees' is an item falling under the statutory 6% administration and recurrent expenditure in our approved budget which often is not sufficient to cover all other related administration and recurrent expenditure items. Again, the government frozen salary increment directive was still in force during the period of Audit. Thus, the salary increment clause	Resolved	

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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)
	annual increment was effected on the contractual employees salaries as provided.	of 10% in the staff contract agreement was rendered unenforceable. However, management has taken seriously the advice of the Auditor and shall implement salary increment clause (if any) in future to mitigate legal tussle between the employer and employees in the law courts and where the staff salaries becomes outstanding at the close of the financial year as advised by the Auditor, it shall always be reflected as outstanding staff payable as detailed in Note 17.2 in the financial statements.		



JOHN ONGER
Fund Account Manager.