

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

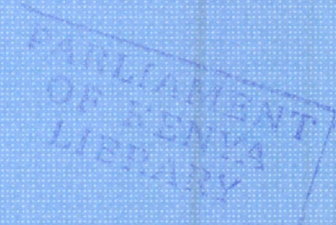
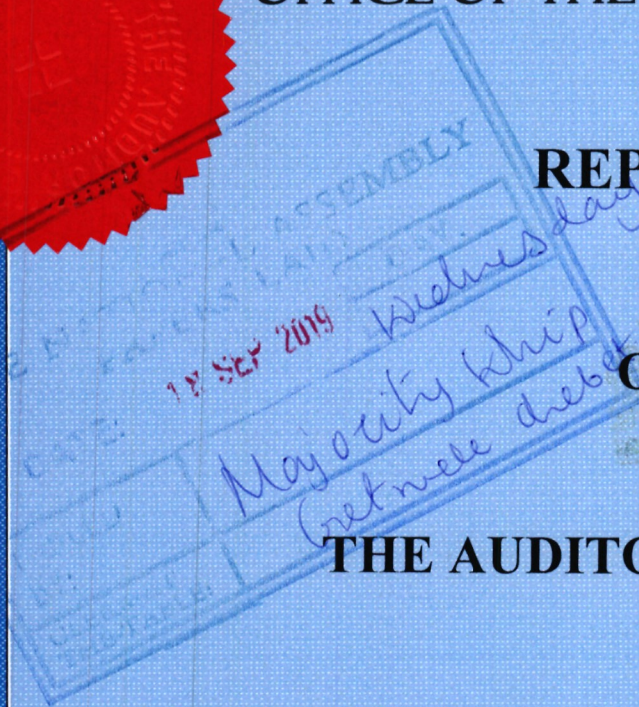
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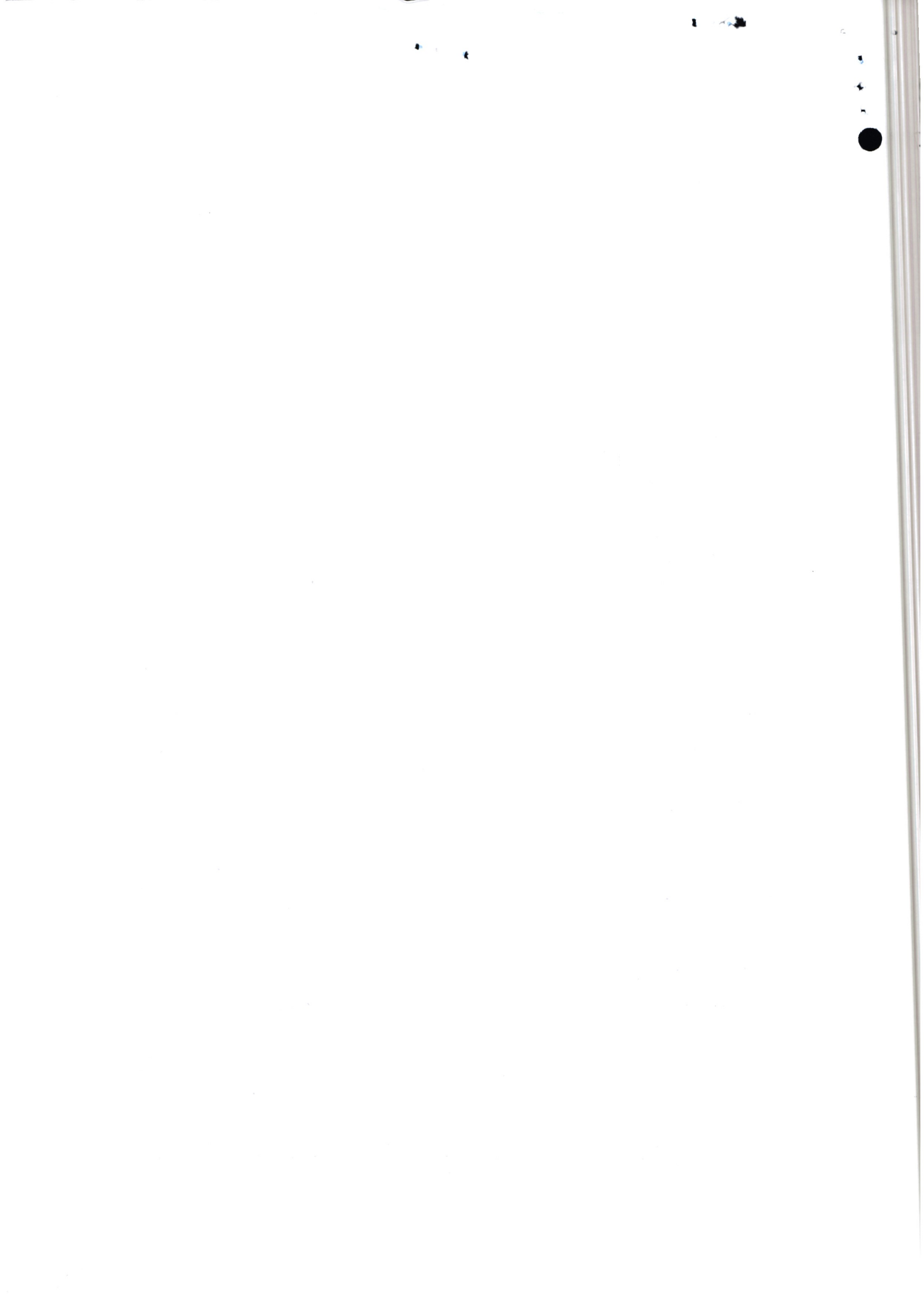
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
BOMET CENTRAL CONSTITUENCY

FOR THE YEAR  
ENDED 30 JUNE 2018







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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**BOMET CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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 (NGCDF)  
BOMET CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

**Core Values**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	John Onger
3.	Sub-County Accountant	Ng'eno
4.	Chairman NGCDFC	Kenneth Lang'at
5.	Member NGCDFC	Bernard Ng'etich

**(d) Fiduciary Oversight Arrangements**

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

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

P.O. Box 154 BOMET  
SOT TEA GROWERS BUILDING  
BOMET/LITEIN ROAD  
BOMET, KENYA

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**BOMET CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**(f) NGCDF BOMET CENTRAL CONSTITUENCY**

Telephone: (254) 0724988640

**(g) NGCDF BOMET CENTRAL BANKER**

EQUITY BANK, BOMET BRANCH  
ACCOUNT NUMBER: 1220261310522

**(h) INDEPENDENT AUDITORS**

AUDITOR GENERAL  
KENYA NATIONAL AUDIT OFFICE  
ANNIVERSARY TOWERS, UNIVERSITY WAY  
P.O. BOX 30084 00100 NAIROBI, KENYA

**(i) Principal Legal Adviser**

THE ATTORNEY GENERAL  
STATE LAW OFFICE  
HARAMBEE AVENUE  
P.O. BOX 40112 00200 NAIROBI, KENYA

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11  
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**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

Include among others the following:

- Mention in summary the budget performance against actual amounts for current year based on economic classification and programmes, *(under this section, include graphs, pie charts, figures and tables)*
- Detail key achievements for the entity *(under this section use pictorials to depict successful projects undertaken during the year),*
- List emerging issues related to the entity,
- List the implementation challenges and recommended way forward. *(Ensure that you include what the entity is doing to overcome the challenges noted).*

Sign



**CHAIRMAN NGCDF COMMITTEE**



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

**Reports and Financial Statements**

**For the year ended June 30, 2018**

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that 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.

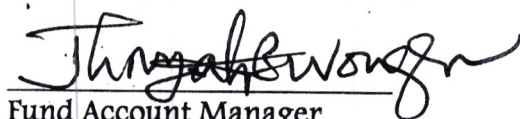
The Accounting Officer in charge of the NGCDF-BOMET CENTRAL Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 20XX. 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 20XX, 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 *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

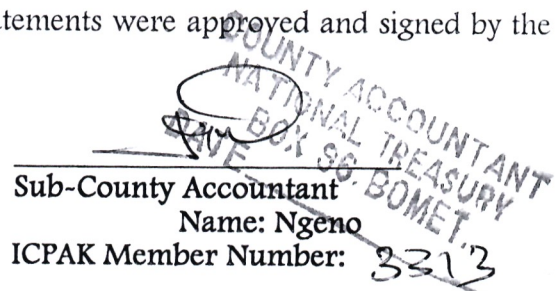
The Accounting Officer in charge of the NGCDF-BOMET CENTRAL Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for 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 NGCDF-BOMET CENTRAL Constituency financial statements were approved and signed by the Accounting Officer on 28<sup>th</sup>, August 2018.



Fund Account Manager  
Name: John Onger

  
Sub-County Accountant  
Name: Ngeno  
ICPAK Member Number: 3313





# REPUBLIC OF KENYA

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Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BOMET CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund – Bomet Central Constituency set out on pages 6 to 25, which comprise the statement of assets as at 30 June 2018, 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 effects 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, 2018 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1. Other Grants and Transfers

The statement of receipts and payments reflects an expenditure of Kshs.21,637,610 under other grants and transfers which differs with the payment vouchers figure of Kshs.21,706,227 leading to unexplained variance of Kshs.68,617.

##### 2. Use of Goods and Services

A review of expenditure on the use of goods and services revealed the following anomalies:

- i. Included in the reported expenditure of Kshs.4,716,200 on use of goods and services, are payments totalling Kshs.2,003,200 which were not adequately supported by appropriate authority and documentation as

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies  
Development Fund – Bomet Central Constituency for the year ended 30 June 2018*

required under Regulation 104(1) of the Public Finance Management (National Government) Regulations, 2015.

- ii. Further, the amount of Kshs.4,716,200 paid for the use of goods and services as disclosed under Note 5 to the financial statements is reflected as a block figure without disclosing the various sub-components making up the whole amount.
- iii. Payments totalling Kshs.1,066,700 relating to the use of goods and services which were made on 29 June 2018 were not captured in the cash book and ledger.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.4,716,200 on the use of goods and services for the year ended 30 June 2018 could not be confirmed.

### **3. Compensation of Employees**

The statement of receipts and payments reflects an expenditure of Kshs.3,353,210 for compensation of employees which differs with the amount of Kshs.2,558,821 indicated in the supporting schedules which were provided for audit, leading to unexplained variance of Kshs.794,389.

Consequently, the accuracy the expenditure of Kshs.3,353,210 incurred on compensation of employees could not be confirmed.

### **4. Bursary Disbursements**

Include in other grants and transfers of Kshs.21,637,610 are bursary disbursements totalling Kshs.20,837,610 which were made to various schools and other learning institutions. However, examination of expenditure records relating to the bursary disbursements revealed that the beneficiaries did not acknowledge receipt of the funds disbursed to them. Therefore, it was not possible to ascertain if the bursaries were actually received by the beneficiaries.

In the circumstances, the validity, accuracy and completeness of the bursary disbursements of Kshs.20,837,610 could not be confirmed.

### **5. Net Financial Position**

The statement of assets as at 30 June 2018 reflects total financial assets balance of Kshs.6,089,495.55 and nil liabilities. 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.6,089,495.55.

### **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. Except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections, I have determined that there are no key audit matters to communicate in my report.

## 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 Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections 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. Construction of Classroom at Bomet Township Primary School.**

Included in the transfers to other governments units' expenditure of Kshs.7,766,000 is an amount of Kshs.500,000 which was disbursed to Bomet Township Primary School for construction of a classroom. The money had not been used for the intended purposes and was still in the bank account at the time of audit verification in February 2019.

#### **2. Construction of Classroom at Kapcheluch Primary School**

Included in the transfers to other governments units' expenditure of Kshs.7,766,000 is an amount of Kshs.265,000 which was disbursed to Kapcheluch Primary School for the completion of a classroom, verandah and painting. However, physical verification done on 21 February 2019 revealed that plastering of the floors and walls were unfinished and the painting was not done.

#### **3. Construction of Classroom at Nyabongo Primary School**

Included also in transfers to other Government units' expenditure of Kshs.7,766,000 is a disbursement of Kshs.300,000 which was made to Nyabongo Primary School for completion of an ongoing classroom project, construction of a verandah and painting. However, the funds were diverted to the construction of a new classroom without the approval of the NGCDF Board contrary to the requirements of Section 6(2) of the National Government Constituencies Development Fund Board Act, 2015.

In circumstances, it was not possible to confirm the regularity and value for money of the disbursement.

#### **4. Budget Performance Analysis**

The NGCDF Bomet Central Constituency had prepared a balanced program-based budget of Kshs.98,489,655 for 2017/2018 financial year. However, an amount of Kshs.43,405,173 only was received from NGCDF Board, translating to around 44% of the approved budget in the year under review.

Further, the actual expenditure for the year was Kshs.37,472,973, leading to an overall under-expenditure of Kshs.52,789,655 or 62% of the budgeted amount for the year ended 30 June 2018. Consequently, the gross under-expenditure negatively impacted on the achievements of some of the core objectives of the

Fund and which in turn affected the effectiveness and efficiency of service delivery to the constituents.

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, except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing else 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 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and 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 the 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 governance.

In preparing the financial statements, management is responsible for assessing the ability of the National Government Constituencies Development Fund – Bomet Central Constituency to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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 financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 going concern 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 ability of the Fund 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 to cease sustaining 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 National Government Constituencies Development Fund – Bomet Central Constituency 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.



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**8 August 2019**

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

**Reports and Financial Statements  
For the year ended June 30, 2018**

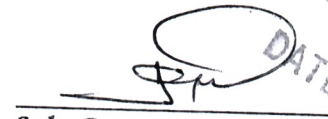
**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

**STATEMENT OF RECEIPTS AND PAYMENTS**

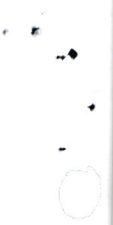
	Note	2017-2018	2016-2017
Kshs			
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	43,405,172.80	81,595,751.10
Proceeds from Sale of Assets	2	0	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>43,405,172.80</b>	<b>81,595,751.10</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,353,210	3,665,247
Use of goods and services	5	4,716,200	4441612
Transfers to Other Government Units	6	7,766,000	86,991,727
Other grants and transfers	7	21,637,610	27,929,619
Acquisition of Assets	8	-	0
Other Payments	9	-	0
<b>TOTAL PAYMENTS</b>		<b>37,472,973</b>	<b>123,028,205</b>
<b>SURPLUS/DEFICIT</b>		<b>5,932,199.80</b>	<b>(41432453)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BOMET CENTRAL Constituency financial statements were approved on 28<sup>th</sup> August 2018 and signed by:

  
Fund Account Manager  
Name: John Onger

  
Sub-County Accountant  
Name: Ngeno  
ICPAK Member Number: 3313

COUNTY ACCOUNTANT  
NATIONAL TREASURY  
DATE \_\_\_\_\_  
BOX 88, BOMET.





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**BOMET CENTRAL CONSTITUENCY**

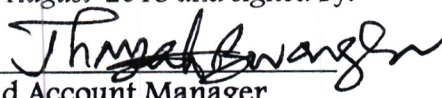
**Reports and Financial Statements**


**For the year ended June 30, 2018**

**V. STATEMENT OF ASSETS**

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	6,089,495.55	157,295.75
Cash Balances (cash at hand)	10B	<u>0</u>	<u>0</u>
Outstanding Imprests	11	<u>0</u>	=
<b>TOTAL FINANCIAL ASSETS</b>		<b><u>6,089,495.55</u></b>	<b>157,295.75</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd. 1st July...	13	157,295.75	42,092,000
Surplus/Deficit for the year		5,932,199.80	(41,432,453)
Prior year adjustments	14		<u>(502,250)</u>
<b>NET LIABILITIES</b>		<b><u>6,089,495.55</u></b>	<b><u>157,295.75</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BOMET CENTRAL Constituency financial statements were approved on 28<sup>th</sup> August 2018 and signed by:

  
Fund Account Manager  
Name: John Onger

  
Sub-County Accountant  
Name: Ngeno  
ICPAK Member Number: 3313

Stamp: COUNTY ACCOUNTANT  
NATIONAL TREASURY  
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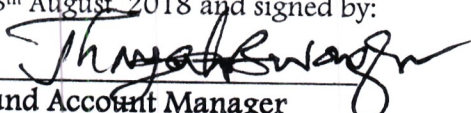
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BOMET CENTRAL CONSTITUENCY**


**Reports and Financial Statements  
For the year ended June 30, 2018**

**VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2017 - 2018	2016 - 2017
Transfers from NGCDF Board	1	43,405,172.80	81,595,751.10
Other Receipts	3		
<b>Total receipts</b>		<b>43,405,172.80</b>	<b>81,595,751.10</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,353,163	3,665,247
Use of goods and services	5	4,716,200	4,441,612
Transfers to Other Government Units	6	7,766,000	86,991,727
Other grants and transfers	7	21,637,610	27,929,619
Other Payments	9	0	0
<b>Total payment</b>		<b>37,472,973</b>	<b>123,028,205.00</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	(502,250)
<b>Net cash flow from operating activities</b>		<b>5,932,199.80</b>	<b>41,934,703.90</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	0
Acquisition of Assets	9	-	0
<b>Net cash flows from Investing Activities</b>		<b>-</b>	
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>5,932,199.80</b>	<b>(41,934,703.90)</b>
Cash and cash equivalent at BEGINNING of the year	13	157,295.75	42,092,000.00
Cash and cash equivalent at END of the year		<u>6,089,495.55</u>	<u>157,295.75</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BOMET CENTRAL Constituency financial statements were approved on 28<sup>th</sup> August 2018 and signed by:

  
Fund Account Manager  
Name: John Onger

  
Sub-County Accountant  
Name: Ngeno  
ICPAK Member Number: 3313

COUNTY ACCOUNTANT  
NATIONAL TREASURY  
DATE: \_\_\_\_\_  
BOX 95, BOMET.

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Receipts and Disbursements  
For the year ended June 30, 2018

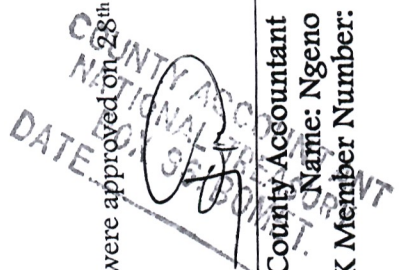
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	98,189,655.16	300,000	98,489,655.16	43,405,172.80	55,084,482.36	44.1%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts						
<b>PAYMENTS</b>						
Compensation of Employees	3,752,792.34	0	3,752,792.34	3,353,163	399,629.34	89.4%
Use of goods and services	5,084,276.35	0	5,084,276.35	4,716,200	368,076.35	92.8%
Transfers to Other Government Units	50,503,880.00	0	50,503,880	7,766,000	42,737,880	15.4%
Other grants and transfers	30,621,679.27	300,000	30,921,679.27	21,637,610	9,284,069.27	70%
Acquisition of Assets	0	0	0	0	0	0
Other Payments	8,227,027.20	0	8,227,027.2	0	0	0
<b>TOTALS</b>	98,189,655.16	300,000	98,489,655.16	37,472,973	52,789,654.96	38%

The NGCDF-BOMET CENTRAL Constituency financial statements were approved on 28<sup>th</sup> August 2018 and signed by:

*John Onger*  
Fund Account Manager  
Name: John Onger

Sub-County Accountant  
Name: Ngeno  
ICPAK Member Number: 3313





Report and Financial Statements  
For the year ended June 30, 2018

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**VIII. 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 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.

**Tax Receipts**

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

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

During the year ended 30<sup>th</sup> June 2018, 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.



**Reports and Financial Statements**

**For the year ended June 30, 2018**

**SIGNIFICANT ACCOUNTING POLICIES**

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**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**

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 NGCDF Act, 2015.



**Reports and Financial Statements**

**For the year ended June 30, 2018**

**SIGNIFICANT ACCOUNTING POLICIES**

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**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 on June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. 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 30<sup>th</sup> June 2018.

**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.

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

**15. Related Party Transactions**

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

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

**Reports and Financial Statements**

**For the year ended June 30, 2018**

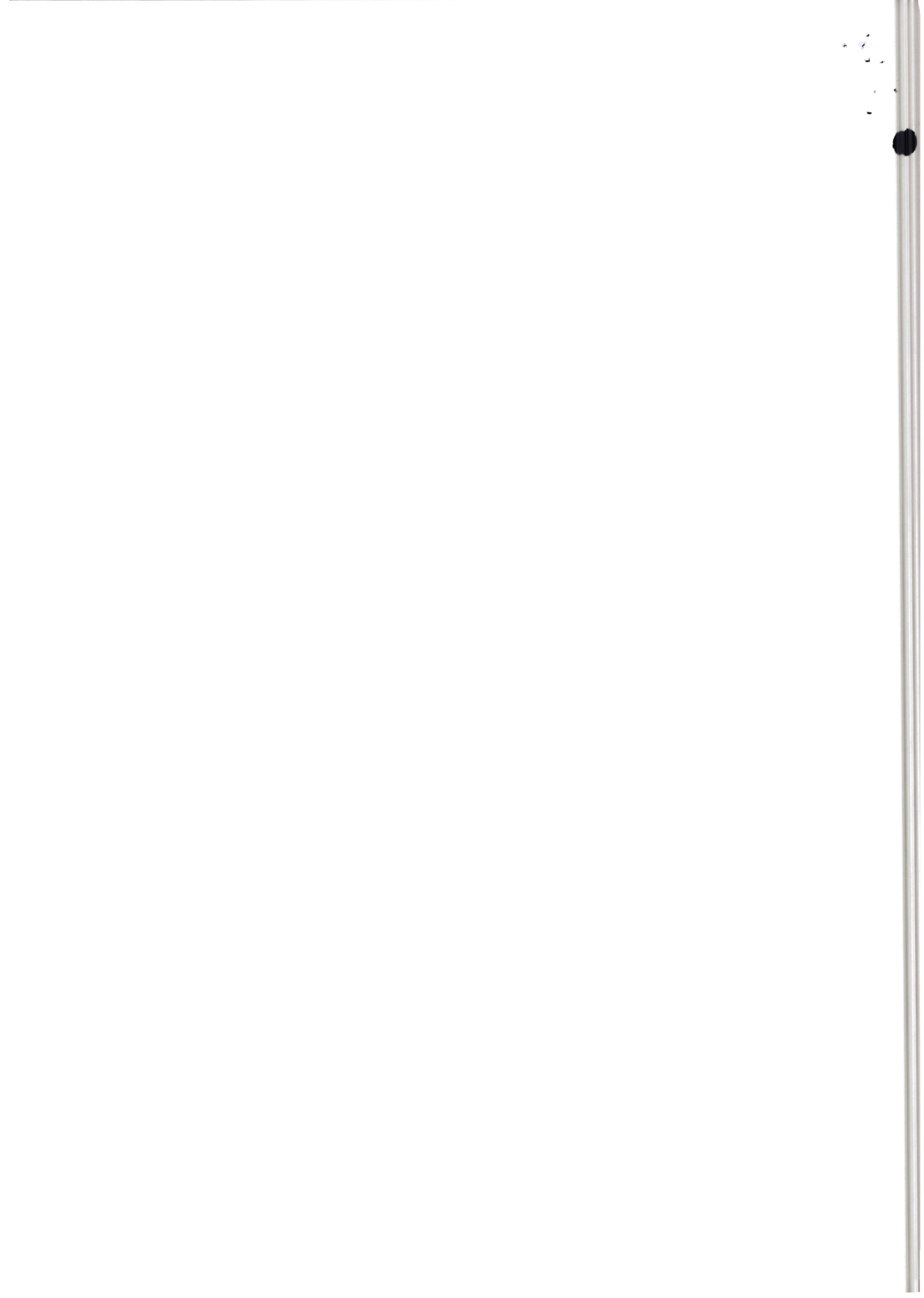
**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO	1	5,500,000.00	4,094,027.00
AIE NO	2	14,000,000.00	36,853,449.00
AIE NO	3	23,905,172.80	40648275.10
<b>TOTAL</b>		<b>43,405,172.80</b>	<b>81,595,751.10</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2017-2018	2016-2017
	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		
<b>Total</b>		



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

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2017- 2018 Kshs	2016-2017 Kshs
Interest Received		
Rents		
Receipts from Sale of tender documents		
Other Receipts Not Classified Elsewhere		
<b>Total</b>		

**4. COMPENSATION OF EMPLOYEES**

2110000	COMPENSATION OF EMPLOYEES			
	Description	2017-2018	2016 - 2017	
		Kshs	Kshs	
2110201	Basic wages of contractual employees	2,558,821.00	1,796,724.00	
2110202	Basic wages of casual labour			
	<b>Personal allowances paid as part of salary</b>			
2110301	House allowance			
2110314	Transport allowance			
2110320	Leave allowance			
2110326	Other personnel payments			
2120101	Employer contribution to NSSF			
2710120	gratuity	794,342.00	1,868,523.00	
	<b>Total</b>	<b>3,353,163.00</b>	<b>3,665,247</b>	



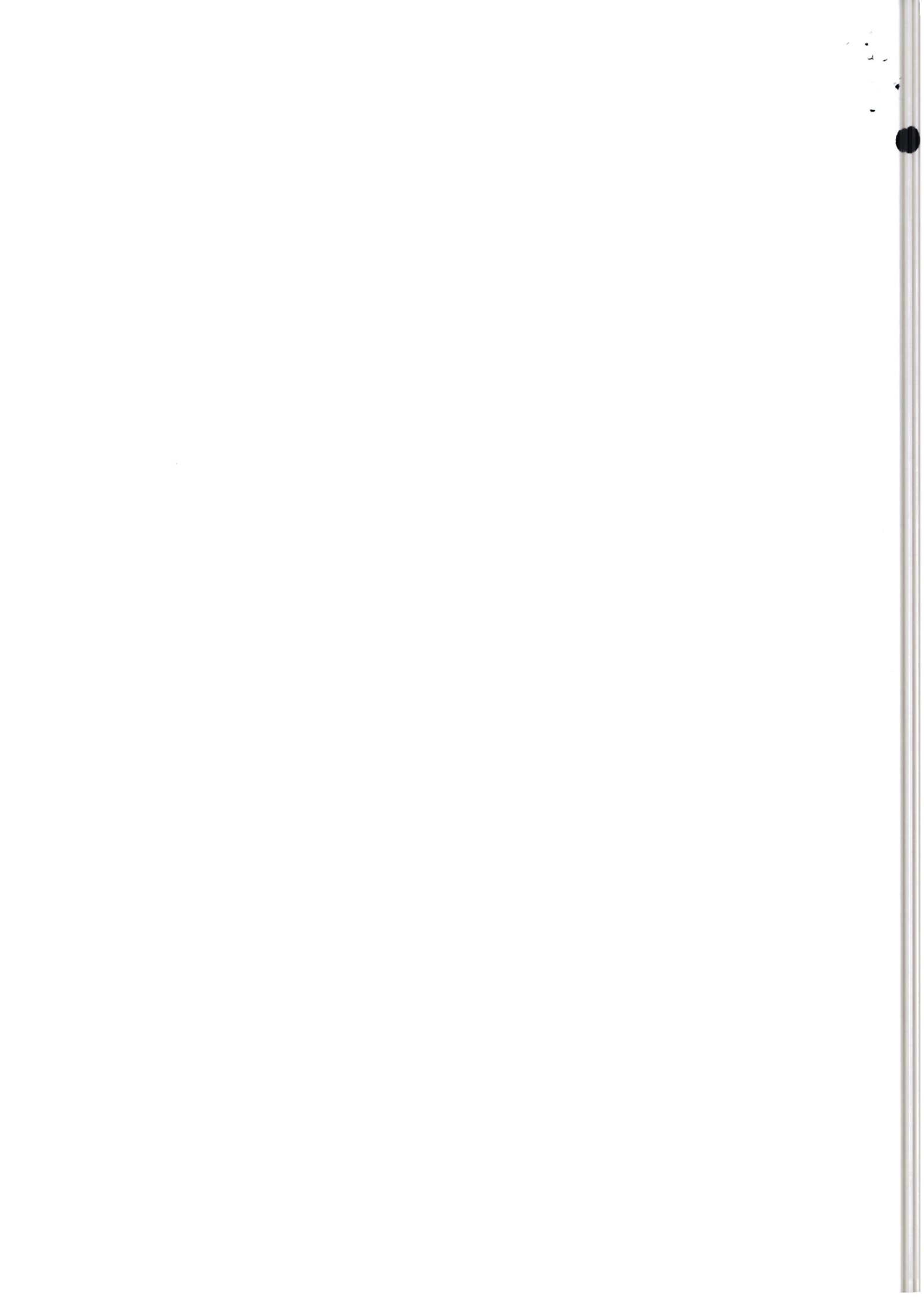
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMET CENTRAL CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2017-2018 Kshs	2016-2017 Kshs
Committee Expenses		
Utilities, supplies and services		
Communication, supplies and services	4,716,200	4,441,612.00
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses		
Hospitality supplies and services		
Insurance costs		
Specialized materials and services		
Office and general supplies and services		
Other operating expenses		
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets		
<b>Total</b>	<u>4,716,200</u>	<u>4,441,612.00</u>



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

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2017-2018 Kshs	2016-2017 Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)		
Transfers to secondary schools (see attached list)	5,962,000	44,196,951
Transfers to tertiary institutions (see attached list)	1,804,000	42,794,776
Transfers to health institutions (see attached list)		
<b>TOTAL</b>	<b>7,766,000</b>	<b>86,991,727</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2017-2018 Kshs	2016- 2017 Kshs
Bursary – secondary schools (see attached list)		
Bursary – tertiary institutions (see attached list)	8,210,342	10,000,000
Bursary – special schools (see attached list)	12,627,268	13,322,847
Mock & CAT (see attached list)		
Security projects (see attached list)		1,816,772
Sports projects (see attached list)		
Environment projects (see attached list)		0
Emergency projects (see attached list)	800,000	2,790,000
<b>Total</b>	<b>21,637,610</b>	<b>27,929,619</b>

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

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

**Non-Financial Assets**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
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		
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialised Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
<b>Total</b>		

**9. OTHER PAYMENTS**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	0	0
ICT Hub	0	0
TVET		0



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

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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

**10A: Bank Accounts (cash book bank balance)**

<i>EQUITY BANK BOMET A/C NO. 1220261310522</i>	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
	<b>Kshs (30/6/2018)</b>	<b>Kshs (30/6/2017)</b>
	<b>6,089,495.55</b>	<b>157,295.75</b>
<b>Total</b>	<b>6,089,495.55</b>	<b>157,295.75</b>
<b>10B: CASH IN HAND</b>		
Location 1	nil	nil
Location 2		
Location 3		
Other Locations ( <i>specify</i> )		
<b>Total</b>		
<i>[Provide cash count certificates for each]</i>		



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

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

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

*[Include an annex of the list is longer than 1 page.]*

**12 RETENTION**

	2017 - 2018 Kshs	2016-2017 Kshs
Supplier 1		
Supplier 2		
Supplier 3		
<b>Total</b>		

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

	2017-2018 Kshs	2016-2017 Kshs
Bank accounts		
Cash in hand	6,089,495.55	157,295.75
Imprest	0	0
	0	0

**Total**  
*[Provide short appropriate explanations as necessary]*

<b>6,089,495.55</b>	<b>157,295.75</b>
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMET CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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

**14. PRIOR YEAR ADJUSTMENTS**

	2017- 2018 Kshs	2016-2017 Kshs
Bank accounts (Cash book Undercast)		
Cash in hand	-	(502,250)
Imprest		
<b>Total</b>	<b>-</b>	<b>(502,250)</b>

**15. OTHER IMPORTANT DISCLOSURES**

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

	2017- 2018 Kshs	2016-2017 Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		

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

	Kshs	Kshs
Senior management		
Middle management		
Unionisable employees		
Others ( <i>specify</i> )		

**15.3: UNUTILIZED FUNDS (See Annex 3)**

	Kshs	Kshs
Compensation of employees		
Use of goods and services		
Amounts due to other Government entities (see attached list)		
Amounts due to other grants and other transfers (see attached list)		
Acquisition of assets		
Others ( <i>specify</i> )		

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

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

	<b>2017- 2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)		



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

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2014	Comments
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						



Reports and Financial Statements  
For the year ended June 30, 2018 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
	Sub-Total						
<b>Middle Management</b>							
4.							
5.							
6.							
	Sub-Total						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	Sub-Total						
<b>Others (specify)</b>							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

