

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE NATIONAL ASSEMBLY	
DATE: 08 MAR 2023	
DAY: WEDNESDAY	
TABLED BY:	Hon. Owen Baya, CBS MP
CLERK-AT THE TABLE:	Deputy Majority Leader
	Miriam mado

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – BELGUT CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2021**



BELGUT CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Sharon Kapto
2.	Sub-County Accountant	Billy Kiprotich Chemirmir
3.	Chairman NGCDFC	Ngenoh Kipsang Henry
4.	Member NGCDFC	Tecler Chepkemoi

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF BELGUT Constituency Headquarters

P.O. BOX 1 20205
BELGUT NG CDF BUILDING
Next to the DC's office
SOSIOT, KERICHO

(f) NGCDF BELGUT Constituency Contacts

Telephone: (254) 720 094558
E-mail: cdfbelgut@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF BELGUT Constituency Bankers

Co-Operative Bank
Kericho
A/c No 01136077827600

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



Mr. Ngenoh Henry Kipsang

CHAIRMAN'S REMARKS

There was a huge increase in receipt of funds this financial year as compared to last financial year due to increase in allocation.

1. Performance

The two main categories in the statement of receipts and payments i.e. total amount received and payments made. Where the two performed extremely well since the totals received were Ksh. 161,592,724 and total payments were Ksh.163, 994,447 but there was a balance brought forward of Ksh. 4,762,878 as at 1st Jul 2020.

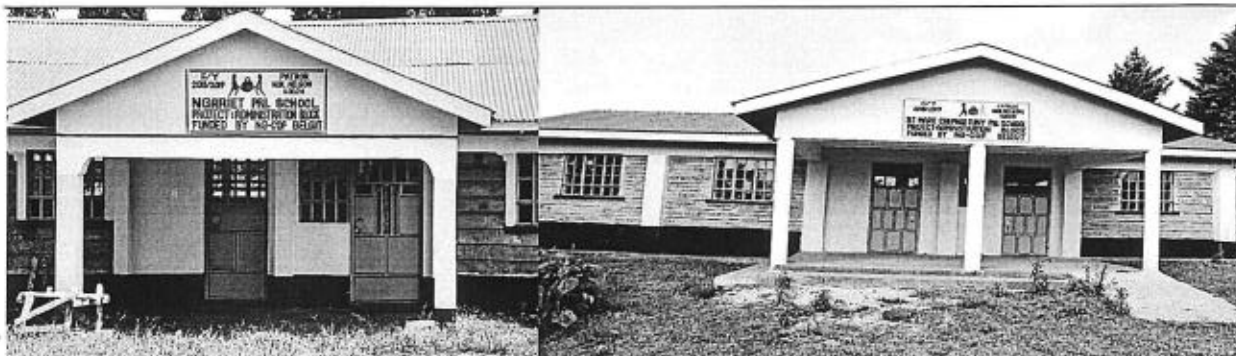
Performance on receipts and payments



■ RECEIPTS ■ PAYMENTS

2. Achievement

The main achievement for the financial year 2019/2020 was the ability to complete science laboratories, administration blocks, and classrooms and put up dormitories to assist the government on the 100% transition. The flagship project of close to Ksh.17m at Chebirirbei secondary School was completed. Another flagship project of Kesagetiet primary School tuition block of Ksh 24m commenced and its 80% complete. Also the bursary distribution exercise was termed the best ever since the methods used ensured that the neediest have been reached.



3. Emerging issues

The poverty index in rural constituencies is increasing day by day which has an impact on the fund since the constituents cannot supplement the Fund whose main purpose is to alleviate poverty. The people become over dependent on the fund which is already stretched and cannot meet all the needs.

Challenges.

There was delayed funding that lowered the absorption rate. Funds for FY 2020/2021 was not utilized fully since the last tranche was disbursed in on July 2021 although it's an improvement of the previous financial year.

NGENOH KIPSANG HENRY
CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NG-CDF-Belgut Constituency's 2018-2023 strategic plan are to:

- a) To improve educational infrastructure facilities across the constituency
- b) To improve security sector physical infrastructure development
- c) To improve sanitation and hygiene in public institutions
- d) To partner with stakeholder and actors in conserving the environment
- e) To identify and nurture talents from learning institutions and the community at large
- f) To enhance teaching and learning through provision of materials, equipment and resources

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	-To increase basic and secondary school completion cycles by liaising with schools administration to improving institutions physical infrastructure	Increased enrolment in primary and secondary schools and better performance in the schools	-Number of physical infrastructure constructed both in primary, secondary institutions	In FY 20/21 - we increased number of classrooms by 20, 5 in secondary school and 15 in primary school, completed 2 laboratories, 7 administration blocks 5 in primary & 2 in secondary, 6 construction of dormitories
Security	-To support security agencies for better service delivery through infrastructure development	-reduced number of crime rates in the constituency - improved physical security infrastructure i.e. National Police Service and National Government	-Number of security infrastructure constructed	In the FY 2020/2021 the NG-CDFC constructed a 1 police station and 3 chiefs' offices to completion

BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
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		Administration offices (ACC, Chiefs)		
Environment	-To enhance sustainable environmental management	-enhanced water harvesting, programs in institutions	-Number of schools with water harvested with gutters and water tanks installed.	- In the financial year 2020/2021 - we are putting up dust bins in 33 primary schools
Sports	-To support youths/schools on sport activities to promote talent, and to purchase sporting equipment & kits for schools and clubs in the constituency	Improved talents in sport activities	-Number of youths engaged in sport activities -number of clubs with sporting equipment and kits	In the financial year 2020/2021 , the NG- CDFC allocated funds for sports to promote sports activities in the constituency and purchase of kits and other sporting equipment for clubs and primary schools

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Belgut Constituency environmental programs are guided by an environmental policy. The NG-CDFC has successfully conducted environmental projects over the years. They have employed various strategies to mitigate shortcomings that come along with these projects. For instance the NG-CDFC made an analysis on the impact of environment projects which have been implemented over the past years and resolved to plan on implementing more of water harvesting projects in learning institutions since it has proven to have a big impact compared to other projects implemented in the previous financial years. On matters managing the biodiversity differences the NG-CDFC have ensured that the government legislations on environment are followed, they have also educated the residents of Belgut Constituency on environment matters and have promoted

conservation of nature. The NG-CDFC also has embraced a policy on waste management by ensuring reduction on waste, reuse and recycling. Thus ensuring that all the projects implemented causes no harm to the environment.

3. Employee welfare

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

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

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

4. Market place practices-

Belgut NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Belgut 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, 2021. 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-Belgut Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Belgut Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- Belgut Constituency financial statements were approved and signed by the Accounting Officer on _____ 2021.



Chairman NGCDF Committee
Name: Ngenoh Kipsang



Fund Account Manager
Name: Sharon Kapto

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Belgut Constituency set out on pages 14 to 59, which comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and summary statement of

Report of the Auditor-General on National Government Constituencies Development Fund - Belgut Constituency for the year ended 30 June, 2021

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Belgut Constituency as at 30 June, 2021, 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. Unsupported Transfers to Kesagetiat Primary School

The statement of receipts and payments reflects an amount of Kshs.104,259,017 in respect of transfers to other government units as disclosed in Note 6 to the financial statements which includes an amount of kshs.53,164,375 transfers to primary schools. This amount includes an undisclosed amount transferred to Kesagetiet primary school. However, this expenditure was not audited as Management indicated that the original supporting documents were taken away by Ethics and Anticorruption Commission (EACC) for investigation.

In the circumstances, the regularity and accuracy of the expenditure on Kesagetiet primary school could not be confirmed.

2. Unsupported Transfers to Belgut Technical Training Institute

The statement of receipts and payments reflects an amount of Kshs.104,259,017 in respect of transfers to other government units as disclosed in Note 6 to the financial statements which includes an amount of Kshs.1,172,814 disbursed to Belgut Technical Training Institute. However, the expenditure was not audited as Management indicated that the original support documents were taken away by Ethics and Anticorruption Commission (EACC) for investigation.

In the circumstances, the regularity and accuracy of the expenditure of Kshs.1,172,814 could not be confirmed.

3. Unsupported Expenditure at Kaborok Day Secondary School

The statement of receipts and payments reflects an amount of Kshs.104,259,017 in respect of transfers to other government units as disclosed in Note 6 to the financial statements. Included is an amount of Kshs.6,700,000 disbursed to Kaborok day secondary school for construction of four (4) classrooms and purchase of one (1) acre piece of land. However, the following anomalies were noted;

- i. No original bank statements and acknowledgements were provided for audit to confirm the receipts of the funds.

- ii. Project Management Committee did not open and maintain an independent bank account for the school contrary to Regulation 15(1)(c) of National Government Constituencies Development Fund Regulations, 2016.
- iii. No written contract agreement was provided for audit to confirm the terms and conditions of the contract, contrary to Section 134(1) and 135(1) to (4) of the Public Procurement and Asset Disposal Act, 2015.
- iv. No inspection and acceptance committee meeting minutes were provided for audit, contrary to Section 48 of the Public Procurement and Asset Disposal Act, 2015.
- v. No ownership documents for the land purchased were provided for audit. Further no registration certificate for the new school was provided for audit and there were no students admitted.

In the circumstances, the accuracy, ownership and completeness of expenditure of Kshs.6,700,000 at Kaborok Day Secondary School could not be confirmed.

4. Unsupported Purchase of a School Bus

The statement of receipts and payments reflects an amount of Kshs.104,259,017 in respect of transfers to other government units as disclosed in Note 6 to the financial statements. Included is an amount of Kshs.7,908,241 disbursed to Keben Secondary School for purchase of a school bus. However, the following anomalies were observed;

- i. Management did not provide for audit the original bank statements and acknowledgements to confirm the receipts.
- ii. The ledger records indicated an amount of Kshs.7,908,241 as transferred against an approved budget of Kshs.6,700,000.
- iii. Physical Inspection on 19 April, 2022 confirmed that an Isuzu bus registration number KDG 004C was purchased. However, no log book was provided for audit to confirm the ownership status. In addition, it was noted that the bus was a forty-six (46) seater instead of the fifty-two (52) seater budgeted for. Further, no procurement documents were provided for audit.

In the circumstances, the ownership and accuracy of the expenditure amounting to Kshs.7,908,241 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 - Belgut 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 its 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 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's 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 controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

30 September, 2022

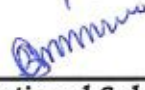
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	225,000	23,000
TOTAL RECEIPTS		161,592,724	123,063,876
PAYMENTS			
Compensation of employees	4	1,868,523	2,476,664
Use of goods and services	5	8,376,469	10,282,275
Transfers to Other Government Units	6	104,259,017	88,925,337
Other grants and transfers	7	48,808,192	19,704,460
Acquisition of Assets	8	682,246	183,138
Other Payments	9	-	-
TOTAL PAYMENTS		163,994,447	121,571,874
SURPLUS/DEFICIT		(2,401,723)	1,492,002

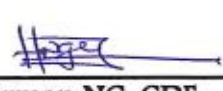
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Belgut Constituency financial statements were approved on _____ 2021 and signed by:


Fund Account Manager

Name: Sharon Kapto


National Sub-County Accountant

Name: Billy Chemirmir
ICPAK M/No:


Chairman NG-CDF Committee

Name: Ngenoh Henry Kipsang


VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	2,925,897	4,762,878
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		2,925,897	4,762,878
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		2,925,897	4,762,878
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	197,500	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		2,728,397	4,762,878
REPRESENTED BY			
Fund balance b/fwd 1st July...		4,762,879	3,265,219
Prior year adjustments	14	367,241	5,657
Surplus/Deficit for the year		(2,401,723)	1,492,002
NET FINANCIAL POSITION		2,728,397	4,762,878

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Belgut Constituency financial statements were approved on 2021 and signed by:


Fund Account Manager

Name: Sharon Kapto


National Sub-County Accountant

Name: Billy Chemirmir
ICPAK M/No:


Chairman NG-CDF Committee

Name: Ngenoh Henry Kipsang

BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Other Receipts	3	225,000	23,000
		161,592,724	123,063,876
Payments for operating activities			
Compensation of Employees	4	1,868,523	2,476,664
Use of goods and services	5	8,376,469	10,282,275
Transfers to Other Government Units	6	104,259,017	88,925,337
Other grants and transfers	7	48,808,192	19,704,460
Other Payments	9	-	-
		163,312,201	121,388,736
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	197,500	-
Prior year Adjustments	14	367,241	5,657
Net Adjustments		564,741	5,657
Net cash flow from operating activities		(1,154,736)	1,680,797
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(682,246)	(183,138)
Net cash flows from Investing Activities		(682,246)	(183,138)
NET INCREASE IN CASH AND CASH EQUIVALENT		(1,836,982)	1,497,659
Cash and cash equivalent at BEGINNING of the year	10	4,762,878	3,265,219


BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Cash and cash equivalent at END of the year		2,925,896	4,762,878
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Belgut Constituency financial statements were approved on _____ 2021 and signed by:



Fund Account Manager
Name: Sharon Kapto



National Sub-County
Accountant
Name: Billy Chemirmir
ICPAK M/No:



Chairman NG-CDF Committee
Name: Ngenoh Henry Kipsang

IX. SUMMARY STATEMENT OF APPROPRIATION

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		Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	Opening Balance (C/Bk) and AIA 4,762,879	211,219,483	161,367,724	49,851,759	76.4%
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts			225,000	225,000	-	100.0%
TOTAL RECEIPTS	137,088,879	4,987,879	211,444,483	161,592,724	49,851,758.59	76.4%
PAYMENTS						
Compensation of Employees	3,000,000	61,187	5,109,057	1,868,523	3,240,534	36.6%
Use of goods and services	9,294,408	205,762	12,693,020	8,376,469	4,316,550	66.0%
Transfers to Other Government Units	76,480,000	1,323,291	133,990,444	104,259,017	29,731,427	77.8%
Other grants and transfers	47,914,472	2,753,178	57,922,500	48,808,192	9,114,308	84.3%
Acquisition of Assets	400,000	396,462	1,481,462	682,246	799,216	46.1%
Other Payments	0		0	-	-	
Unallocated expenditure		23000	23,000		23,000	
Unallocated expenditure		225000	225,000		225,000	
TOTAL	137,088,879	4,987,880	211,444,483	163,994,447	47,450,036.18	77.6%


BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


Comments on the Underutilization of fund


- i. Overall Utilization of funds was average, i.e. ; compensation of employees 36.6% use of goods 66% transfers to government units 77.8% other grants and transfer 84.3%, and 46.1% for acquisition of asset. This resulted from amount pending from NGCDFB as at the end of June 2021 amounting to Ksh. 45,088,879. At least the performance of all the vote heads was over 50% except that of compensation of employees and acquisition of assets. Other grants and transfers funds was utilized well due to reopening of schools after covid 19 which prompted release of bursary cheques to institutions immediately
- ii. The adjustment column includes; cash book opening balance of Kshs 4,762,879, Kshs 69,367,724 for 2019/20 F/Y received in 2019/20 FY, and Ksh. 225,000 received as AIA
- iii. Column D is actually as it is on the statement of receipts and payments without any alterations.
- iv. The adjustment column on the payments side include unallocated expenditure of 23,000 which was AIA in FY 19/20 and has not been allocated to any vote.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	47,450,035
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
	2,361,156
Add Accounts payable	197500
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	367241
Cash and Cash Equivalents at the end of the FY 202021	2,925,897
Reconciliation of Statement of Budget Appropriation to Statement of Assets and Liabilities introduced	

The NGCDF-Belgut Constituency financial statements were approved on _____ and signed by:


 Fund Account Manager
 Name: Sharon Kapto


 National Sub-County
 Accountant
 Name: Billy Chemirmir
 ICPAK M/No:


 Chairman NG-CDF Committee
 Name: Ngenoh Henry Kipsang

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c- d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
		Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,000,000	61,187	2,047,870	5,109,057	1,868,523	3,240,534
1.2 Committee allowances	2,025,329	80,877	329,748	2,435,955	2,001,300	434,655
1.3 Use of goods and services	3,200,000	124,884	166,640	3,491,524	2,143,653	1,347,871
Total	8,225,329	266,948	2,544,258	11,036,536	6,013,476	5,023,060
2.0 Monitoring and evaluation						
2.1 Capacity building	1,600,000		1,287,530	2,887,530	1,718,846	1,168,684
2.2 Committee allowances	2,100,000		1,087,900	3,187,900	2,117,069	1,070,831
2.3 Use of goods and services	369,078		321,032	690,110	395,601	294,509
Total	4,069,078	-	2,696,462	6,765,540	4,231,516	2,534,024
3.0 Emergency						
3.1 Primary Schools	6,470,000		55,600	6,525,600	6,825,600	(300,000)
3.2 Secondary schools	600,000			600,000	600,000	-
3.3 Tertiary institutions				-		-
3.4 Security projects			-	-		-
3.5 Unutilised	122,207			122,207	34,400	87,807
Total	7,192,207	-	55,600	7,247,807	7,460,000	(212,193)

DELGUL Consistency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

4.0 Bursary and Social Security									
4.1 Secondary Schools	23,000,000			3,823,000		26,823,000		24,213,850	2,609,150
4.2 Tertiary Institutions	11,272,265			1,000,000		12,272,265		10,363,000	1,909,265
4.3 Social Security						-			-
4.4 Special Needs						-		-	-
Total	34,272,265	-	4,823,000		39,095,265		34,576,850		4,518,415
5.0 Sports									
5.1	750,000			776,250		1,526,250		715,200	811,050
Total	750,000.00	-	776,250		1,526,250		715,200		811,050
6.0 Environment									
6.1	450,000					450,000		-	450,000
Total	450,000	-	-		450,000		-		450,000
7.0 Primary Schools Projects									
Kapmaso Primary School	700,000					700,000			700,000
Barnei Primary School	600,000					600,000		600,000	-
Borborwet Primary School	800,000					800,000			800,000
Chebiriabei Primary School	800,000					800,000			800,000
Chebungunon Primary	700,000					700,000		700,000	-
Chemoset Primary School	800,000					800,000			800,000
Chemoson Primary School	950,000					950,000			950,000
Chemumbe Primary School	700,000					700,000		700,000	-
Chepkutbei Primary School	700,000					700,000		700,000	-
Chepnagai Primary school	950,000					950,000		950,000	-

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Cheptenye Primary School	800,000				800,000	800,000	-	
Cheptigit Primary	400,000				400,000		400,000	
Cheptoriet Primary School	950,000				950,000	950,000	-	
Cheribo Primary School	1,100,000				1,100,000	1,100,000	-	
Chyemen Primary School	950,000				950,000	950,000	-	
Itembe Primary School	950,000				950,000	950,000	-	
Kabanga Primary School	800,000				800,000	800,000	-	
Kaborok Primary School	800,000				800,000	800,000	-	
Kakiptui Primary School	1,950,000				1,950,000	1,950,000	-	
Kamass Primary School	700,000				700,000	700,000	-	
Kapchebet A Primary School	600,000				600,000		600,000	
Kapchebet B Primary School	650,000				650,000		650,000	
Kapkures B Primary School	1,000,000				1,000,000		1,000,000	
Kapleymeiwet Primary School	600,000				600,000	600,000	-	
Kapmaso Milimani Primary School	950,000				950,000		950,000	
Kapnandet Primary School	200,000				200,000	200,000	-	
Kapriro Primary School	700,000				700,000	700,000	-	
Kapsisiwo Primary School	830,000				830,000		830,000	
Kapsoyo Primary School	150,000				150,000	150,000	-	
Kaptoboiti Primary School	600,000				600,000		600,000	
Keben Primary School	700,000				700,000		700,000	
Kesagetiet Primary School	14,300,000				14,300,000	10,500,000	3,800,000	

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Kibingei primary School	600,000				600,000		600,000
Kiboet Primary School	1,100,000				1,100,000	1,100,000	-
Kiboito Primary School	500,000				500,000	500,000	-
Kiletien Primary School	1,150,000				1,150,000	1,150,000	-
Kiptenden Primary School	1,050,000				1,050,000	1,050,000	-
Kiptome Primary School	500,000				500,000		500,000
Mak Peter Primary School	1,000,000				1,000,000	1,000,000	-
Marchorwa Primary School	700,000				700,000	700,000	-
Masarian Primary School	600,000				600,000	600,000	-
Mereonik Primary School	950,000				950,000	950,000	-
Nyabangi Primary School	700,000	-			700,000		700,000
Samiytuk Primary School	800,000				800,000		800,000
Seretut Primary School	700,000				700,000		700,000
St. Mark Chepngetuny Primary School	800,000				800,000		800,000
Teldet Primary School	700,000				700,000		700,000
Chaik 5 schools				500,000	500,000	500,000	-
Chemoson Primary School				900,000	900,000	900,000	-
Cheptororiet Primary School				1,000,000	1,000,000	1,000,000	-
Cheribo Primary School				900,000	900,000	900,000	-
Kakiptui Primary School				1,100,000	1,100,000	1,100,000	-
Kapkitony Primary School				650,000	650,000	650,000	-
Kaplutiet Primary School				800,000	800,000	800,000	-

Kapsisiwo Primary School			800,000	800,000	800,000	-
Kesagetiet Primary School			2,620,525	2,620,525	2,620,525	-
Kibingei primary School			500,000	500,000	500,000	-
Kiboet Pry School			900,000	900,000	900,000	-
Kiplalmat Primary			1,200,000	1,200,000	1,200,000	-
Kipsolu Primary School			700,000	700,000	700,000	-
Mobego Primary School			900,000	900,000	900,000	-
Teldet Primary School			800,000	800,000	800,000	-
Revision books- KLB			2,494,800	2,494,800	2,493,850	950
Kesuyko Primary School			800,000	800,000	700,000	100,000
Cheptigit Primary			600,000	600,000	600,000	-
Chemoson Primary School			1,200,000	1,200,000	1,200,000	-
Itondo Primary School			1,000,000	1,000,000	1,000,000	-
Chemamul Primary School			500,000	500,000		500,000
Kiptenden B Primary School					1,050,000	(1,050,000)
Finlays Flower I Primary School				-		-
Finlays Flower II Primary School				-		-
Total	50,230,000	-	20,865,325	71,095,325	53,164,375	17,930,950
8.0 Secondary School Projects						
Cheptorriet Secondary School	1,200,000			1,200,000	1,200,000	-
Ainapkoi Secondary School	2,200,000			2,200,000	2,200,000	-
Belgut Starehe Girls Centre	1,100,000			1,100,000	1,100,000	-
Belgut Taptugen Starehe boys						

DELEGATED CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Centre	1,000,000			1,000,000		1,000,000
Chebungunon Secondary School	2,600,000			2,600,000	1,500,000	1,100,000
Chepkoton girls secondary school	1,500,000			1,500,000		1,500,000
Cheptenye Boys High School	1,200,000			1,200,000	1,200,000	-
Kabianga Girls Secondary School	1,800,000			1,800,000	1,800,000	-
Kaborok Girls secondary School	1,300,000			1,300,000	1,300,000	-
Kamass Secondary School	2,000,000			2,000,000		2,000,000
Kapkitony Day Secondary School	1,000,000			1,000,000		1,000,000
Kaplutiet Secondary School	2,400,000			2,400,000		2,400,000
Kapmaso Secondary School	1,700,000			1,700,000	1,700,000	-
Kapsiyo Secondary School	2,850,000			2,850,000	1,000,000	1,850,000
Kibingei Girls Secondary School	1,800,000			1,800,000	1,800,000	-
Kipsolu Secondary School	600,000			600,000		600,000
Ainapko Secondary School				1,200,000	1,200,000	-
Belgut Starehe Girls Centre				1,630,000	1,630,000	-
Belgut Taptugen Starehe boys centre				1,700,000	1,700,000	-
Borborwet Secondary School				800,000	800,000	-
Chebungunon Secondary School				1,200,000	1,200,000	-
Chepkoton girls secondary school				1,400,000	1,400,000	-
Chepkutung Secondary School				400,000	400,000	-
Kabianga Girls Secondary School				1,400,000	1,400,000	-
Kamass Secondary School				300,000	300,000	-

DELEGATED CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Kapchebet Girls Secondary School			300,000	300,000	300,000	-
Kaplutiet Secondary School			1,200,000	1,200,000	1,200,000	-
Kapmaso Secondary School			1,000,000	1,000,000	1,000,000	-
Kibingei Girls Secondary School			1,650,000	1,650,000	1,650,000	-
Kipsolu Secondary School			700,000	700,000	700,000	-
Kiptome Secondary School			1,150,000	1,150,000	1,150,000	-
Keben Secondary School			200,000	200,000	200,000	-
Borborwet Secondary School			950,000	950,000	950,000	-
Kabianga Girls Secondary School			1,000,000	1,000,000	1,000,000	-
Koiwalclach Girls Secondary School			1,533,587	1,533,587	1,533,587	-
Kaborok Day Secondary School			6,700,000	6,700,000	6,700,000	-
Keben Secondary School			6,700,000	6,700,000	6,700,000	-
Ainapko Secondary School			1,000,000	1,000,000	1,000,000	-
Keben Secondary School			708,241	708,241	708,241	-
Keben Secondary School			300,000	300,000	300,000	-
Teldet Secondary School			200,000	200,000	200,000	
Total	26,250,000	-	35,321,828	61,571,828	49,921,828	11,650,000
9.0 Tertiary institutions Projects		-				
Belgut TTI		1,165,131		1,165,131	1,172,814	(7,683)
Belgut TTI		158,160		158,160		158,160
Total	-	1,323,291	-	1,323,291	1,172,814	150,477

BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

10.0 Security Projects									
Belgut Sub county Police HQ and Station	3,500,000	1,936,144				5,436,144	2,142,938		3,293,206
DCC's Residence	150,000					150,000			150,000
Kaborok Location Chiefs Office	800,000			700,000		1,500,000	1,500,000		-
Kipkoiyan Location Chiefs Office	800,000			700,000		1,500,000	1,500,000		-
Seretut Chiefs Office				200,000		200,000	200,000		-
Total	5,250,000	1,936,144		1,600,000		8,786,144	5,342,938		3,443,206
11.0 Acquisition of assets									
11.1 Motor Vehicles	-	370,000				370,000	-		370,000
11.2 Renovation of CDF office	-	20,862				20,862	-		20,862
11.3 Purchase of furniture and equipment	400,000	4,600		685,000		1,089,600	682,246		407,354
11.4 Purchase of computers	-					-	-		-
11.5 construction of Notice Board		1,000				1,000			1,000
Total	400,000	396,462		685,000		1,481,462	682,246		799,216
12.0 Other payments									
Road and Bridges		102,099		-		102,099	-		102,099
Road and Bridges		935				935	-		935
Belgut Resource Centre		714,000				714,000	713,204		796
Total	-	817,034		-		817,034	713,204		103,830
13.0 unallocated fund									
Unapproved projects						-			
AIA		225,000				225,000			225,000
AIA		23,000				23,000			23,000

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PMC savings							
Total		-	248,000	-	248,000	-	-
	137,088,879	4,987,879	69,367,723	211,444,481	163,994,447	248,000	47,450,034

STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
	a		b	c=a+b	d	e=c-d
PAYMENTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
Compensation of Employees	3,000,000	61,187	2,047,870	5,109,057	1,868,523	3,240,534
Use of goods and services	9,294,408	205,761	3,192,850	12,693,019	8,376,469	4,316,550
Transfers to Other Government Units	76,480,000	1,323,291	56,187,153	133,990,444	104,259,017	29,731,427
Other grants and transfers	47,914,472	2,753,178	7,254,850	57,922,499	48,808,192	9,114,307
Acquisition of Assets	400,000	396,462	685,000	1,481,462	682,246	799,216
Other payments	-		-			
UNALLOCATED FUND	-	248,000	-	248,000	-	248,000
TOTAL	137,088,879	4,987,879	69,367,723	211,444,481	163,994,447	47,450,034

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Belgut 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.

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021

14. Errors

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

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

15. Related Party Transactions

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO	B049230	15,000,000	
AIE NO	B104582	19,000,000	
AIE NO	B104789	31,767,724	
AIE NO	B104987	9,000,000	
AIE NO	B124831	3,600,000	
AIE NO	B124894	8,500,000	
	B119699	12,000,000	
	B119739	6,900,000	
	B128349	7,000,000	
	B132094	6,000,000	
	B138762	12,000,000	
	B126347	11,600,000	
	B126050	7,000,000	
	B105192	12,000,000	
	AIE NOB041030		53,740,876
	AIE NOB047314		1,300,000
	AIE NOB047367		4,000,000
	AIE NOB041440		20,000,000
	AIE NOB047858		6,000,000
	AIE NOB049230		15,000,000.00
	AIE NOB104242		16,000,000.00
	AIE NOB096533		7,000,000.00
TOTAL		161,367,724	123,040,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	xxx	xxx
Receipts from the Sale of Vehicles and Transport Equipment	xxx	xxx
Receipts from sale of office and general equipment	xxx	xxx
Receipts from the Sale Plant Machinery and Equipment	xxx	xxx
Total	xxx	xxx

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received		
Rents		
Receipts from sale of tender documents	225,000	23,000
Hire of plant/equipment/facilities		
Unutilized funds from PMCs		
Other Receipts Not Classified Elsewhere		
Total	225,000	23,000

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,868,523	1,638,544
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	838,120
Employer Contributions Compulsory national social security schemes	-	-
Total	1,868,523	2,476,664

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	577,089	1,027,484
Electricity	0	0
Water & sewerage charges	6,320	-
Office rent		-
Communication, supplies and services	105,000	165,000
Domestic travel and subsistence	409,900	946,200
Printing, advertising and information supplies & services	0	0
Rentals of produced assets		-
Training expenses	840,500	775,490
Hospitality supplies and services	0	0
Other committee expenses	2,111,200	1,912,609
Committee allowance	2,680,615	4,340,865
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services	783,021	0
Fuel , oil & lubricants	450,000	844,444
Other operating expenses	0	0
Bank service commission and charges	13,130	0
Other Operating Expenses	-	-
Security operations		-
Routine maintenance - vehicles and other transport equipment	399,694	270,183
Routine maintenance- other assets		0
TOTAL	8,376,469	10,282,275

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	53,164,375	34,259,475
Transfers to secondary schools (see attached list)	49,921,828	50,031,000
Transfers to tertiary institutions (see attached list)	1,172,814	4,634,862
TOTAL	104,259,017	88,925,337

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	24,029,850	6,033,000
Bursary -Tertiary (see attached list)	10,363,000	4,593,500
Bursary- Special Schools	184,000	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Roads		355,065
Other capital grants and transfer	713,204	1,125,889
Security Projects (see attached list)	5,342,938	1,763,856
Sports Projects (see attached list)	715,200	1,398,750
Environment Projects (see attached list)	-	
Emergency Projects (see attached list)	7,460,000	4,434,400
TOTAL	48,808,192	19,704,460

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	99,000.00
Refurbishment of Buildings	398,746.00	84,138.00
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	283,500.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
Total	682,246	183,138

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
	-	-
		-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
Closing cash book bank balance	Kshs (30/6/2021)	Kshs (30/6/2020)
Cooperative Bank, Kericho A/cno.01136077827600	2,925,897	4,762,878
	-	-
	-	-
Total	2,925,897	4,762,878
10B: CASH IN HAND		
Location 1		
Location 2		
Location 3		
Other Locations (<i>specify</i>)		
Total		
<i>[Provide cash count certificates for each]</i>		

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>Name of Officer</i>	<i>dd/mm/yy</i>			
<i>Name of Officer</i>	<i>dd/mm/yy</i>			
<i>Name of Officer</i>	<i>dd/mm/yy</i>			
<i>Name of Officer</i>	<i>dd/mm/yy</i>			
<i>Name of Officer</i>	<i>dd/mm/yy</i>			
<i>Name of Officer</i>	<i>dd/mm/yy</i>			
<i>Total</i>				

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)		
Retention held during the year (B)	197,500	
Retention paid during the Year (C)		
Closing Retention as at 30 th June D= A+B-C	197,500	

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)		
Gratuity held during the year (B)		
Gratuity paid during the Year (C)		
Closing Gratuity as at 30 th June D= A+B-C		

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	4,762,879	3,265,219
Cash in hand		
Imprest		
Total	4,762,879	3,265,219

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	4,762,878	367,241	5,130,119
Cash in hand			
Accounts Payables		197,500	197,500
Receivables			
Others (<i>specify</i>)			
TOTAL	4,762,878	564,741	5,327,619

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

the prior adjustments are double entry/posting in the CB, retention meant to paid to the contractor and schools that were closed by the ministry yet their cheques had been written.

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021 KShs	2019-2020 KShs
Outstanding Imprest as at 1 st July (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
closing accounts in account receivables D= A+B-C		

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2021	2019 - 2020
	KShs	KShs
Deposit and Retentions as at 1 st July (A)		
Deposit and Retentions held during the year (B)	197,500	
Deposit and Retentions paid during the Year (C)		
closing account payables D= A+B-C	197,500	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	xx	xx
Construction of civil works	xx	xx
Supply of goods	xx	xx
Supply of services	xx	xx
	xx	xx

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	xx	xxx
Others (<i>specify</i>)	xx	xxx
	xx	xxx

17.3: UNUTILIZED FUND (See Annex 3)

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation of employees	3,240,534	2,109,057
Use of goods and services	4,316,550	3,398,612
Amounts due to other Government entities (see attached list)	29,731,427	31,465,656
Amounts due to other grants and other transfers (see attached list)	9,114,308	36,052,817
Acquisition of assets	799,216	1,081,462
Others (<i>specify</i>)	0	
Funds pending approval	225,000	23,000
	23,000	0
	47,450,036	74,130,604

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	29,848,880.26	xxx
	29,848,880.26	xxx

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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 2020	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	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees	Employee salaries	3,240,534		continuous excises
Use of goods & services	Committee expenses	4,339,550		continuous excises
Amounts due to other Government entities				
Kapmaso Primary School	Renovation to completion of 6 classrooms i.e roof painting, plastering wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors	700,000		Awaiting funds
Borborwet Primary School	Renovations to completion of 6 classrooms i.e Reroofing, inside wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors, refilling floor pot holes	800,000		Awaiting funds
Chebiriirbei Primary School	Construction of 3 office and 1 staff room Administration block to roofing level	800,000		Awaiting funds
Chemaset Primary School	Purchase of 0.3 acres of land	800,000		Awaiting funds
Chemoson Primary School	Construction to completion one classroom	950,000		Awaiting funds
Cheptigit Primary	Renovation to completion of 4 classrooms i.e roof painting, plastering wall painting, replacement of window panes,	400,000		Awaiting funds

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	refurbishment of floors, fixing broken windows and doors				Awaiting funds
Kapchebet A Primary School	Renovations to completion of 7 classrooms i.e roof painting, wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors, refilling floor pot holes	600,000			Awaiting funds
Kapchebet B Primary School	Purchase of Land 0.3 acres	650,000			Awaiting funds
Kapkures B Primary School	Renovation to completion of 9 classrooms i.e roof painting, plastering wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors	1,000,000			Awaiting funds
Kapmaso Milimani Primary School	Construction to completion of one classroom	950,000			Awaiting funds
Kapsisiywo Primary School	Purchase of 0.4 acres of Land	830,000			Awaiting funds
Kaptoboiti Primary School	Fencing of 200 meters fence. I.e. 100 meters of perimeter wall and 100 meters using chain link, barbed wire and treated poles and putting up a school gate	600,000			Awaiting funds
Keben Primary School	Renovation to completion of 6 classrooms i.e roof painting, plastering wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors	700,000			Awaiting funds
Kesagetiet Primary School	Completion to use of 4 office & a staff room administration tuition story	3,800,000			Awaiting funds

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	block with 8 classrooms. i.e walling, plastering, ceiling board, fixing doors & windows, painting, plumbing works, putting up a ramp and electricity installation				Awaiting funds
Kibingei primary School	Renovations of 5 classrooms i.e inside wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors, refilling floor pot holes on 3 classrooms	600,000			Awaiting funds
Kiptome Primary School	Renovation to completion of 6 classrooms i.e roof painting, wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors, refilling floor pot holes	500,000			Awaiting funds
Nyabangi Primary School	Renovation to completion of 6 classrooms i.e i.e roof painting, wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors, refilling floor pot holes	700,000			Awaiting funds
Samiytuk Primary School	Renovation to completion of 7 classrooms 700,000 i.e roof painting, plastering wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors & Fencing 100,000	800,000			Awaiting funds

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Seretut Primary School	Renovation to completion of 6 classrooms i.e roof painting, plastering wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors	700,000	Awaiting funds
St. Mark Chepngetuny Primary School	Completion to use of two classrooms 700,000 i.e putting up slab & columns, plastering, floor finishes, painting and fixing doors & windows and purchase of furniture (1 cabinet 8 office tables and 12 chairs) for administration block 100,000	800,000	Awaiting funds
Teldet Primary School	Renovation to completion of 5 classrooms i.e. roof painting, plastering wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors	700,000	Awaiting funds
Kesuyko Primary School	Fencing	100,000	Awaiting funds
Chemamul Primary School	Water project	500,000	Awaiting funds
Kiptenden B Primary School	Double posting in the CB	(1,050,000)	Awaiting funds
KLB books	Balance after payment	950	To be reloaned
Belgut Taptugen Starehe boys Centre	Completion to use of 3 classrooms i.e. casting of ground floor slab, walling, roofing, plastering	1000000	Awaiting funds
Chebungunon Secondary School	Completion to use of 50 student capacity science Laboratory i.e. plastering, plumbing, electrification,	1100000	Awaiting funds

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	putting up of work tops, fume chambers, painting, ceiling board and floor finishes			
Chepkoton girls secondary school	Completion to roofing level of 900 students' capacity of Multi purpose hall i.e. roofing, fixing doors and windows, and Electrification.	1500000		Awaiting funds
Kamass Secondary School	Construction of 60 student capacity science laboratory to roofing level Ksh. 1,500,000 and Construction to completion of 6 door pit latrines. Ksh. 500,000	2000000		Awaiting funds
Kapkitony Day Secondary School	Purchase of 0.5acres of land	1000000		Awaiting funds
Kaplutiet Secondary School	Completion to use of 5 office & 1 staffroom administration block i.e. plastering, ceiling board, fixing doors and windows, painting and floor finishes	2400000		Awaiting funds
Kapsoiyo Secondary School	Completion to use of 5 office & 1 staffroom administration block i.e. plastering, ceiling board, fixing doors and windows, painting and floor finishes	1850000		Awaiting funds
Kipsolu Secondary School	Renovations of 2classrooms i.e. roof and wall painting, re filling floor potholes, replacing broken window panes and tiling	600000		Awaiting funds
Teldet Secondary School	Lab equipment	200000		Awaiting funds
Belgut TTI	Landscaping, fencing and gate construction	150,477		Awaiting funds
		29,731,427		

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Sub-Total				
Amounts due to other grants and other transfers				
Security				
Belgut Sub county Police HQ and Station	Completion of 16 office police station/HQ. i.e. roofing, walling, and plastering	3,293,206.0		Awaiting funds
DCC's Residence	Fencing of the compound using barbed wire, offcuts and kea apples and putting up gate.	150,000.0		Awaiting funds
Bursary and Social Security				
Secondary Schools	Payment of bursary to needy student	2,609,150		
Tertiary Institutions	Payment of bursary to needy student	1,909,265		
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	(212,193)		
Sports	To carry out sports tournament, support constituency clubs and purchase of sports equipment and kits for various clubs	811,050		
Environment	Installation of metallic branded dustbins 33 public primary schools in Kabianga and Seretut/Cheptorriet wards	450,000		
Others				
Road and Bridges		102,099		
Road and Bridges		935		
Belgut Resource Centre		796		
		42		

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	Sub-Total	9,114,307	
Acquisition of assets			
11.1 Motor Vehicles		370,000	
11.2 Renovation of CDF office		20,862	
11.3 Purchase of furniture and equipment		407,354	
11.4 Purchase of computers		-	
11.5 construction of Notice Board		1,000	
Sub-Total		799,216	
Others (specify)			
Un allocated Expenditure		248000	
Grand Total		47,450,035	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	900,000	-	-	900,000
Buildings and structures	17,535,355	398,746.00	-	17,934,101
Transport equipment	10,200,000	-	-	10,200,000
Office equipment, furniture and fittings	1,373,550	283,500	-	1,657,050
ICT Equipment, Software and Other ICT Assets	695,700	-	-	695,700
Other Machinery and Equipment		-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	30,521,467		0	30,704,605

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 202xx

NO.	PMC NAME	ACCOUNT NUMBER	BANK	DATE A/C OPENED	BALANCE AS AT 30/6/2021
1	Kapnandet Primary School	11781559	KCB		
2	Kapmaso Primary School	1233858327	KCB		
3	Kipsolu Primary School	01169391273	KCB		
4	Koitalel Primary School	01141752349500	CO-OP	3/3/2017	46,830.00
5	Kesagetiet Primary School	01139474868700	CO-OP	9/12/2016	1,308,503.35
6	Kapsoiyo Primary School	1202345182	KCB		
7	Kaplemeiywet Primary School	01139604997700	CO-OP	12/1/2016	1,480,242.75
8	Cheribo Primary School	01139752286400	CO-OP	6/2/2017	796,185
9	Chepnagai Primary School	01139604153600	CO-OP	10/2/2016	951,162.55
10	Cheptenye Primary School	01139053968100	CO-OP	9/8/2003	875,390.16
11	Kapriro Primary School	1139078065200.00	CO-OP	1/2/2017	700,299.95
12	Kamaas Primary School	01139603787100	CO-OP	10/2/2016	711,652.50
13	Barnei Primary School	1198686790	KCB		
14	Kabianga Primary School	01139054409701	CO-OP	13/05/2019	806,560.00
15	Chepkutbei Primary School	01139752136700	CO-OP	12/10/2016	361,508.05
16	Chyemen Primary School	0113975243200	CO-OP	12/4/2017	950,515.00
17	Kiptenden Primary School	1286169917	KCB		
18	Kakiptui Primary School	01141752353000	CO-OP	15/04/2017	2,177,375.00
19	Machorwa Primary School	1139752275300.00	CO-OP	26/01/2017	341,675.00
20	Masarian Primary School	1167628926	KCB		
21	Mereonik Primary School	01139752145500	CO-OP	17/10/2016	931,395.00
22	Itembe Primary School	1286020018	KCB		
23	Kiboet Primary School	01139752132300	CO-OP	10/10/2016	232,669.50
24	Cheptorriet Primary School	01141335689700	CO-OP	14/06/2017	956,015.00
25	Kiboito Primary School	01139752131500	CO-OP	10/10/2016	200,220.00
26	Chemumbe Primary School	01139752141200	CO-OP	13/10/2016	701,517.00
27	Kaborok Primary School	01139752302000	CO-OP	15/02/2017	801,348.00
28	Mak Peter Primary School	01139752473700	CO-OP	13/04/2017	1,028,934.00
29	Kesukyo Primary School	01139645483400	CO-OP	21/06/2021	700,000.00
30	Kiletien Primary School	1141752475300.00	CO-OP	13/04/2017	920,933.00
31	Chebungunon Primary School	01139054187901	CO-OP	5/10/2016	709,345.00
32	Itondo Primary School	01139603206900	CO-OP	4/2/2016	1,004,545.00
33	Kamaas Secondary School	01139603394300	CO-OP	10/2/2016	501,157.50
36	Belgut Starehe Girls	01134529542600	CO-OP	6/12/2013	954,155.25

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	Centre				
37	Cheptenye Boys High School	01139753619300	CO-OP	17/07/2019	529,334.40
38	Kaborok Girls Secondary School	01139335219800	CO-OP	19/07/2016	959,297.50
39	Kapmaso Secondary School	1212276655	KCB		
40	Cheptororiet Secondary School	01139335036901	CO-OP	7/11/2012	61,072.00
41	Kapsoiyo Secondary School	1118184955	KCB		
42	Ainapkoi Secondary School	01139752277800	CO-OP		
43	Kabianga Girls Secondary School	001139077765900	CO-OP		
44	Kibingei Girls Secondary School	1139669680	KCB		
45	Keben Secondary School	01139077765900	CO-OP	23/07/2019	7,149,042.80
46	Chebungunon Secondary School	1271667940	KCB		
	TOTALS				29,848,880.26

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	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)
4.1 Over expenditure on the approved budgeted item of transfers to primary school by Kshs 3,983,000.00	Examination of the approved budget of Belgut National Government Constituency Development Fund for 2018/2019 financial year expenditure revealed that the component of transfers to primary schools was budgeted at Kshs 25,740,000.00 while the actual expenditure was Kshs 29,723,000 resulting into an over expenditure of Kshs 3,983,000.00 which is fifteen (15) percent above the approved budget. No explanation was availed for the above over expenditure on the above component.	The variance of Ksh. 3,983,000 was brought about by a re-allocation of unspent Emergency for FY 17/18 amounting to Ksh 3,233,000 to primary schools (Chebaraa primary School KSh 1,000,000 Kabungungwo Primary School KSh. 1,000,000 Itondo Primary School KSh 1,000,000 and Chemumbe Primary School KSh 233,000.) the approval for the re-allocation was made on 30th	FAM	Resolved	immediately

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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)
		November 2018 vide a letter reference no NGCDF BOAR/BELGUT/VOL2 /07 here with attached. The balance of KSh. 750,000 was a spill over from FY 17/18 that was disbursed on July 2019. The spill over was caused by delayed funding from the board. The spill over project is Kaborok Pry School amounting to Ksh 750,000. Attached is the code list and schedule of the same.			
4.4 Construction of an administrative	Included in the transfer to other government entities balance of Kshs 64,823,000 is a transfer to secondary schools balance of Kshs 35,100,000. Further included in the transfer to	The signatories of PMC account was appointed in a meeting held on 14th May 2019 vide minute Min03/05/19 – Bank Signatories as	FAM, Procurement Officer and Works officer	Resolved	immediately

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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)
n block at Nyabangi Secondary School -Kshs 2,200,000	secondary schools balance of Kshs 35,100,000 are transfers to Nyabangi secondary school totaling Kshs 2,200,000 for the proposed construction and administration block. Advertisement: Advertisement was placed in the notice board on 5/1/2019 Opening tender minutes: The tender documents were opened on 25/1/2019 Evaluation minutes: No evaluation minutes were made available for our audit review on request. Letter of offer and acceptance A letter of offer dated 4th January, 2019 addressed to Kartel Construction and Suppliers Company Limited to carry out the works at unspecified amount. The contractor did not accept to	per the attached. All the payments to the contractor and withdrawals were made as per PMC minuted resolution. Provisional sums amounting to Ksh. 675,000 for Electricity, Fixtures & Fittings, Supervision & Consultancy, Contingencies and general site clearance has been accounted for through additional works (structural and tiling) which was not captured in the original BQ here with attached.			

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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)
	<p>carry out the above works because the letter of acceptance that was in the file was not signed and dated also not dated</p> <p>Contract sum: A contract agreement was entered between Nyabangi Secondary School and Kartel Construction and Suppliers Company Limited carry out the above works at a contract sum of Kshs 3,530,450.</p> <p>Transfer of funds As at the time of the audit exercise, a total of kshs 2,200,000.00 had been transferred to the school.</p> <p>Physical Verification: Physical verification of the project on 9/3/2020 revealed that the project was complete but not in use.</p>				

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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)
	<p>Other audit findings:</p> <p>1. No project management committee minutes were made available for our audit review to confirm as to who were the signatories to the project management account as per the requirement of the regulation stated above</p> <p>2. No project management committee minutes were made available for our audit review to confirm every withdrawal from the project management account</p> <p>3. Included in the Bill of Quantities were provisional and prime sums totaling Kshs 675,000 which were not accounted for with separate bill of quantities and documentary evidence as to how they were utilized.</p> <p>1. Allow a prime cost sum of Kenya shillings one</p>				

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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)
	<p>hundred and fifty thousand for installation of electricity-Kshs 150,000</p> <p>2. Allow a provisional sum of Kenya shillings two hundred thousand only for fixtures and fittings-Kshs 200,000</p> <p>3. Allow Kenya shillings two hundred thousand for contingencies-Kshs 200,000</p> <p>4. Provide one hundred thousand for Kenya shillings for supervision and consultancy fee-Kshs 100,000</p> <p>5. Allow twenty-five thousand Kenya shillings for general site clearance and making good-Kshs 25,000.</p> <p>Nyabangi secondary admin-block 11-Mar-2020 11-36-24</p>				
4.6 Constr uction	Included in the transfer to other government entities balance of Kshs 64,823,000 is a transfer to secondary	Provisional sums amounting to Ksh. 1,182,000 for electrical, mechanical,	FAM, Procurement Officer, Works Officer	Resolved	immediately

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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)
of a science laboratory at Kaptebeswet girls secondary school -Kshs 1,800,000	<p>schools balance of Kshs 35,100,000. Further included in the transfer to secondary schools balance of Kshs 35,100,000 are transfers totaling Kshs 1,800,000 to Kaptebeswet girls' secondary school for the completion of a science laboratory.</p> <p>Advertisement: An advertisement was done in the notice board of the school by open tender for the above works on 7/9/2018 Opening tender minutes: The bids were opened on 21/9/2018 as per the tender opening minutes which were not initialed on the first page and were not signed on the last page as per the requirement of the section of Public Procurement and Asset Disposal Act 2015 Evaluation minutes:</p>	contingencies and project management has been accounted by the project manager and documented as attached			

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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)
	<p>The tender bids were evaluated on 16/10/2018 as per the minutes made available for our audit review.</p> <p>Letter of offer and acceptance</p> <p>A letter of offer dated 30/10/2018 was addressed to M/S Energised Construction Company Limited to carry out the works at a sum of Kshs 3,852,120. The contractor agreed to carry out the above works vide his unreferenced letter dated 4/11/2018</p> <p>Contract agreement</p> <p>A contract agreement was entered into between Kaptebeswet girls' secondary school and M/s Energised Construction Company Limited dated 16/11/2018 to carry out the above works at a contract sum of Kshs</p>				

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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)
	3,852,120. Physical Verification: Physical verification of the project on 10/3/2020 revealed that the laboratory is complete. Other audit findings: 1. Included in the bill of quantities were the following sums totaling Kshs 1,182,000 which were not accounted for with separate bill of quantities and documentary evidence as to how they were utilized: i. Electrical works-Kshs 300,000 ii. Mechanical works-Kshs700,000 iii. Allow for contingencies-Kshs 132,000 iv. Project management sum-Kshs 50,000. Kaptesbeswet girls dormitory				
4. Irregular	The approved code list for year 2017/2018 shows that	The variance realized from the bursary kitty	FAM	Resolved	Immediately

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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)
4.7 Failure to avail	Included in the transfer to other government entities balance of Kshs 64,823,000 is a transfer to secondary schools balance of Kshs	The schools received there grants from the NGCDF, fully utilized it and have made their	Schools Heads teachers and FAM	Resolved	Immediately
4.7 Failure to avail	Belgut CDF budgeted to spend Kshs. 21,702,586.20. However, the amount disbursed was Kshs. 24,765,950, which implies unauthorized expenditure of Kshs. 3,063,364	on the amount allocated and the amount disbursed in FY2017/2018 is as a result of funds that belonged to FY2016/2017 that was disbursed in FY2017/2018. Due to delay funding and political instability the Committee did not receive the whole funding for FY 2016/2017, among these monies was bursary amounting to Ksh. 6,383,010 that was disbursed in FY 2017/2018 thus brought the variance			

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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)
project return s for transfe rs to second ary school s-Kshs 3,050, 000	35,100,000. Transfers to secondary schools totaling Kshs 3,050,000 could not be accounted for because no project returns were made available for our audit review as per the requirements of the act and regulation stated above	expenditure returns to the office. During audit some of these schools were on going and had not exhausted funds. Attached are copies of the expenditure returns for your verification.			
4.9 Irregular Procurement of Office Camera	Initiation; three (3) quotations were submitted by suppliers (as listed below) for the supply of office camera and its accessories; these included; 1 Nikon D7200 DSLR camera (24.2 megapixels), 18-140mm zoom lens, 1 simplex flash, 1 tripod Digi pod, 1 32GB SD memory card and 1 bag 1. There were no quotation requisition forms availed for audit review. We could not ascertain when the	The purchase of camera from Elite Camera house was purchase through request for quotations at a price of Ksh 260,000. The specification of the camera were stated on the RFQ form to guide the suppliers on what to be procured. The item (camera) is not frequently used/ regularly purchased, making	FAM & procurement officer	Resolved	Immediately

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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)
	<p>request was made, when the quotations were received, how many they were and therefore, the validity of procurement process is in doubt.</p> <p>2. None of the suppliers who furnished NGCDFC with quotations were prequalified in the list provided contrary to PPAD Act 2015 Sec. 106 (2) (a)</p> <p>3. A review of the asset register provided showed the camera was not listed as one of the entity's assets and there was no stores ledger maintained by NGCDF.</p> <p>4. There was no tripod Digi pod TR 688V at the time of physical verification</p>	<p>prequalification of suppliers for such not applicable. Therefore use of RFQ as a procurement method applies in this case. Again the management did not know a ready market where they can purchase the camera from thus prompting them to float quotations</p> <p>The quotation register is maintained and kept at the procuring office under the custody of the SCMO. All items procured are recorded in the register. On receipt of the Camera, it was recorded on the asset register (indicating the serial no.) and tagged as shown on</p>			

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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)
		the attached. The tripod digital TR 688V is available in our stores and verification can be done.			

