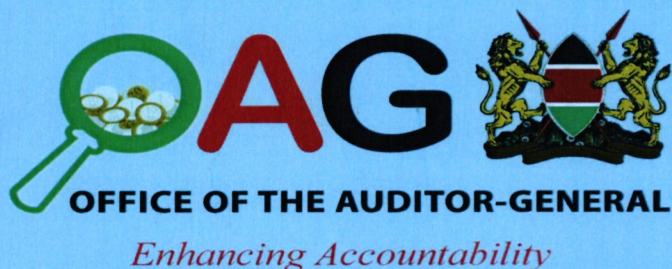


REPUBLIC OF KENYA



 THE NATIONAL ASSEMBLY PAPERS LAID REPORT DATE: - 1 DEC 2021 DAY: WED	
TABLED BY:	L.O. Majority
CLERK-AT THE-TABLE:	R.K. TIAMPATI

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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BELGUT CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2019

Core Values

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

(b) Key Management

The NGCDF BELGUT Constituency 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 2019 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF BELGUT Constituency Headquarters

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

BELGUT CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2019

(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

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

CHAIRMAN'S REMARKS

There was a slight increase in receipt of funds this year as compared to last year although most of the funds were not for financial year 2018/2019.

1. Performance

The two main categories in the statement of appropriation i.e. transfer to other government units and other grants and transfers had deferent performance of 63.3% and 72.9% respectively. The transfer to other government was below average since as at 30th June 2019 Kshs 55,040,876 was still pending at NGCDFB.

2. Achievement

The main achievement for the financial year 2018/2019 was the ability to complete science laboratories and put up dormitories to assist the government on the 100% transition. The flagship project of close to Ksh.17m at Chebirirbei secondary School was completed. Also the bursary distribution exercise was termed the best ever since the methods used ensured that the neediest have been reached.

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.

3. Challenges.

- There was delayed funding that lowered the absorption rate. Funds for FY 18/19 was not utilized fully since the last half tranche was disbursed in on July 2019

NGENDU H. KIPSANG 
.....
CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF ENTITY 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, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-BELGUT Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-BELGUT Constituency financial statements were approved and signed by the Accounting Officer on 30/9/ 2019.



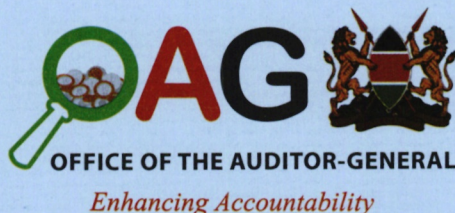
Fund Account Manager
Name: Sharon Kapto



Sub-County Accountant
Name: Billy Chemirmir
ICPAK Member Number: 14500

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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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, 2019

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 6 to 42, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Presentation and Inaccuracies in the Financial Statements

The financial statements submitted for audit had page numbering that was not accurate and consistent. The page numbering after page 19 starts again from page 14 thus making it difficult to refer to the correct page number of the financial statements.

Further, the statement of receipts and payments reflect total receipts for the year amounting to Kshs.108,847,483 while the summary statement of appropriation - recurrent and development combined reflect a figure Kshs.118,040,733 hence resulting to a variance of Kshs.9,193,250 which has not been explained or reconciled.

Consequently, the accuracy of the financial statements for the year ended 30 June, 2019 could not be confirmed.

2. Unsupported Prior Year Adjustment

As disclosed under Note 14 to the financial statements, the statement of assets and liabilities reflects Kshs.30,009 in respect of prior year adjustment relating to bank balance. However, prior year adjustment may arise either as a correction of an error in the financial statements reported for a prior period or change in accounting policy/estimate from the previous year in accordance with the International Public Sector Accounting Standards (IPSAS) 3.

In the circumstances, this treatment does not conform to the International Public Sector Accounting Standards (IPSAS 3) and hence the accuracy of the statement of assets and liabilities as at 30 June, 2019 cannot be confirmed.

3. Failure to Provide Project Returns

As disclosed under Note 6 to the financial statements, the statement of receipts and payments reflects Kshs.64,823,000 in respect of transfers to other government units out of which includes transfers to primary schools' amount of Kshs.29,723,000 out of which Kshs.6,100,000 that was not supported by project returns contrary to Regulation 15 of the National Government Constituencies Development Fund Regulations, 2016 which provides for a Project Management Committee for each project in a Constituency in accordance with Section 36 of the Act to implement projects in consultation with the relevant departments of government; maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented; open and maintain an independent bank account for each project; prepare returns and file them with a Constituency Committee on a timely basis; account for funds to a Constituency Committee; and undertake project closure, labelling and handover upon completion.

Consequently, the occurrence and validity of the expenditure of Kshs.6,100,000 relating to transfers to other Government entities for the year ended 30 June, 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - 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 statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.173,081,608 and Kshs.118,103,733 respectively resulting to an under-funding of Kshs.54,977,876 or 32% of the budget. Similarly, the Fund spent Kshs.114,838,514 against an approved budget of Kshs.173,081,608 resulting to an under-expenditure of Kshs.58,243,095 or 34% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Belgut Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Construction of Double Storey Administration Block, Classrooms and Library at Chebirirbei Secondary School

As disclosed under Note 6 to the financial statements, the statement of receipts and payments reflects Kshs.64,823,000 in respect of transfer to other Government units which includes transfers to secondary schools amount of Kshs.35,100,000 out of which Kshs.10,500,000 was transferred to Chebirirbei Secondary School for the proposed construction of double storey administration block, classrooms and library.

Although the works were advertised in the daily nation of 6 August, 2018, the opening tender minutes of 20 August, 2018 were not initialised on each page and the final page did not have the signatures and initials of the members present indicating their full name and designation as required by the Public Procurement and Asset Disposal Act, 2015 Section 78(10) a.

The contract was awarded to a construction company at a contract sum of Kshs.16,324,923 through open tender. As at the time of audit, the project was complete and certificate of practical completion reference number KCO/207/2019/125 issued on 29/1/2020. However, physical verification of the project revealed that the project was not branded as per the requirement by the National Government Constituencies Development Fund Regulations, 2016. In addition, three number double leaf doors, each divided into small panes including 3No. pairs hinges, union 5 lever door lock, two sets of heavy-duty lever handles, 2 No. brackets for padlock welded on size1500*2700mm costing Kshs.135,000 had not been fitted.

In addition, the Bill of Quantities (BQs) had provisional sums totalling Kshs.1,300,000 in respect of Kshs.300,000 for septic tank, Kshs.300,000 for electrical works, Kshs.200,000 for plumbing works, Kshs.300,000 for contingencies and Kshs.200,000 for project Management. However, there was no documentation in support of how the provisional sums were expended as required by regulation 104(1) of the Public Finance Management Regulations, 2015.

Consequently, the occurrence and validity of the expenditure of Kshs.10,500,000 for the year ended 30 June, 2019 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 governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

18 October, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)**BELGUT CONSTITUENCY****Reports and Financial Statements****For the year ended 30 June 2019****IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018- 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	108,784,483	74,853,448
Proceeds from Sale of Assets	2	-	
Other Receipts	3	63,000	48,000
TOTAL RECEIPTS		108,847,483	74,901,448
PAYMENTS			
Compensation of employees	4	1,449,028	828,725
Use of goods and services	5	7,664,561	5,101,045
Transfers to Other Government Units	6	64,823,000	27,648,000
Other grants and transfers	7	39,253,525	27,225,955
Acquisition of Assets	8	1,648,400	5,200,000
Other Payments	9	-	-
TOTAL PAYMENTS		114,838,514	66,003,725
SURPLUS/DEFICIT		(5,991,030)	8,897,723

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 30/9/2019 and signed by:



Fund Account Manager
Name: Sharon Kapto

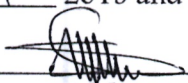


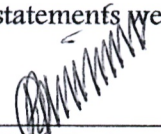
Sub-County Accountant
Name: Billy Chemirmir
ICPAK Member Number:.....14500.....

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)**BELGUT CONSTITUENCY****Reports and Financial Statements****For the year ended 30 June 2019****V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2018- 2019	2017- 2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,265,219	9,226,241
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		3,265,219	9,226,241
Current Receivables-Outstanding Imprest	11	-	-
TOTAL FINANCIAL ASSETS		3,265,219	9,226,241
FINANCIAL LIABILITIES			
Accounts payables -Retention	12	-	-
NET FINANCIAL ASSETS		3,265,219	9,226,241
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	9,226,241	41,485
Surplus/Defict for the year		(5,991,030)	8,897,723
Prior year adjustments	14	30,009	287,031
NET FINANCIAL POSITION		3,265,219	9,226,239

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 28/9/2019 and signed by:

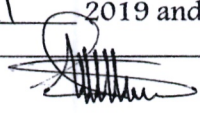

Fund Account Manager
Name: Sharon Kapto


Sub-County Accountant
Name: Billy Chemirmir
ICPAK Member Number: 14500

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)**BELGUT CONSTITUENCY****Reports and Financial Statements****For the year ended 30 June 2019****VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2018- 2019	2017 - 2018
Transfers from CDF Board	1	108,784,483	74,853,448
Other Receipts	3	63,000	48,000
		108,847,483	74,901,448
Payments for operating expenses			
Compensation of Employees	4	1,449,028	828,725
Use of goods and services	5	7,664,561	5,101,045
Transfers to Other Government Units	6	64,823,000	27,648,000
Other grants and transfers	7	39,253,525	27,225,955
Other Payments	9	-	-
		113,190,114	60,803,725
Adjusted for:			
Adjustments during the year	14	30,009	287,031
Net cash flow from operating activities		(4,312,621)	14,384,754
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,648,400)	(5,200,000)
Net cash flows from Investing Activities		(1,648,400)	(5,200,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(5,961,021)	9,184,754
Cash and cash equivalent at BEGINNING of the year	13	9,226,241	41,486
Cash and cash equivalent at END of the year		3,265,219	9,226,240

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 30/9/2019 and signed by:


Fund Account Manager
Name: Sharon Kapto


Sub-County Accountant
Name: Billy Chemirmir
ICPAK Member Number: 14500

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	64,040,733	173,081,608	118,040,733	55,040,876	68.2%
Proceeds from Sale of Assets				-	-	
Other Receipts	-			63,000		
TOTAL	109,040,876	64,040,733	173,081,608	118,103,733	54,977,876	68.2%
PAYMENTS						
Compensation of Employees	1,900,000	1,382,000	3,282,000	1,449,028	1,832,972	44.2%
Use of goods and services	7,841,663	3,459,312	11,300,975	7,664,561	3,636,415	67.8%
Transfers to Other Government Units	62,200,000	40,233,000	102,433,000	64,823,000	37,610,000	63.3%
Other grants and transfers	36,999,212	16,838,921	53,838,133	39,253,525	14,584,608	72.9%
Acquisition of Assets	100,000	2,127,500	2,227,500	1,648,400	579,100	74.0%
Other Payments			-		-	
TOTAL	109,040,876	64,040,733	173,081,609	114,838,514	58,243,095	66.3%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2019

Underutilization of fund

- i. Overall Utilization of funds was average, i.e ; compensation of employees 44.2%, use of goods 67.8%, transfers to government units 63.3%, other grants and transfer 72.9%, 74% for acquisition of asset and 0 % for other payments . This resulted from amount pending from NGCDFB as at the end of June 2019 amounting to Ksh. 55,040,876. At least the performance of all the vote heads was over 50% except that of employees.
- ii. The adjustment column includes; cash book opening balance of Kshs 9,226,241, Kshs 54,784,483.15 for 2017/18 F/Y received in 2018/19 FY, and Ksh. 30,009 prior year adjustment . The total in adjustment is Kshs 64,040,733.

The NGCDF-BELGUT Constituency financial statements were approved on 30/9/2019 2019 and signed by:


Fund Account Manager
Name: Sharon Kapto


Sub-County Accountant
Name: Billy Chemirmir
ICPAK Member Number:....14.52.5..

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY

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VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	2018/2019	2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration					
Employees' Salaries	1,900,000.00		1,900,000.00	158,666.00	1,741,334.00
Goods And Services	2,700,000.00		2,700,000.00	1,802,522.00	897,478.00
Committee Expenses	1,870,437.00		1,870,437.00	877,000.00	993,437.00
Employees' Salaries		1,382,000.00	1,382,000.00	1,290,362.00	91,638.00
Goods And Services		436,900.00	436,900.00	433,981.75	2,918.25
Committee Expenses		290,214.00	290,214.00	279,000.00	11,214.00
Sub-Total	6,470,437.00	2,109,114.00	8,579,551.00	4,841,531.75	3,738,019.25
2.0 Monitoring And Evaluation					
Goods And Services	271,226.17		271,226.17	100,000.00	171,226.17
Committee Expenses	1,500,000.00		1,500,000.00	688,000.00	812,000.00
Capacity Building Of NG-Cdfs/Pmcs	1,500,000.00		1,500,000.00	1,083,910.00	416,090.00
Goods And Services		298,285.00	298,285.00	244,658.00	53,627.00

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Committee Expenses		1,209,500.00	1,209,500.00	1,179,400.00	30,100.00
Capacity Building Of NG-Cdfs/Pmcs		1,224,415.00	1,224,415.00	976,090.00	248,325.00
Sub-Total	3,271,226.17	2,732,200.00	6,003,426.17	4,272,058.00	1,217,667.32
3.0 Emergency					
Emergency	5,738,993.45		5,738,993.45	1,150,000.00	4,588,993.45
Emergencies		1313931	1,313,931.00	380,000.00	933,931.00
Sub-Total	5,738,993.45	1,313,931.00	7,052,924.45	1,530,000.00	5,522,924.45
4.0 Bursary And Social Security Programme					
Bursaries					0
Bursary Secondary Schools	16,000,000.00		16,000,000.00	16,974,150.00	-974,150.00
Bursary Tertiary Schools	11,260,218.88		11,260,218.88	9,403,550.00	1,856,668.88
Social Security Programmes -Nhif					0.00
Bursaries		8,819,534.00	8,819,534.00	6,259,750.00	2,559,784.00
Sub-Total	27,260,218.88	8,819,534.00	36,079,752.88	32,637,450.00	3,442,302.88
5.0 Sports					0
Sports Kitty	1,000,000.00		1,000,000.00	200,000.00	800,000.00
		1,300,000.00	1,300,000.00	1,189,200.00	110,800.00
Sub-Total	1,000,000.00	1,300,000.00	2,300,000.00	1,389,200.00	910,800.00

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7.0 Primary School Projects					
Ainapkoi Primary School	500,000.00		500,000.00	500,000.00	0.00
Chaik Ward	1,300,000.00		1,300,000.00		1,300,000.00
Chemoset Primary School	500,000.00		500,000.00		500,000.00
Chemumbe Primary School	900,000.00		900,000.00	900,000.00	0.00
Chepkoin Primary School	800,000.00		800,000.00		800,000.00
Chepkutung Primary School	500,000.00		500,000.00	500,000.00	0.00
Cheronget Primary School	400,000.00		400,000.00	400,000.00	0.00
Chymen Primary School	1,000,000.00		1,000,000.00		1,000,000.00
Itanda Primary School	1,000,000.00		1,000,000.00		1,000,000.00
Kabianga Primary School	300,000.00		300,000.00	300,000.00	0.00
Kakiptui Primary School	950,000.00		950,000.00	950,000.00	0.00
Kapchebet 'B' Primary School	900,000.00		900,000.00	900,000.00	0.00
Kapkitony Primary School	600,000.00		600,000.00		600,000.00
Kaplemeiywet Primary School	800,000.00		800,000.00		800,000.00
Kaplutiet Primary School	700,000.00		700,000.00	700,000.00	0.00

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Kapmaso Milimani Primary School	900,000.00		900,000.00		900,000.00	900,000.00
Kapnandet Primary School	900,000.00		900,000.00		900,000.00	0.00
Kapsisiyo Primary School	850,000.00		850,000.00		850,000.00	850,000.00
Kaptesbeswet Primary School	500,000.00		500,000.00		500,000.00	0.00
Kaptoboiti Primary School	500,000.00		500,000.00		500,000.00	0.00
Keben Primary School	100,000.00		100,000.00		100,000.00	100,000.00
Kesagetiet Primary School	1,000,000.00		1,000,000.00		1,000,000.00	0.00
Kiplalmat Primary School	630,000.00		630,000.00		630,000.00	0.00
Kipsolu Primary School	700,000.00		700,000.00		700,000.00	0.00
Kiptaldal Primary School	700,000.00		700,000.00		700,000.00	0.00
Koitalel Primary School	300,000.00		300,000.00		300,000.00	300,000.00
Koiwalelach Primary School	800,000.00		800,000.00		800,000.00	0.00
Mereonik Primary School	900,000.00		900,000.00		900,000.00	0.00
Mobego Primary School	600,000.00		600,000.00		600,000.00	0.00
Ngariet Primary School	1,000,000.00		1,000,000.00		1,000,000.00	0.00

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018 - 2019	2017 - 2018
		Kshs	Kshs
Normal Allocation	B005021	54,784,483.15	5,500,000.00
	B030224	10,000,000.00	30,948,276.10
	B030353	12,000,000.00	500,000.00
	B006293	9,000,000.00	37,905,172.00
	B042714	11,000,000.00	
	B042984	12,000,000.00	
Conditional grants			
	AIE NO...	-	
Receipt from other Constituency	AIE NO...	-	
TOTAL		108,784,483	74,853,448

2. PROCEEDS FROM SALE OF ASSETS

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

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3. OTHER RECEPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	63,000.00	-
Other Receipts Not Classified Elsewhere	-	-
Total	63,000.00	-

4. COMPENSATION OF EMPLOYEES

Description	2018 - 2019	2017 - 2018
	Kshs	Kshs
Basic wages of contractual employees	1,449,028	828,725
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF		
gratuity		
Total	1,449,028	828,725

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description		2018 - 2019	2017 - 2018
		Kshs	Kshs
Utilities, supplies and services		548,768	223,501
Office rent			
Communication, supplies and services		240,000	
Domestic travel and subsistence		702,000	182,700
Printing, advertising and information supplies & services		787,293	
Rentals of produced assets			
Training expenses		1,125,910	892,000
Hospitality supplies and services			
Other committee expenses		1,642,883	1,796,844
Committee allowance		1,744,500	1,776,000
Insurance costs			
Specialized materials and services			
Office and general supplies and services			
Fuel ,oil & lubricants		700,000	230,000
Other operating expenses			
Routine maintenance – vehicles and other transport equipment		173,207	
Routine maintenance – other assets			
Total		7,664,561	5,101,045

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2018 - 2019	2017 - 2018
		Kshs	Kshs
Transfers to primary schools		29,723,000	13,098,000
Transfers to secondary schools		35,100,000	14,550,000
Transfers to Tertiary institutions			
Transfers to Health institutions			
TOTAL		64,823,000	27,648,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description		2018 - 2019	2017 - 2018
		Kshs	Kshs
Bursary -Secondary		20,895,400	14,989,750
Bursary -Tertiary		11,742,050	9,776,200
Bursary-Special schools			
Mocks & CAT			
water			
Agriculture (food security)			200,000
Electricity projects			
Security		197,875	
Roads			1,100,005
Sports		1,389,200	200,000
Other capital grants and transfer		3,499,000	360,000
Emergency Projects (specify)		1,530,000	600,000
Total		39,253,525	27,225,955

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets		2018 - 2019	2017 - 2018
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings			-
Refurbishment of Buildings		675,500	
Purchase of Vehicles			5,200,000
Purchase of Bicycles & Motorcycles			
Overhaul of Vehicles			
Purchase of office furniture and fittings		563,500	
Purchase of computers ,printers and other IT equipment's		149,400	
Purchase of photocopier			
Purchase of other office equipment's		260,000	
Purchase of soft ware			-
Acquisition of Land		-	-
			-
Total		1,648,400	5,200,000

9. OTHER PAYMENTS

		-	-
		-	-
		-	-
TOTAL		-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency		2018 - 2019	2017 - 2018
	Account Number	Kshs (30/6/2019)	Kshs (30/6/2018)
Cooperative Bank, Kericho A/C no.01136077827600		3,265,219	9,226,241
		-	-
		-	-
Total		3,265,219	9,226,241
10B: CASH IN HAND)			
		2018 - 2019	2017 - 2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
Total		-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2019)</i>
	Date imprest taken	Kshs	Kshs	Kshs
			-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

12A. RETENTION

		2018-2019	2017 - 2018
Supplier/Contractor	PV No.		
TOTAL			

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1	0	C
Name 2	0	C
Name 3	0	C
Add as appropriate		
Total	0	C

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

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		2018 - 2019	2017 - 2018
		Kshs (1/7/2018)	Kshs (1/7/2017)
Bank accounts		9,226,241	41,486
Cash in hand			
Imprest			
Total		9,226,241	41,486

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

		2018 - 2019	2017 - 2018
		Kshs	Kshs
Bank accounts		30,009.02	287,031.00
Cash in hand			
Imprest			
Total		30,009	287,031

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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

		2018-2019	2017 - 2018
		Kshs	Kshs
Senior management			
Middle management		-	-
Union sable employees		-	-
Others (specify)		-	-

15.3: UNUTILIZED FUND (See Annex 3)

		Kshs	Kshs
		2018-2019	2017 - 2018
Amounts due to other Government entities (see attached list)		37,610,000	38,400,000
Amounts due to other grants and other transfers (see attached list)		14,584,608	20,109,277
Others (specify) Use of goods and services		3,699,415	2,454,447
Others (specify) Acquisition of assets		579,100	1,647,000
Others (specify) compensation of employees		1,832,972	1,400,000
		58,306,095	64,010,724

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	24,532,080	12,031,526.39
	24,532,080	12,031,526.39

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2018/19	2017/18	
Compensation of employees	Employee salaries	1,832,972	1,400,000	continuous excises
Use of goods & services	Committee expenses	3,699,415	2,454,447	continuous excises
Amounts due to other Government entities				
PRIMARY SCHOOL				
Chaik Ward	Purchase of books for 13 schools i.e Kapsongoi Primary school,FFI primary,Masobet Primary,AHP Workshop,FF II Primary, Kipketer Primary,Saramek Primary,Saosa Primary,Jamji Primary,Tagabi Primary,Kiptetan Primary, Tilwet Primary school and Kerenga Primary at Kshs:100,000 per school.	1,300,000.00		Awaiting funds to be disbursed from the board
Chemoset Primary School	Construction of 6 door pit latrine Ksh 400,000 and construction of school gateKsh 100,000	500,000.00		Awaiting funds to be disbursed from the board
Chepkoin Primary School	Construction of library	800,000.00		Awaiting funds to be disbursed from the board

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Chyemen Primary school	2nd Payment of 1 acre purchase of land	1,000,000.00		Awaiting funds to be disbursed from the board
Itanda Primary School	completion of 3 classrooms 100,000 i.e painting, wiring and floor finishes construction of one classroom 900,000	1,000,000.00		Awaiting funds to be disbursed from the board
Kapkitony Primary School	Renovation of 5 classrooms i.e roof painting, wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors	600,000.00		Awaiting funds to be disbursed from the board
Kaplemeiywet Primary School	purchase of land 0.5 acres of land	800,000.00		Awaiting funds to be disbursed from the board
Kapmaso Milimani Primary School	construction of 1 classrooms	900,000.00		Awaiting funds to be disbursed from the board
Kapsisiywo Primary School	completion of 3 classrooms i.e slab, fixing doors and windows, plastering, painting, fissure board fixing, installing glasses	850,000.00		Awaiting funds to be disbursed from the board
Keben Primary School	purchase of computer lab furniture	100,000.00		Awaiting funds to be disbursed from the board
Koitalel Primary School	completion of administration block	300,000.00		Awaiting funds to be disbursed from

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	i.e Wiring, ceiling board, painting			the board
Turguito Primary School	completion of 3 classrooms i.e slab, fixing doors and windows, plastering, painting, fissure board fixing, installing glasses and wall reinforcement	800,000.00		Awaiting funds to be disbursed from the board
Borborwet Secondary School	Completion of administration and library block. i.e walling 1st floor, plastering, fixing ceiling board, painting, wiring, fixing doors and windows	2,400,000.00		Awaiting funds to be disbursed from the board
Chebiriirbei Secondary School	completion of administration, library and classrooms block i.e., roofing, walling 1st floor, plastering, fixing ceiling board, painting, wiring, fixing doors and windows construction of septic tank	6,500,000.00		Awaiting funds to be disbursed from the board
Chemamul Boys High School	completion of modern pit latrines i.e roofing, plastering, walling, fixing doors, painting	1,000,000.00		Awaiting funds to be disbursed from the board
Chemamul Mixed Day Secondary School	completion of science laboratory i.e plastering, wiring, plumbing, installation of; sinks, water tanks and fume chambers, painting fixing doors	2,500,000.00		Awaiting funds to be disbursed from the board