

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 SEP 2024	DAY: WEDNESDAY
TABLED BY:	DEPUTY MAJORITY LEADER
CLERK-AT-THE-TABLE:	Joyce L.

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**



BOMET CENTRAL CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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

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



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I. Acronyms and Abbreviations

Provide a list of all applicable acronyms and abbreviation e.g.

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Jacinta Mitambo
2.	Sub-County Accountant	Sammy K Kiprono
3.	Chairman NGCDFC	Kipkorir Elias
4.	Member NGCDFC	Philip Tonui

(c) Fiduciary Oversight Arrangements

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

(d) Bomet Central Constituency NGCDF Headquarters

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

(e) Bomet Central Constituency NGCDF Contacts

Telephone: (254) 723 991 589
E-mail: cdfbometcentral@ngcdf.go.ke
Website: www.bomet-central.ngcdf.go.ke

(f) Bomet Central Constituency NGCDF Bankers

Equity Bank
Acc. no. 1220261310522
Bomet Branch
P.O. Box 75104 , Bomet

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report



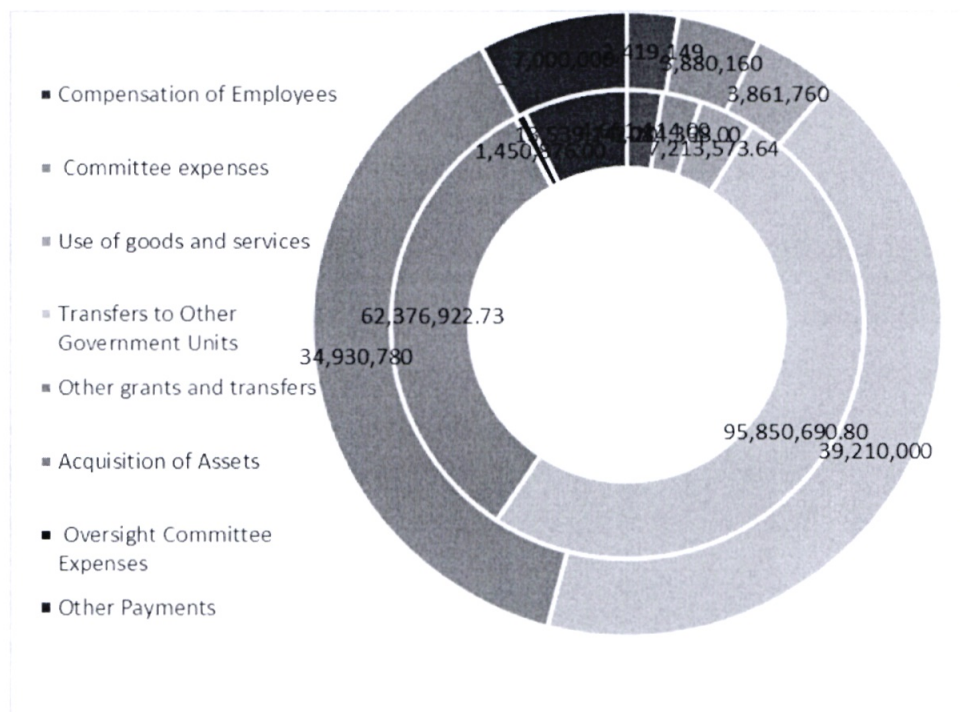
Kipkorir Elias
CHAIRMAN NGCDF COMMITTEE

The National Government Constituency Development Fund Bomet Central has had a successful year other than for a few challenges here and there. The organization was able to receive Kshs 102,992,610 as funding from the board being fund for the financial year 2022/2023. Together with the balance brought forward of kshs.8,066,209 and together with previous years funds of Kshs.15,992,610. The organization had an actual funds available totalling to Kshs.111,058,819 out of which we successfully utilized Kshs.91,301,849 Which is a 82% utilization rate.

Specifically, compensation of employees amounted to Kshs.2,419,149; use of goods and services amounted to Kshs.3,861,760; while Ksh.3,880,160 was committee expenses, other grants and transfers amounted to Kshs. 34,930,779.69 and transfer to other government entities amounted to kshs. 39,210,000.00 with a total to kshs.7,000,000 being other payments. As compared to the final budget, however, the utilization rate was 48% which is due to the funds that have not been received from the board and funds which were received late as the financial year came to an end.

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

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However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of the NGCDF projects.

In conclusion, we recommend that the national treasury should disperse funds on time so as to enable NGCDFC to implement projects on time.

KERISWO PRIMARY SCHOOL- renovation of three classrooms, fully funded by NGCDF 2022/2023



NGOCHO PRIMARY SCHOOL- construction of one classroom, fully funded by NGCDF 2022/2023



KAMOGOSO SECONDARY SCHOOL- renovation of stored classrooms, fully funded by NGCDF 2022/2023



A handwritten signature in black ink, appearing to read 'Kipkorir Elias', written over a dotted line.

Name: Kipkorir Elias
CHAIRMAN NGCDF COMMITTEE

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

Introduction

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

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

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

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 Sector	Objective	Outcome	Indicator	Performance
Education	To enhance accessibility to quality education for all by improving the learning environment through quality school infrastructure and bursaries for better performance.	Increased enrolment in primary schools and tertiary institutions. Better grades leading to improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure built in primary, secondary and tertiary institutions, number of schools and students. % increase in the number of students joining secondary schools and tertiary institutions.	Number of physical infrastructures in schools has increased from 10-15. Number of bursary beneficiaries increases from 3500-4000 number of students joining secondary schools, special schools and tertiary institutions increased .
Security	To support the creation of conducive environment that enhances peace, security, efficiency and	Less crime in the area	Number of crimes reported, number of security projects completed.	3 Assistant Chief's, Chief's offices, police station have been constructed to completion. Also, funds have been allocated for

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		effectiveness in public administration			construction of Assistant County Commissioners office.
Sports		To empower and develop youth and special groups to reduce dependency by nurturing talents and sports	Nurture talents and support youths in the area	Sport activities and events organized	Constituency sports activities organized and winning teams awarded.
Emergency		To support building of capacity and capability for timely response and management of disaster risks	Better built projects with a greater impact	Number of completed projects in use	NGCDFC and PMC training has been undertaken and timely responded to emergencies

V.Statement of Governance

a) Appointment and Removal of NGCDFC Members

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

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

The Board shall co-opt the person referred to in section 43(2) (g) of the Act to ensure equitable representation in the membership of a Constituency Committee. The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency. The Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2)(b), (c), (d) and (e) of the Act to the National Assembly for approval. The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

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

The members of a Constituency Committee may be removed in accordance with section 43 (13) and (14) of the Act upon a receipt of a complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5). The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter. Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and decide based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication in paragraph

(14), consider the matter and issue a final declaration which shall be binding on all parties. A member against whom a complaint is made shall not, participate in the deliberations and activities of a Constituency Committee from the time the Constituency Committee starts considering the complaint. If a member against whom a complaint is made responds to the allegations to the satisfaction of a Constituency Committee and the committee decides in favour of such member, the member shall resume duties as a member of the Committee.

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

b) Roles and functions of the NGCDFC Committee

The functions of a Constituency Committee shall be to;

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

- monitoring and evaluation framework prescribed by the Board, ensure that project reports are prepared and submitted to the Board.
- vi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act, collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act, recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- viii. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status, and a list of all projects approved, funded and commenced during previous financial years, and their completion status, enter into performance contracting with the Board on an annual basis, in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution.
- ix. Receive returns from project management committees in accordance with regulation 15, maintain a database of project management committees and reports from the respective committees, and perform any other function assigned to it by the Board.

c) Induction and Training

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

d) Meetings

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

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

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

e) Ethics and Conduct

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

f) Risk Management

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

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

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

2. Environmental performance

The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

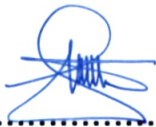
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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



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Name: Jacinta Mitambo
Fund Account Manager.

VII. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF- Bomet Central Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes:

- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) safeguarding the assets of the entity;
- (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

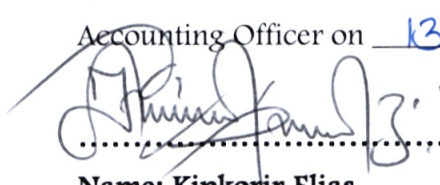
The Accounting Officer in charge of the NGCDF- Bomet Central Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Bomet Central Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

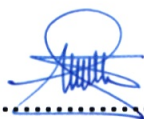
The NGCDF- Bomet Central Constituency financial statements were approved and signed by the Accounting Officer on 13/09/ 2023.



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Name: Kipkorir Elias

Chairman – NGCDF Committee



.....

Name: Jacinta Mitambo

Fund Account Manager

REPUBLIC OF KENYA

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



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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

Report of the Auditor-General on National Government Constituencies Development Fund – Bomet Central Constituency for the year ended 30 June, 2023

1 to 56, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Bomet Central Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the National Government Constituencies Development Fund Regulations, 2016.

Basis for Qualified Opinion

1. Variance in Summary Statement of Appropriation

The summary statement of appropriation reflects final budget of an amount of Kshs.190,166,687 which includes adjustments amounts of Kshs.8,066,209 and Kshs.37,012,875 in respect of opening balance cash book, and previous years outstanding disbursements totalling Kshs.45,079,084 which is at variance with comparative unutilized funds amount of Kshs.30,733,205 and as disclosed in Note 19.3 to the financial statements resulting to unreconciled variance of Kshs.14,345,880. Further, review of the expenditure adjustment in respect to other grants and transfers revealed a total amount of Kshs.21,098,080 which is at variance with the previous year unutilized fund amount of Kshs.6,762,201 resulting to unreconciled variance of Kshs.14,345,880.

In the circumstances, accuracy and completeness of the amounts in the summary statement of appropriation could not be confirmed.

2. Unsupported Compensation of Employees

The statement of receipt and payments reflects compensation of employees' expenditure amount of Kshs.2,419,149 as disclosed in Note 4 to the financial statements. However, review of the monthly payrolls records revealed payments totalling Kshs.2,723,640 resulting to unexplained and unreconciled variance of Kshs.304,491. Further, review of staff personal files revealed that staff engaged were not supported with the letters of appointment and signed contracts resulting to lack of objective to engage and deploy staff for optimal results as directed by the NG-CDF Board through a circular dated 15 December, 2022.

In the circumstances, the accuracy, completeness and regularity of Kshs.2,419,149 in respect of compensation of employees could not be confirmed.

3. Non-Disclosure of Gratuity

The statement of assets and liabilities reflects Nil balance in respect to gratuity but the corresponding Note 14B to the financial statements reflects a balance of Kshs.844,328 which was not disclosed in the statement of assets and liabilities. Further, Note 19.2 reflects pending staff payables balance of Kshs.844,328 for staff gratuity which was not supported.

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

4. Unreconciled Project Management Committee Bank Balances

The financial statements under Note 18.4 and Annex 5 reflects Project Management Committee bank balance of Kshs.6,193,408 in respect of forty-seven (47) Project Management Committee bank accounts. However, cash books, bank reconciliation statements and certificates of bank balance were not provided for audit.

In the circumstances, the accuracy and completeness of Project Management Committee bank balance of Kshs.6,193,403 could not be confirmed.

5. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.34,930,780 which as disclosed in Note 8 to the financial statements includes bursary payments amounting to Kshs.15,048,063 and Kshs.16,696,716 disbursed to secondary schools and tertiary institutions respectively totalling Kshs.31,744,779. However, no evidence of formation of the Education Committee to vet bursary applicants and a policy in bursary funds that bursary application register was provided for audit. In addition, no criteria to determine the basis of approval of disbursed bursaries was provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.31,744,779 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.190,166,687 and Kshs.111,058,819 respectively resulting to an under-funding of Kshs.79,107,868 or 42% of the budget. However, the Fund spent

Kshs.91,301,849 against actual receipts of Kshs.111,058,819 resulting to an under-utilization of Kshs.19,756,970 or 18% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit of the previous year, several issues were raised under the Report on the Financial Statements. However, Management has not resolved the issues or given reasons for the failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unreported Emergency Projects

The statement of receipts and payments reflects other grants and other transfers amount of Kshs.34,930,780 which includes an amount of Kshs.2,435,000 in respect of emergency projects and as disclosed in Note 8 to the financial statements. However, Management did not report the utilization of the emergency reserve to the National Government Constituencies Development Fund Board within thirty (30) days of the occurrence as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

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

2. Irregular Transfer to Other Government Units

2.1 Reallocation of Project Funds

The statement of receipts and payments reflects transfers to other government units amount of Kshs.39,210,000 which constitutes amounts of Kshs.28,910,000,

Kshs.8,300,000 and Kshs.2,000,000 in respect of transfers to primary schools, secondary schools and tertiary institutions respectively and as disclosed in Note.7 to the financial statements. The balance includes transfers of an amount of Kshs.2,500,000 to one of the schools' PMC account on 29 June, 2023 for construction of a single storey building comprising of four (4) classrooms. Physical inspection revealed that the funds had been reallocated to another secondary school. However, the funds were reallocated without prior approval of the Board contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015, which states that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

Further, an approval letter from the Ministry of Education, Science and Technology approving the establishment of the school and proof of ownership of the land where the proposed school will be established were not provided for audit.

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

2.2 Irregularities in Primary School Projects

The statement of receipts and payments reflects an amount of Kshs.32,210,000 in respect of transfers to other Government units as disclosed in Note 7 to the Financial Statements. The amount includes Kshs.4,800,000 that was transferred to three (3) primary schools in respect of renovation of nine (9) classrooms and three (3) school gates. However, the bills of quantities, pre-inspection and post engineers' reports to determine the required scope of works and validation of the works done from the relevant government departments were not provided for audit.

Further, projects' inspection in the month of March, 2024 for all the three (3) primary schools revealed that the old corrugated roof covers were repainted instead of being removed and replaced as provided for in the approved code lists. In addition, renovation of the school gates, painting and labelling valued at Kshs.90,000 as per the priced Bill of Quantities had not been fully done although the contractors had been fully paid.

2.3 Anomalies in Proposed Construction of Classroom

The transfers also includes an amount of Kshs.1,200,000 to the PMC account for construction of one classroom in a secondary school. However, construction records revealed that the project had not started since the Project Management Committee (PMC) wanted to change the project activity from construction of a classroom to acquisition of land for expansion and therefore, the funds remained unutilized and the same was not forwarded to the CDF Board for approval. Physical inspection carried out on 20 March, 2024 revealed that the School had a stalled laboratory project financed by the NGCDF during the financial year 2020/2021 which also remained unutilized. Management did not explain why the unutilized funds had not been reallocated to complete the stalled project after the Board declined to approve request for change of project activity.

In the circumstances, Management was in breach of the law and value for money on the expenditure of Kshs.1,200,000 could not be confirmed.

2.4 Failure to Renovate Four Classrooms

The balance includes an amount of Kshs.2,000,000 transferred to a Technical Training Institute in respect of renovation of four (4) classrooms. However, physical inspection carried out on 20 March, 2024 revealed that the renovation works had not been done by the Project Management Committee. Further, supporting documents including PMC bank statements, expenditure returns, bills of quantities and project management site progress reports were not provided for audit. Management did not provide reasons why the renovations had not been done.

In the circumstances, value for money on the disbursements of Kshs.2,000,000 could not be confirmed.

3. Unsupported Expenditure on Implementation of Electricity Projects

The statement of receipts and payments and Note 11 to the financial statements reflects other payments amount of Kshs.7,000,000, which includes electricity projects payments amounting to Kshs.5,000,000. Review of payment vouchers revealed that the payment was made to Rural Electrification and Renewable Energy Corporation (RREC) on 29 June, 2023 in respect of provision of electricity in selected locations within the Constituency under the matching facility concept. However, a letter of concurrence from RREC specifying the areas where the electricity was being implemented and the amounts to be contributed by each party and acknowledgment receipts from RREC were not provided for audit. Further, supporting documents confirming that electrification of the areas had not been budgeted for by RREC was also not provided for audit to avoid possible duplication of works.

In addition, physical inspection conducted in the month of March, 2024 revealed that no works had not been done, more than nine (9) months after transfer of funds to the Corporation.

In the circumstances, delay in implementation of approved projects denied the public the benefits that would have accrued from the approved projects and the value for money could not be confirmed.

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 and based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to 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 express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 June, 2024

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

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

	Note	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	102,992,610	147,421,883
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		102,992,610	147,421,883
Payments			
Compensation Of Employees	4	2,419,149	2,789,633
Committee expenses	5	3,880,160	8,666,632
Use Of Goods and Services	6	3,861,760	2,728,398
Transfers To Other Government Units	7	39,210,000	100,611,687
Other Grants and Transfers	8	34,930,780	49,518,509
Acquisition Of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	7,000,000	-
Total Payments		91,301,849	164,314,859
Surplus/(Deficit)		11,690,761	(16,892,976)

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

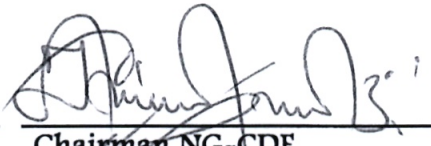
The Constituency financial statements were approved by the NGCDFC on 13th September, 2023 and signed by:


Fund Account Manager

Name: Jacinta Mitambo


National Sub-County Accountant

Name: Sammy K Kiplagat
ICPAK M/No:23642


Chairman NG-CDF Committee

Name: Kipkorir Elias

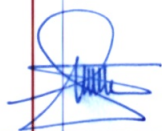
Bomet Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

	Note	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	19,756,970	8,066,209
Cash Balances (Cash at Hand)	12B	0	0
Total Cash and Cash Equivalents		19,756,970	8,066,209
Accounts Receivable			
Outstanding Imprests	13	0	0
Total Financial Assets		19,756,970	8,066,209
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	0	0
Gratuity	14B	0	0
Total Financial Liabilities		0	0
Net Financial Assets		19,756,970	8,066,209
Represented By			
Fund Balance B/Fwd	15	8,066,209	24,959,185
Prior Year Adjustments	16	0	0
Surplus/Deficit for The Year		11,690,761	(16,892,976)
Net Financial Position		19,756,970	8,066,209

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

The Constituency financial statements were approved by NG CDFC on 13th September, 2023 and signed by:



Fund Account Manager

Name: Jacinta Mitambo



**National Sub-County
Accountant**

**Name: Sammy K Kiplagat
ICPAK M/No:23642**



**Chairman NG-CDF
Committee**

Name: Kipkorir Elias

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

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

	Notes	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	102,992,610	147,421,883
Other Receipts	3	0	0
Total Receipts		102,992,610	147,421,883
Payments			
Compensation Of Employees	4	2,419,149	2,789,633
Committee Expenses	5	3,880,160	8,666,632
Use Of Goods and Services	6	3,861,760	2,728,398
Transfers To Other Government Units	7	39,210,000	100,611,687
Other Grants and Transfers	8	34,930,780	49,518,509
Oversight Committee Expenses	10	-	-
Other Payments	11	7,000,000	-
Total Payments		91,301,849	164,314,859
Total Receipts Less Total Payments		11,690,761	(16,892,976)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		11,690,761	(16,892,976)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(-)	(-)
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		11,690,761	(16,892,976)
Cash & Cash Equivalent At Start Of The Year	12	8,066,209	24,959,185
Cash & Cash Equivalent At End Of The Year	12	19,756,970	8,066,209

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

The Constituency financial statements were approved by NG CDFC on 13th September, 2023 and signed by:



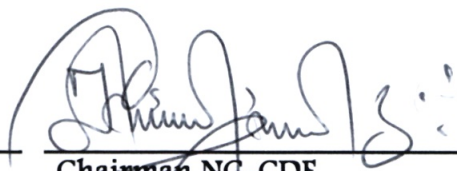
Fund Account Manager

Name: Jacinta Mitambo



**National Sub-County
Accountant**

**Name: Sammy K Kiplagat
ICPAK M/No:23642**



**Chairman NG-CDF
Committee**

Name: Kipkorir Elias

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
Receipts	<i>FY2022/23</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>FY2022/23</i>	<i>FY2022/23</i>		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	145,087,603		37,012,875	182,100,478	102,992,610	79,107,868	56.6%
Balance Brought forward		8,066,208.69		8,066,209	8,066,209	-	100.0%
Proceeds from Sale of Assets							
TOTAL RECEIPTS	145,087,603	8,066,209	37,012,875	190,166,687	111,058,819	79,107,868	58.4%
Payments							
Compensation Of Employees	3,116,860	1,465,489	68,765	4,651,114	2,419,149	2,231,965	52.0%
Committee Expenses	3,862,000	1,222,368	-	5,084,368	3,880,160	1,204,208	76.3%
Use Of Goods and Services	6,079,024	1,134,549	-	7,213,574	3,861,760	3,351,814	53.5%
Transfers To Other Government Units	75,760,858	1,000,000	19,089,833	95,850,691	39,210,000	56,640,691	40.9%
Other Grants and Transfers	41,278,843	3,243,802	17,854,278	62,376,923	34,930,780	27,446,143	56.0%
Acquisition of Assets	5,039,142	-	-	5,039,142	-	5,039,142	0.0%
Oversight Committee Expenses	1,450,876	-	-	1,450,876	-	1,450,876	0.0%
Other Payments	8,500,000	-	-	8,500,000	7,000,000	1,500,000	82.0%
Funds Pending Approval**	-	-	-	-	-	-	0.0%
Totals	145,087,603	8,066,209	37,012,876	190,166,687	91,301,849	98,864,838	48.0%

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

Explanatory Notes.

- (a) For the financial year 2022/2023 compensation for employees was utilized 52% way below the recommended 90%, this was due to late disbursements of funds by national treasury and as a result the constituency was unable to engage the full house staff to carry out its mandate.
- (b) The utilization percentage for committee expenses was at 76.3% showing a good percentage of utilization even though it is was below the 90%, this was as a result of late disbursement of funds hence the committee was not able to do 100% monitoring and evaluation of its projects as mandated the Act.
- (c) The utilization for use of goods and services was at 53.5% in the year, this was as a result of late disbursement of funds hence at some point the activities of the office were at the lowest point, thus resulting to that low percentage on its fund utilization.
- (d) Transfers to Other Government Units was utilized at 40.9% way below 90% margin, this was as a result of late disbursement of funds, given that most funds were disbursement towards the closure of the year, hence resulting to that differences as shown above. But as per the time of preparing the financial statements the constituency had done a good job on disbursements of pmc accounts.
- (e) Other Grants and Transfers was at 56% as the constituency had received a lower amount of funds hence setting aside funds for bursary to enable needy students to continue with their studies. As a result, the funds for environment, emergency, sports were not available by the time due to late disbursement of funds.
- (f) Acquisition of Assets and Oversight Committee Expenses was not utilized at all, this was a result of limited of funds given that the national treasury had delays on disbursement of funds by the closure of the financial year.
- (g) Other Payments it comprised of procurement of constituency strategic plan for 2023-2027 that was allocated 3,500,000, which by the weight of its need the office give it a priority of setting aside 2,000,000 and 5,000,000 for rural electrification was full implemented. As a result, other payments had 82% utilization of its funds.

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

Description	Amount
Budget utilisation difference totals	98,864,838
Less undisbursed funds receivable from the Board as at 30 th June 2023	79,107,868
	19,756,970
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	19,756,970

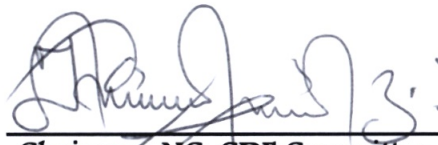
The Constituency financial statements were approved by NG CDFC on 13/09/ 2023 and signed by:


Fund Account Manager

Name: Jacinta Mitambo


National Sub-County Accountant

Name: Sammy K. Kiplagat
ICPAK M/No:23642


Chairman NG-CDF Committee

Name: Kipkorir Elias

XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,116,860	1,465,489	68,765	4,651,114	2,419,149	2,231,965
1.2 Committee allowances	1,128,000	500,000	-	1,628,000	1,234,800	393,200
1.3 Use of goods and services	4,460,396	1,121,883	-	5,582,279	3,861,760	1,720,519
Sub-total	8,705,256	3,087,372	68,765	11,861,393	7,515,709	4,345,684
2.0 Monitoring and evaluation						
2.1 Capacity building	1,234,000	389,000	-	1,623,000	811,992	811,008
2.2 Committee allowances	1,500,000	333,368	-	1,833,368	1,833,368	-
2.3 Use of goods and services	1,618,628	12,666	-	1,631,294	-	1,631,294
Sub-total	4,352,628	735,034	-	5,087,662	2,645,360	2,442,302
3.0 Emergency						
3.1 Primary Schools						
CHEPKURBET PRY	-	-	600,000	600,000	600,000	-
KIPKOIBON PRY	400,000	-	-	400,000	400,000	-
SEMOI PRY	235,000	-	-	235,000	235,000	-
MUIYWEEK PRI	600,000	-	-	600,000	600,000	-
OLMOTONYI PRIMARY	600,000	-	-	600,000	600,000	0
3.2 Secondary schools						
3.2.1 Kiplelji Sec School	-	-	221,500	221,500	-	221,500

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	5,801,190	-	1,142,207	6,943,397	-	6,943,397
Sub-total	7,636,190	-	1,963,707	9,599,897	2,435,000	7,164,897
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	15,000,000	-	1,738,339	16,738,339	15,048,063	1,690,276
4.3 Tertiary Institutions	15,142,653	-	13,152,232	28,294,885	16,696,716	11,598,168
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	-	-	-	-	-
Sub-total	30,142,653	-	14,890,571	45,033,224	31,744,780	13,288,444
5.0 Sports						
5.1 Constituency Sports Tournament	2,000,000	120,000	-	2,120,000	-	2,120,000
Sub-total	2,000,000	120,000	-	2,120,000	-	2,120,000
6.0 Environment						
6.1 Nyaga primary school	-	-	200,000	200,000	-	200,000
6.2 Kibochi Pry	-	-	200,000	200,000	-	200,000
6.3 Manyatta Pry	-	-	200,000	200,000	-	200,000
6.4 Kaptetgot Pry	-	-	200,000	200,000	-	200,000
6.5 Silibwet primary school	-	-	200,000	200,000	-	200,000
Kamogoso Primary School	100,000	-	-	100,000	-	100,000
Taabet Primary School	100,000	-	-	100,000	-	100,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kiriswo Primary School	100,000	-	-	100,000	-	100,000
Changina Secondary School	100,000	-	-	100,000	-	100,000
Moburo Primary School	100,000	-	-	100,000	-	100,000
Kimangora Primary School	100,000	-	-	100,000	-	100,000
Maaset Primary School	100,000	-	-	100,000	-	100,000
Kitaima Primary School	100,000	-	-	100,000	-	100,000
Chesoen Primary School	100,000	-	-	100,000	-	100,000
Kipkokyi Primary School	100,000	-	-	100,000	-	100,000
Tenwek High School	100,000	-	-	100,000	-	100,000
Bomet Primary School	100,000	-	-	100,000	-	100,000
Oldabach Primary School	100,000	-	-	100,000	-	100,000
Kapsangaru Secondary School	100,000	-	-	100,000	-	100,000
Kapsimotwa Primary School	100,000	-	-	100,000	-	100,000
Sub-total	1,500,000	-	1,000,000	2,500,000	-	2,500,000
7.0 Primary Schools Projects (List all the Projects)						
Boongo primary school	-	-	500,000	500,000	500,000	-
Changina primary school	-	-	500,000	500,000	500,000	-
Chepngaina primary school	-	-	172,909	172,909	-	172,909
Chingondi primary school	-	-	200,000	200,000	-	200,000
Judea primary school	-	-	250,000	250,000	0	250,000
Kapsilibwo primary school	-	-	400,000	400,000	0	400,000
Kaptetgot primary school	-	-	300,000	300,000	0	300,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Koimugul Primary School	500,000	-	-	500,000	500,000	0
Chesoen Primary School	1,600,000	-	-	1,600,000	1,600,000	0
Kwenik Ab Ilet Primary School	1,600,000	-	-	1,600,000	600,000	1,000,000
Mugango Primary School	1,600,000	-	-	1,600,000	500,000	1,100,000
Moburo Primary School	1,600,000	-	-	1,600,000	500,000	1,100,000
Kamogoso Primary School	1,600,000	-	-	1,600,000	500,000	1,100,000
Kiriswo Primary School	1,600,000	-	-	1,600,000	500,000	1,100,000
Taabet Primary School	1,600,000	-	-	1,600,000	600,000	1,000,000
Motigo Primary School	1,600,000	-	-	1,600,000	600,000	1,000,000
Kapnariet Primary School	1,600,000	-	-	1,600,000	500,000	1,100,000
Kabungut Primary School	1,600,000	-	-	1,600,000	500,000	1,100,000
Leldaet Primary School	1,600,000	-	-	1,600,000	1,600,000	0
Kapsimotwo Primary School	1,600,000	-	-	1,600,000	1,600,000	0
Muiywek Primary School	2,500,000	-	-	2,500,000	1,500,000	1,000,000
kibochi primary school	400,000	-	-	400,000	400,000	0
Chepkongony primary school	2,500,000	-	-	2,500,000	1,000,000	1,500,000
Cheptembe primary school	400,000	-	-	400,000	400,000	0
Kapkoros primary school	1,200,000	-	-	1,200,000	600,000	600,000
kimangora primary school	2,400,000	-	-	2,400,000	2,400,000	0
Chepkochun primary school	1,200,000	-	-	1,200,000	0	1,200,000
Kiplelji primary school	400,000	-	-	400,000	0	400,000
Molinga primary school	400,000	-	-	400,000	0	400,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mondoiywet primary school	1,200,000	-	-	1,200,000	500,000.00	700,000
Morit primary school	1,200,000	-	-	1,200,000	500,000.00	700,000
Motiret primary school	1,200,000	-	-	1,200,000	600,000.00	600,000
ngocho primary school	1,200,000	-	-	1,200,000	610,000	590,000
Olmotonyi primary school	1,200,000	-	-	1,200,000	0	1,200,000
Taabok primary school	1,200,000	-	-	1,200,000	1,200,000	0
Baraka primary school	2,500,000	-	-	2,500,000	2,500,000	0
Chebungungon Primary	2,500,000	-	-	2,500,000	0	2,500,000
Kipkebe Primary School	1,200,000	-	-	1,200,000	0	1,200,000
Roret Primary School	400,000	-	-	400,000	400,000	0
Oldabach Primary School	1,504,666	-	-	1,504,666	0	1,504,666
Sonokwek Primary School	2,500,000	-	-	2,500,000	900,000	1,600,000
Sub-total	48,904,666	-	2,322,909	51,227,575	24,610,000	26,617,575
8.0 Secondary Schools Projects (List all the Projects)						
Kamogoso secondary school	1,600,000	-	250,000	1,850,000	1,450,000	400,000
kitoben secondary school	-	-	7,900,000	7,900,000	0	7,900,000
Manyatta secondary school	1,200,000	-	145,574	1,345,574	1,200,000	145,574
Molinga secondary school	-	-	200,000	200,000	0	200,000
ndarawetta day secondary school	-	-	7,900,000	7,900,000	0	7,900,000
Teganda secondary school	-	-	371,350	371,350	0	371,350
Tenwek day secondary school	1,200,000	-	-	1,200,000	0	1,200,000
Masese Secondary School	1,200,000	-	-	1,200,000	0	1,200,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Bishop C korir segutiet secondary school	1,200,000	-	-	1,200,000	1,200,000	0
Mogindo secondary school	400,000	-	-	400,000	0	400,000
Nyongores secondary school	1,200,000	-	-	1,200,000	0	1,200,000
Singorwet secondary school	1,500,000	-	-	1,500,000	1,500,000	0
Mogoiwet Secondary School	1,200,000	-	-	1,200,000	0	1,200,000
Kimargis Secondary School	3,000,000	-	-	3,000,000	550,000	2,450,000
Chepngaina Secondary school	1,406,192	-	-	1,406,192	900,000	506,192
Changina secondary school	650,000	-	-	650,000	500,000	150,000
Solyot Secondary school	800,000	-	-	800,000	800,000	-
Njerian Secondary school	800,000	-	-	800,000	800,000	-
Kitaima secondary school	2,500,000	-	-	2,500,000	1,300,000	1,200,000
Kapsoiyo Secondary school	5,000,000	-	-	5,000,000	2,400,000	2,600,000
Sub-total	24,856,192	-	16,766,924	41,623,116	12,600,000	29,023,116
9.0 Tertiary institutions Projects (List all the Projects)						
9.1 Bomet TTI	2,000,000	1,000,000	-	3,000,000	2,000,000	1,000,000
Sub-total	2,000,000	1,000,000	-	3,000,000	2,000,000	1,000,000
10.0 Security Projects			-			
Aisaik assistant chief's office	-	100,000	-	100,000	-	100,000
Chepngaina assistant chief's office	-	687,139	-	687,139	600,000	87,139
Chesoan assistant chief's office	-	403,960	-	403,960	-	403,960
Kabusare assistant chief's office	-	106,000	-	106,000	-	106,000
kabusare chief's office	-	50,069	-	50,069	-	50,069

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kamogoso assistant chief's office	-	400,000	-	400,000	-	400,000
Kanusin assistant chief's office	-	50,000	-	50,000	-	50,000
Kapkoros assistant chief's office	-	406,000	-	406,000	-	406,000
Kapkoros chief's office	-	330,166	-	330,166	-	330,166
Kapsangaru assistant chief's office	-	169,545	-	169,545	-	169,545
Kapsimotwa assistant chief's office	-	100,000	-	100,000	-	100,000
Kiplelji assistant chief's office	-	169,545	-	169,545	-	169,545
Solyot assistant chief's office	-	151,378	-	151,378	151,000	378
Sub-total	-	3,123,802	-	3,123,802	751,000	2,372,802
11.0 Acquisition of assets	-		-			
11.1 Motor Vehicles (including motorbikes)			-			
11.2 Construction of CDF office	5,039,142	-	-	5,039,142	-	5,039,142
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
Sub-total	5,039,142	-	-	5,039,142	-	5,039,142
12.0 Oversight Committee Expenses (itemize)		-	-		-	
COC Expenses	500,000	-	-	500,000	-	500,000
Sitting Allowance for COC	300,000	-	-	300,000	-	300,000
Daily Subsistence Allowance	200,000	-	-	200,000	-	200,000
Monitoring & Evaluation Allowance	150,000	-	-	150,000	-	150,000
Hire of training facilities	35,000	-	-	35,000	-	35,000
Payment of catering services	40,000	-	-	40,000	-	40,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Payment of instructors	25,000	-	-	25,000	-	25,000
Payment of travel allowance	50,000	-	-	50,000	-	50,000
Purchase of fuel and lubricants	150,876	-	-	150,876	-	150,876
Sub-total	1,450,876	-	-	1,450,876	-	1,450,876
13.0 Others		-	-		-	
13.1 Strategic Plan	3,500,000	-	-	3,500,000	2,000,000	1,500,000
13.3 Electricity	5,000,000	-	-	5,000,000	5,000,000	-
Sub-total	8,500,000	-	-	8,500,000	7,000,000	1,500,000
Funds pending approval**	-	-	-	-	-	-
Total	145,087,603	8,066,209	37,012,876	190,166,687	91,301,849	98,864,838

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

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF- Bomet Central Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Eequivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

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

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

15. Related Party Transactions

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

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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	FY 2022-2023	FY 2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B185016	7,000,000	
AIE NO. B185352	15,992,610	
AIE NO. B185313	6,000,000	
AIE NO. B185848	5,000,000	
AIE NO. B185565	15,000,000	
AIE NO. B206299	12,000,000	
AIE NO. B205688	12,000,000	
AIE NO. B205528	15,000,000	
AIE NO. B207768	15,000,000	
AIE NO. B105685		34,000,000
AIE NO. B105706		16,000,000
AIE NO. B128767		14,000,000
AIE NO. B132453		17,000,000
AIE NO. B154264		18,421,883
AIE NO. B154369		15,000,000
AIE NO. B140843		33,000,000
TOTAL	102,992,610	147,421,883

2. Proceeds From Sale of Assets

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

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3. Other Receipts

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

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,233,901.35	2,095,719.00
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	648,554.00
Employer Contributions Compulsory national social security schemes	185,248.00	45,360.00
Total	2,419,149.35	2,789,633

5. Committee Expenses

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Sitting allowance	1,234,800.00	5,138,167.00
Other committee expenses	2,645,360.00	3,528,465
Total	3,880,160.00	8,666,632.00

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6. Use of Goods and services

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Utilities, supplies and services	-	-
Communication, supplies and services	-	69,100
Domestic travel and subsistence	-	1,090,398
Printing, advertising and information supplies & services	-	95,600
Rentals of produced assets	196,000	228,900
Training expenses	764,500	911,000
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,062,160	-
Fuel, oil & lubricants	300,000	200,000
Other operating expenses	1,526,400	-
Bank Charges	-	60,000
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	12,700	73,400
Routine maintenance- other assets	-	-
Total	3,861,760	2,728,398

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7. Transfer To Other Government Units

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	28,910,000	56,993,592
Transfers To Secondary Schools (See Attached List)	8,300,000	42,618,095
Transfers To Tertiary Institutions (See Attached List)	2,000,000	1,000,000
Total	39,210,000	100,611,687

8. Other Grants and Other transfers

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	15,048,063	13,561,661
Bursary – tertiary institutions (see attached list)	16,696,716	20,581,096
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	751,000	8,045,752
Sports projects (see attached list)	-	980,000
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	2,435,000	6,350,000
Roads projects (see attached list)	-	-
Total	34,930,780	49,518,509

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9. Acquisition Of Assets

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

10. Oversight Committee Expenses

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
	-	-

11. Other Payments

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Strategic plan	2,000,000	-
ICT Hub	-	-
Electricity Projects	5,000,000	-
	7,000,000	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Account No. 1220261310522</i>	19,756,970	8,066,209
Total	19,756,970	8,066,209
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations	-	-
Total	-	-

13. Outstanding Imprests

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

Notes to the Financial Statement Continued

14. Retention and Gratuity

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

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14 B. Gratuity	FY 2022-2023	FY 2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	844,328	648,554
Gratuity paid during the Year (C)	-	648,554
Closing Gratuity as at 30 th June D= A+B-C	844,328	-

15. Fund Balance B/F

	(1st July 2022-1)	(1st July 2021-2)
	Kshs	Kshs
Bank accounts	8,066,201	24,959,185
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	8,066,201	24,959,185

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16. Prior Year Adjustments

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

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

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
NGCDFC Staff	844,328	-
Others	-	-
Total	844,328	-

19.3: Unutilized Fund (See Annex 3)

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Compensation of employees	2,231,965	1,534,254
Committee expense	1,204,208	1,222,368
Use of goods and services	3,351,814	1,134,549
Amounts due to other Government entities (see attached list)	56,640,691	20,089,833
Amounts due to other grants and other transfers (see attached list)	27,446,143	6,752,201
Acquisition of assets	5,039,142	-
Oversight Committee Expenses	1,450,876	-
Other Payments (specify)	1,500,000	-
Funds pending approval	-	-
Total	98,864,838	30,733,205

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18.4: PMC account balances (See Annex 5)

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	18,487,257	16,476,121
Total	18,487,257	16,476,121

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
AMOS KORIR	Accountant	15/02/2022	126,480	Gratuity payable after 12 months
CLAUDIA CHELANGAT	Records officer	15/02/2022	91,438	Gratuity payable after 12 months
DAVID KIPNGENO SANG	office assistant	15/02/2022	62,831	Gratuity payable after 12 months
MARYANA CHEBET	procurement officer	15/02/2022	91,438	Gratuity payable after 12 months
EVANS KIPNGETICH KIRUI	ICT officer	15/02/2022	91,438	Gratuity payable after 12 months
RENSON KIPNGENO ROTICH	Clerk of works	15/02/2022	112,232	Gratuity payable after 12 months
ZADOCK CHERUIYOT BII	Driver	15/02/2022	79,980	Gratuity payable after 12 months
GILBERT KIPRONO TONUI	Project Clerk	15/02/2022	62,831	Gratuity payable after 12 months
JONAH SIGEI	Security	15/02/2022	62,831	Gratuity payable after 12 months
CAREN C RONON	Cleaner	15/02/2022	62,831	Gratuity payable after 12 months
Sub-Total		15/02/2022	844,328	
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Payment of 8 members of staff Salaries	2,231,965	1,534,254	Waiting for funds for utilization to take place
Use of goods & services	Payment of goods and services	4,556,022	2,356,917	Waiting for funds for utilization to take place
Amounts due to other Government entities				
Boongo primary school	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tiling and painting.	-	500,000	Waiting for funds for utilization to take place
Changina primary school	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tiling and painting.	-	500,000	Waiting for funds for utilization to take place
Chepngaina primary school	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tiling and painting.	172,909	172,909	Waiting for funds for utilization to take place
Chingondi primary school	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tiling and painting.	200,000	200,000	Waiting for funds for utilization to take place
Judea primary school	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tiling and painting.	250,000	250,000	Waiting for funds for utilization to take place
Kapsilibwo primary school	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tiling and painting.	400,000	400,000	Waiting for funds for utilization to take place
Kaptetgot primary school	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tiling and painting.	300,000	300,000	Waiting for funds for utilization to take place

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kwenik Ab Ilet Primary School	Completion of a classroom: roofing, fascia boards, fixing of windows, window panes and doors, plastering, floor screeding, key pointing, ceiling, tilling and painting.	1,000,000	-	Waiting for funds for utilization to take place
Mugango Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000	1,100,000	-	Waiting for funds for utilization to take place
Moburo Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000	1,100,000	-	Waiting for funds for utilization to take place
Kamogoso Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000	1,100,000	-	Waiting for funds for utilization to take place
Kiriswo Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior	1,100,000	-	Waiting for funds for utilization to take place

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	Secondary school at Kshs.30,000			
Taabet Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000	1,000,000	-	Waiting for funds for utilization to take place
Motigo Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000	1,000,000	-	Waiting for funds for utilization to take place
Kapnariet Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000	1,100,000	-	Waiting for funds for utilization to take place
Kabungut Primary School	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000	1,100,000	-	Waiting for funds for utilization to take place
Muiywek Primary School	Renovation to completion of three classrooms:	1,000,000	-	Waiting for funds for

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000			utilization to take place
Chepkongony primary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000	1,500,000	-	Waiting for funds for utilization to take place
Kapkoros primary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000	600,000	-	Waiting for funds for utilization to take place
Chepkochun primary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000	1,200,000	-	Waiting for funds for utilization to take place
Kiplelji primary school	Construction of a 1 storey building comprising of 2 classrooms on the ground floor and 2 classrooms on the first floor: Site clearance, reduce levelling, setting out columns and trench excavation,	400,000	-	Waiting for funds for utilization to take place

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	reinforcement works, blinding and hardcore filing, concrete slab, reinforce frame work and first floor slab.			
Molinga primary school	Construction to completion of four cubicle pit latrines with one chamber catering for Persons with Disabilities.	400,000	-	Waiting for funds for utilization to take place
Mondoiywet primary school	Construction of a 1 storey building comprising of 2 classrooms on the ground floor and 2 classrooms on the first floor: Site clearance, reduce levelling, setting out columns and trench excavation, reinforcement works, blinding and hardcore filing, concrete slab, reinforce frame work and first floor slab.	700,000	-	Waiting for funds for utilization to take place
Morit primary school	Construction to completion of four cubicle pit latrines with one chamber catering for Persons with Disabilities.	700,000	-	Waiting for funds for utilization to take place
Motiret primary school	Construction to completion of one classroom.	600,000	-	Waiting for funds for utilization to take place
ngocho primary school	Construction to completion of two classrooms.	590,000	-	Waiting for funds for utilization to take place
Olmotonyi primary school	Construction to completion of one classroom.	1,200,000	-	Waiting for funds for utilization to take place
Chebungungon Primary	Construction to completion of four cubicle pit latrines with one chamber catering for Persons with Disabilities.	2,500,000	-	Waiting for funds for utilization to take place
Kipkebe Primary School	Construction to completion of four cubicle pit latrines with one chamber catering for Persons with Disabilities.	1,200,000	-	Waiting for funds for utilization to take place
Oldabach Primary School	Construction to completion of one classroom.	1,504,666	-	Waiting for funds for utilization to take place
Sonokwek Primary School	Construction to completion of one classroom.	1,600,000	-	Waiting for funds for utilization to take place
Kamogoso secondary school	Construction to completion of one classroom.	400,000	250,000	Waiting for funds for utilization to take place

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
kitoben secondary school	Construction to completion of one classroom.	7,900,000	7,900,000	Waiting for funds for utilization to take place
Manyatta secondary school	Renovation to completion of three classrooms: fixing of window panes, external plastering, ceiling works, electrical works, painting, installation of modern doors, fascia boards and replacing of torn iron sheets at Kshs.1,570,000 and renovation of the school gate: painting and labelling for Junior Secondary school at Kshs.30,000	145,574	145,574	Waiting for funds for utilization to take place
Molinga secondary school	Construction to completion of one classroom.	200,000	200,000	Waiting for funds for utilization to take place
ndarawetta day secondary school	Construction to completion of one classroom.	7,900,000	7,900,000	Waiting for funds for utilization to take place
Teganda secondary school	Construction to completion of four cubicle pit latrines with one chamber catering for Persons with Disabilities.	371,350	371,350	Waiting for funds for utilization to take place
Tenwek day secondary school	Construction to completion of one classroom.	1,200,000	-	Waiting for funds for utilization to take place
Masese Secondary School	Construction of administration block comprising of five offices serving 21 personnel: Site clearance, reduce levelling, setting out, trench excavation, blinding and hardcore filing, foundation walling, concrete slab, walling and ring beam.	1,200,000	-	Waiting for funds for utilization to take place
Mogindo secondary school	Construction to completion of one classroom	400,000	-	Waiting for funds for utilization to take place
Nyongores secondary school	Completion of a one storey adminstration block comprising of five offices, boardroom, accounts office and washrooms: Ground floor walling, shuttering, formwork, Steel fixing, concreting slab, curing, first floor columns, plumbing piping works and electrical contouring	1,200,000	-	Waiting for funds for utilization to take place
Mogoiwet Secondary School	Completion of an admistration block comprising of three offices, boardroom and accounts office: fixing of window panes, panel doors, plastering,	1,200,000	-	Waiting for funds for utilization to take place

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	plumbing, ceiling, tiling, key pointing, painting and fascia board			
Kimargis Secondary School	Completion of a 45 students' capacity laboratory: Plastering, screeding, ceiling, fixing of windows and window panes, doors, plumbing, electrical works, key pointing, tiling, painting and fascia boards.	2,450,000	-	Waiting for funds for utilization to take place
Chepngaina Secondary school	Completion of an admiration block comprising of three offices, boardroom and accounts office: fixing of window panes, panel doors, plastering, plumbing, ceiling, tiling, key pointing, painting and fascia board	506,192	-	Waiting for funds for utilization to take place
Changina secondary school	Completion of a 45 students' capacity laboratory: Plastering, screening, ceiling, fixing of windows and window panes, doors, plumbing, electrical works, key pointing, tiling, painting and fascia boards.	150,000	-	Waiting for funds for utilization to take place
Kitaima secondary school	Construction of a 1 storey building comprising of 2 classrooms on the ground floor and 2 classrooms on the first floor: Site clearance, reduce levelling, setting out columns and trench excavation, reinforcement works, blinding and hardcore filing, concrete slab, reinforce frame work and first floor slab.	1,200,000	-	Waiting for funds for utilization to take place
Kapsoiyo Secondary school	Purchase of 0.6 acres for the school at Kshs.2,500,000 and construction of a 1 storey building comprising of 2 classrooms on the ground floor and 2 classrooms on the first floor: Site clearance, reduce levelling, setting out columns and trench excavation, reinforcement works, blinding and hardcore filing, concrete slab, reinforce frame work and first floor slab at	2,600,000	-	Waiting for funds for utilization to take place

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	Kshs.2,500,000.			
9.1Bomet TTI	Renovation to completion of 4 classrooms: door replacement, fixing of broken windows/window panes, ceiling, tiling and painting.	1,000,000	1,000,000	Waiting for funds for utilization to take place
Sub-Total		56,640,691	20,089,833	
Amounts due to other grants and other transfers				Waiting for funds for utilization to take place
CHEPKURBET PRY	To cater for any unforeseen occurrences in the constituency during the financial year	0	600,000	Waiting for funds for utilization to take place
KIPLELJI SEC SCHOOL	To cater for any unforeseen occurrences in the constituency during the financial year	221,500	221,500	Waiting for funds for utilization to take place
Unutilised	To cater for any unforeseen occurrences in the constituency during the financial year	6,943,397	1,142,207	Waiting for funds for utilization to take place
4.0 Bursary and Social Security				Waiting for funds for utilization to take place
4.1 Secondary Schools	Payment of bursary to needy students	1,690,276	1,738,339	Waiting for funds for utilization to take place
4.2 Tertiary Institutions	Payment of bursary to needy students	11,598,168	13,152,232	Waiting for funds for utilization to take place
5.0 Sports				
5.1 Constituency Sports Tournament	Carry out Constituency Sports tournament and the winning teams to be awarded with trophies, balls, and games kits.	2,120,000	120,000	Waiting for funds for utilization to take place
6.0 Environment				Waiting for funds for utilization to take place
Nyaga primary school	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	200,000	200,000	Waiting for funds for utilization to take place
Kibochi Pry	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	200,000	200,000	Waiting for funds for utilization to take place
Manyatta Pry	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	200,000	200,000	Waiting for funds for utilization to take place

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kaptetgot Fry	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	200,000	200,000	Waiting for funds for utilization to take place
Silibwet primary school	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	200,000	200,000	Waiting for funds for utilization to take place
Kamogoso Primary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Taabet Primary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Kiriswo Primary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Changina Secondary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Moburo Primary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Kimangora Primary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Maaset Primary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Kitaima Primary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Chesoen Primary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Kipkokyi Primary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection	100,000	-	Waiting for funds for utilization to take place

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	through fencing			
Tenwek High School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Bomet Primary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Oldabach Primary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Kapsangaru Secondary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
Kapsimotwa Primary School	Purchase, transportation and planting of 200 indigenous tree seedlings inclusive of protection through fencing	100,000	-	Waiting for funds for utilization to take place
7.0 Security Projects				
Aisaik assistant chief's office	Completion of administration offices	100,000	100,000	Waiting for funds for utilization to take place
Chepngaina assistant chief's office	Completion of administration offices	87,139	687,139	Waiting for funds for utilization to take place
Chesoan assistant chief's office	Completion of administration offices	403,960	403,960	Waiting for funds for utilization to take place
Kabusare assistant chief's office	Completion of administration offices	106,000	106,000	Waiting for funds for utilization to take place
kabusare chief's office	Completion of administration offices	50,069	50,069	Waiting for funds for utilization to take place
Kamogoso assistant chief's office	Completion of administration offices	400,000	400,000	Waiting for funds for utilization to take place
Kanusin assistant chief's office	Completion of administration offices	50,000	50,000	Waiting for funds for utilization to take place
Kapkoros assistant chief's office	Completion of administration offices	406,000	406,000	Waiting for funds for utilization to take place
Kapkoros chief's office	Completion of administration offices	330,166	330,166	Waiting for funds for utilization to take place

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kapsangaru assistant chief's office	Completion of administration offices	169,545	169,545	Waiting for funds for utilization to take place
Kapsimotwa assistant chief's office	Completion of administration offices	100,000	100,000	Waiting for funds for utilization to take place
Kiplelji assistant chief's office	Completion of administration offices	169,545	169,545	Waiting for funds for utilization to take place
Solyot assistant chief's office	Completion of administration offices	378	151,378	Waiting for funds for utilization to take place
Sub-Total	Completion of administration offices	27,446,143	21,098,080	
8.0 Acquisition of assets				
Bomet central NG-CDF office	Construction of one storey NG-CDF office comprising of 6 No. offices, and 4 No. washrooms on the ground floor and 6 No. offices and 4 No. washrooms on the first floor: Site clearance, reduce levelling, setting out columns and trench excavation , reinforcement works, blinding and hardcore filing, concrete slab, reinforce frame work and first floor slab	5,039,142	-	Waiting for funds for utilization to take place
Sub-Total		5,039,142	-	
9.0 Oversight Committee Expenses (itemize)			-	
COC Expenses	Payment of Committee Expenses	500,000	-	Waiting for funds for utilization to take place
Sitting Allowance for COC	Payment of Sitting Allowance	300,000	-	Waiting for funds for utilization to take place
Daily Subsistence Allowance	Payment of Daily Subsistence Allowance	200,000	-	Waiting for funds for utilization to take place
Monitoring & Evaluation Allowance	Payment of Monitoring & Evaluation Allowance	150,000	-	Waiting for funds for utilization to take place
Hire of training facilities	Hire of training facilities	35,000	-	Waiting for funds for utilization to take place
Payment of catering services	Payment of catering services	40,000	-	Waiting for funds for utilization to take place
Payment of instructors	Payment of instructors	25,000	-	Waiting for funds for utilization to take place
Payment of travel allowance	Payment of travel allowance for 5 members	50,000	-	Waiting for funds for utilization to take place

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Purchase of fuel and lubricants	Purchase of fuel and lubricants	150,876	-	Waiting for funds for utilization to take place
Sub-Total		1,450,876	-	
10.0 Others			-	
Bomet Central NG-CDF Strategic Plan	Development of a five-year strategic plan for the constituency.	1,500,000	-	Waiting for funds for utilization to take place
Sub-Total		1,500,000	-	
Funds pending approval		0	-	
Grand Total		98,864,838	45,079,084	

Annex 4 – Summary of Fixed Asset Register

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

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Annex 5 –PMC Bank Balances As At 30th June 2023

PMC NAME	Account number	Bank	Bank Balance 2022/23	Bank Balance 2021/22
PMC				
AISAIK PRI SCHOOL	EQUITY	1220297379553	0.00	1,530.00
AISAIK SEC SCHOOL	EQUITY	1220297177111	0.00	10,833.00
BALEK 'B' PRI SCHOOL	EQUITY	1220277679427	0.00	5,135.00
BALEK B SEC SCHOOL	EQUITY	1220269122362	0.00	501,414.00
BARAKA PRI SCHOOL	EQUITY	1220299338775	0.00	51.00
BEREKEYET PRI SCHOOL	EQUITY	1220263584995	0.00	2,027.00
BEREA PRIMARY SCHOOL	EQUITY	1220280583884	780.20	0.00
BISHOP C KORIR SEGUTIET GIRLS SEC	EQUITY	1220279637789	295.00	0.00
BOMET TOWNSHIP PRI SCHOOL	EQUITY	1220299667263	0.00	28,690.50
BOONGO PRI SCHOOL	EQUITY	1220262026671	0.00	501,397.00
BUTAKYAT PRI SCHOOL	EQUITY	1220262630494	0.00	1,921.00
CHANGINA SEC SCHOOL	EQUITY	1220277701769	0.00	7,110.00
CHEBAMBAN PRI SCHOOL	EQUITY	1220270929555	0.00	2,010.00
CHEBEIYAN PRI SCHOOL	EQUITY	1220279415015	500,332.00	0.00
CHEBITET PRI SCHOOL	EQUITY	1220277780541	0.00	208.85
CHEBITET PRI SCHOOL	EQUITY	1220262734768	0.00	625.00
CHEBOINGONG PRI SCHOOL	EQUITY	1220299151895	0.00	502,427.90
CHEBONEI SEC SCHOOL	EQUITY	1220297908440	0.00	3,760.00
CHEBULU PRI SCHOOL	EQUITY	1220262730614	0.00	500,295.00
CHEBUNGUNON PRI SCHOOL	EQUITY	1220262662319	3.00	3.00
CHEMATICH PRI SCHOOL	EQUITY	1220299370664	0.00	1,792.50

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CHEPKONGONY PRI SCHOOL	EQUITY	1220261523519	0.00	4,407.90
CHEPKOCHUN PRI SCH	EQUITY	1220284705364	0.00	0.00
CHEPNGAINA ASSIST CHIEFS OFFICE	EQUITY	1220264777714	0.00	3,676.00
CHEPNGAINA PRI SCHOOL	EQUITY	1220297847573	0.00	496,807.00
CHEPNGAINA SEC SCHOOL	EQUITY	1220264542151	172,350.00	775,350.00
CHEPTEMBE PRI SCHOOL	EQUITY	1220299713869	404,714.80	4,714.90
CHEPTUIYET PRI SCHOOL	EQUITY	1220297406249	0.00	3,200.00
CHESOEN PRI SCHOOL	EQUITY	1220297559842	1,602,895.50	2,895.50
CHESOEN SEC SCHOOL	EQUITY	1220264551667	0.00	18,115.00
CHESOEN SEC SCHOOL	EQUITY	1220297177229	0.00	4,749.50
CHESOEN POLICE STATION	EQUITY	1220281294867	0.00	0.00
CHESOTON PRI SCHOOL	EQUITY	1220267587576	0.00	1,145.00
CHESWERTA PRI SCHOOL	EQUITY	1220299861014	499.20	499.20
CHESWERTA PRI SCHOOL	EQUITY	1220267894069	1,115.00	
CHINGONDI PRI SCHOOL	EQUITY	1220277638552	0.00	970.00
CHUIYAT PRI SCHOOL	EQUITY	1220297374425	0.00	146.50
JUDEA PRI SCH	EQUITY	1220281218195	370.00	0.00
KABUNGUT MIXED SEC SCHOOL	EQUITY	1220262194229	0.00	27,318.00
KABUNGUT PRI SCHOOL	EQUITY	1220299608724	0.00	6,915.00
KABUNGUT SEC SCHOOL	EQUITY	1220299230930	0.00	655.00
KABUSARE ASSIST CHIEFS OFFICE	EQUITY	1220262666306	0.00	654.00
KABUSARE PRI SCHOOL	EQUITY	1220262657111	0.00	2,060.50
KABUSARE SEC SCHOOL	EQUITY	1220297424223	0.00	253,889.50
KAMASEGA PRIMARY SCHOOL	EQUITY	1220262288502	259.00	0.00
KAMASERA PRI SCHOOL	EQUITY	1220262288464	0.00	259.00
KAMINJEWARI PRI SCHOOL	EQUITY	1220262677181	0.00	3,085.00

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KAMOBIRIRI PRI SCHOOL	EQUITY	1220297395575	0.00	2,495.50
KAMOGOSO PRI SCHOOL	EQUITY	1220262665631	0.00	400,820.00
KAMOGOSO SEC SCHOOL	EQUITY	1220297183308	0.00	3,551.67
KAMOGOSO ASSISTANT CHIEF	EQUITY	1220280397127	4,810.00	0.00
KANUSIN GIRLS SEC SCHOOL	EQUITY	1220263663464	0.00	100,092.00
KANUSIN PRI SCHOOL	EQUITY	1220277688851	0.00	1,370.00
KAPCHELUCH PRI SCHOOL	EQUITY	1220262583734	-1,460.00	1,732.00
KAPKENINI PRI SCHOOL	EQUITY	1220267387900	0.00	1,025.00
KAPKOROS ASSIST CHIEFS OFFICE	EQUITY	1220262717233	0.00	1,353.00
KAPNARIET PRI SCHOOL	EQUITY	1220262724034	0.00	196,808.80
KAPNARIET MIXED DAY SEC SCHOOL	EQUITY	1220281039080	3,830.00	0.00
KAPSANGARU HIGH SCHOOL	EQUITY	1220262639869	0.00	8,510.00
KAPSANGARU PRI SCHOOL	EQUITY	1220263848414	0.00	3,150.00
KAPSIGOWO PRI SCHOOL	EQUITY	1220299685913	0.00	500,218.50
KAPSILIBWO PRI SCHOOL	EQUITY	1220269213865	0.00	61.50
KAPSIMOTWA ASSIST CHIEFS OFFICE	EQUITY	1220262856642	0.00	215.00
KAPSIMOTWA SEC SCHOOL	EQUITY	1220272136821	0.00	63,990.22
KAPSIMOTWO PRI SCHOOL	EQUITY	1220272136821	0.00	63,990.22
KAPSOIYO PRI SCHOOL	EQUITY	1220297426781	0.00	1,304.50
KAPTEMBWO PRI SCHOOL	EQUITY	1220277634236	0.00	1,727.00
KAPTETGO PRI SCHOOL	EQUITY	1220297513032	0.00	263,111.50
KAPTILOLWO PRI SCHOOL	EQUITY	1220299522278	0.00	8,730.50
KAPTORORGO PRI SCHOOL	EQUITY	1220269142104	0.00	3,814.00
KECHEIYAT PRI SCHOOL	EQUITY	1220297498320	0.00	509,234.50
KELYOT PRI SCHOOL	EQUITY	1220297500158	0.00	3,062.75
KIBOCHI PRI SCHOOL	EQUITY	1220297425683	407,341.50	7,341.50

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KIMANGORA PRIMARY SCHOOL	EQUITY	1220277621597	0.00	0.00
KIMARGIS PRI SCHOOL	EQUITY	1220297448926	0.00	905.65
KIMARGIS SEC SCHOOL	EQUITY	1220297680515	249,281.80	0.00
KIPKOBON PRI SCHOOL	EQUITY	1220264324514	0.00	2,509.00
KIPLELJI ASSIST CHIEFS OFFICE	EQUITY	1220271486541	0.00	7,029.00
KIPLELJI PRI SCHOOL	EQUITY	1220297467934	0.00	2,250.45
KIPLELJI SEC SCHOOL	EQUITY	1220299368282	0.00	3,303.00
KIPLOKYI MIXED DAY SEC SCHOOL	EQUITY	1220277747990	0.00	14,183.00
KIPLOKYI SEC SCHOOL	EQUITY	1220299312993	0.00	242,805.00
KIPLUGAM PRIMARY	EQUITY	1220280380893	1,050.00	0.00
KIPSIWON PRI SCHOOL	EQUITY	1220299387652	0.00	1,279.45
KIPSOMOR PRI SCH	EQUITY	1220281213717	0.00	0.00
KIPTEBES PRI SCHOOL	EQUITY	1220269198402	0.00	503,425.00
KIPTERGEKIAN PRI SCHOOL	EQUITY	1220277394337	0.00	39,965.00
KIPTEWIT PRI SCHOOL	EQUITY	1220297371149	0.00	734.25
KIPYATOR PRI SCHOOL	EQUITY	1220262680952	0.00	4,109.00
KITAIMA PRI SCHOOL	EQUITY	1220299610467	0.00	901.00
KITAIMA SEC SCHOOL	EQUITY	1220279088545	1,807.50	0.00
KITOBEN ASSIST CHIEFS OFFICE	EQUITY	1220262558489	0.00	6,364.00
KITOBEN PRI SCHOOL	EQUITY	1220299627444	0.00	500,090.00
KITOBEN SEC SCHOOL	EQUITY	1220277694508	0.00	6,985.00
KOIMUGUL PRI SCHOOL	EQUITY	1220262673243	0.00	508,400.00
KOMA TENGECHA PRI SCHOOL	EQUITY	1220298062583	0.00	312.10
KWENIK AB ILET PRI SCHOOL	EQUITY	1220299577634	0.00	258,898.00
KWENIK AB ILET SEC SCHOOL	EQUITY	1220299577634	0.00	258,898.00
LELDAET PRI SCHOOL	EQUITY	1220264535392	1,600,167.00	67.50

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LELDAET SEC SCHOOL	EQUITY	1220277707144	0.00	4,410.00
LULUSIK PRI SCHOOL	EQUITY	1220277649258	0.00	2,400.00
MAASET SEC SCHOOL	EQUITY	1220297449328	0.00	154,787.50
MANYATTA PRI SCHOOL	EQUITY	1220297401074	0.00	2,230.50
MANYATTA SEC SCHOOL	EQUITY	1220262288502	1,204,508.00	204,688.00
MASESE PRI SCHOOL	EQUITY	1220297594375	0.00	557.36
MASESE Secondary SCHOOL	EQUITY	1220277626995	2,455.00	0.00
MOBURO PRI SCHOOL	EQUITY	1220297406723	0.00	16,529.50
MOGOIYWET B SEC SCHOOL	EQUITY	1220262687403	0.00	3,529.00
MOGOIYWET PRI SCHOOL	EQUITY	1220262687403	0.00	3,529.00
MOGINDO PRIMARY	EQUITY	1220279258479	3,944.00	0.00
MOGINDO MIXED DAY SECONDARY	EQUITY	1220277726893	25,170.00	0.00
MOLINGA SEC SCHOOL	EQUITY	1220277424250	0.00	3,271.50
MONDOIYWET PRI SCHOOL	EQUITY	1220297405021	33,980.00	33,980.00
MORIT PRY SCH	EQUITY	1220297483257	2,210.00	0.00
MORIT SEC SEC SCHOOL	EQUITY	1220262181593	0.00	3,258.00
MOTIGO PRI SCHOOL	EQUITY	1220264193315	2,430.00	2,430.00
MOTIGO SEC SEC SCHOOL	EQUITY	1220297468592	0.00	54,361.50
MOTIRET PRI SCHOOL	EQUITY	1220269457984	2,505.00	2,505.00
MT.SUGUTEK PRI SCHOOL	EQUITY	1220299537042	0.00	2,856.50
MUGANGO CHIEFS	EQUITY	1220262679523	1,040.00	1,040.00
MUGANGO SECONDARY	EQUITY	1220271580113	978.00	0.00
MUGULEIYAT PRI SCHOOL	EQUITY	1220262225723	19,783.50	19,783.50
MUIYWEK PRI SCHOOL	EQUITY	1220277638575	527.50	527.50
MUIYWEK SEC SCHOOL	EQUITY	1220266469827	0.00	500,350.00
NDARAWETTA PRI SCHOOL	EQUITY	1220264347334	0.00	1,430.00

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NGAINET PRI SCHOOL	EQUITY	1220264169133	0.00	294,348.00
NGOCHO PRI SCHOOL	EQUITY	1220297500158	0.00	3,062.75
NGOMWET PRI SCHOOL	EQUITY	1220297437096	0.00	4,702.50
NJERIAN PRI SCHOOL	EQUITY	1220299631846	0.00	590.00
NJERIAN SEC SCHOOL	KCB	1129494306	0.00	0.00
NJERIAN SEC SCHOOL	EQUITY	1220279393522	109,577.00	0.00
NYABONGO PRI SCHOOL	EQUITY	1220299613861	0.00	0.00
NYANGORES PRI SCHOOL	EQUITY	1220297468753	0.00	860.00
NYONGORES ASSIST CHIEFS OFFICE	EQUITY	1220262651955	0.00	209,640.00
NYONGORES SEC SCHOOL	KCB	1128428571	0.00	0.00
NYONGORES SEC SCHOOL	EQUITY	1220279610388	71,025.00	0.00
OLMOTONYI PRI SCHOOL	EQUITY	1220297622196	0.00	51,450.00
OLDABACH PRIMARY SCHOOL	EQUITY	1220277422280	1,688.00	0.00
RORET PRI SCHOOL	EQUITY	1220262657750	400,755.00	755.00
SACHANGWAN SEC SCHOOL	EQUITY	1220277659575	0.00	500,812.00
SALAIK MIXED DAY SEC SCHOOL	EQUITY	1220265694525	0.00	680.00
SALAIK PRI SCHOOL	EQUITY	1220266081272	0.00	5,108.00
SAMARIA PRI SCHOOL	EQUITY	1220262173464	0.00	1,965.00
SAMOEI PRI SCHOOL	EQUITY	1220298084897	0.00	1,048.55
SEGUTIET PRI SCHOOL	EQUITY	1220297375941	0.00	1,991.00
SEMOI PRI SCHOOL	EQUITY	1220263725435	0.00	1,005.00
SERGUTIET PRI SCHOOL	EQUITY	1220299666749	0.00	3,380.00
SIBAIYAN ASSIST CHIEFS OFFICE	EQUITY	1220262674686	0.00	1,563.00
SIBAIYAN CHIEFS OFFICE	EQUITY	1220298203231	0.00	95.00
SIBAIYAN MIXED DAY SEC SCHOOL	EQUITY	1220262876257	0.00	4,359.00
SIBAIYAN PRI SCHOOL	EQUITY	1220297394653	0.00	45,211.00

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SILIBWET ASSIST CHIEFS OFFICE	EQUITY	1220264594074	0.00	9,420.00
SINENDET PRI SCHOOL	EQUITY	1220297622247	0.00	502,973.50
SINGORWET PRI SCHOOL	EQUITY	1220261533802	0.00	732.50
SINGORWET SEC SCHOOL	EQUITY	1220297177593	0.00	354,109.00
SOGOET PRI SCHOOL	EQUITY	1220264306376	0.00	1,099.00
SOGOET MIXED DAY SCHOOL	EQUITY	1220277783231	1,305.00	0.00
SOLYOT PRI SCHOOL	EQUITY	1220277578214	0.00	5,000,095.00
SOLYOT SEC SCHOOL	EQUITY	1220278969952	165,877.00	0.00
SOLYOT ASSISTANT CHIEF	EQUITY	1220280739530	3,990.00	0.00
SONOKWEK MIXED DAY SEC SCH	EQUITY	1220281213497	1,000.00	0.00
SUSWONDO PRI SCHOOL	EQUITY	1220299602971	0.00	1,232.00
TAABET PRI SCHOOL	EQUITY	1220262606952	0.00	27,445.00
TAABET SEC SCHOOL	EQUITY	1220262770891	0.00	4,319.00
TAABOK PRI SCHOOL	EQUITY	1220264361868	1,220,034.00	2,034.00
TAGARUTO PRI SCHOOL	EQUITY	1220262635582	0.00	1,768.00
TARAKWA HIGH SCHOOL	EQUITY	1220272160377	0.00	1,388.85
TARAKWA PRI SCHOOL	EQUITY	1220263646483	616.00	616.00
TARAKWA ASSISTANT CHIEF	EQUITY	1220280553304	614.50	0.00
TEGANDA MIXED DAY	EQUITY	1220297374261	0.00	207,676.50
TEGANDA PRI SCHOOL	EQUITY	1220299507061	0.00	212.65
TENDONOK PRI SCHOOL	EQUITY	1220277638612	0.00	1,340.00
TENWEK BOARDING PRI SCHOOL	EQUITY	1220270704795	0.00	2,780.00
TENWEK HIGH SCHOOL	EQUITY	1220299890405	0.00	595.00
TENWEK MIXED DAY SEC SCH	EQUITY	1220284825845	0.00	0.00
TIRGAGA SEC SCHOOL	EQUITY	1220262595176	0.00	3,759.00
TUMOIYOT PRI SCHOOL	EQUITY	1220269538350	0.00	7,580.00

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Totals	6,193,403.60	16,476,121.47
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Annex 6: Progress On Follow Up of Auditor Recommendations

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

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

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		Increment directive was still in force during the period of audit. Thus, the salary increment clause of 10% in the staff contract agreement was rendered unforceable. However, management has taken seriously the advice of the auditor and shall implement salary increment clause (if any) in future to mitigate legal tussle between the employer and employees in the law courts and where the staff salaries becomes outstanding at the close of the financial year as advised by the auditor, it shall always be reflected as outstanding staff payable as detailed in note 17.2 in the financial statements.		



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Name: Jacinta Mitambo
Fund Account Manager.