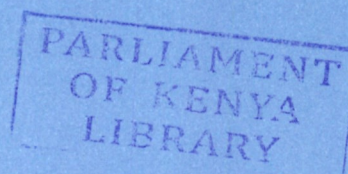


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY

DATE: 08 AUG 2023

ON

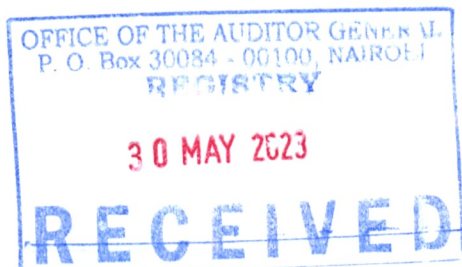
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BY:

CLERK-AT
THE TABLE:

TUESDAY
Hon Owen Baya, mp
Deputy leader, majority
Anne Shubuto

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



Revised Template 30th June 2021



BELGUT CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30 JUNE, 2022

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)
Annual Reports and Financial Statements for The Year Ended 30 June, 2022

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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

***BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Reports and Financial Statements for The Year Ended 30 June, 2022***

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 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Sharon Kapto
2.	Sub-County Accountant	Kipkirui Sigei
3.	Chairman NGCDFC	Ngenoh Kipsang Henry
4.	Member NGCDFC	Tecler Chepkemai

(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

***BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Reports and Financial Statements for The Year Ended 30 June, 2022***

(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

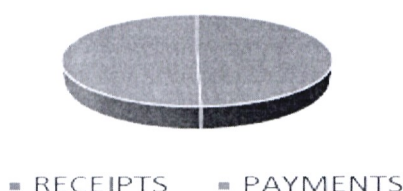
CHAIRMAN'S REMARKS

There was a huge increase in receipt of funds this financial year as compared to last financial year due to the fact that the board managed to disburse the whole allocation meant for FY 2021/2022.

1. Performance

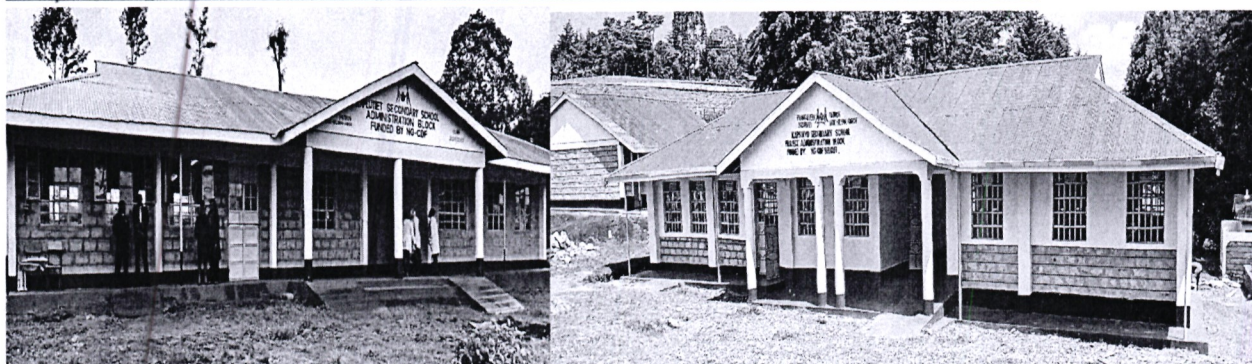
The two main categories in the statement of receipts and payments i.e. total amount received and payments made, where the two performed extremely well since the totals received were Ksh. 170,088,879 and total payments were Ksh. 169,900,552 but there was a balance brought forward of Ksh. 2,925,897.25 as at 1st Jul 2021 leading to a closing balance of Ksh. 3,975,725 as at 30th June 2022.

Performance on receipts and payments



2. Achievement

The main achievement for the financial year 2021/2022 was the ability to complete science laboratories, administration blocks, classrooms, pit latrines and dormitories to assist the government on the 100% transition. The flagship project of close to Ksh.11.9 m at Chepkoton Girls Secondary School is 70% complete. Another flagship project of Belgut Sub County Head Quarters & Police Station of Ksh 8.5m commenced and is 95% complete. Also the bursary distribution exercise was termed the best ever since the methods used ensured that the neediest have been reached, without forgetting over 180 students at Starche schools that are fully sponsored by Belgut NGCDF.



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 of funds for FY2020/2021. An amount of Ksh. 12,088,819 has not been disbursed from the board to date, despite having received all funds for FY 2021/2022. This has affected other operations in the office and commencement/ completion of projects meant for the said allocation.

Recommendations.

The board should ensure timely disbursement of funds, to enable constituencies implement projects on time and allow realization of value for money.

NGENOH KIPSANG HENRY
CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED 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:

- To improve educational infrastructure facilities across the constituency
- To improve security sector physical infrastructure development
- To improve sanitation and hygiene in public institutions
- To partner with stakeholder and actors in conserving the environment
- To identify and nurture talents from learning institutions and the community at large
- 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 21/22 we renovated classrooms in 20 primary schools and 1 in secondary school, bought 2 school buses, constructed 1 multi purpose hall, constructed 2 laboratories, 4 administration blocks 2 in primary & 2 in secondary, constructed 2 dormitories and several pit latrines
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	-Number of security infrastructure constructed	In the FY 2021/2022 the NG-CDFC constructed a 1 police station and 2 latrines for chiefs' offices

		Service and National Government Administration offices (ACC, Chiefs)		
Environment	-To enhance sustainable environmental management	-enhanced litter free institutions	-Number of schools with dustbins installed	- In the financial year 2021/2022 - we are putting up dust bins in 30 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 clubs with sporting equipment and kits	In the financial year 2021/2022 , the NG-CDFC purchased of kits and other sporting equipment for 17 clubs and primary schools associations

BELGUT Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Reports and Financial Statements for The Year Ended 30 June, 2022

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

BELGUT 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.

BELGUT Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Reports and Financial Statements for The Year Ended 30 June, 2022

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.



.....
Name; SHARON KAPTO

FAM

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.

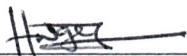
The Accounting Officer in charge of the NGCDF-Belgut Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. 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 30/6/2023 2023.



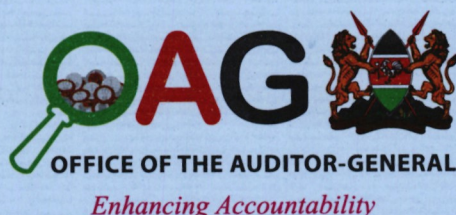
Chairman NGCDF Committee
Name: Ngenoh Kipsang



Fund Account Manager
Name: Sharon Kapto

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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 1 to 37, which

Report of the Auditor-General on National Government Constituencies Development Fund - Belgut Constituency for the year ended 30 June, 2022

comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Belgut Constituency as at 30 June, 2022, 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. Land Without Ownership Documents

The statement of receipts and payments reflects an amount of Kshs.106,430,000 in respect of transfers to other Government units as disclosed in Note 6 to the financial statements. The transfers includes an amount of Kshs.58,250,000 transfers to secondary schools out of which an amount of Kshs.2,900,000 was disbursed to Kaborok Day Secondary School for purchase of one (1) acre of land adjacent to the school. The land was registered in the name of Kipkoech Arap Kilel (deceased). However, the school entered into a sale agreement on 11 March, 2022 with the three (3) sons of the deceased and paid them a total of Kshs.2,420,000 without evidence of letters of grant of administration.

In the circumstances, the ownership of the land could not be confirmed.

2. Unsupported Transfers to Kesagetiat Primary School

The statement of receipts and payments and Note 6 to the financial statements reflects an amount of Kshs.106,430,000 in respect of transfers to other Government units. The transfers includes an amount of Kshs.48,180,000 in respect of transfers to primary schools out of which an amount of Kshs.5,200,000 was transferred to Kesagetiat Primary School for classrooms' tiling and terrazzo works. However, although a certificate of practical completion had been issued on 21 April, 2022 on erection to completion of a double storey classrooms and administration block, physical verification of the project on 17 March, 2023 revealed that the building exhibited poor workmanship.

In addition, all walls had major visible cracks on all the beams showing weakness, the toilet drainage was blocked, the corridor rails were detached from the pillars and plastered external wall surfaces had started peeling off.

Further, as previously reported, an undisclosed amount was transferred to Kesagetiet primary school. However, the expenditure was not audited as Management indicated that the original supporting documents were taken away by Ethics and Anti-Corruption Commission (EACC) for investigation.

In the circumstances, the accuracy completeness and value for money of the transfers to Kesagetiet Primary School 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.

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects a final receipts budget and actual receipts on comparable basis of Kshs.185,103,595 and Kshs.173,014,776 respectively resulting to underfunding of Kshs.12,088,819 or 7 %. Further, the statement also reflects a final expenditure budget and actual expenditure incurred on comparable basis of Kshs.184,906,096 and Kshs.169,900,552 respectively resulting to an overall budget underutilization of Kshs.15,005,544 or 8 %.

The underfunding and under absorption of funds affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Unsupported Transfers to Sinonin Primary School

The statement of receipts and payments and Note 6 to the financial statements reflects an amount of Kshs.106,430,000 in respect of transfers to other Government units which includes Kshs.48,180,000 as transfers to primary schools. Further, the statement reflects an amount Kshs.49,845,692 in respect of other grants and other payments as disclosed in Note 7 to the financial statements which includes emergencies expenses amounting to of Kshs.6,187,400. On 31 May, 2022, an amount of Kshs.600,000 was transferred to Sinonin Primary School vide cheque No. 14862 for the construction of 6-door pit latrines under the emergency vote on account of the poor state of the existing facilities. However, the latrines could not be constructed due to lack of space. The School was established by Belgut National Government Constituencies Development Fund and 0.27 hectares or approximately 0.66 acres land was purchased.

In addition, the NG-CDF approved additional funds amounting to Kshs.1,000,000 to purchase additional land for expansion whereby another piece of land measuring 0.27ha was purchased which was not adjacent to the school since the neighboring land was developed with permanent residential buildings and the owners were unwilling to sell. However, the following matters were noted:

- i. The school had no title deeds for the two pieces of land each measuring 0.27ha.
- ii. There were other schools nearby whose radius from Sinonin primary school is less than the required distance of two and a half (2 ½) kilometers.
- iii. There was no land available for the school expansion, and the school did not have a playing field for the learners.
- iv. The school operated without a substantive head teacher, the acting one coming from one of the established public schools nearby.
- v. The school population was only 118 students and 10 teachers.

In the circumstances, value for money on the expenditure of Kshs.1,600,000 incurred on Sinonin Primary School could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability 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 controls would not necessarily disclose all matters in the internal controls 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

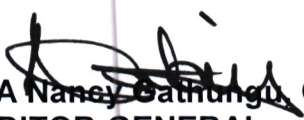
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 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 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 Oathungu, CBS
AUDITOR-GENERAL

Nairobi

11 July, 2023

BELGUT Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Reports and Financial Statements for The Year Ended 30 June, 2022

VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 30TH JUNE 2022

	Note	2021 - 2022	2020 - 2021
		Kshs.	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	170,088,879	161,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	225,000
TOTAL RECEIPTS		170,088,879	161,592,724
PAYMENTS			
Compensation of employees	4	3,247,407	1,868,523
Use of goods and services	5	10,377,453	8,376,469
Transfers to Other Government Units	6	106,430,000	104,259,017
Other grants and transfers	7	49,845,692	48,808,192
Acquisition of Assets	8	-	682,246
Other Payments	9	-	-
TOTAL PAYMENTS		169,900,552	163,994,447
SURPLUS/DEFICIT		188,328	(2,401,723)

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 30/6/2023 and signed by:



Fund Account Manager

Name: Sharon Kapto



National Sub-County
Accountant

Name: Kipkirui Sigei
ICPAK M/No: 11884



Chairman NG-CDF
Committee

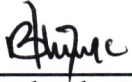
Name: Ngenoh Henry Kipsang

VIII. STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDING 30TH JUNE 2022

	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,975,725	2,925,897
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		3,975,725	2,925,897
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		3,975,725	2,925,897
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	197,500
Gratuity	12B	-	-
NET FINANCIAL SSETS		3,975,725	2,728,397
REPRESENTED BY			
Fund balance b/fwd 1st July...		2,728,397	4,762,879
Prior year adjustments	14	1,059,000	367,241
Surplus/Defict for the year		188,328	(2,401,723)
NET FINANCIAL POSITION		3,975,725	2,728,397

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 30/6/2023 and signed by:


Fund Account Manager
Name: Sharon Kapto


National Sub-County
Accountant
Name: Kipkirui Sigei


Chairman NG-CDF Committee
Name: Ngenoh Henry Kipsang

ICPAK M/No: 11884

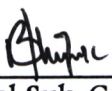
BELGUT Constituency
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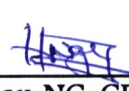
IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDING 30TH JUNE 2022

		2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	170,088,879	161,367,724
Other Receipts	3	-	225,000
		170,088,879	161,592,724
Payments for operating activities			
Compensation of Employees	4	3,247,407	1,868,523
Use of goods and services	5	10,377,453	8,376,469
Transfers to Other Government Units	6	106,430,000	104,259,017
Other grants and transfers	7	49,845,692	48,808,192
Other Payments	9	-	-
Total payments		169,900,552	163,312,201
Total Receipts less Total Payments		188,328	(1,719,477)
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	(197,500)	197,500
Prior year Adjustments	14	1,059,000	367,241
Net Adjustments		861,500	564,741
Net cash flow from operating activities		1,049,828	(1,154,736)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(682,246)
Net cash flows from Investing Activities		-	(682,246)
NET INCREASE IN CASH AND CASH EQUIVALENT		1,049,828	(1,836,982)
Cash and cash equivalent at BEGINNING of the year	10	2,925,897	4,762,879
Cash and cash equivalent at END of the year		3,975,725	2,925,897

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 30/6/2023 and signed by:


Fund Account Manager
Name: Sharon Kapto


National Sub-County
Accountant
Name: Kipkirui Sigei
ICPAK M/No: 11884


Chairman NG-CDF Committee
Name: Ngenoh Henry Kipsang

X. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDING 30TH JUNE 2022

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	FY 2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	FY 2021/2022	As at 30th June 2022		
Transfers from NG-CDF Board	137,088,819	2,925,897	45,088,879	185,103,595	173,014,776	12,088,819	93.5%
Proceeds from Sale of Assets				0		-	0.0%
Other Receipts				0		-	
TOTAL RECEIPTS	137,088,819	2,925,897	45,088,879	185,103,595	173,014,776	12,088,819	93.5%
PAYMENTS				0			
Compensation of Employees	3,000,000	258,683	2,981,852	6,240,535	3,247,407	2,993,128	52.0%
Use of goods and services	9,224,391	167,241	4,316,550	13,708,182	10,377,453	3,330,729	75.7%
Transfers to Other Government Units	78,600,000	1,151,427	28,780,000	108,531,427	106,430,000	2,101,427	98.1%
Other grants and transfers	46,264,428	103,830	9,010,477	55,378,735	49,845,692	5,533,043	90.0%
Acquisition of Assets		799,216		799,216	-	799,216	0.0%
Other Payments	0			0		-	
Unallocated expenditure		23000		23,000		23,000	
Unallocated expenditure		225000		225,000		225,000	
TOTAL	137,088,819	2,728,397	45,088,879	184,906,096	169,900,552	15,005,544	91.9%

***BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
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Comments on the Underutilization of fund

- i. Overall Utilization of funds was average, i.e. ; compensation of employees 52.% use of goods 75.7% transfers to government units 98.1% other grants and transfer 90.0%, and 0% for acquisition of asset. This resulted from amount pending from NGCDFB as at the end of June 2022 amounting to Ksh. 12,088,819. At least the performance of all the vote heads was over 50% except that of acquisition of assets since no asset was acquired during the period. Other grants and transfers funds was utilized well due to reopening of schools after covid 19 which prompted release of bursary cheques to institutions.
- ii. The adjustment column includes; cash book opening balance of Kshs 2,925,897, Kshs 45,088,879 for 2020/2021 F/Y to received in 2021/22 FY, and Ksh. 248,000 received as AIA.
- iii. The cash book opening balance was Ksh 2,925,897 whereas the corresponding budgeted payments was Kshs 2,728,397 leading to a variance of Ksh 197,500 retention incurred in previous financial year but paid during the year under review.
- iv. Column D is actually as it is on the statement of receipts and payments without any alterations.
- v. The adjustment column on the payments side include unallocated expenditure of 248,000 which was AIA in FY 19/20 & 20/21 and has not been allocated to any vote.

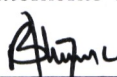
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	15,005,544
Less undisbursed funds receivable from the Board as at 30th June 2022	12,088,819
	2,916,725
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	1059000
Cash and Cash Equivalents at the end of the FY 2021/22	3,975,725

Reconciliation of Statement of Budget Appropriation to Statement of Assets and Liabilities introduced

The NGCDF-Belgum Constituency financial statements were approved on 30/6/22 and signed by:



**Fund Account Manager
Name: Sharon Kapto**



National Sub-County Accountant

**Name: Kipkirui Sigei
ICPAK M/No: 11884**



Chairman NG-CDF Committee

Name: Ngenoh Henry Kipsang

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDING 30TH JUNE 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,000,000	258,683	2,981,852	6,240,535	3,247,407	2,993,128
1.2 Committee allowances	2,175,313		434,655	2,609,968	2,047,000	562,968
1.3 Use of goods and services	3,000,000	167,241	1,347,871	4,515,112	4,000,161	514,951
	8,175,313	425,924	4,764,378	13,365,615	9,294,568	4,071,047
2.0 Monitoring and evaluation						
2.1 Capacity building	1,600,000		1,168,684	2,768,684	2,191,400	577,284
2.2 Committee allowances	2,100,000		1,070,831	3,170,831	1,502,300	1,668,531
2.3 Use of goods and services	349,078.42		294,509	643,588	636,592	6,996
	4,049,078	-	2,534,024	6,583,103	4,330,292	2,252,811
3.0 Emergency						
3.1 Primary Schools	5,000,000		(212,193)	4,787,807	4,050,000	737,807
3.2 Secondary schools	1,500,000			1,500,000	1,450,000	50,000
3.3 Tertiary institutions				-		-
3.4 Security projects	692,207			692,207	687,400	4,807
	7,192,207	-	(212,193)	6,980,014	6,187,400	792,614
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	28,000,000		2,609,150	30,609,150	27,975,300	2,633,850
4.3 Tertiary Institutions	6,272,221		1,909,265	8,181,486	8,174,000	7,486

BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.4 Universities				-		-
4.5 Social Security				-	-	-
	34,272,221		4,518,415	38,790,636	36,149,300	2,641,336
5.0 Sports						
5.1	800,000		811,050	1,611,050	1,566,500	44,550
	800,000.00		811,050	1,611,050	1,566,500	44,550
6.0 Environment						
6.1	600,000		450,000	1,050,000	-	1,050,000
	600,000		450,000	1,050,000	-	1,050,000
7.0 Primary Schools Projects (List all the Projects)						
7.1						
Kapmaso Primary School			700,000	700,000	700,000	-
Borborwet Primary School			800,000	800,000	800,000	-
Chebiriirbei Primary School			800,000	800,000	800,000	-
Chemaset Primary School			800,000	800,000	800,000	-
Chemosen Primary School			950,000	950,000	950,000	-
Cheptigit Primary			400,000	400,000	400,000	-
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	-
Kapmaso Milimani Primary School			950,000	950,000	950,000	-
Kapsisiywo Primary School			830,000	830,000	830,000	-

BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Reports and Financial Statements for The Year Ended 30 June, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kaptoboiti Primary School			600,000	600,000	600,000	-
Keben Primary School			700,000	700,000	700,000	-
Kesagetiet Primary School			3,800,000	3,800,000	3,800,000	-
Kibingei primary School			600,000	600,000	600,000	-
Kiptome Primary School			500,000	500,000	500,000	-
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	-
Revision books-KLB		950		950		950
Kesuyko Primary School		100,000		100,000	100,000	-
Chemamul Primary School		500,000		500,000	500,000	-
Itembe Primary School		200,000		200,000	200,000	-
Mereonik Primary School	500,000.00			500,000	500,000	-
Kapkures B Primary School	800,000.00			800,000	800,000	-
Chebiriabei Primary School	1,200,000.00			1,200,000	1,200,000	-
Kapsuser Primary School	600,000.00			600,000	600,000	-
Chemamul Primary School	1,500,000.00			1,500,000	1,500,000	-
Chepkosilen Primary School	1,000,000.00			1,000,000	1,000,000	-
Chepnagai Primary School	1,050,000.00			1,050,000	1,050,000	-
Cheptenye Primary School	1,000,000.00			1,000,000	1,000,000	-

BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Reports and Financial Statements for The Year Ended 30 June, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Cheribo Primary School	1,000,000.00			1,000,000	1,000,000	-
Kabianga Primary School	1,000,000.00			1,000,000	1,000,000	-
Kaborok Primary School	1,000,000.00			1,000,000	1,000,000	-
Kabungungwo Primary School	1,000,000.00			1,000,000	1,000,000	-
Kakiptui Primary School	500,000.00			500,000	500,000	-
Kamass Primary School	700,000.00			700,000	700,000	-
Kapcheluch Primary School	800,000.00			800,000	800,000	-
Kapnandet Primary School	1,000,000.00			1,000,000	1,000,000	-
Kapriro Primary School	900,000.00			900,000	900,000	-
Kaptoboiti Primary School	600,000.00			600,000	600,000	-
Keben Primary School	1,000,000.00			1,000,000	1,000,000	-
Kesagetiet Primary School	5,100,000.00			5,100,000	4,300,000	800,000
Sinonin Primary School	1,000,000.00			1,000,000	1,000,000	-
Kiletien Primary school	1,050,000.00			1,050,000	1,050,000	-
Kiplalmat Primary School	1,000,000.00			1,000,000	1,000,000	-
Kiptenden Primary School	700,000.00			700,000	700,000	-
Koiwalelach Pry	900,000.00			900,000	900,000	-
Marchorwa Primary School	800,000.00			800,000	800,000	-
Masarian Primary School	600,000.00			600,000	600,000	-
Seretut Primary School	800,000.00			800,000	800,000	-
Teldet Primary School	700,000.00			700,000	700,000	-
Total	29,800,000	800,950	18,380,000	48,980,950	48,180,000	800,950

BELGUT Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Reports and Financial Statements for The Year Ended 30 June, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.0 Secondary Schools Projects (List all the Projects)						
8.1						
Kapsoiyo Secondary School	500,000.00			500,000	500,000	-
Chepkutung Secondary School	3,000,000.00			3,000,000	3,000,000	-
Kibingei Girls Secondary School	2,200,000.00			2,200,000	2,200,000	-
Chepkosilen Secondary School	1,000,000.00			1,000,000	1,000,000	-
Kapmaso Secondary School	3,600,000.00			3,600,000	3,600,000	-
Kamaas Secondary School	1,900,000.00			1,900,000	1,900,000	-
Kaborok Day Secondary School	2,900,000.00			2,900,000	2,900,000	-
Keben Secondary School	800,000.00			800,000	800,000	-
Chepkoton Girls Secondary School	7,900,000.00			7,900,000	7,900,000	-
Cheptorriet Secondary School	1,000,000.00			1,000,000	1,000,000	-
Belgut Starehe Girls Centre	400,000.00			400,000	400,000	-
Kabianga Girls Secondary School	4,000,000.00			4,000,000	4,000,000	-
Teldet Secondary school	1,800,000.00			1,800,000	1,800,000	-
Kapchebet Girls Secondary school	1,500,000.00			1,500,000		1,500,000
Getumbe Secondary School	7,900,000.00			7,900,000	7,550,000	350,000
Borboorwet Secondary School	7,900,000.00			7,900,000	7,550,000	350,000
Borborwet Secondary School	500,000.00			500,000	500,000	-
Belgut Taptugen Starehe boys Centre			1,000,000	1,000,000	1,000,000	-
Chebungungon Secondary School			1,100,000	1,100,000	1,100,000	-
Chepkoton girls secondary school			1,500,000	1,500,000	1,500,000	-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
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	-
Kapsoiyo Secondary School			1,850,000	1,850,000	1,850,000	-
Kipsolu Secondary School			600,000	600,000	600,000	-
Teldet Secondary School		200,000		200,000	200,000	-
Total	48,800,000	200,000	11,450,000	60,450,000	58,250,000	2,200,000
9.0 Tertiary institutions Projects (List all the Projects)						
9.1 Belgut ITI		150,477		150,477		150,477
Total	-	150,477	-	150,477		150,477
10.0 Security Projects						
Belgut Sub county Police HQ and Station	3,000,000		3,293,206	6,293,206	5,542,492	750,715
DCC's Residence			150,000	150,000		150,000
Kaborok Location Chiefs Office	200,000			200,000	200,000	-
Kipkoian Location Chiefs Office	200,000			200,000	200,000	-
Total	3,400,000	-	3,443,206	6,843,206	5,942,492	900,715
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	370,000		370,000	-	370,000
11.2 Construction of CDF office	-	20,862		20,862	-	20,862
11.3 Purchase of furniture and equipment		407,354		407,354		407,354
11.4 Purchase of computers	-	-		-	-	-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.5 construction of Notice		1,000		1,000		1,000
Totals		799,216	-	799,216	-	799,216
12.0 Others						
12.1 Strategic Plan						
12.2 Innovation Hub						
12.3 Roads and Bridges		103,034		103,034		103,034
Belgut Resource Centre		796		796		796
Funds pending approval**		248,000	-	248,000	-	248,000
Total	137,088,819	2,728,397	46,138,879	185,956,096	169,900,552	16,055,545

(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)

XII.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

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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 2021 for the period 1st July 2021 to 30th June 2022 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 2022

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.

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM NGCDF BOARD

Description		2021 - 2022	2020 - 2021
		Kshs	Kshs
	B049230		15,000,000
Normal Allocation	B104582		19,000,000
	B104789		31,767,724
	B104987		9,000,000
	B124831		3,600,000
	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
	B140839	33,000,000	
	B105413	44,000,000	
	B105731	22,000,000	
	B105999	5,000,000	
	B128462	12,000,000	
	B154365	12,000,000	
	B154260	18,000,000	
	B140783	24,088,879	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		170,088,879	161,367,724

2. PROCEEDS FROM SALE OF ASSETS

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of Office and General Equipment		-
TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEPTS

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received		
Rents		
Receipts from sale of tender documents		225,000
Hire of plant/equipment/facilities		
Unutilized funds from PMCs		
Other Receipts Not Classified Elsewhere		
Total		225,000

4. COMPENSATION OF EMPLOYEES

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,066,712	1,868,523
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	1,180,695	
Employer Contributions Compulsory national social security schemes	-	-
TOTAL	3,247,407	1,868,523

5. USE OF GOODS AND SERVICES

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	174,522	577,089
Electricity		0
Water & sewerage charges	4,750	6,320
Office rent		
Communication, supplies and services	210,000	105,000
Domestic travel and subsistence	1,416,500	409,900
Printing, advertising and information supplies & services		0
Rentals of produced assets		
Training expenses	2,191,400	840,500
Hospitality supplies and services	293,881	0
Other committee expenses	776,553	2,111,200
Committee allowance	3,549,300	2,680,615
Insurance costs		
Specialized materials and services		
Office and general supplies and services	601,678	783,021
Fuel , oil & lubricants	850,000	450,000
Other operating expenses		0
Bank service commission and charges	49,150	13,130
Other Operating Expenses		-
Security operations		
Routine maintenance - vehicles and other transport equipment	259,719	399,694
Routine maintenance- other assets		
TOTAL	10,377,453	8,376,469

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Transfers to Primary Schools	48,180,000	53,164,375
Transfers to Secondary Schools	58,250,000	49,921,828
Transfers to Tertiary Institutions		1,172,814
TOTAL	106,430,000	104,259,017

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	27,975,300	24,029,850
Bursary -Tertiary (see attached list)	8,174,000	10,363,000
Bursary- Special Schools		184,000
Mocks & CAT (see attached list)		-
Social Security programmes (NHIF)		
Roads		
Other capital grants and transfer		713,204
Security Projects (see attached list)	5,942,492	5,342,938
Sports Projects (see attached list)	1,566,500	715,200
Environment Projects (see attached list)		-
Emergency Projects (see attached list)	6,187,400	7,460,000
TOTAL	49,845,692	48,808,192

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2021 - 2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings		398,746
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment		283,500
Purchase of computers ,printers and other IT equipments	-	-
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	0	682,246

9. OTHER PAYMENTS

	2021 - 2022	2020 - 2021
ICT Hubs		
Strategic Plan		-
		-
TOTAL	-	

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

Name of Bank, Account No. & currency	Account Number	2021 - 2022	2020 - 2021
Closing cash book bank balance		Kshs (30/6/2022)	Kshs (30/6/2021)
Cooperative Bank, Kericho	A/c no.01136077827600	3,975,725	2,925,897
		-	-
TOTAL		3,975,725	2,925,897
10B: CASH IN HAND)			
		2021 - 2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

11: OUTSTANDING IMPRESTS

Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2022)
	Date imprest taken	Kshs	Kshs	Kshs
			-	-
		-	-	-
		-	-	-
TOTAL		-	-	-

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

12A. RETENTION

	2021 - 2022	2020 - 2021
	KShs	KShs
Retention as at 1st July 2021 (A)	197,500	-
Retention held during the year (B)		197,500
Retention paid during the Year (C)	197,500	-
Closing Retention as at 30th June 2022 D= A+B-C	-	197,500

*[Provide short appropriate explanations as necessary.]***12B. GRATUITY**

	2021 - 2022	2020 - 2021
	KShs	KShs
Gratuity as at 1 st July (A)		-
	1,180,695	
Gratuity earned during the year (B)	526,087	-
Gratuity paid during the Year (C)		-
	1,180,695	
Closing Gratuity as at 30 th June D= A+B-C	526,087	-

*[Provide short appropriate explanations as necessary]***13. BALANCES BROUGHT FORWARD**

	2021 - 2022	2020 - 2021
	Kshs (1/7/2021)	Kshs (1/7/2020)
Opening cash book bank balance		
Bank accounts	2,925,897	4,762,879
Cash in hand		
Imprest		
TOTAL	2,925,897	4,762,879

[Provide short appropriate explanations as necessary]

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14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	2,925,897	1,059,000	3,984,897
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	2,925,897	1,059,000	3,984,897

****** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)
The prior year adjustments are double entry/posting and an under cast in the Cashbook

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	7,587,220	-
Imprest surrendered during the Year (C)	7,587,220	-
Net changes in accounts receivables (D=A+B-C)	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Deposits and Retention as at 1st July 2021 (A)	197,500	-
Deposits and Retention held during the year (B)	-	197,500
Deposits and Retention paid during the year ©	197,500	-
Closing accounts payable at 30th Jun 2022 (D=A+B-C)	-	197,500
change	-	197,500

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2021 - 2022	2020 - 2021
	Kshs	Kshs
NGCDF Staff	105,218	-
Others (specify)	-	-
	-	-
	105,218	

17.3: UNUTILIZED FUND (See Annex 3)

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Compensation of employees	2,993,128	3,240,534
Use of goods and services	3,330,729	4,316,550
Amounts due to other Government entities (see attached list)	3,151,427	29,731,427
Amounts due to other grants and other transfers (see attached list)	5,533,043	9,114,308
Acquisition of assets	799,216	799,216
Others (<i>specify</i>)		0
Funds pending approval	225,000	225,000
	23,000	23,000
	16,055,544	47,450,036

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2021 - 2022	2020 - 2021
	Kshs	Kshs
PMC account balances (see attached list)	16,978,041	29,848,880

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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 2021	Comments
Construction of buildings	a	b	c	d=a-c	
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 2022	Comments
NG-CDFC Staff				
1. Dennis Kemboi	Clerk of Works	16 th Mar 2018	21,898	
2. Getrude Chepkorir	Accounts Assistant	16 th Mar 2018	20,016	
3. Florence Chepngetich	Records Officer	16 th Mar 2018	15,744	
4. Wilfridah Chemutai	Clerical Officer	16 th Mar 2018	15,744	
5. Josphat Langat	Driver	16 th Mar 2018	15,744	
6. Ledisha Chepkoech	Support Staff	16 th Mar 2018	8,035	
7. Vincent Kibet	Support Staff	16 th Mar 2018	8,035	
Sub-Total			105,216	
Grand Total			105,216	

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Employee salaries	2,993,128	3,240,534	continuous excises
Use of goods & services	Committee expenses	3,330,729	4,339,550	continuous excises
Amounts due to other Government entities				
Kesageti Primary School	Construction of 8 door modern pit latrine Ksh 800,000.	800,000	3,800,000	Awaiting funds
KLB books	Balance after payment	950	950	To be reallocated
Kapchebet Girls Secondary School	Purchase of 0.5acres of land	1,500,000		Awaiting funds
Getumbe Secondary School	Purchase of 50 seater bus	350,000		Balance to be re-allocated
Borborwet Secondary School	Purchase of 50 seater bus	350,000		Balance to be re-allocated
Belgut TTI	Landscaping, fencing and gate construction	150,477	150,477	Balance to be re-allocated
Kapmaso Primary School	Renovation to completion of 6 classrooms		700,000	Awaiting funds
Borborwet Primary School	Renovations to completion of 6 classrooms.		800,000	Awaiting funds
Chebiri Primary School	Construction of 3 office and 1 staff room Administration block		800,000	Awaiting funds
Chemose Primary School	Purchase of 0.3 acres of land		800,000	Awaiting funds
Chemose Primary School	Construction to completion one classroom		950,000	Awaiting funds
Cheptit Primary	Renovation to completion of 4 classrooms		400,000	Awaiting funds

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Kapchebet A Primary School	Renovations to completion of 7 classrooms		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		1,000,000	Awaiting funds
Kapmaso Millimani Primary School	Construction to completion of one classroom		950,000	Awaiting funds
Kapsisiwo Primary School	Purchase of 0.4 acres of Land		830,000	Awaiting funds
Kaptoboiti Primary School	Fencing of 200 meters fence.		600,000	Awaiting funds
Keben Primary School	Renovation to completion of 6 classrooms		700,000	Awaiting funds
Kibingei primary School	Renovations of 5 classrooms.		600,000	Awaiting funds
Kiptome Primary School	Renovation to completion of 6 classrooms.		500,000	Awaiting funds
Nyabangi Primary School	Renovation to completion of 6 classrooms.		700,000	Awaiting funds
Samiytuk Primary School	Renovation to completion of 7 classrooms.		800,000	Awaiting funds
Seretut Primary School	Renovation to completion of 6 classrooms.		700,000	Awaiting funds
St. Mark Chepngetuny Primary School	Completion to use of two classrooms		800,000	Awaiting funds
Teldet Primary School	Renovation to completion of 5 classrooms.		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
Belgut Taptugen Starehe boys Centre	Completion to use of 3 classrooms.		1,000,000	Awaiting funds

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Chebungunon Secondary School	Completion to use of 50 student capacity science Laboratory.		1,100,000	Awaiting funds
Chepkoton girls secondary school	Completion to roofing level of 900 students' capacity of Multi purpose hall.		1,500,000	Awaiting funds
Kamass Secondary School	Construction of 60 student capacity science laboratory.		2,000,000	Awaiting funds
Kapkitony Day Secondary School	Purchase of 0.5acres of land		1,000,000	Awaiting funds
Kaplutiet Secondary School	Completion to use of 5 office & 1 staffroom administration block.		2,400,000	Awaiting funds
Kapsoiyo Secondary School	Completion to use of 5 office & 1 staffroom administration block i.e.		1,850,000	Awaiting funds
Kipsolu Secondary School	Renovations of 2classrooms i.e.		600,000	Awaiting funds
Teldet Secondary School	Lab equipment		200,000	Awaiting funds
Totals		3,151,427	29,731,427	
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	750,715	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	150,000.0	To allocated more for the project to commence
Bursary and Social Security				
Secondary Schools	Payment of bursary to needy student			

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Tertiary Institutions	Payment of bursary to needy student	2,633,850	2,609,150	
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	7,486	1,909,265	Balance as at 30 th June
Sports	To carry out sports tournament, support constituency clubs and purchase of sports equipment and kits for various clubs	792,614	(212,193)	Balance as at 30 th June
Environment	Installation of metallic branded dustbins 63 public primary schools in Kabianga and Seretut/Cheptororiet wards, Waldai & Kapsuser	44,550	811,050	Balance as at 30 th June
Others		1,050,000	450,000	Awaiting Funds
Road and Bridges		102,099	102,099	
Road and Bridges		935	935	
Belgut Resource Centre		796	796	
Sub-Total		5,533,044	9,114,307	
Acquisition of assets				
11.1 Motor Vehicles	Balance after purchase of office vehicle	370,000	370,000	
11.2 Renovation of CDF office		20,862	20,862	
11.3 Purchase of furniture and equipment		407,354	407,354	
11.4 Purchase of computers		-	-	
11.5 construction of				

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Notice Board	1,000	1,000
Sub-Total	799,216	799,216
Others (specify)		
Un allocated Expenditure	248000	248000
Grand Total	16,055,545	47,450,035

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/22
Land	900,000	-	-	900,000
Buildings and structures	17,934,101	-	-	17,934,101
Transport equipment	10,200,000	-	-	10,200,000
Office equipment, furniture and fittings	1,657,050	-	-	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	31,386,851		0	31,386,851

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2022

	Schools Projects	ACCOUNT NUMBER	Bank	DATE A/C OPENED	BAL AS AT 30TH JUNE 2022	Bank Balance 2020/21
1	Borborwet Pry Sch	CO-OP-01139752207700	CO-OP Bank	3/25/2014	3,179	
2	Chebiriirbei Pry Sch	CO-OP-01139053890001	CO-OP Bank	3/10/2016	21,237	
3	Chemamul A Pry Sch	CO-OP-01139604189500	CO-OP Bank	3/10/2015	146,830	
4	Chemaset Pry Sch	CO-OP-01139604215300	CO-OP Bank	3/11/2015	1,274	
5	Chemason Pry Sch	CO-OP-01139604169400	CO-OP Bank	6/1/2016	17,488	
6	Chepkosilen Pry Sch	CO-OP-01139752123900	CO-OP Bank	3/17/2014	44,982	
7	Chepnagai Pry Sch	CO-OP-01139604153600	CO-OP Bank	10/18/2016	1,031,459	
8	Cheptenye Pry Sch	CO-OP-01139053968100	CO-OP Bank	8/1/2003	55,145	
9	Cheptigit Pry Sch	CO-OP-01139752082900	CO-OP Bank	3/19/2015	3,127	
10	Cheribo Pry Sch	CO-OP-01139752286400	CO-OP Bank	6/1/2017	6,215	
11	Kabianaga Pry Sch	CO-OP-01139054409701	CO-OP Bank	5/1/2019	58,060	
12	Kaborok Pry Sch	CO-OP-01139752302000	CO-OP Bank	2/1/2017	2,429	
13	Kakiptui Pry Sch	CO-OP-01141752353000	CO-OP Bank	4/25/2017	64,375	
14	Kamaas Pry Sch	CO-OP-01139603787100	CO-OP Bank	2/1/2016	32,783	
15	Kapchebet A Pry Sch	CO-OP-01139752205100	CO-OP Bank	3/10/2014	1,470	
16	Kapchebet B Pry Sch	CO-OP-01139752069000	CO-OP Bank	5/5/2014	321,555	
17	Kapkures B Pry Sch	CO-OP-01139752220600	CO-OP Bank	3/1/2017	71,517	
18	Kapmaso Milimani Pry Sch	CO-OP-01139603201200	CO-OP Bank	7/1/2014	2,492	
19	Kapriro Pry Sch	CO-OP-01139078065200	CO-OP Bank	2/1/2017	260	
20	Kapsisiywo Pry Sch	CO-OP-01139752135800	CO-OP Bank	6/26/2014	12,135	
21	Kapsuser Pry Sch	CO-OP-01139077509101	CO-OP Bank	6/26/2014	22,134	
22	Kaptoboiti Pry Sch	CO-OP-01139752279900	CO-OP Bank	6/26/2014	646	
23	Keben Pry Sch	CO-OP-01139752217300	CO-OP Bank	8/1/2016	30,800	

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24	Kesagetiet Pry Sch	CO-OP- 01139474868700	CO-OP Bank	9/1/2016	771,323	
25	Kesukyo Pry Sch	CO-OP- 01139645483400	CO-OP Bank	6/21/2021	101,020	
26	Kiletien Pry Sch	CO-OP- 01141752475300	CO-OP Bank	4/1/2017	24,433	
27	Kiplalmat Pry Sch	CO-OP- 01139604244200	CO-OP Bank	9/11/2015	1,002,951	
28	Kiptome Pry Sch	CO-OP- 01139752074300	CO-OP Bank	10/15/2015	11,870	
29	Koiwalelach Pry Sch	CO-OP- 01139752218600	CO-OP Bank	10/8/2015	43,087	
30	Machorwa Pry Sch	CO-OP- 01139752275300	CO-OP Bank	1/1/2017	24,912	
31	Mereonik Pry Sch	CO-OP- 01139752145500	CO-OP Bank	10/1/2016	563	
32	Ngariet Pry Sch	CO-OP- 01139053044100	CO-OP Bank	11/6/2014	80,651	
33	Nyabangi Pry Sch	CO-OP- 01139752139100	CO-OP Bank	9/22/2014	6,115	
34	Samiytuk Pry Sch	CO-OP- 01139752311700	CO-OP Bank	9/15/2014	42,883	
35	Seretut Pry Sch	CO-OP- 01139752234600	CO-OP Bank	9/12/2014	633	
36	Simotwo Pry Sch	CO-OP- 01139603110100	CO-OP Bank	10/24/2014	55,373	
37	Sinonin Pry Sch	CO-OP- 01139752474100	CO-OP Bank	6/1/2016	1,552,175	
38	St Mark Chepngetuny Pry Sch	CO-OP- 01139474871300	CO-OP Bank	3/1/2014	2,142	
39	Teldet Pry Sch	CO-OP- 01139752617700	CO-OP Bank	3/1/2014	68,399	
40	Ainapkoi Sec Sch	CO-OP- 01139752277800	CO-OP Bank	1/1/2016	371,703	
41	Belgut Starehe Girls Centre	CO-OP- 011345295426000	CO-OP Bank	1/1/2015	-	
42	Belgut Taptugen Starehe Boys Centre	CO-OP- 01139603245000	CO-OP Bank	1/1/2015	3,127,435	
43	Borborwet Sec Sch	CO-OP- 01139053600400	CO-OP Bank	7/1/2019	1,014	
44	Chepkosilen Sec Sch	CO-OP- 01141753173400	CO-OP Bank	6/6/2014	25,492	
45	Cheptenye Boys High Sch	CO-OP- 01139753619300	CO-OP Bank	11/6/2014	86,459	
46	Cheptororiet Sec Sch	CO-OP- 01139335036901	CO-OP Bank	11/1/2012	89,332	
47	Getumbe Sec Sch	CO-OP- 01120078138900	CO-OP Bank	3/1/2016	-	
48	Kabianga Girls Sec Sch	CO-OP- 01139752124000	CO-OP Bank	5/8/2017	113,620	
49	Kamaas Mixed Day Sec	CO-OP-	CO-OP	2/1/2016		

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	Sch	01139603394300	Bank		465,911	
50	Kapkitony Day Sec Sch	CO-OP-01139752029500	CO-OP Bank	7/4/2014	11,130	
51	Kaplutiet Sec Sch	CO-OP-01139529102601	CO-OP Bank	7/14/2014	27,104	
52	Keben Sec Sch	CO-OP-01139077765900	CO-OP Bank	7/23/2019	3,783	
53	Kibingei Girls Sec Sch	CO-OP-01139753218500	CO-OP Bank	5/28/2014	452,879	
54	Teldet Sec Sch	CO-OP-01139603255900	CO-OP Bank	4/16/2014	5,099	
55	Itembe Pry Sch	Kcb-1293114413	KCB- Bank	5/6/2021	32,510.00	
56	Kapcheluch Pry Sch	Kcb-1273782380	KCB- Bank	5/1/2015	660,911	
57	Kapmaso Pry Sch	Kcb-1233858327	KCB- Bank	5/5/2015	46,475	
58	Kiptenden Pry Sch	Kcb-1286169917	KCB- Bank	7/6/2016	3,055	
59	Masarian Pry Sch	Kcb-1167628926	KCB- Bank	4/27/2015	2,257	
60	Chebungungon Sec Sch	Kcb-1271667940	KCB- Bank	4/1/2016	387,101	
61	Chepkoton Girls Sec Sch	Kcb-1136189696	KCB- Bank	3/22/2010	4,877,993	
62	Chepkutung Sec Sch	Kcb-1284329976	KCB- Bank	3/1/2016	1,804	
63	Kaborok Day Sec Sch	Kcb-1172102104	KCB- Bank	2/1/2021	20,461	
64	Kapmaso Sec Sch	Kcb-1115467786	KCB- Bank	3/16/2012	157	
65	Kapsoiyo Sec Sch	Kcb-1118184955	KCB- Bank	4/13/2015	424,236	
	Totals				16,978,041	

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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	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
01	Also included in this Ksh 104,259,017.00 is Ksh 53,164,375.00 for Transfers to primary which further included transfers to Kesageti Primary School. However the original documents supporting the funds and utilization of the project were under the custody of the EACC for investigation	EACC picked all the documents for the said project vide their letter Attached are copies of the inventories and EACC letters	Not Resolved	
02	Included in the Statement of receipts and payment for the year ended for 30 June 2021 is transfers to other government units of Kshs 104,259,017 at note 6 which further includes transfers to tertiary institution of Ksh 1,172,814.00. How ever during the audit we noted that original documents including the procurement details and expenditure returns were under	EACC picked all the documents for the said project vide their letter. Herewith attached including the inventory copy.	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	the custody of the EACC. No further audit was conducted for the project.			
03	Unsupported expenditure of Kaborok Day Secondary School	Documents supporting the expenditure have been availed for verification as indicated on the certificate	Resolved	
04	Unsupported purchase of a school bus at Keben Secondary School	Documents supporting the expenditure have been availed for verification as indicated on the certificate	Resolved	



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Name; SHARON KAPTO
Fund Account Manager.