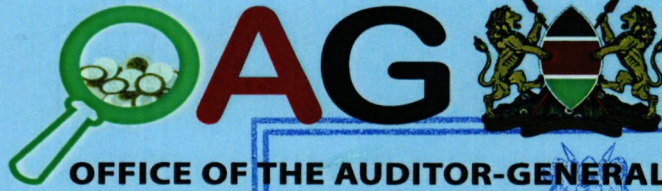


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TABLED  
BY:

OF  
CLERK  
THE-TABLE:

Hon. Jimmy ANGWENYI, MP

Perpetual Karanu.

**THE AUDITOR-GENERAL**

**ON**

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

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



1.1



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

**REPORTS AND FINANCIAL STATEMENTS**

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

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

Table of Content

Page

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	ii
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE .....	v
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....	vi
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	viii
V. STATEMENT OF NG-CDF BOMET CENTRAL MANAGEMENT RESPONSIBILITIES .....	ix
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- BOMET CENTRAL CONSTITUENCY</i> .....	x
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	1
VIII. STATEMENT OF ASSETS AND LIABILITIES .....	2
IX. STATEMENT OF CASHFLOW .....	3
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	4
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	5
XII. SIGNIFICANT ACCOUNTING POLICIES .....	16
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	20

**KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**BOMET CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**Core Values**

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

**(b) Key Management**

The NGCDF **BOMET CENTRAL** Constituency day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

<b>N</b>	<b>Designation</b>	<b>Name</b>
<b>o</b>		
1.	A.I.E holder	<b>JOHN ONGERI</b>
2.	Sub-County Accountant	<b>PAUL RONO</b>
3.	Chairman NGCDFC	<b>KENNETH LANGAT</b>
4.	Member NGCDFC	<b>BERNARD NGETICH</b>

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF BOMET CENTRAL Constituency Headquarters**

P.O. Box 154  
Stegro Plaza  
Along silibwet –litein road  
Bomet, KENYA

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

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

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**(f) NGCDF BOMET CENTRAL Constituency Contacts**

Telephone: (254) 71026880  
E-mail: [bometcentral@ngcdf.go.ke](mailto:bometcentral@ngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) NGCDF BOMET CENTRAL Constituency Bankers**

1. 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  
GOP 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

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

**I.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

The Bomet Central National Government Constituency Fund had an original budget of One Hundred and Thirty Seven Million, Three hundred and thirty seven million three hundred and sixty seven thousand seven hundred and twenty four shillings (Ksh 137,367,724). There was an adjustment of Seventy one million five hundred and eighty three hundred and fifty five shillings (71,580,355) bringing a total final budget of Two hundred and eight million nine hundred and fourty eight thousand and ninty five shillings (Ksh 208,948,095.14). The constituency received one hundred and thirty nine million five hundred and eighty thousand three hundred and fifty five shillings (Ksh 139,580,355) by end of 30<sup>th</sup> June 2020. Our budget has been funded by 58% of its allocation.

Other grants and transfers utilised Ksh 22,804,980 accounting for 50.3% of its allocation. The NG-CDFC was able to disburse all the funds to the Project Management Committees (PMC). Most of the funded project are at various project implementation status. Following the Covid-19 pandemic attack in the country we are uncertain as to how many of these funded projects are now complete or incomplete. The NG-CDFC uses the PMC model in implementing projects in the constituency.

**Original budget comparison for the last two Financial Years**

Financial Year	2019/2020	2018/2019
Allocation (Ksh)	137,367,724.14	109,040,875.50

**Challenges**

- Delay in receipt of project funds from the NGCDF Board.
- Failure of some PMC's to follow due process in changing project activities.

The following photographs depict some of the projects which the NG-CDFC implemented during the 2019/2020 Financial Year:



Sign

Kenneth lang'at

CHAIRMAN NGCDF COMMITTEE

**BOMET CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**II. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES**

**Introduction**

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

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

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

- a) To connect houses to the national grid
- b) To improve the quality of education and performance of National Examination
- c) To batten security in the constituency
- d) To enhance sporting activities and talent nurturing
- e) To plant trees and contribute 10% forest cover by 2030
- f) To empower women, persons with disability and youths in the constituency
- g) To establish a faster internet system and improve quality of mobile network an establish computer learning centres.

**Progress on attainment of Strategic development objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- Number of usable physical infrastructure build in primary, secondary, and tertiary institutions - Number of bursary beneficiaries at all levels	In FY 19/20 -we increased number of classrooms, dormitories, laboratoties etc from 130 to 152 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To improve security in the constituency	Improved working environment for	- Number of chiefs offices built	In FY 2019/2020, 13 security facilities were

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

		the chiefs and security personnel	- Number of staff houses built for the security personnel	budgeted but not all have been fully implemented.
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 2019/2020, Kshs.600,000 was spent.
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 2019/2020, Kshs. 600,000 was spent.
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 2019/2020, Kshs.600,000 was spent.

**BOMET CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

**1. Sustainability strategy and profile -**

NG-CDF Bomet Central is running all of its operations through project management committees (PMCs) to implement approved projects. The PMCs are encouraged to engage in sustainable efforts while carrying out project implementation. Bomet Central has encouraged the PMCs to Incorporate water harvesting in every project being implemented by the NG-CDF in the schools and chiefs offices. Bomet Central NG-CDF strives to distribute projects among the five wards fairly and equitably.

**2. Environmental performance**

Bomet Central NG-CDF is committed to environmental conservation and creation of serene sanitary facilities as outlined below.

- Promote environmental awareness amongst NG-CDFC staffs and encouraging them to work in an environmentally friendly manner.
- Make environmental concerns an integral part of our planning and commit resources to enhancing ambient and sustainable environmental programs.

**3. Employee welfare**

Bomet Central NG-CDF is an equal employer that is committed to ensuring equal treatment to all employees irrespective of their gender, religion, marital status and physical sustainability. However, affirmative action is often applied to address issues of gender, disability within the Gok legal provisions. The Bomet Constituency NG-CDFC will strive to eliminate biases in selection, promotion, compensation and learning opportunities for its staff.

Bomet Central NG-CDF has engaged 6 members of staff on a three year renewable contract subject to individual performance. Among the staff members, we have 3 ladies and 4 men. The staff are usually inducted annually and individual staff appraisal is done to gauge on individual performance.

Bomet Central NG-CDF is committed to enhancing clean workplace environment, spacious with proper lighting and ventilation. We have adequate sanitary facilities for our staff and clients

**4. Market place practices-**

Bomet Central NG-CDF applies the Project Management Committee (PMC) model to implement its projects. The NG-CDFC ensures the PMCs adheres to the public procurement and disposal Act and regulations. Upon completion of the PMC executed works, project files are then submitted to the NG-CDF Offices. Bank cheque clearance schedules are always in use. Every PMC bank withdrawal must be supported by a budget which is often checked by NG-CDFc staff and Fund Account Manager. Public participation in project prioritization is often embraced in Bomet Central Constituency. The NG-CDFC Chairman in liaison with the Member of Parliament, conduct ward meetings and a detailed ward report is generated every end of 2 years. Bomet Central NG-CDF has been working closely with the suppliers with the view of ensuring that there is no financial obligation which may be entered by the PMCs without the knowledge of the NG-CDF office.

**5. Community Engagements-**

The community in Bomet Central often donate and in most cases purchase land where NG-CDF projects are implemented. The locals form the PMCs to enhance project ownership and implementation.

**BOMET CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**IV. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that NG-CDF Bomet Central. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF- **BOMET CENTRAL** Constituency is responsible for the preparation and presentation of the NG-CDF Bomet Central's financial statements, which give a true and fair view of the state of affairs of the NG-CDF Bomet Central for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF Bomet Central; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NG-CDF Bomet Central; (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 NG-CDF Bomet Central's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *NG-CDF Bomet Central's* financial statements give a true and fair view of the state of NG-CDF Bomet Central's transactions during the financial year ended June 30, 2020, and of the NG-CDF Bomet Central'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 *NG-CDF Bomet Central*, which have been relied upon in the preparation of the NG-CDF Bomet Central'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 NG-CDF Bomet Central has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF Bomet Central's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NG-CDF Bomet Central'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**

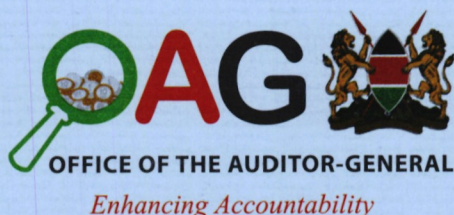
The NGCDF- **BOMET CENTRAL** Constituency financial statements were approved and signed by the Accounting Officer on 17/09/2020.

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**Fund Account Manager**  
Name: John Ogeri

  
\_\_\_\_\_  
**Sub-County Accountant**  
Name: Paul Rono  
ICPAK Member Number:

# REPUBLIC OF KENYA



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P.O. Box 30084-00100  
NAIROBI

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

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### REPORT ON THE FINANCIAL STATEMENTS

#### **Adverse Opinion**

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Bomet Central Constituency set out on pages 1 to 41, which comprise the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matter discussed in the Basis of Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of the National Government Constituencies Development Fund - Bomet Central Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### **Basis for Adverse Opinion**

##### **1.0 Errors in Reports and Financial Statements**

Examination of the financial statements revealed the following errors and inconsistencies.

- 1.1** The statement of performance against the Constituency's predetermined objectives at page vi reflected Environmental, Sports and disaster management projects as having absorbed Kshs.600,000 each. However, the

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*Report of the Auditor-General on the National Government Constituencies Development Fund – Bomet Central Constituency for the year ended 30 June, 2020*

statement of receipts and payments and Note 7 to the financial statements reported zero expenditure under sports and environment and Kshs.400,000 under disaster management/emergency.

- 1.2 The statement of entity management responsibilities at page ix and the statement of receipts and payments at page 1 was not signed by the Fund Account Manager.
- 1.3 Note 17.4 on PMC account balance did not indicate the prior year figures.
- 1.4 The progress on follow up of auditor's recommendations contained only one issue while the previous year's report had several issues.
- 1.5 Annex 5 - PMC bank balances as at 30 June, 2020 did not contain comparative figures as provided by the template.
- 1.6 Annex 3 - Un-utilized fund did not have the prior year comparative figures. In addition, the annex did not detail out the projects that were not funded during the financial year.

Consequently, the financial statements do not comply with the financial reporting framework requirement and guideline issued by the Public Sector Accounting Standards Board and do not reflect the true and fair view of the state of the books of account for the National Government Constituencies Development Fund - Bomet Central Constituency.

## **2.0 Inaccuracies in the Financial Statements**

Examination of the financial statements revealed the following inaccuracies;

- 2.1 Note 4 to the financial statements reflects a balance of Kshs.2,789,799 as expenditure on compensation of employees while the supporting schedules reported an expenditure of Kshs.2,786,032, resulting to an unexplained variance of Kshs.3,767.
- 2.2 The summary of fixed asset register at annex 4 to the financial statements reported assets valued at Kshs.4,974,381 which included Kshs.771,240 in respect to ICT equipment, software and other ICT assets. However, the asset register provided in support reported computers and ICT equipment valued at Kshs.541,240 resulting to an unexplained variance of Kshs.230,000.
- 2.3 Note 6 on transfer to other government entities reflected transfer to primary schools of Kshs.71,456,845 and transfer to secondary schools of Kshs.23,528,746. However, the supporting schedules did not have descriptions on the purpose of the funds transfer.
- 2.4 Note 5 to the financial statements on use of goods and services reported expenditure on utilities of Kshs.618,050. However, the expenditure was

misclassified as follows; Kshs.9,163 on bank charges relates to other operating expenses, Kshs.60,962 relates to routine maintenance-vehicles and other transport equipments, Kshs.309,137 on office rent relates to rental of produced assets, Kshs.93,992 did not have description while Kshs.144,796 on VAT, the suppliers name was not indicated.

**2.5** The statement of receipts and payments reported prior year receipts of kshs.108,784,483 while note 1 to the financial statement reported prior receipts of Kshs.109,040,875 resulting to an unexplained variance of Kshs.256,392.

Consequently, the accuracy and completeness of the above balances included in the financial statements for the year ended 30 June, 2020 could not be confirmed.

### **3.0 Unsupported Committee Allowances**

The statement of receipts and payments reflects use of goods and services balance of Kshs.13,334,984 for the year ended 30 June, 2020 and as disclosed in Note 5 to the financial statements. Included in this expenditure is committee expenses amounting to Kshs.12,716,934 which was not supported with detailed schedules of meetings held, the dates of the meetings and amount paid to each member of the committee. In addition, the amount was not separated into Monitoring and evaluation expenses and committee sitting allowances.

In the circumstances, the accuracy and completeness of committee allowance balance of Kshs.12,716,934 for the year ended 30 June, 2020 could not be confirmed.

### **4.0 Unsupported Bursary Expenditure**

The statement of receipts and payments for the year ended 30 June, 2020 reflects other grants and transfers balance of Kshs.22,804,980 and as detailed in Note 7 to the financial statements. However, the figures in the financial statements varied with the figures in the supporting schedules as detailed below: -

	<b>Financial Statements Kshs</b>	<b>Supporting Schedules Kshs</b>	<b>Variances Kshs</b>
Bursary to secondary schools	1,917,700	13,102,298	11,184,598
Bursary to tertiary institutions	17,439,729	14,011,559	3,428,170
<b>Total</b>	<b>19,357,429</b>	<b>27,113,857</b>	<b>14,612,768</b>

In addition, the bursary schedules did not indicate the cheque numbers while the bursary disbursements were not supported with; bursary policy, public notification, list of bursary applications, qualifying and rejected applications, bursary committee vetting minutes and evaluation reports on need assessment.

In the circumstances, the accuracy and completeness of the bursary payments of Kshs.19,357,429 for the year ended 30 June, 2020 could not be confirmed.

## **5.0 Cash and Cash Equivalent**

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.5,165,001 as at 30 June, 2020 and as detailed under Note 10A to the financial statements. However, the cash book reflected a closing balance of Kshs.500,000 resulting to an unexplained variance of Kshs.4,665,000. The bank reconciliation statements presented in support reflected a nil cash book balance resulting to unexplained variance of Kshs.500,000. In addition, the bank reconciliation statements reflected un-presented cheques of Kshs.10,199,248 which included stale cheques of Kshs.3,600 which had not been reversed in the cash book. Further the bank balances were not supported with a bank confirmation certificate.

In the circumstances, the accuracy and completeness of the reported cash and cash equivalent balance of Kshs.5,165,000 as at 30 June, 2020 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1.0 Budgetary Control and Performance**

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.208,948,079 and Kshs.139,580,355 respectively resulting to an under funding of Kshs.69,367,724 or 33.2% of the budget.

Similarly, the actual expenditure reflects a balance of Kshs.134,415,354 against an approved budget of Kshs.208,948,078 resulting to an under-expenditure of Kshs.74,532,724 or 64% of the budget.

The under funding and under performance affected the planned activities and may have impacted negatively on service delivery to the people of Bomet Central.

## **2.0 Projects**

### **2.1 Project Implementation Status**

The project implementation status report provided for audit review shows that three hundred (300) projects with funding allocation of Kshs.298,997,441 were not fully implemented during the year under review. Of the three hundred (300) projects, four (4) projects valued at Kshs.5,828,027 had not yet started while two hundred and ninety six (296) projects valued at Kshs.293,169,414 were still ongoing at various levels of completion as at 30 June, 2020.

The under performance in project implementation affected the planned activities and may have impacted negatively on service delivery to the people of Bomet Central.

### **2.2 Project Verification**

During the year under review, twenty-seven (27) projects which received Kshs.24,009,924 were verified in the month of January, 2021, out of which 26 projects had the following issues as shown in Annex 1.

In the circumstances, the residents of the Constituency may not have received value for money on projects worth Kshs.23,509,924.

### **2.3 Abandoned Bomet Central CDF Building**

The Fund abandoned their own offices to be occupied by County Government staff and went ahead to lease new office space for four years at an annual rate of Kshs.196,700 resulting to an irregular expenditure of Kshs.786,800 for the whole period. In addition, the land in which the CDF office was constructed did not have ownership documents.

In the circumstance, the regularity of the expenditure of Kshs.786,800 for the year ended 30 June, 2020 could not be confirmed.

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

### **Conclusion**

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

## **Basis for Conclusion**

### **1.0 Non-Closure of Project Management Committee (PMC) Bank Accounts**

Annex 5 to the financial statements reflects one hundred and forty-seven (147) PMC bank account with closing balances totaling to Kshs.18,575,005. Audit review of the project implementation status report revealed that eighty-five (85) projects had their status indicated as completed and in use while the related Project Management Committee bank accounts were still active with a total balance of Kshs.282,399 as at 30 June, 2020. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that, 'All unutilized funds of the Project Management Committee shall be returned to the constituency account'.

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

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

The Fund Manager did not provide a record of all the bank accounts opened by the PMC and quarterly reports on status of the project management committee accounts. This was contrary to the requirements of Section 15(10) of the National Government Constituencies Development Fund (Regulations), 2016 which requires the Officer of the Board seconded to the Constituency to— (a) keep a record of the bank accounts opened by a project management committee; and (b) table a quarterly report to a Constituency Committee on the status of the project Management committee accounts.

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

### **3.0 Failure to Update the Project Implementation Status (PIS)**

The Project Implementation Status report provided for audit had not been updated during the financial year 2019/2020 to reflect the status of projects worth Kshs.95,485,591 that were done under the transfer to other government units and Kshs.22,804,980 funded through other grants and transfers. This was in contravention of Section 11(t) of the National Government Constituencies Development Fund (Regulations), 2016 which requires Constituency Committee to submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status; and a list of all projects approved, funded and commenced during previous financial years, and their completion status;

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

### **4.0 Failure to Submit Project Reports**

The statement of receipts and payments reflects transfer to other government entities balance of Kshs.95,485,591 for the year ended 30 June, 2020 and as disclosed in

Note 6 to the financial statements. Included in this were transfers to primary schools of Kshs.71,456,845, transfers to secondary schools of Kshs.23,528,746 and transfers to tertiary institutions of Kshs.500,000 for implementation of projects. However, the project management committees did not prepare and submit reports to the Constituency Development Fund Committee for review as per Section 15(4) of the National Government Constituencies Development Fund Act, 2015 which states that a project management committee shall prepare— a) the requisite budgets and bills of quantities, assisted by relevant government officers; and (b) work plans showing how it intends to utilize the funds given to it for implementing the project, which shall be approved by a Constituency Committee before the funds are released.

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

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

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

### Conclusion

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

### Basis for Conclusion

#### Lack of a Risk Management Policy

The Fund does not have a risk management policy in place contrary to the provisions of Section 165 (1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the national government entity develops—(a) risk management strategies, which include fraud prevention mechanism; and (b) a system of risk management and internal control that builds robust business operations. In the circumstances, the Management is not in a position to identify individuals' risks, significance areas, likely hood of occurrence of identified risks and appropriate control measures.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether

effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

04 February, 2022

## ANNEX I

No.	Project Name	Description of the Project	Amount (Kshs)	Observations
1	Tarakwa Primary School	Construction of Administration Block	700,996	Walls and roof done. The floor and finishing work not done; contractor was not on site. The building was incomplete appeared stalled.
2	Tarakwa Secondary School	Construction of 2 classrooms	1,000,000	Structure work done to roofing, finishing works not done, contractor not on site and no work was going on
3	Oldabach Secondary School	Construction of a lab	1,278,000	Project started in 2017/2018, project file not availed for audit, roofing and walling complete, finishing works not done, contractor not on site, project appears stalled
4	Molinga Primary School	Construction of a Classroom	600,000	Project started 2018/2019. Structure is done to the roofing. No windows and no inside finishing, the floor had cracks. Contractor was not on site
5	Molinga Primary School	Construction of toilets	800,000	The proposal was for a classroom, but the school decided to construct toilets without authority to reallocate funds. The project file was not availed for audit. The project was complete but not labelled
6	Chesoan High school	Construction of a twin Lab	1,600,000	Project started in 2014, so far funded up to 2,600,000. the structure work was done to the roof. Internal works, gas system and chambers, plumbing works not done. No project file
7	Loswet Primary School	Construction of 2 classrooms	1,200,000.00	Project had just started. No project file
8	Roreti Primary School B	Construction of 2 classrooms	1,500,000	One classroom was complete to the roofing but no windows. Second classroom the workmanship was poor, the

*Report of the Auditor-General on the National Government Constituencies Development Fund – Bomet Central Constituency for the year ended 30 June, 2020*

No.	Project Name	Description of the Project	Amount (Kshs)	Observations
				walls were pilling off, there were huge cracks on the walls and floor, and no project file was availed for audit.
9	Silibwet Library	Construction of a multipurpose hall	500,000	The multipurpose hall started in the year 2013. Upon physical verification, the structure was done to the roofing. The structure appeared stalled and old. There were deep cracks on the walls, the floor was not done, no bills of quantities, no architectural plans, no procurement documents, no inspection reports, no project management committee minutes.
10	Chepngaina Secondary School	Construction of Administration Block	1,700,000	Project started in the year 2018/2019. The structure is ongoing
11	Tenwek Primary School	Construction of 1 classroom to completion. And 4 door toilets	1,300,000	Structure complete to roofing and flooring. Interior finishes ongoing toilets complete and in use but not labelled. No project files
12	Motigo Primary School	Construction of classroom	700,000	Complete and in use but not labelled.
13	Salaik Secondary school	Construction of laboratory	1,200,000	The structure was done to roofing. Internal finishing and works on gas chambers and plumbing works not done, project file not availed for audit
14	Tirgat Secondary School	Construction of two classrooms	1,000,000	Complete and in use though no project file, PMC bank Statement no proposal no BQ not labeled

No.	Project Name	Description of the Project	Amount (Kshs)	Observations
15	Kapcheluch primary school	Construction of 7 classrooms	1,050,000	Project funded in phases 1 <sup>st</sup> payment Kshs.1,300,000 2 <sup>nd</sup> payment Kshs.1,500,000 and 3 <sup>rd</sup> payment Kshs.700,000. Incomplete and in use, no project file, PMC bank statement no proposal no BQ not labeled
16	Ndaraweta Secondary School	Construction of one classroom	1,000,000	The Constituency was funding one classroom, but the PMC decided to use the funds to construct a story building which was a proposal to the ministry of education. The school did not have authority from the Fund to co funding of the story building. The project appeared to have stalled awaiting more funding
17	Muiyuiwek Primary School	Construction of one classroom and buying of desks and a water tank	1,000,000	Classroom complete and not in use, not labeled, deep cracks on the walls and the floor, painting not well done. The desks were delivered and in use. The water tank was installed and in use.
18	9Bomet Township Primary school	Construction of 1 classroom and 4 doors toilets	1,250,000	Classroom is incomplete, internal finishing remaining. Toilets are complete and in use but not labelled
19	Mugango Ass.Chief	Construction of Chiefs Office	180,000	Walls and roof done, finishing works not done, contractor not on site, the project appeared stalled, no project file, no bills of quantities, no proposal
20	Chesoan Ass.Chief	Construction of Chiefs Office	175,000	Walls and roof done, finishing works not done, contractor not on site, the project appeared stalled, no project file, no bills of quantities, no proposal

<b>No.</b>	<b>Project Name</b>	<b>Description of the Project</b>	<b>Amount (Kshs)</b>	<b>Observations</b>
21	Kanusin Ass	Construction of Chiefs Office	250,962	Complete, cracked walls and floors, no certificate of completion, no bills of quantities, no proposal
22	Bomet Administration Police	Construction of Chiefs Office	540,000	Project is ongoing, no project file
23	2016/2017 Chepngaina Asst. chiefs office	2016/2017 Construction of Chiefs Office	801,138	Completion of chiefs office still ongoing
24	2013/2014 Chesoen Assistant chief	2013/2014 Construction of Chiefs Office	683,000	Completion of chiefs office still ongoing
25	2016/20170 Kiplelji Ass. Chiefs Office	2016/20170 Construction of Chiefs Office	1,000,828	Completion of chiefs office still ongoing
26	2014/2015 Silbwet Library	2014/2015 Construction of Silbwet Library	500,000	No project file, stalled
	<b>Total</b>		<b>23,509,924</b>	

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


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

**VI. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
			Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	123,040,876.00	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>123,040,876.00</b>	<b>108,784,483</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,789,799.00	3,291,757
Use of goods and services	5	13,334,984.40	7,720,776
Transfers to Other Government Units	6	95,485,591.00	52,534,537
Other grants and transfers	7	22,804,980.00	34,787,430
Acquisition of Assets	8	-	-
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>134,415,354.40</b>	<b>98,334,500</b>
<b>SURPLUS/DEFICIT</b>		<b>(11,374,478.40)</b>	<b>10,449,983</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- BOMET CENTRAL Constituency financial statements were approved on 17/9/ 2020 and signed by:

**Fund Account Manager**  
Name: John Ongeri

  
**National Sub-County Accountant**  
Name: Paul Rono  
ICPAK Member Number:

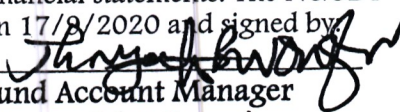
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BOMET CENTRAL CONSTITUENCY**


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

**VII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	5,165,000.60	16,539,479
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>5,165,000.60</b>	<b>16,539,479</b>
Current Receivables-Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>5,165,000.60</b>	<b>16,539,479</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
<b>NET FINANCIAL SSETS</b>		<b>5,165,000.60</b>	<b>16,539,479</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	16,539,479.00	6,089,496
Surplus/Defict for the year		(11,374,478.40)	10,449,983
Prior year adjustments	14	-	-
<b>NET FINANCIAL POSITION</b>		<b>5,165,000.60</b>	<b>16,539,479</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- BOMET CENTRAL Constituency financial statements were approved on 17/8/2020 and signed by

  
Fund Account Manager  
Name: John Onger

  
National Sub-County Accountant  
Name: Paul Rono  
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET CENTRAL CONSTITUENCY**

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from NG-CDF Board	137,367,724.14	71,580,355.00	208,948,079.14	139,580,355.00	69,367,724.14	66.8%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts			-		-	
<b>TOTAL RECEIPTS</b>	<b>137,367,724.14</b>	<b>71,580,355.00</b>	<b>208,948,079.14</b>	<b>139,580,355.00</b>	<b>69,367,724.14</b>	<b>66.8%</b>
<b>PAYMENTS</b>						
Compensation of Employees	4,850,000.00	964,436.00	5,814,436.00	2,789,799.00	3,024,637.00	48.0%
Use of goods and services	7,513,095.17	6,214,154.50	13,727,249.67	13,334,984.40	392,265.27	97.1%
Transfers to Other Government Units	82,676,581.00	61,474,213.00	144,150,794.00	95,485,591.00	48,665,203.00	66.2%
Other grants and transfers	42,028,047.97	2,927,551.00	44,955,598.97	22,804,980.00	22,150,618.97	50.7%
Acquisition of Assets	300,000.00		300,000.00	-	300,000.00	0.0%
Other Payments				-	-	0.0%
<b>TOTAL</b>	<b>137,367,724.14</b>	<b>71,580,354.50</b>	<b>208,948,078.64</b>	<b>134,415,354.40</b>	<b>74,532,724.24</b>	<b>64.3%</b>

The NGCDF- BOMET CENTRAL Constituency financial statements were approved on 17/09/ 2020 and signed by:

	
Fund Account Manager Name: John Ongeri	Sub-County Accountant Name: Paul Rono ICPAK Member Number:

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

**X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>1.0 Administration and Recurrent</b>								
1.1 Compensation of employees	3,800,000	964,436.00	4,764,436.00	2,789,799.00	1,974,637.00			
1.2 Committee allowances	3,392,063	4,390,754.50	7,782,817.50	7,377,183.50	405,634.00			
1.3 Use of goods and services	1,050,000.00	167,000.00	1,217,000.00	1,180,368.90	36,631.10			
<b>TOTAL</b>	<b>8,242,063</b>	<b>5,522,190.50</b>	<b>13,764,253.50</b>	<b>11,347,351.40</b>	<b>2,416,902.10</b>			
<b>2.0 Monitoring and evaluation</b>								
2.1 Capacity building	1,121,032		1,121,032.00	1,121,032.00	-			
2.2 Committee allowances	2,400,000	1,656,400.00	4,056,400.00	3,056,400.00	1,000,000.00			
2.3 Use of goods and services	600,000		600,000.00	600,000.00	-			
	<b>4,121,032</b>	<b>1,656,400.00</b>	<b>5,777,432.00</b>	<b>4,777,432.00</b>	<b>1,000,000.00</b>			
<b>3.0 Emergency</b>								
3.1 Primary Schools	7,198,241		7,198,241.00	400,000.00	6,798,241.00			
<b>TOTAL</b>	<b>7,198,241</b>	<b>-</b>	<b>7,198,241.00</b>	<b>400,000.00</b>	<b>6,798,241.00</b>			
<b>4.0 Bursary and Social Security</b>								
4.2 Secondary Schools	10,032,302		10,032,302.00	1,917,700.00	8,114,602.00			
4.3 Tertiary Institutions	19,000,000		19,000,000.00	17,439,729.00	1,560,271.00			
<b>TOTAL</b>	<b>29,032,302</b>	<b>-</b>	<b>29,032,302.00</b>	<b>19,357,429.00</b>	<b>9,674,873.00</b>			
5.0 Sports	1,000,000		1,000,000.00		1,000,000.00			
<b>TOTAL</b>	<b>1,000,000</b>		<b>1,000,000.00</b>		<b>1,000,000.00</b>			
<b>6.0 Environment</b>								
6.1 Tarakwa High school	100,000		100,000.00		100,000.00			
6.2 Chepngaina secondary school	100,000		100,000.00		100,000.00			
6.3 Ndarawetta Primary School	100,000		100,000.00		100,000.00			
6.4 Kapsimotwa Primary School	100,000		100,000.00		100,000.00			
6.5 Bomet Township Primary School	100,000		100,000.00		100,000.00			
6.6 Kapkoros Primary School	100,000		100,000.00		100,000.00			
<b>TOTAL</b>	<b>600,000</b>		<b>600,000.00</b>		<b>600,000.00</b>			
<b>7.0 Primary Schools Projects</b>								
(List all the Projects)								

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

Alsaik Pry	500,000.00	500,000.00	500,000.00	-
Balek B Pry	700,000.00	700,000.00	700,000.00	-
Berekeiyat Pry	250,000.00	250,000.00	250,000.00	-
Boongo Pri School	500,000.00	500,000.00	500,000.00	-
Boongo Pry	500,000.00	500,000.00	500,000.00	-
Changina B Pry	400,000.00	400,000.00	400,000.00	-
Changina Pry	500,000.00	500,000.00	500,000.00	-
Chebeiyani Pri School	400,000.00	400,000.00	400,000.00	-
Chebeiyani Pry	500,000.00	500,000.00	500,000.00	-
Chebitet Pry	500,000.00	500,000.00	500,000.00	-
Chebitet Pry	500,000.00	500,000.00	500,000.00	-
Chepkongony Pry	250,000.00	250,000.00	250,000.00	-
Cheptembe Pry	400,000.00	400,000.00	400,000.00	-
Cheptuiyet Pri	250,000.00	250,000.00	250,000.00	-
Chesoan Pry	200,000.00	200,000.00	200,000.00	-
Cheswerta Pry	500,000.00	500,000.00	500,000.00	-
Chingondi Primary School	200,000.00	200,000.00	200,000.00	-
Chuiyat Pry	200,000.00	200,000.00	200,000.00	-
Dr.Steury Memorial Pry	500,000.00	500,000.00	500,000.00	-
Dr.Steury Memorial Pry	600,000.00	600,000.00	600,000.00	-
Dr.Steury Primary School	400,000.00	400,000.00	400,000.00	-
Judea Pry	250,000.00	250,000.00	250,000.00	-
Kabungut Pry	200,000.00	200,000.00	200,000.00	-
Kabusare Pry	250,000.00	250,000.00	250,000.00	-
Kamasega Pry	500,000.00	500,000.00	500,000.00	-
Kamobiriri Pri	350,000.00	350,000.00	350,000.00	-
Kamobiriri Pry	500,000.00	500,000.00	500,000.00	-
Kamobiriri Pry	200,000.00	200,000.00	200,000.00	-
Kanusin Pry	250,000.00	250,000.00	250,000.00	-
Kapcheluch Pry	200,000.00	200,000.00	200,000.00	-
Kapcheluch Pry	500,000.00	500,000.00	500,000.00	-
Kapkigorwet Pri School	400,000.00	400,000.00	400,000.00	-
Kapkigorwet Pri School	700,000.00	700,000.00	700,000.00	-
Kapkigorwet Pry	350,000.00	350,000.00	350,000.00	-

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

Kapkgorwet Pry		500,000.00	500,000.00	500,000.00	-
Kapkgorwet Pry		150,000.00	150,000.00	150,000.00	-
Kapkoros Pry		150,000.00	150,000.00	150,000.00	-
Kapsangaru Pry		500,000.00	500,000.00	500,000.00	-
Kapsigowo Pry		500,000.00	500,000.00	500,000.00	-
Kapsigowo Pry		500,000.00	500,000.00	500,000.00	-
Kapsimatwo Pry		500,000.00	500,000.00	500,000.00	-
Kapsimatwo Pry		500,000.00	500,000.00	500,000.00	-
Kapsimatwa Pri		500,000.00	500,000.00	500,000.00	-
Kapsimatwa Pri School		350,000.00	350,000.00	350,000.00	-
Kapsoiyo Pry		300,000.00	300,000.00	300,000.00	-
Kaptembwo Pry		400,000.00	400,000.00	400,000.00	-
Kapтетgot Pry		300,000.00	300,000.00	300,000.00	-
Kapторого Pty		250,000.00	250,000.00	250,000.00	-
Kelyot Pry		500,000.00	500,000.00	500,000.00	-
Kibocho Pry		500,000.00	500,000.00	500,000.00	-
Kibocho Pry		400,000.00	400,000.00	400,000.00	-
Kimangora Pri School		500,000.00	500,000.00	500,000.00	-
Kimangora Pry		500,000.00	500,000.00	500,000.00	-
Kimargis Primary School		100,256.00	100,256.00	100,256.00	-
Kipleji Pry		500,000.00	500,000.00	500,000.00	-
Kiplokyi Pry		300,000.00	300,000.00	300,000.00	-
Kipsiwon Pry		200,000.00	200,000.00	200,000.00	-
Kiptewit Pry		750,000.00	750,000.00	750,000.00	-
Kiyator Pry		500,000.00	500,000.00	500,000.00	-
Kiriswo Pry		400,000.00	400,000.00	400,000.00	-
Kitalma Pry		500,000.00	500,000.00	500,000.00	-
Kitoben Pry		300,000.00	300,000.00	300,000.00	-
Koimugul Pry		500,000.00	500,000.00	500,000.00	-
Kwenikab Ilet Pry		250,000.00	250,000.00	250,000.00	-
Leketetiet Pry		500,000.00	500,000.00	500,000.00	-
Leldaet Pry		800,000.00	800,000.00	800,000.00	-
Loswet Primary School		500,000.00	500,000.00	500,000.00	-
Loswet Pry		500,000.00	500,000.00	500,000.00	-
Lulusik Pry		200,000.00	200,000.00	200,000.00	-

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

Tarakwa Pvy		700,996.00	700,996.00	700,996.00	-
Teganda Pvy		250,000.00	250,000.00	250,000.00	-
Tirgaga Pvy		500,000.00	500,000.00	500,000.00	-
Aisaik Primary School	400,000.00		400,000.00		400,000.00
Balek Primary School	500,000.00		500,000.00		0.00
Berekeiyat Primary School	500,000.00		500,000.00		0.00
Boito Primary School	290,000.00		290,000.00		290,000.00
Bomet Township Primary School	500,000.00		500,000.00		500,000.00
Boongo Primary School	400,000.00		400,000.00		400,000.00
Chebamban Primary School	300,000.00		300,000.00		0.00
Chebeyan Primary School	750,000.00		750,000.00		750,000.00
Chebbitet Primary School	300,000.00		300,000.00		300,000.00
Chebbitet Primary School	400,000.00		400,000.00		400,000.00
Chebongong Primary School	600,000.00		600,000.00		600,000.00
Chebulu Primary School	570,000.00		570,000.00		570,000.00
Chebungugon Primary School	249,900.00		249,900.00		249,900.00
Chematich Primary School	500,000.00		500,000.00		0.00
Chemutwa Primary School	590,000.00		590,000.00		590,000.00
Chepkongony Primary School	300,000.00		300,000.00		300,000.00
Chepngaina Primary School	300,000.00		300,000.00		300,000.00
Cheptembe Primary School	500,000.00		500,000.00		0.00
Cheptuiyet Primary School	250,000.00		250,000.00		0.00
Chesoton Primary School	300,000.00		300,000.00		300,000.00
Cheswerta Primary School	310,000.00		310,000.00		310,000.00
Chingondi Primary School	200,000.00		200,000.00		0.00
Chuiyat Primary School	500,000.00		500,000.00		0.00
Judea Primary School	484,921.00		484,921.00		484,921.00
Kamasega Primary School	331,812.00		331,812.00		0.00
Kamnjlewa Primary School	600,000.00		600,000.00		553,000.00
Kamobiriri Primary School	500,000.00		500,000.00		0.00
Kamogoso Primary School	500,000.00		500,000.00		0.00
Kanusin Primary School	250,000.00		250,000.00		0.00
Kapacheluch B Primary School	2,310,000.00		2,310,000.00		0.00
Kapkgiorwet Primary School	600,000.00		600,000.00		0.00

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

Kapkoros Primary School	500,000.00		500,000.00	500,000.00		0.00
Kapsigowo Primary School	400,000.00		400,000.00	200,000.00		200,000.00
Kapsilibwo Primary School	500,000.00		500,000.00			500,000.00
Kapsoiyo Primary School	407,327.00		407,327.00			407,327.00
Kapetgot Primary School	414,379.00		414,379.00	414,379.00		0.00
Kaptilolwo Primary School	400,000.00		400,000.00	400,000.00		0.00
Kaptorogo Primary School	371,000.00		371,000.00	371,000.00		0.00
Kecheiyat Primary School	500,000.00		500,000.00			500,000.00
Kelyot Primary School	1,200,000.00		1,200,000.00			1,200,000.00
Kibochoi Primary School	400,000.00		400,000.00	400,000.00		0.00
Kimangora Primary School	800,000.00		800,000.00	800,000.00		0.00
Kimargis Primary School	500,000.00		500,000.00	500,000.00		0.00
Kiplokyi Primary School	500,000.00		500,000.00			500,000.00
Kiplugam Primary School	200,000.00		200,000.00			200,000.00
Kipsiwon Primary School	100,000.00		100,000.00	100,000.00		0.00
Kipyator Primary School	281,811.00		281,811.00	281,811.00		0.00
Koimugul Primary School	428,873.00		428,873.00			428,873.00
Koma Primary School	500,000.00		500,000.00	500,000.00		0.00
Leketetiet Primary School	250,000.00		250,000.00	250,000.00		0.00
Leldaet Primary School	200,000.00		200,000.00	200,000.00		0.00
Loswet Primary School	800,000.00		800,000.00	800,000.00		0.00
Lulusik Primary School	200,000.00		200,000.00	200,000.00		0.00
Manyatta Primary School	400,000.00		400,000.00	400,000.00		0.00
Masese Primary School	500,000.00		500,000.00	500,000.00		0.00
Moburo Primary School	300,000.00		300,000.00	300,000.00		0.00
Mogindo Primary School	320,554.00		320,554.00	320,554.00		0.00
Mogoiywet Primary School	500,000.00		500,000.00	500,000.00		0.00
Molinga Primary School	600,000.00		600,000.00	600,000.00		0.00
Mondoiywet Primary School	200,000.00		200,000.00	200,000.00		0.00
Morit Primary School	500,000.00		500,000.00	500,000.00		500,000.00
Motigo Primary School	700,000.00		700,000.00	500,000.00		200,000.00
Motiret Primary School	200,000.00		200,000.00	200,000.00		0.00
Mt Sugutek Pvy		500,000.00	500,000.00	500,000.00		0.00
Muguleiyat Primary School	300,000.00		300,000.00	300,000.00		0.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Muiywek Primary School	300,000.00		300,000.00	300,000.00		000
Ngainet Primary School	500,000.00		500,000.00	500,000.00		000
Ngocho Primary School	570,000.00		570,000.00		570,000.00	000
Ngomwet Primary School	590,000.00		590,000.00		590,000.00	000
Njerian Primary School	500,000.00		500,000.00		500,000.00	000
Njorwet Primary School	350,000.00		350,000.00		350,000.00	000
Nyabongo Primary School	350,000.00		350,000.00		350,000.00	000
Nyaga Primary School	570,000.00		570,000.00		570,000.00	000
Nyongores Primary School	531,731.00		531,731.00		531,731.00	000
Oldabach Primary School	278,000.00		278,000.00		278,000.00	000
Olmotonyi Primary School	500,000.00		500,000.00		500,000.00	000
Roret B Primary School	650,000.00		650,000.00		650,000.00	000
Sachangwan Primary School	200,000.00		200,000.00		200,000.00	000
Samaria Primary School	600,000.00		600,000.00		600,000.00	000
Samoei Primary School	200,000.00		200,000.00		200,000.00	000
Sergutiet Primary School	500,000.00		500,000.00		500,000.00	000
Sibaiyan Primary School	500,000.00		500,000.00		500,000.00	000
Silibwet Primary School	600,000.00		600,000.00		600,000.00	000
Sinendet Primary School	400,000.00		400,000.00		400,000.00	000
Singorwet Primary School	550,000.00		550,000.00		550,000.00	000
Solyot Primary School	400,000.00		400,000.00		400,000.00	000
Sonokwek Primary School	300,000.00		300,000.00		300,000.00	000
Suswondo Primary School	600,000.00		600,000.00		600,000.00	000
Taabok Primary School	250,000.00		250,000.00		250,000.00	000
Tagaruto Primary School	310,000.00		310,000.00		310,000.00	000
Teganda Primary School	500,000.00		500,000.00		500,000.00	000
Tendonok Primary School	200,000.00		200,000.00		200,000.00	000
Tirgaga Primary School	200,000.00		200,000.00		200,000.00	000
Tumoiyot Primary School	200,000.00		200,000.00		200,000.00	000
<b>TOTAL</b>	<b>41,660,308.00</b>	<b>42,800,898.00</b>	<b>84,461,206.00</b>	<b>71,456,845.00</b>	<b>13,004,361.00</b>	<b>-</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
Aisaik Sec		200,000.00	200,000.00	200,000.00		-

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

Changina Sec	180,000.00	180,000.00	180,000.00	-
Chepngaina Sec	800,000.00	800,000.00	800,000.00	-
Chesoan Boys High School	400,000.00	400,000.00	400,000.00	-
Chesoan High	200,000.00	200,000.00	200,000.00	-
Chesoan High School	500,000.00	500,000.00	500,000.00	-
Kabungut Mixed	650,000.00	650,000.00	650,000.00	-
Kabusare Sec	500,443.00	500,443.00	500,443.00	-
Kamogogo Sec	250,000.00	250,000.00	250,000.00	-
Kanusin Girls	600,000.00	600,000.00	600,000.00	-
Kapnariet Sec	300,000.00	300,000.00	300,000.00	-
Kiplokyi Girls	500,000.00	500,000.00	500,000.00	-
Kiplokyi Mix	500,000.00	500,000.00	500,000.00	-
Kitaima Sec	200,000.00	200,000.00	200,000.00	-
Kitaima Sec	300,000.00	300,000.00	300,000.00	-
Kitoben Sec	104,000.00	104,000.00	104,000.00	-
Leldaet Sec	300,000.00	300,000.00	300,000.00	-
Maset Sec	300,000.00	300,000.00	300,000.00	-
Manyatta Day Sec School	400,000.00	400,000.00	400,000.00	-
Masese Sec	500,000.00	500,000.00	500,000.00	-
Mogindo Mixed	500,000.00	500,000.00	500,000.00	-
Mogindo Sec	1,300,000.00	1,300,000.00	1,300,000.00	-
Mogoiywet Sec	200,303.00	200,303.00	200,303.00	-
Moling Sec	1,000,000.00	1,000,000.00	1,000,000.00	-
Mugango Girls	200,000.00	200,000.00	200,000.00	-
Njerian Sec	300,000.00	300,000.00	300,000.00	-
Oldabach High	500,000.00	500,000.00	500,000.00	-
Sachangwan Sec	500,000.00	500,000.00	500,000.00	-
Silibwet Library	500,000.00	500,000.00	500,000.00	-
Singorwetsec	500,000.00	500,000.00	500,000.00	-
Sonokwek	500,000.00	500,000.00	500,000.00	-
Taabet Sec	1,000,000.00	1,000,000.00	1,000,000.00	-
Tarakwa High	500,000.00	500,000.00	500,000.00	-
Teganda Day	400,000.00	400,000.00	400,000.00	-
Temmwek	1,300,000.00	1,300,000.00	1,300,000.00	-

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

Tenwek Day Sec		1,000,000.00	1,000,000.00	1,000,000.00	-
Tirgaga Sec		450,000.00	450,000.00	450,000.00	-
Tumoiyot Central		338,569.00	338,569.00	338,569.00	-
Aisalk Secondary School	200,000.00		200,000.00		200,000.00
Balek Mix Day Secondary School	650,000.00		650,000.00		650,000.00
Balek Secondary School	500,000.00		500,000.00		500,000.00
Changina Secondary School	850,000.00		850,000.00		850,000.00
Chepngaina Secondary School	900,000.00		900,000.00		900,000.00
Chesoen Girls Secondary School	1,000,479.00		1,000,479.00		1,000,479.00
Kabungut Boys High School	500,000.00		500,000.00		500,000.00
Kabungut Mixed Day Secondary School	650,000.00		650,000.00		650,000.00
Kabusare Secondary School	600,000.00		600,000.00		600,000.00
Kamogoso Secondary School	600,000.00		600,000.00		600,000.00
Kanusin Boys Secondary School	1,000,000.00		1,000,000.00		1,000,000.00
Kanusin Girls Secondary School	350,000.00		350,000.00		350,000.00
Kapnariet Secondary School	900,000.00		900,000.00		900,000.00
Kapsangaru Secondary School	850,000.00		850,000.00		850,000.00
Kimargis Secondary School	500,000.00		500,000.00	500,000.00	-
Kipleji Secondary School	549,884.00		549,884.00		549,884.00
Kipleji Secondary School	6,600,000.00		6,600,000.00		6,600,000.00
Kiplokyi Girls Secondary School	500,000.00		500,000.00		500,000.00
Kiplokyi Mixed Secondary School	300,000.00		300,000.00		300,000.00
Kitaima Secondary School	200,000.00		200,000.00		200,000.00
Kwenik Ab llet Secondary School	1,100,000.00		1,100,000.00		1,100,000.00
Leldaet Secondary School	700,000.00		700,000.00		700,000.00
Maaset Secondary School	500,000.00		500,000.00		500,000.00
Manyatta Secondary School	1,153,449.00		1,153,449.00		1,153,449.00
Mogindo Seconadry School	700,000.00		700,000.00		700,000.00
Molinga Secondary School	575,684.00		575,684.00		575,684.00
Morit Secondary School	600,000.00		600,000.00		600,000.00
Mungango Boys Secondary School	581,777.00		581,777.00		581,777.00
Mungango Girls Secondary School	200,000.00		200,000.00		200,000.00
Muiywek Seconadry School	350,000.00		350,000.00		350,000.00
Ndarawetta Day Secondary School	500,000.00		500,000.00	500,000.00	-

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

Ndarawetta Girls Sec School	1,000,000.00		1,000,000.00		655,431.00	344,569.00
Njerian Sec School	500,000.00		500,000.00			500,000.00
Nyongores Secondary School	600,000.00		600,000.00			600,000.00
Nyongores Secondary School	6,600,000.00		6,600,000.00			6,600,000.00
Sachangawan Secondary School	350,000.00		350,000.00			350,000.00
Salaik Day Secondary School	1,200,000.00		1,200,000.00		1,200,000.00	-
Segutiet Bishop C Korir Girls Sec School	600,000.00		600,000.00			600,000.00
Sogoet Day Secondary School	505,000.00		505,000.00			505,000.00
Solyot Secondary School	1,000,000.00		1,000,000.00			1,000,000.00
Tabet Secondary School	1,000,000.00		1,000,000.00			1,000,000.00
Tenwek Day Secondary School	1,500,000.00		1,500,000.00		1,500,000.00	-
Tirraga Secondary School	1,000,000.00		1,000,000.00		1,000,000.00	-
<b>Sub Total</b>	<b>41,016,273.00</b>	<b>18,673,315.00</b>	<b>59,689,588.00</b>	<b>24,028,746.00</b>		<b>35,660,842.00</b>
<b>9.0 Security projects (List all the Projects)</b>						
Bomet Administration Police		500,000.00	500,000.00	500,000.00	500,000.00	-
Chepngaina Ass. Chief		250,962.00	250,962.00	250,962.00	250,962.00	-
Chesoan Ass. Chief		200,606.00	200,606.00	200,606.00	200,606.00	-
Kabusare Ass		200,569.00	200,569.00	200,569.00	200,569.00	-
Kanusin Ass		400,414.00	400,414.00	400,414.00	400,414.00	-
Kapsimotwa Ass		500,000.00	500,000.00	500,000.00	500,000.00	-
Kipleji Ass		500,000.00	500,000.00	500,000.00	500,000.00	-
Mugango Ass. Chief		200,000.00	200,000.00	200,000.00	200,000.00	-
Nyongores Ass		175,000.00	175,000.00	175,000.00	175,000.00	-
Sibaiyan ASSISTANT CHIEF		400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
Chesoan Police Post		487,000.00	487,000.00	487,000.00	487,000.00	487,000.00
Kapkoros ASSISTANT CHIEFS OFFICE		150,000.00	150,000.00	150,000.00	120,000.00	30,000.00
Kamogoso ASSISTANT CHIEFS OFFICE		502,985.00	502,985.00	502,985.00		502,985.00
Chepngaina ASSISTANT CHIEFS OFFICE		116,156.00	116,156.00	116,156.00		116,156.00
Motigo ASSISTANT CHIEFS OFFICE		171,826.00	171,826.00	171,826.00		171,826.00
Kapsimotwa CHIEFS OFFICE		600,000.00	600,000.00	600,000.00		600,000.00
Aisaik ASSISTANT CHIEFS OFFICE		150,000.00	150,000.00	150,000.00		150,000.00

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

Kitoben CHIEFS OFFICE	250,450.00		250,450.00		250,450.00
Solyot ASSISTANT CHIEFS OFFICE	100,000.00		100,000.00		100,000.00
Kanusin ASSISTANT CHIEFS OFFICE	62,574.00		62,574.00		62,574.00
Tarakwa ASSISTANT CHIEFS OFFICE	806,514.00		806,514.00		806,514.00
Teganda ASSISTANT CHIEFS OFFICE	400,000.00		400,000.00		400,000.00
<b>Sub Total</b>	<b>4,197,505.00</b>	<b>2,927,551.00</b>	<b>7,125,056.00</b>	<b>3,047,551.00</b>	<b>4,077,505.00</b>
<b>11.0 Acquisition of assets</b>					
Constituency motorcycle	300,000.00		300,000.00		300,000.00
11.2 Purchase of furniture and equipment			-		-
11.3 Purchase of computers			-		-
11.4 Office refurbishment			-		-
11.5 Purchase of land			-		-
<b>12.0 Others</b>					
12.1 Strategic Plan			-		-
12.2 Innovation Hub			-		-
<b>TOTAL</b>	<b>137,367,724</b>	<b>71,580,354.50</b>	<b>208,948,078.50</b>	<b>134,415,354.40</b>	<b>74,532,724.10</b>

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

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**SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting NG-CDF Bomet Central**

The financial statements are for the NGCDF- **BOMET CENTRAL** Constituency. The financial statements encompass the reporting NG-CDF Bomet Central 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 NG-CDF Bomet Central for all the years presented.

**a) Recognition of Receipts**

The NG-CDF Bomet Central recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the NG-CDF Bomet Central.

**Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to NG-CDF Bomet Central)

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

---

**Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving NG-CDF Bomet Central.

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient NG-CDF Bomet Central or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

The NG-CDF Bomet Central recognises all payments when the event occurs and the related cash has actually been paid out by the NG-CDF Bomet Central.

**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**

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

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

A fixed asset register is maintained by each public NG-CDF Bomet Central 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 NG-CDF Bomet Central 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 NG-CDF Bomet Central includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfillment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

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

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**XI. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	A/E NO	2019 - 2020	2018 - 2019
		Kshs	Kshs
1330407 Normal Allocation			
	A/E NO	55,040,876.00	
	047371	4,000,000.00	
	049234	15,000,000.00	
	104246	15,000,000.00	
	096535	16,000,000.00	
	047803	18,000,000.00	
	B006297		10,000,000
	B047205		55,040,875.50
	B047081		15,000,000
	B047524		14,000,000
	B006264		15,000,000
1330408 Conditional Grants			
1330409 Receipt from other Constituency			
<b>TOTAL</b>		<b>123,040,876.00</b>	<b>109,040,875.50</b>

**2. PROCEEDS FROM SALE OF ASSETS**

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs

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

<b>3510202</b>	Receipts from the Sale of Buildings		-
<b>3510601</b>	Receipts from the Sale of Vehicles and Transport Equipment		-
<b>3510801</b>	Receipts from the Sale Plant Machinery and Equipment		-
<b>3510803</b>	Receipts from the Sale of Office and General Equipment		-
	<b>TOTAL</b>	-	-

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
1410107 Interest Received		-
1410405 Rents		-
1420601 Sale of Tender Documents		
1450207 Other Receipts Not Classified Elsewhere (specify)		
<b>TOTAL</b>	-	-

**4. COMPENSATION OF EMPLOYEES**

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
2110201 Basic wages of temporary employees	2,668,451.00	2,637,936.00
2110202 Basic wages of casual labour		
<b>Personal allowances paid as part of salary</b>		
2110301 House allowance		
2110314 Transport allowance		
2110320 Leave allowance		
2110326 Other personnel payments		
2120101 Employer contribution to NSSF	121,348.00	289,728.00
2710120 Gratuity-contractual employees		868,502.00
<b>TOTAL</b>	<b>2,789,799.00</b>	<b>3,796,166.00</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	Description	2019 - 2020		2018 - 2019	
			Kshs		Kshs
2210100	Utilities, supplies and services		618,050.40		943,267.45
2210101	Electricity				
2210102	Water & sewerage charges				
2210104	Office rent				
2210200	Communication, supplies and services				
2210300	Domestic travel and subsistence				
2210500	Printing, advertising and information supplies & services				
2210600	Rentals of produced assets				
2210700	Training expenses				
2210800	Hospitality supplies and services				
2210802	Other committee expenses				
2210809	Committee allowance		12,716,934.00		6,851,500.00
2210900	Insurance costs				
2211000	Specialised materials and services				
2211100	Office and general supplies and services				
2211200	Fuel, oil & lubricants				1,200,000.00
2211300	Other operating expenses				
2211301	Bank service commission and charges				
2211310	Other Operating Expenses				

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

2211313	Security operations			
2220100	Routine maintenance - vehicles and other transport equipment			
2220200	Routine maintenance- other assets			
	<b>TOTAL</b>		<b>13,334,984.40</b>	<b>8,994,767.45</b>

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

	Description	2019 - 2020		2018 - 2019	
		Kshs		Kshs	
2630204	Transfers to Primary Schools	71,456,845.00	17,100,000.00		
2630205	Transfers to Secondary Schools	23,528,746.00	8,452,825.00		
2630206	Transfers to Tertiary Institutions	500,000.00			
2630207	Transfers to Health Institutions		4,482,759.00		
	<b>TOTAL</b>	<b>95,485,591.00</b>	<b>30,035,584.00</b>		

**7. OTHER GRANTS AND OTHER PAYMENTS**

	Description	2019 - 2020		2018 - 2019	
		Kshs		Kshs	
2640101	Bursary - Secondary	1,917,700.00	10,226,037.00		
2640102	Bursary -Tertiary	17,439,729.00	29,895,050.00		
2640104	Bursary- Special Schools		676,077.00		
2640105	Mocks & CAT		-		
2640504	Water		-		
2640505	Food Security		-		
2640506	Electricity		-		
2640507	Security				

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

			3,047,551.00	3,086,206.00	-
2640508	Roads and Bridges				-
2640509	Sports			1,109,901.40	
2640510	Environment			1,000,000.00	
2640512	Cultural Projects		-		-
2640513	Agriculture		-		-
2640200	Emergency Projects		400,000.00	7,252,701.00	
	<b>TOTAL</b>		<b>22,804,980.00</b>	<b>53,245,972.40</b>	

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	<u>Non Financial Assets</u>	2019 - 2020	2018 - 2019
		Kshs	Kshs
3110102	Purchase of Buildings	-	-
3110202	Construction of Buildings	-	-
3110302	Refurbishment of Buildings	-	-
3110701	Purchase of Vehicles	-	-
3110704	Purchase of Bicycles & Motorcycles	-	-
3110801	Overhaul of Vehicles	-	-
3111001	Purchase of office furniture and fittings	-	-
3111002	Purchase of computers ,printers and other IT equipments	-	-
3111005	Purchase of photocopier	-	-
3111009	Purchase of other office equipments	-	-
3111112	Purchase of soft ware	-	-
3130101	Acquisition of Land	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>

**9. OTHER PAYMENTS**

2211310	Strategic Plan	-	-
2211311	ICT Hubs	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	Account Number	2019 - 2020 Kshs (30/6/2020)	2018 - 2019 Kshs (30/6/2019)
	A/C		
<i>Equity Bank, Bomet Branch</i>	<i>no.1220261310522</i>	5,165,000.60	16,539,479.00



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

Name 3		
Add as appropriate		
<b>Total</b>		

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

	2019 - 2020	2018 - 2019
	Kshs (1/7/2019)	Kshs (1/7/2018)
Bank accounts	16,539,479.00	6,089,496.00
Cash in hand		
Imprest		
<b>TOTAL</b>	<b>16,539,479.00</b>	<b>6,089,496.00</b>

**14. PRIOR YEAR ADJUSTMENTS**

Description of the error	Balance b/f	Adjustments	Adjusted
	FY2019 - 2020 per Financial statements Kshs	Kshs	balance b/f 2018 - 2019 Kshs
Bank accounts balances		-	
Cash in hand	-		-
Accounts Payable	-		-
Receivables	-		-
Others (specify)	-		-
<b>TOTAL</b>			

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST\***

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

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	2019-2020	2018-2019
	Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)		
Deposits and Retention held during the year (B)		
Deposits and Retention paid during the year ©		
Net changes in accounts payable (D=A+B-C)	-	-

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Staff salaries	-	-
Staff Gratuity	-	-
Others (specify)	-	-

**17.3: UNUTILIZED FUND (See Annex 3)**

	2019 - 2020	2018 - 2019
	Kshs	Kshs
	<b>74,532,724.00</b>	<b>55,040,875.50</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	<b>18,575,005.21</b>	
<b>TOTAL</b>	<b>18,575,005.21</b>	

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
Sub-Total					
Grand Total					

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
<b>Senior Management</b>						
1.						
2.						
3.						
Sub-Total						
<b>Middle Management</b>						
4.						
5.						
6.						
Sub-Total						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
Sub-Total						
<b>Others (Specify)</b>						
10.						
11.						
12.						
Sub-Total						
Grand Total						

**ANNEX 3 – UNUTILIZED FUND**

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

Name	Brief Transaction Description	Outstanding Balance		Comments
		2019/20	2018/19	
Compensation of employees		1,974,637.00		
Use of goods & services		1,442,265.10		
<b>SUBTOTAL</b>		<b>3,416,902.10</b>		
Amounts due to other Government entities				
PRIMARY PROJECTS		13,004,361.00		
SECONDARY PROJECTS		35,660,842.00		
<b>Sub-Total</b>		<b>48,665,203.00</b>		
Amounts due to other grants and other transfers				
ENVIRONMENT		600,000.00		
BURSARY		9,674,873.00		
EMERGENCY		6,798,241.00		
SPORTS		1,000,000.00		
SECURITY		4,077,505.00		
<b>SUB-TOTAL</b>		<b>22,150,619.00</b>		
Acquisition of assets		300,000.00		
<b>Sub-Total</b>		<b>300,000.00</b>		
<b>Grand Total</b>		<b>74,532,724.10</b>		

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

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset Class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	0	0	0	0
Buildings and structures	0	0	0	0
Transport equipment	3,500,000	0	0	3,500,000
Office equipment, furniture and fittings	703,141	0	0	703,141
ICT Equipment, Software and Other ICT Assets	771,240	0	0	541,240
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
<b>Total</b>	<b>4,974,381</b>	<b>0</b>	<b>0</b>	<b>4,744,381</b>

**ANNEX 5 – PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

NO.	NAME OF PROJECT	ACCOUNT NO	BANK BALANCES AS AT 30 <sup>TH</sup> JUNE 2020
1.	Aisalik Pri School	1220297379553	590.00
2.	Baraka Pri School	1220299338775	251.00
3.	Balek B Pri School	1220277679427	1,795.00
4.	Barekeiyat Pri School	1220263584995	26,907.00
5.	Bomet Township Pri School	1220299667263	597,150.00
6.	Boongo Pri School	1220262026671	36,441.00
7.	Butakyat Pri School	1220262630494	948,845.00
8.	Chebamban Pri School	1220270929555	2,640.00
9.	Chepngaina Pri School	1220297847573	12,722.00
10.	Cheboingong Pri School	1220299151895	1,787.00

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

51.	Kitaina Pri School	1220299610467	2,481.00
52.	Kimargis Pri School	1220297448926	0.00
53.	Kipyator Pri School	1220262680952	1,475.00
54.	Kiplajji Pri School	1220297467934	9,120.45
55.	Kiptergekian Pri School	1220277394337	2,335
56.	Koinngul Pri School	1220262673243	508,400.00
57.	Koma Tengecha Pri School	12202998062583	500,907.10
58.	Kabungut Pri School	1220299608724	6,915.00
59.	Kwenik Ab Ilet Pri School	1220299577634	7,578.00
60.	Leldaet Pri School	1220264535392	400,900
61.	Lulusik Pri School	1220277649258	212,680.00
62.	Masee Pri School	1220297594375	499,985.14
63.	Manyatta Pri School	1220297401074	80,590.50
64.	Moburo Pri School	1220297406723	117,049.50
65.	Moitret Pri School	1220269457984	205,285.00
66.	Mogolywet Pri School	1220262687403	202,819.00
67.	Mondoiywet Pri School	1220297405021	436,290.00
68.	Motigo Pri School	1220264193315	4,230
69.	Mt. Sugutek Pri School	1220299537042	3,376.00
70.	Muguleiyat Pri School	1220262225723	50,357.50
71.	Muiywek Pri School	1220277638575	1,290.00
72.	Ndaraweta Pri School	1220264347334	480
73.	Ngomwet Pri School	1220297437096	3,272.50
74.	Ngocho Pri School	1220297500158	922.75
75.	Njerian Pri School	1220299631846	470
76.	Nyabongo Pri School	1220299613861	22,447.50
77.	Nyongores Pri School	1220297468753	535,100.00
78.	Ngainet Pri School	1220264169133	919,867
79.	Olmotonyi Pri School	1220297622196	2,364.50
80.	Roret Pri School	1220262657750	450,875.00
81.	Salaik Pri School	1220266081272	5,108
82.	Samaria Pri School	1220262173464	652.00
83.	Samoei Pri School	1220298084897	64,497.55
84.	Seguitet Pri School	1220297375941	1,991.00
85.	Semoi Pri School	1220263725435	119,170
86.	Serguitet Pri School	1220299666749	2,370
87.	Sibaiyan Pri School	1220297394653	503,901
88.	Solyot Pri School	1220277578214	6,775
89.	Singorwet Pri School	1220261533802	4,352.50
90.	Sinendet Pri School	1220297622247	2,113.50

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

91.	Sogoet Pri School	1220264306376	15,339
92.	Suswondo Pri School	1220299602971	912.00
93.	Tabet Pri School	1220262606952	3,565.00
94.	Taabok Pri School	1220264361868	2,034.00
95.	Tarakwa Pri School	1220263646483	41,136.00
96.	Tagaruto Pri School	1220262635582	728.00
97.	Tenwek Boarding Pri School	12202707044795	2,780.00
98.	Teganda Pri School	1220299507061	504,055.15
99.	Tendonok Pri School	1220277638612	200,110.00
100.	Tumoiyot Central Pri School	1220269538350	201,040.00
101.	Aisaik Sec School	1220297177111	511,613.00
102.	Balek B Sec School	1220269122362	2,749.00
103.	Chengaina Sec School	1220264542151	436,190.00
104.	Chesoen Sec School	1220264551667	3,595.00
105.	Chebonei Girls High School	1220297908440	3,760.00
106.	Changina Sec School	1220277701769	4,620.00
107.	Chesoen High School	1220297177229	2,479.50
108.	Kabusare Sec School	1220297424223	300,609.75
109.	Kabungut Sec School	1220299230930	655.00
110.	Kapsimotwa Sec School	1220272136821	12,940.00
111.	Kabungut Mixed Day Sec School	1220262194229	27,318.00
112.	Kanusin Girls Sec School	1220263663464	33,202.00
113.	Kapsangaru High School	1220262639869	54,495.00
114.	Kamogoso Sec School	1220297183308	403,541.67
115.	Kwenik Ab Ilet Sec School	1220299577634	7,578.00
116.	Kiplokyi Mixed Day Sec School	1220277747990	1,893.00
117.	Kiplokyi Sec School	1220299312993	5,940.00
118.	Kiplerji Sec School	1220299368282	2,863.00
119.	Kitoben Sec School	1220277694508	4,045.00
120.	Manyatta Sec School	1220262288502	1,719.00
121.	Maaset Sec School	1220297449328	10,907.50
122.	Morit Sec School	1220262181593	3,618.00
123.	Moiigo Sec School	1220297468592	501,802.50
124.	Moiinga Sec School	1220277424250	105,691.45
125.	Mogoiywet B Sec School	1220262687403	202,819.00
126.	Muiywek Sec School	1220266469827	2,450.00
127.	Saehangwan Sec School	1220277659575	732.00
128.	Salaik Mixed Day Sec School	1220265694525	356,605.00

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

129.	Sibaiyan Mixed Day Sec School	1220262876257	4,359.00
130.	Singorwet Sec School	1220297177593	503,849.00
131.	Taabet Sec School	1220262770891	60,975.00
132.	Teganda Mixed Day	1220297374261	191,366.00
133.	Tenwek High School	1220299890405	595.00
134.	Tiraga Sec School	1220262595176	69,772.00
135.	Tarakwa High School	1220272160377	328,542.85
136.	Leldaet Sec School	1220277707144	3,150.00
137.	Chepngaina Assist Chiefs Office	1220264777714	2,320.00
138.	Kapsimotwa Assist Chiefs Office	1220262856642	201,025.00
139.	Kabusare Assist Chiefs Office	1220262666306	654.00
140.	Kapkoros Assst Chiefs Office	1220262717233	993.00
141.	Kipeleji Assist Chiefs Office	1220271486541	7,029.00
142.	Kioben Assist Chiefs Office	1220262558489	1,209.00
143.	Silbwet Assist Chiefs Office	1220264594074	9,420.00
144.	Sibaiyan Assist Chiefs Office	1220262674686	1440.00
145.	Sibaiyan Chiefs Office	1220298203231	95.00
146.	Mungango Chiefs	1220262679523	1,040.00
147.	Nyongores Assr Chiefs Office	1220262651955	209,640.00
	<b>TOTAL</b>		<b>18,575,005.21</b>

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

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Payment of bursaries of ksh.20, 837,610 was made during 2017/2018 financial year to various schools and other learning institutions. However, there was no evidence of acknowledgement of receipt of the funds. Consequently, it has not been possible to ascertain that the bursaries reached the intended beneficiaries and that they were properly accounted for as at 30 <sup>th</sup> June 2018.	It is regrettable that bursary acknowledgement letters file was not availed to the Audit team since it had been misplaced amidst other files. However, it has since been traced and most acknowledgement letters are available for your review.	Fund Account Manager	Resolved	



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