



Enhancing Accountability

REPORT

THE AUDITOR-GENERAL

	
OFFICE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 05 APR 2022	DAY: TUESDAY
TABLED BY: Lom	
CLERK-AT THE TABLE: M. WANJIKU mw	

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BOMET EAST CONSTITUENCY

**FOR THE YEAR ENDED
30 JUNE, 2019**





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –BOMET
EASTCONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30 JUNE 2019**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
BOMET EAST CONSTITUENCY**

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Core Values

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

(b) Key Management

The NG-CDF BOMET EAST day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	A.I.E holder	LEMARIMPE N PARSUMPAT
2.	Sub-County Accountant	KIPRONO SOI
3.	Chairman NG-CDFC	DAVID WAITATGE
4.	Member NG-CDFC	CHERUIYOT LANGAT

(d) Fiduciary Oversight Arrangements

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

(e) NG-CDF BOMET EAST Constituency Headquarters

BOMET EAST NGCDF OFFICE
BOMET NAROK HIGHWAY
LONGISA TOWN
P.O BOX 130
LONGISA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)

BOMET EAST CONSTITUENCY

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(f) NG-CDF BOMET EAST Constituency Contacts

E-mail: info@bometeastngcdf.go.ke
Website: www.bometeastngcdf.co.ke

(g) NG-CDF BOMET EAST Constituency Bankers

1. Bank Name: EQUITY BANK
Branch: BOMET BRANCH
Account Name: BOMET EAST NG-CDF
Account Number: 1220261114718

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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II FORWARD BY THE CHAIRMAN NG-CDFC COMMITTEE

In the financial year 2018/2019, the NGCDF BOMET EAST Constituency made great strides in project and programme implementation. The disbursements for the year and the balances for the year 2017/2018 were used efficiently and effectively.

Some of the key flagship projects implemented during the financial year were:

- Kembu Day Sec School for both boys and girls.
- Chelemei Girls Day School for girls.
- Chebisian Primary school 4 classrooms.
- Sports were conducted across the constituency. Having highlighted these key achievements, it is worth noting that two key challenges were noted:

One hundred percent (100%) transition from primary to secondary schools has brought pressure to bear on NG-CDF. This calls for increase in funding in order to provide classrooms for pupils from primary to secondary schools.

The second challenge is the delayed disbursement of funds, evidence by the belated receipt of Ksh 55,040,875.00 toward the end of financial year 2018/2019. If timely disbursements were realized, all projects and programmes would be implemented on a timely basis.

One key emerging issue relating to NG-CDF is the constant need for more specialised staff such as ICT and Civil Works experts to handle the ever-expanding scope and volume of works handled by the NGCDF staff.

In a nutshell, NG-CDF is a timely fund which has pervasive positive outcomes and impact at the grassroots.

Sign.....

Date

Pst. David Waitage
CHAIRMAN NG-CDFC-Bomet East



Sports activities being conducted at Kiptobit Primary School

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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III STATEMENT OF NG-CDF COMMITTEE 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 NG-CDF-BOMET EAST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2019. 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 NG-CDF- BOMET EAST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NG-CDF BOMET EAST financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NG-CDF-BOMET EAST Constituency further confirms the completeness of the accounting records maintained for the NG-CDF-BOMET EAST Constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF-BOMET EAST Constituency confirms that the entity 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 entity'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 NG-CDF-BOMET EAST Constituency financial statements were approved and signed by the Accounting Officer on.....

Fund Account Manager

Name: Lemarimpe N Parsumpat

Sub-County Accountant

Name: Kiprono Soi

ICPAK Member Number:

REPUBLIC OF KENYA

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



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BOMET EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bomet East Constituency set out on pages 8 to 42, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Bomet East Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Statement of Financial Assets and Liabilities

The statement of financial assets and liabilities reflects fund balance brought forward of Kshs.5,687,606 instead of the 2017/2018 closing balance of Kshs.6,483,246 resulting to an unreconciled variance of Kshs.795,640. Further, the statement reflects prior year adjustments of Kshs.1,576,252 that was not supported. The statement also reflects bank balances of Kshs.868,961 while the cash book in support reflects a balance of Kshs.566,732 resulting to an unreconciled variance of Kshs.302,229.

Consequently, the accuracy and completeness of the balances reflected in the statement of financial assets and liabilities as at 30 June, 2019 could not be confirmed.

2. Inaccuracies in the Statement of Receipts and Payments

As disclosed in Note 8 to the financial statements, the statement of receipt and payments reflects acquisition of assets of Kshs.2,035,522. However, **Annex 4-** summary of the fixed assets reflects additions of Kshs.2,685,000 resulting to a unreconciled variance of Kshs.650,000.

In the circumstances, the accuracy and completeness of the acquisition of assets amount of Kshs.2,035,522 reflected in the statement of receipt and payments for the year ended 30 June, 2019 could not be confirmed.

3. Inaccuracies in the Summary of Fixed Assets

Annex 4 - summary of the fixed assets to the financial statements discloses land and other machinery and equipment opening balances of Kshs.2,000,000 and Kshs.565,000 and closing balances of Kshs.4,000,000 and Kshs.306,800 respectively. However, the resulting variances of Kshs.2,000,000 and negative Kshs.258,000 on land and other machinery have not been explained and reflected in the statement of receipts and payments as well as the statement of cash flows.

In the circumstances, the accuracy and completeness of the summary of the fixed assets of Kshs.20,691,800 as at 30 June, 2019 could not be confirmed.

4. Unsupported Other Grants and Transfers

As disclosed in Note 7 to the financial statements, the statement of receipt and payments reflects other grants and transfers amounting to Kshs.47,830,214. However, the Management did not provide ledgers in support of bursary payments totalling to Kshs.1,935,190 and detailed beneficiary listing for an amount of Kshs.34,593,973.

Consequently, the accuracy, completeness and validity of other grants and transfers of Kshs.47,830,213 reflected in the statement of receipt and payments for the year ended 30 June, 2019 could not be confirmed.

5. Unsupported Use of Goods and Services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services totalling to Kshs.12,366,348. However, committee expenses amounting to Kshs.6,438,400 were not supported by schedules of meetings held, amount paid to each member and the dates of the meetings.

Further, the balance includes training expenses amount of Kshs.1,167,000. However, schedules indicating the nature, the attendants and the venue for the trainings were not provided.

Consequently, the accuracy, completeness and validity of use of goods and services of Kshs.12,366,348 for the year ended 30 June, 2019 could not be confirmed.

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

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

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.170,315,604 and Kshs.108,784,483 respectively, resulting to underfunding of Kshs.61,531,121 or 36% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.170,308,604 and Kshs.115,179,380 respectively, resulting to an underperformance of Kshs.55,129,224 or 32% of the budget. The underfunding and underperformance affected the planned activities and projects which may have impacted negatively on service delivery to the residents of Bomet East Constituency.

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. Delay in Project Implementation

Review of the Project Implementation Status Report as at 30 June, 2019 indicates eighty-eight (88) projects with a funding allocation total of Kshs.57,663,504. Twenty-

seven (27) projects with an allocation amounting to Kshs.9,683,504 were completed while sixty-one (61) projects valued at a total of Kshs.47,980,000 were incomplete.

Consequently, it has not been possible to confirm whether value for money will be realized from the incomplete projects.

2. Unsatisfactory Implemented Projects

Eight (8) projects with a funding allocation totalling to Kshs.10,060,000 were physically verified January, 2020. Unsatisfactory observations made were as detailed in **Appendix I**. No satisfactory explanations were provided for the deficiencies in projects implementation.

In the circumstances, it was not possible to confirm whether the public will realize value for money from the projects valued at Kshs.10,060,00 for the year ended 30 June, 2019.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines

is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 February, 2022



Appendix I: Unsatisfactory Implemented Projects

Project Details	Allocation (Kshs)	Observations
Bukunye Secondary School - Construction of one (1) classroom to completion	700,000	Plastering, fixing of doors and window grills yet to be done.
Kalyet Mixed School -Laboratory construction to completion	1,500,000	Structure complete to roofing level. Internal works on gas chambers and plumbing works yet to be done. Full Payment had been done
Chelemei Girls Secondary School- Laboratory construction to completion	1,500,000	Received additional funding of re-allocation of Kshs.1,000,000 from innovation of Hubs 2017/18 F/Y as chambers and plumbing works yet to be done.
Kembu Day Secondary School - Laboratory construction to completion	1,500,000	Amount fully paid and awaiting additional funding to complete works on gas chambers and plumbing works yet to be done.
Kiprerer Secondary School - Laboratory construction to completion phase1 (foundation, walling, walls plastering, roofing)	1,200,000	The funding was to carry out structure to completion and roofing. Internal works on gas chambers and plumbing works yet to be done. Awaiting additional funding to complete
Norera Secondary School- Construction of one classroom to completion	730,000	The construction is at lintel level but doors and window grills not fixed. The contractor had not been paid and was not on site.

Chemenar Assistant Chief's office- Construction of assistant chief's office	1,000,000	Project initiated in 2017/2018 but the money was diverted and used to purchase land. Title deed to the land parcel purchased had not been processed.
Bergeiwet Primary School - Construction of classroom	1,930,000	Funds were disbursed in 2017/2018. Balance of Kshs.80,000 was yet to be paid to the contractor.
Total	10,060,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
BOMET EAST CONSTITUENCY

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V STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	108,784,483	43,405,172
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		108,784,483	43,405,172
PAYMENTS			
Compensation of employees	4	2,497,560	1,915,510
Use of goods and services	5	12,366,348	9,427,544
Transfers to Other Government Units	6	47,963,736	9,600,000
Other grants and transfers	7	47,830,214	24,056,800
Acquisition of Assets	8	2,035,522	1,586,719
Other Payments	9	2,486,000	-
TOTAL PAYMENTS		115,179,380	46,586,573
DEFICIT		(6,394,897)	(3,181,401)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-BOMET EAST Constituency financial statements were approved

onand signed by:

Fund Account Manager

LEMARIMPE N PARSUMPAT

Sub-County Accountant

Name: KIPRONO SOI

ICPAK Member Number:15196



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)

BOMET EASTCONSTITUENCY

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VI STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	868,961	5,687,606
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		868,961	5,687,606
Cash and Cash receivables			
Outstanding Imprest	11	-	795,640
TOTAL FINANCIAL ASSETS		868,961	6,483,246
FINANCIAL LIABILITIES			
Accounts payable			
Retention		-	-
Gratuity		-	-
Total Financial Liabilities			
NET FINANCIAL ASSETS		868,961	6,483,246
REPRESENTED BY			
Fund balance b/fwd. 1st July...	13	5,687,606	5,470,128
Surplus/Deficit for the year		(6,394,897)	(3,181,401)
Prior years adjustments	14	1,576,252	4,194,519
NET FINANCIAL POSITION		868,961	6,483,246

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-BOMET EAST Constituency financial statements were approved

onand signed by:

Fund Account Manager

LEMARIMPE N PARSUMPAT

Sub-County Accountant

Name: KIPRONO SOI

ICPAK Member Number: 15196

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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VII STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	108,784,483	43,405,172
Other Receipts	3	-	-
Total receipts		108,784,483	43,405,172
Payments			
Compensation of Employees	4	2,497,560	1,915,510
Use of goods and services	5	12,366,348	9,427,544
Transfers to Other Government Units	6	47,963,736	9,600,000
Other grants and transfers	7	47,830,214	24,056,800
Other Payments	9	2,486,000	-
Total payments		113,143,858	44,999,854
Total Receipts Less Total Payments		(4,359,375)	(1,594,682)
Adjusted for:			
Outstanding imprest	11	-	795,640
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	1,576,252	4,194,519
Net Adjustments		1,576,252	3,398,879
Net cash flow from operating activities		(2,783,123)	1,804,197
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	2,035,522	1,586,719
Net cash flows from Investing Activities		(2,035,522)	(1,586,719)
NET INCREASE IN CASH AND CASH EQUIVALENT		(4,818,645)	217,478
Cash and cash equivalent at BEGINNING of the year	13	5,687,606	5,470,128
Cash and cash equivalent at END of the year		<u>868,961</u>	<u>5,687,606</u>

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

Fund Account Manager
Name:

Sub-County Accountant
Name:
ICPAK Member Number: 15196

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

VIII SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,875	61,267,729	170,308,604	108,784,483	61,524,121	63.87%
Proceeds from Sale of Assets	—	—	—	—	—	
Other Receipts	—	—	—	—	—	
TOTAL RECEIPTS	109,040,875	61,267,729	170,315,604	108,784,483	61,531,121	63.87%
PAYMENTS						
Compensation of Employees	3,029,069	748,144	3,777,213	2,497,560	1,279,653	66.12%
Use of goods and services	6,268,099	1,867,378	8,135,477	12,366,348	(4,230,871)	152.01%
Transfers to Other Government Units	56,130,000	23,653,736	79,783,736	47,963,736	31,820,000	60.12%
Other grants and transfers	36,928,706	31,498,471	68,427,177	47,830,214	20,596,963	69.90%
Acquisition of Assets	6,685,000	0	6,685,000	2,035,522	4,649,478	30.45%
Other Payments		3,500,000	3,500,000	2,486,000	1,014,000	71.03%
TOTAL	109,040,875	61,267,729	170,308,604	115,179,380	55,129,223	67.63%

- The adjustment revenues of ksh.5,687,606 as at 1st July 2018 and 54,784,483 relates to fund which was received in the month of July 2018 funded to financial year 2017/2018 had not been received not at the closure of the year.
- Variances was as a result of funds amounting to Kshs 55,351, 215 being received in the month of July 2019.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Programme/Sub-programme	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Employees salaries	3,029,069.39	748,144	3,777,213.39	2,497,560	1,279,653.39
Goods and services	2,400,000.00	0	2,400,000.00	2,400,000	0.00
Committee expenses-M&E	769,043.53	0	769,043.53	3,386,000	-2,616,956.47
Goods and services	599,056.46	0	599,056.46	1,500,000	-900,943.54
Committee expenses	1,000,000.00	1,867,378	2,867,378.00	3,052,400	-185,022.00
GD/FC/PMC Capacity Building.	1,500,000.00	0	1,500,000.00	2,027,948	-527,948.00
Emergency Fund	5,738,993.45	850,000.00	6,588,993.45	6,506,111.80	82,881.65
Constituency Innovation Hubs		4,667,027.20	4,667,027.20	0	4,667,027.20
Constituency Sports Tournament.	2,066,882.07	1,395,129.00	3,462,011.07	1,395,129.00	2,066,882.07
Environment	2,066,882.07	0	2,066,882.07	1,335,000.00	731,882.07
Security	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
Chemaner Ass. Chiefs Office	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00
Menet Sub location office	750,000.00	-	750,000.00	0.00	750,000.00
Bursary Secondary Schools	4,305,948.00	5,825,008.00	10,130,956.00	4,305,948.52	5,825,007.48
Bursary Tertiary Schools	22,000,000.00	14,611,307.00	36,611,307.00	28,024,019.00	8,587,288.00
Strategic Plan		3,500,000.00	3,500,000.00	2,486,000	1,014,000.00
NG-CDF Office Furnitures and Works	6,685,000.00	0	6,685,000.00	2,035,522.20	4,649,477.80

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Kaminjeiwet Primary School	750,000.00	-	750,000.00	0	750,000.00
Changchego Primary School	750,000.00	-	750,000.00	0	750,000.00
Kibiwot Primary School	1,300,000.00	-	1,300,000.00	1,300,000.00	0.00
Sigowet Primary School	400,000.00	400,000.00	800,000.00	800,000.00	0.00
Matecha Primary School	750,000.00	-	750,000.00	0	750,000.00
Kakimirai Primary School	600,000.00	-	600,000.00	0	600,000.00
Tabaita Primary School	750,000.00	-	750,000.00	0	750,000.00
Mangoita Primary School	1,150,000.00	1,000,000.00	2,150,000.00	2,150,000.00	0.00
Bukunye Primary School	600,000.00	400,000.00	1,000,000.00	400,000.00	600,000.00
Kerenga Primary School	700,000.00	-	700,000.00	0	700,000.00
Nyaururu Primary School	750,000.00	250,000.00	1,000,000.00	1,000,000.00	0.00
Kaptimdui Primary School	750,000.00	300,000.00	1,050,000.00	1,050,000.00	0.00
Koita Primary School	750,000.00	-	750,000.00	0	750,000.00
Olboho Primary School	500,000.00	-	500,000.00	0	500,000.00
Kiprerres Primary School	750,000.00	-	750,000.00	750,000.00	0.00
Kiptogoch Primary School	700,000.00	-	700,000.00	700,000.00	0.00
Sabaret Primary School	750,000.00	400,000.00	1,150,000.00	1,150,000.00	0.00
Bilelga Primary School	750,000.00	-	750,000.00	750,000.00	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – BOMET EASTCONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Kaplelach Primary School	300,000.00	-	300,000.00	0	300,000.00
Chemomul Primary School	750,000.00	1,080,000.00	1,830,000.00	1,830,000.00	0.00
Bukacha Primary School	750,000.00	-	750,000.00	750,000.00	0.00
Klapkesiego Primary School	450,000.00	-	450,000.00	0	450,000.00
Kiromwok Primary School	750,000.00	-	750,000.00	750,000.00	0.00
Motoimet Primary School	400,000.00	-	400,000.00	0	400,000.00
Matarnat Primary School	750,000.00	400,000.00	1,150,000.00	1,150,000.00	0.00
Motumboru Primary School	700,000.00	-	700,000.00	0	700,000.00
Kamoyo Primary School	300,000.00	-	300,000.00	300,000.00	0.00
Magenji Primary School	750,000.00	-	750,000.00	750,000.00	0.00
Tiroto Primary School	750,000.00	-	750,000.00	750,000.00	0.00
Bunyoro Primary School	400,000.00	-	400,000.00	400,000.00	0.00
Chebisian Primary School	750,000.00	301,042.49	1,051,042.49	1,051,042.49	0.00
Kipyosit Primary School	750,000.00	-	750,000.00	0	750,000.00
Lalakini Primary School	750,000.00	1,000,000.00	1,750,000.00	0	1,750,000.00
Mataima Primary School	750,000.00	-	750,000.00	0	750,000.00
Kapkurion Primary School	750,000.00	-	750,000.00	0	750,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Sonoya Primary School	750,000.00	-	750,000.00	0	750,000.00
Tegat Primary School	500,000.00	300,000.00	800,000.00	300,000.00	500,000.00
TachAsis Primary School	1,350,000.00	-	1,350,000.00	0	1,350,000.00
Emitiot Primary School	750,000.00	-	750,000.00	0	750,000.00
Chepkirib Primary School	750,000.00	-	750,000.00	750,000.00	0.00
Chepkirib Primary School	400,000.00	-	400,000.00	400,000.00	0.00
Kugunoi Primary School	750,000.00	250,000.00	1,000,000.00	250,000.00	750,000.00
Kiptulwa Primary School	800,000.00	-	800,000.00	0	800,000.00
Simotwet Primary School	1,300,000.00	750,000.00	2,050,000.00	0	2,050,000.00
Nokirwet Primary School	700,000.00	0	700,000.00	520,000.00	180,000.00
Oling'oswet Primary School	750,000.00	0	750,000.00	0	750,000.00
Keertai Primary School	750,000.00	300,000.00	1,050,000.00	300,000.00	750,000.00
Nderiat Primary School	750,000.00	300,000.00	1,050,000.00	300,000.00	750,000.00
Central Primary School	750,000.00	0	750,000.00	750,000.00	0.00
Korara Special School Primary.	1,080,000.00	0	1,080,000.00	1,080,000.00	0.00
Kesebek Primary School.	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Kaporuso Primary School	450,000.00	300,000.00	750,000.00	750,000.00	0.00
Kapkimolwa Primary School	500,000.00	0	500,000.00	0	500,000.00
Bukunye Secondary School	700,000.00	0	700,000.00	0	700,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Kimuchul Secondary School	900,000.00	0	900,000.00	600,000.00	300,000.00
Korara Special Day Sec School.	1,270,000.00	0	1,270,000.00	1,270,000.00	0.00
Sigowet Secondary School	1,600,000.00	0	1,600,000.00	0	1,600,000.00
Chepkolon Secondary School	250,000.00	0	250,000.00	0	250,000.00
Mengit Secondary School	1,000,000.00	0	1,000,000.00	0	1,000,000.00
Kalyet Mixed School	1,500,000.00	300,000.00	1,800,000.00	1,800,000.00	0.00
Chelemei Girls Secondary School	1,500,000.00	2,400,000.00	3,900,000.00	3,900,000.00	0.00
Kembu Day Secondary School	1,500,000.00	4,590,000.00	6,090,000.00	6,090,000.00	0.00
Kiprepes Secondary School	1,200,000.00	0	1,200,000.00	1,200,000.00	0.00
Klapkurion Secondary School	1,000,000.00	0	1,000,000.00	1,000,000.00	0.00
Saonet Secondary School	750,000.00	0	750,000.00	0	750,000.00
St Catherine Sec Sch	500,000.00	0	500,000.00	500,000.00	0.00
Mogoma Secondary School	1,000,000.00	0	1,000,000.00	1,000,000.00	0.00
Klong'otik Girls High School	500,000.00	0	500,000.00	0	500,000.00
Emitiot Day School	1,000,000.00	255,000.00	1,255,000.00	1,255,000.00	0.00
Siwot Secondary School	800,000.00	0	800,000.00	0	800,000.00
Norera Secondary School	730,000.00	0	730,000.00	0	730,000.00
Togomda Primary School	-	152,693.70	152,693.70	152,693.70	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Kibisoronik Primary School	-	160,000.00	160,000.00	160,000.00	0.00
Wasega Primary School	-	200,000.00	200,000.00	200,000.00	0.00
Masare Primary School	-	200,000.00	200,000.00	200,000.00	0.00
Ndubai Primary School	-	150,000.00	150,000.00	150,000.00	0.00
Norera Primary School	-	300,000.00	300,000.00	300,000.00	0.00
Lebekwet Primary School	-	300,000.00	300,000.00	300,000.00	0.00
Kalyet Primary School	-	300,000.00	300,000.00	300,000.00	0.00
Chelemei Primary School	-	300,000.00	300,000.00	300,000.00	0.00
Kapcheluch Primary School	-	320,000.00	320,000.00	320,000.00	0.00
Kiplabotwa Primary School	-	385,000.00	385,000.00	385,000.00	0.00
Boreiwek Primary School	-	750,000.00	750,000.00	750,000.00	0.00
Chemamer Pry Sch.(Equity)	-	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Koibeyon Pry Sch (Equity)	-	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Chambori Pry School	-	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Kiromwok Sec School	-	750,000.00	750,000.00	750,000.00	0.00
Kapsimbiri Sec School	-	500,000.00	500,000.00	500,000.00	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
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Mogitui Secondary School	-	330,000.00	330,000.00	330,000.00	0.00
Kongotik Day Sec School	-	280,000.00	280,000.00	280,000.00	0.00
Total	109,040,874.97	62,117,729.39	171,158,604.36	115,125,374.71	56,033,229.65

IX SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NG-CDF-BOMET EAST Constituency. The financial statements encompass the reporting entity as specified under section 81 of the Public Finance Management 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.

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2019**

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

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents

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

7. Accounts Receivable

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

BOMET EASTCONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2019

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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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 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 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 Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NG-CDF Act, 2015.

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 in June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there was one. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

BOMET EASTCONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2019

14. Errors

Material prior period errors shall be 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BOMET EASTCONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2019**

X NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
B005152		54,784,483	5,500,000
B042869		15,000,000	37,905,172
B006298		10,000,000	
B042717		14,000,000	
B006265		15,000,000	
Conditional grants			
Receipt from other Constituency			
TOTAL		108,784,483	43,405,172

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of office and general equipment	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BOMET EASTCONSTITUENCY**
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	2,497,560	1,915,510
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity – paid	-	-
- Accrued	-	-
Other personnel payments	-	-
Total	2,497,560	1,915,510

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2019**

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	6,438,400	-
Utilities, supplies and services	27,950	-
Communication, supplies and services	1,145,218	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,167,000	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	2,202,431	-
Other operating expenses	22,690	-
Routine maintenance – vehicles and other transport equipment	1,362,659	-
Routine maintenance – other assets	-	-
Total	12,366,348	9,427,5444



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6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools	29,048,736	4,000,000
Transfers to secondary schools	18,915,000	5,600,000
Transfers to tertiary institutions	-	-
Transfers to health institutions	-	-
TOTAL	47,963,736	9,600,000

7 OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools	3,435,473	4,350,800
Bursary – tertiary institutions	29,587,100	14,304,000
Bursary – special schools	1,571,400	-
Mock & CAT	0	-
Security projects	4,000,000	1,000,000
Sports projects	1,395,129	525,000
Environment projects	1,335,000	1,947,000
Emergency projects	6,506,111	1,930,000
Total	47,830,213	24,056,800

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 ACQUISITION OF ASSETS

Non-Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	2,035,522	983,719
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	348,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	255,000
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	2,035,522	1,586,719

9 OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	2,486,000	-
ICT Hub	-	-
Total	2,486,000	-

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10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>Equity Bank -Bomet</i>	868,961	5,687,606
Total	868,961	5,687,606
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

11. OTHER IMPORTANT DISCLOSURES

11: 1 OUTSTANDING IMPRESTS

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

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
	-	-

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Total	-	-

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13. BALANCES BROUGHT FORWARD

	2018 - 2019	2017- 2018
	Kshs (1/7/2018)	Kshs (1/7/2017)
Bank account- Equity Bomet Branch 1220261114718	868,961	5,687,606
Cash in hand		
Imprest		
TOTAL	868,961	5,687,606

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts- Equity Bomet Branch 1220261114718	1,576,252	4,194,519
Cash in hand		
Imprest		
Total	1,576,252	4,194,519

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	–	–
Construction of civil works	–	–
Supply of goods	–	–
Supply of services	–	–
	–	–

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff	–	–
Others	–	–
	–	–

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15.3: UNUTILIZED FUND (See Annex 3)

		2018-2019	2017-2018
		Kshs	Kshs
Amounts due to other Government entities			
Amounts due to other grants and other transfers			
Use of goods and services			
Acquisition of assets			

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	2,661,698	2,700,000
	2,661,698	2,700,000

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	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.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contract ed	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 3 – SUMMARY OF UNUTILIZED FUND

Project Name	
Employees salaries	531,509.39
Committee expenses	769,043.53
Goods and services	- 900,943.54
Emergency Fund	82,881.65
Constituency Innovation Hubs	4,667,027.20
Constituency Sports Tournament.	2066,882.07
Security- Menet Sub location office	750,000.00
Environment	-
Bursary Secondary Schools	5,825,007.48
Bursary Tertiary Schools	8,587,288.00
Strategic Plan	1,014,000.00
Furnitures and Refurbishment Works	5,539,782.00
Kaminjeiwet Primary School	750,000.00
Changchego Primary School	750,000.00
Matecha Primary School	750,000.00
Kakimirai Primary School	600,000.00
Tabaita Primary School	750,000.00
Bukunye Primary School	600,000.00
Kerenga Primary School	700,000.00
Koita Primary School	750,000.00
Olboro Primary School	500,000.00
Kaplelach Primary School	300,000.00
Kapkesiego Primary School	450,000.00
Motoimet Primary School	400,000.00
Motumboru Primary School	700,000.00
Kipyosit Primary School	750,000.00
Lalakin Primary School	1,750,000.00
Mataima Primary School	750,000.00
Kapkurion Primary School	750,000.00
Sonoya Primary School	750,000.00
Tegat Primary School	500,000.00
Emitiot Primary School	750,000.00
Kugunoi Primary School	750,000.00
Kiptulwa Primary School	800,000.00
Simotwet Primary School	2,050,000.00
Nokirwet Primary School	180,000.00
Olng'oswet Primary School	750,000.00
Keertai Primary School	750,000.00
Nderiat Primary School	750,000.00
Kesebek Primary School.	1,100,000.00
Kapkimolwa Primary School	500,000.00

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Bukunye Secondary School	700,000.00
Kimuchul Secondary School	300,000.00
Sigowet Secondary School	1,600,000.00
Chepkolon Secondary School	250,000.00
Mengit Secondary School	1,000,000.00
Saoset Secondary School	750,000.00
Kong'otik Girls High School	500,000.00
Siwot Secondary School	800,000.00
Norera Secondary School	730,000.00
Chemamer Ass. Chiefs Office	1,000,000.00
	58,192,477.78

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/d (Kshs) 2018/19
Land	2,000,000			4,000,000
Buildings and structures	9,000,000	2,035,000		11,035,000
Transport equipment	5,750,000			3,750,000
Office equipment, furniture and fittings	1,800,000	650,000		1,600,000
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment	565,000			306,800
Heritage and cultural assets				
Intangible assets				
Total	19,115,000			20,691,800

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMET EAST CONSTITUENCY

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ANNEX 5 – PROJECTS MANAGEMENT ACCOUNT BALANCES SUMMARY

PMC	Bank	Account number	Bank Balance 18/19	Bank Balance 2017/18
MANGOITA PRIMARY SCHOOL	KCB	–	600,000	1,000,000
LEBEKWET PRIMARY SCHOOL	EQUITY BANK	1220299444732	62.50	00
MATUMBORU PRIMARY SCHOOL	EQUITY BANK	1220297994770	401,299	00
NYAURURU PRIMARY SCHOOL	EQUITY BANK	1220261619773	1400	00
CHEMOMUL PRIMARY SCHOOL	EQUITY BANK	1220262751710	247,559	700,000
KAPKESIEGO PRIMARY SCHOOL	EQUITY BANK	1220297412561	19165	00
MATARMAT PRIMARY SCHOOL	EQUITY BANK	1220297393772	392,197	00
KIROMWOK PRIMARY SCHOOL	EQUITY BANK	1220297426475	15.00	00
KOIBEYON PRIMARY SCHOOL	EQUITY BANK	–	1,000,000	1,000,000
Total			2,661,697.5	2,700,000

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Bursary Disbursement</p> <p>Included in other grant and transfers expenditure of Kshs.24,056,800 is an amount of Kshs.18,654,800 which was incurred on bursary disbursements to needy students in secondary schools and tertiary education institutions. Out of the funds disbursed, an amount of Kshs.12,496,000 was not supported by the acknowledgement receipts. Under the circumstances, the validity of the expenditure totalling Kshs.12,496,000 could not be confirmed.</p>	<p>The acknowledgements receipts were collected and filed.</p>	<p>Lemarimpe N.Par- sumpat F.A.M Bomet East</p>	<p>Resolved</p>	
2	<p>Cash and Cash Equivalents</p> <p>The statement of assets as at 30 June 2018 reflects cash and cash equivalents balance of Kshs.5,687,606. However, an examination of the cash book revealed that an amount of Kshs.5,000,000 which was received from the NG-CDF Board on 30 January 2018 was not posted in the cash book. In addition, the reported bank balance of Kshs.5,687,606 was not supported by an updated cash book and bank reconciliation statement as at 30 June, 2018.</p> <p>Further, cheques totalling Kshs.4,194,519 which were paid in respect of the bursaries were reversed in the cash book for being stale. However, the Bomet East NG-CDF committee minutes recommending the reversals of the cheques were not provided for audit review. The reversals were done without replacement of the cheques or subsequent allocations of funds.</p>	<p>Cashbook was updated to reflect the true financial position of Bomet East NGCDF.</p>	<p>Lemarimpe N Par- sumpat- F.A.M Bomet East</p>	<p>Resolved</p>	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – BOMET EAST CONSTITUENCY

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	Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.5,687,606 as at 30 June 2018 could be confirmed.				
3	<p>Net Financial Position</p> <p>The statement of assets as at 30 June 2018 reflects net financial assets balance of Kshs.6,483,246. However, contrary to the guidelines issued by the Public Sector Accounting Standards Board, the statement of assets shows net liabilities instead of the net financial position of Kshs.6,483,246.</p>	The financial statement were amended as advised by the your office.	Lemarimpe N Par- sumpat- F.A.M Bomet East	Resolved	
4	<p>Purchase of Land.</p> <p>Included in other grant and transfers expenditure of Kshs.24,056,800 is an amount of Kshs.1,000,000 which was paid for the construction of proposed offices for the Assistant County Commissioner at Chemaner. However, the following anomalies were noted:</p> <ul style="list-style-type: none"> i. Land was not available for construction of the Assistant County Commissioner's office at the time of disbursement of the funds on 7 December, 2018. As a result, the funds disbursed were irregularly diverted to purchase a land at a sales value of Kshs.500,000 without a title deed and supporting valuation certificate. ii. A scrutiny of the project's bank account revealed that a total of Kshs.998,110, including the amount paid for the land, had been withdrawn from the bank on various dates between December 2017 and January 2018 without adequate details of the payees and the purpose of the payments. <p>Under the circumstances, the regularity and validity of the expenditure could not be confirmed.</p>		Lemarimpe N Par- sumpat- F.A.M Bomet East	Resolved	

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For the year ended June 30, 2019

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – BOMET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

	Transfers to other government units	37,143,736	9,600,000	(27,543,736)	74.2%				
	Other grants and transfers	40,567,917	24,056,800	(16,511,117)	40.7%				
	Acquisition of Assets	3,463,914	1,586,719	(1,877,195)	54.2%				
	The under-utilization of the approved budget implies that the Fund was not able to achieve some of its core objectives and, thereby impacting negatively on the efficiency and effectiveness of the service delivery to the constituents.								