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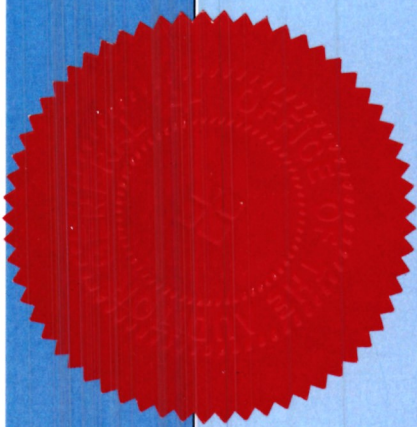
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
BELGUT CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017

*Paper laid by
Lom on 18/10/18 (cm)*







OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI

29 SEP 2017

RECEIVED



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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



NG-CDF BOARD

National Government Constituencies Development Fund
Belgut Constituency
P.O Box 1-20205
Sosiot, Kericho
| Cell: 0720094558
Email: cdfbelgut@ngcdf.go.ke | Website: www.ngcdf.go.ke

OUR REF: CDF BEL/PRP/7/2017

14th Jul 2017

**THE CHIEF EXECUTIVE OFFICER,
CONSTITUENCY DEVELOPMENT FUND BOARD
P.O BOX 46682-00100
NAIROBI.**


Dear Sir,

RE: FINANCIAL STATEMENTS FOR 2016/2017:

Sir, the above matter refers,

Attached is financial statement for Belgut Constituency for the period ending 30th June 2017.

In case of any clarification, do not hesitate to call the undersigned.


FUND ACCOUNT MANAGER
BELGUT
P.O. Box 1-20205
Sharon Kapto(skapto@cdf.go.ke)
Fund Account Manager- Belgut



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
BELGUT CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2017

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CONSTITUENCY DEVELOPMENT FUND- BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2015. The Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

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

- i. 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 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Sharon Kapto
3.	Accountant	Billy Chemirmir

(d) Fiduciary Oversight Arrangements

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

(e) BELGUTNGCDF Headquarters

NGCDF Office Building.
At Deputy County Commissioner Compound- Belgut Sub-County
P.O Box 1-20205
Sosiot
Kericho

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017**

(f) BELGUTNGCDF Contacts

Telephone: (254) 720 094 558
E-mail: cdfbelgut@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) BELGUTNGCDF Bankers

1. Co-Operative Bank
Kericho
A/c No 01136077827600

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

Reports and Financial Statements

For the year ended June 30, 2017

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

Belgut National Government Constituency Development Fund in the financial year 2016/17 was allocated Kshs 81,896,551.7 by the NG-CDFB board. During the financial year kshs: 50,948,276.35 was disbursed to the constituency by end of June 2017 and there was Ksh 54,061,371 for the previous FY (15/16) which was disbursed within this financial year. This left a balance of kshs 30,948,275.35 as funds due to the constituency from the NG-CDFBoard to fund the various projects as per our budget. Our budget therefore was funded 60% leaving our utilization 78%.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds especially during upcoming elections, late approval of proposals and reallocations. Therefore the board should try to release funds in two instalments before the end of the financial year to enable the Constituencies implement its projects in time that will see 100% utilization. We therefore look forward to better performance in the next financial year 2017/2018.

Sign.....
CHAIRMAN NGCDFC

FUND ACCOUNT MANAGER
NG - CDF BELGUT
P. O. Box 1 - SOSIOT

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

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF NGCDF 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 NGCDF shall prepare financial statements in respect of that NGCDF. 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 BelgutNGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. 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 NGCDF; (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 NGCDF; (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 BelgutNGCDF accepts responsibility for the NGCDF'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 NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2017, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the BelgutNGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the BelgutNGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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's financial statements were approved and signed by the Accounting Officer on 14/07 2017.



Fund Account Manager



Chairman

FUND ACCOUNT MANAGER
NGCDF BELGUT
P.O. Box 1 - SOSIOT

REPUBLIC OF KENYA

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NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Belgut Constituency set out on pages 5 to 21, which comprise the statement of assets as at 30 June 2017, 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, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Belgut Constituency as at June 30, 2017, and of its financial performance 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.

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

Basis for Opinion

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 in accordance with ISSAI 30 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 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 are no key audit matters to communicate in my report.

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund
Belgut Constituency for the year ended 30 June 2017*

Other Matter

1. Incomplete Nyambangi Bridge

The National Government Constituencies Development Fund (NG-CDF) – Belgut Constituency, on 26 January 2015, contracted Samsal Company Limited of P.O. Box 7236 Nakuru to construct a 150-metre footbridge at Nyambangi, at a contract sum of Kshs.7,960,000. However, the agreement did not specify the contract period. A review of the project implementation status (PIS) report dated 30 June, 2017 indicated that the Contractor had been paid Kshs.,554,568 representing 95 % of the contract sum. Physical verification of the project in June, 2018 revealed that the bridge was incomplete and the Contractor was not on site. The extent of work done was estimated to be 75% complete. Under the circumstance, the continued delay in completion of the project implies that the funds used may go to waste.

2.0 Unutilized Project at Kamas Secondary School

During the financial years 2015/2016 and 2016/2017, NG CDF – Belgut Constituency remitted Kshs.2,000,000 in equal amounts to Kamas Secondary School for construction of 3 classrooms and a staffroom. However, out of the amount, Kshs.1,000,000 was diverted to purchase a one-acre parcel of land, whose documents of ownership have not been provided for audit verification. The balance was utilised to construct one classroom and a staffroom on the parcel. Physical verification of the project in June, 2018 revealed that the classroom and staffroom were complete. However, they were not in use and there were no students enrolled in the school. Under the circumstance, there is no value derived by the community from the funds that have been spent on the project.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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 such 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.

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 the management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

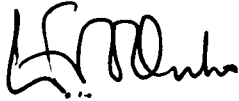
The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 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.

As part of an audit 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain 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.

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

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



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

Nairobi

14 August 2018

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

Reports and Financial Statements

For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	104,964,647	105,421,010
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	53,000
TOTAL RECEIPTS		104,964,647	105,474,010
PAYMENTS			
Compensation of employees	4	1,708,825	983,634
Use of goods and services	5	9,931,348	9,164,242
Transfers to Other Government Units	6	64,806,160	42,338,037
Other grants and transfers	7	33,164,829	54,560,061
Acquisition of Assets	8	-	482,932
Other Payments	9	-	-
TOTAL PAYMENTS		109,611,162	107,528,906
SURPLUS/DEFICIT		(4,646,514)	(2,054,896)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Belgut NGCDF financial statements were approved on 14/07 2017 and signed by:



Sally Kirui
Chairman - NGCDFC



Sharon Kapto
Fund Account Manager

FUND ACCOUNT MANAGER
NG - CDF BELGUT
P. O. Box 1 - SOSIOT

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

Reports and Financial Statements


For the year ended June 30, 2017

V. STATEMENT OF ASSETS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	41,487	4,089,619
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	100,000
TOTAL FINANCIAL ASSETS		41,487	4,189,619
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	4,189,619	4,604,262
Surplus/Deficit for the year		(4,646,514)	(2,054,896)
Prior year adjustments	14	498,382	1,640,252
NET LIABILITIES		41,487	4,189,618
		0	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Belgut NGCDF financial statements were approved on 14/07 2017 and signed by:


Sally Kirui
Chairman - NGCDFC


Sharon Kapto
Fund Account Manager

FUND ACCOUNT MANAGER
NG - CDF BELGUT
P. O. Box 1 - SOSIOT

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

Reports and Financial Statements

For the year ended June 30, 2017


VI. STATEMENT OF CASHFLOW

Receipts for operating income		2016 - 2017	2015 - 2016
Transfers from CDF Board	1	104,964,647	105,421,010
Other Receipts	3	-	53,000
		104,964,647	105,474,010
Payments for operating expenses			
Compensation of Employees	4	1,708,825	983,634
Use of goods and services	5	9,931,348	9,164,242
Transfers to Other Government Units	6	64,806,160	42,338,037
Other grants and transfers	7	33,164,829	54,560,061
Other Payments	9	-	-
		109,611,162	107,045,974
Adjusted for:			
Adjustments during the year	14	498,382	1,640,252
Net cash flow from operating activities		(4,148,132)	68,288
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(482,932)
Net cash flows from Investing Activities		-	(482,932)
NET INCREASE IN CASH AND CASH EQUIVALENT		(4,148,132)	(414,644)
Cash and cash equivalent at BEGINNING of the year	13	4,189,619	4,604,263
Cash and cash equivalent at END of the year		41,487	4,189,619

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BelgutNGCDF financial statements were approved on 14/07 2017 and signed by:



Sally Kirui
 Chairman NGCDFC



Sharon Kapto
 Fund Account Manager

FUND ACCOUNT MANAGER
 NGCDF BELGUT
 P. O. Box 1 - SOSIOT

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	81,896,552	58,704,372	140,600,924	109,652,648	30,948,275	78.0%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	81,896,552	58,704,372	140,600,924	109,652,648	30,948,275	78.0%
PAYMENTS						
Compensation of Employees	1,365,811	486,521	1,852,332	1,708,825	143,508	92.3%
Use of goods and services	6,004,906	4,106,957	10,111,863	9,931,348	180,515	98.2%
Transfers to Other Government Units	42,550,000	41,579,247	84,129,247	64,806,160	19,323,087	77.0%
Other grants and transfers	31,975,835	12,531,647	44,507,482	33,164,829	11,342,652	74.5%
Acquisition of Assets						#DIV/o!
Other Payments						
TOTAL	81,896,552	58,704,372	140,600,924	109,611,162	30,989,762	78.0%

**Reports and Financial Statements
For the year ended June 30, 2017**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Belgut NGCDF financial statements were approved on 14/07/2017 and signed by:



**Sally Kirui
Chairman NGCDFC**



**Sharon Kapto
Fund Account Manager**

**FUND ACCOUNT MANAGER
NG - CDF BELGUT
PO Box 1 - SOSIOT**

**FUND ACCOUNT MANAGER
NG - CDF BELGUT
PO Box 1 - SOSIOT**

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

**Reports and Financial Statements
For the year ended June 30, 2017**

- (a) During the year the receipts were from the NG CDF board vide AIEs. All the money for the current financial was received.
- (b) The adjustment relates to last financial year amount which was pending from board as the year ends and closing balances of last financial year.
- (c) The other budget items were done well.

The BELGUT NGCDF financial statements were approved on 14/01 2017 and signed by:



SALLY KIRUI
Chairman CDF



SHARON KAPTO
Fund Account Manager

FUND ACCOUNT MANAGER
NG - CDF BELGUT
P.O. Box 1 - SOSTA

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NGCDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NGCDF.

2. Recognition of revenue and expenses

The NGCDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NGCDF. In addition, the NGCDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NGCDF.

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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

Reports and Financial Statements

For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NGCDF’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NGCDF’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. 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 June 30, 2017.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 -2016
		Kshs	Kshs
Normal Allocation	A825838	54,016,371.00	25,610,505.00
	A855161	36,853,449.00	25,610,505.00
	A839541	4,094,827.35	14,000,000.00
	A839663	10,000,000.00	20,000,000.00
			20,000,000.00
			200,000.00
Conditional grants			-
	AIE NO...	-	
Receipt from other Constituency	AIE NO...	-	
TOTAL		104,964,647	105,421,010

2. PROCEEDS FROM SALE OF ASSETS

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
Receipts from the Sale of Buildings		-	
Receipts from the Sale of Vehicles and Transport Equipment		-	-
Receipts from the Sale Plant Machinery and Equipment		-	
Receipts from the Sale of office and general equipment		-	
		-	-
		-	-
	Total		

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

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of tender documents	-	53,000
Other Receipts Not Classified Elsewhere (specify)	-	-
Total	-	53,000

3. COMPENSATION OF EMPLOYEES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	808,892	836,334
Basic wages of casual labour	146,000	42,000
Personal allowances paid as part of salary		-
House allowance	90,000	97,500
Transport allowance		
Leave allowance		-
Other personnel payments		-
Employer contribution to NSSF	7,200	7,800
gratuity	656,733	-
Total	1,708,825	983,634

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

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	1,075,865	919,838
Office rent		-
Communication, supplies and services		-
Domestic travel and subsistence	485,900	386,314
Printing, advertising and information supplies & services	390,803	-
Rentals of produced assets		-
Training expenses	1,393,400	662,800
Hospitality supplies and services		180,000
Other committee expenses	2,960,494	2,245,975
Committee allowance	3,054,500	3,802,500
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services		-
Fuel, oil & lubricants	130,000	300,000
Other operating expenses	296,601	550,668
Routine maintenance – vehicles and other transport equipment	143,786	43,370
Routine maintenance – other assets		72,800
	-	
Total	9,931,348	9,164,240

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

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools	39,200,000	5,200,000
Transfers to secondary schools	21,155,000	20,186,000
Transfers to Tertiary institutions	4,451,160	15,252,037
Transfers to Health institutions		1,700,000
TOTAL	64,806,160	42,338,037

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary -Secondary	15,816,100	11,000,000
Bursary -Tertiary	5,961,365	14,275,000
Bursary-Special schools		2,000,000
Mocks & CAT	210,000	-
water	300,000	3,400,000
Agriculture (food security)	1,200,000	2,200,000
Electricity projects		3,000,000
Security	1,201,803	-
Roads	5,290,211	16,628,941
Sports	735,350	1,396,120
Other capital grants and transfer		-
Emergency Projects (specify)	2,450,000	660,000
Total	33,164,829	54,560,061

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

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets		2016 - 2017	2015 - 2016
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings			-
Refurbishment of Buildings			124,932
Purchase of Vehicles			-
Purchase of Bicycles & Motorcycles			-
Overhaul of Vehicles			-
Purchase of office furniture and fittings			-
Purchase of computers ,printers and other IT equipments			202,000
Purchase of photocopier			-
Purchase of other office equipments			156,000
Purchase of software			-
Acquisition of Land		-	-
			-
Total		-	482,932

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

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	9 Other Payments		
	specify		-
	specify		-
	specify		-
	TOTAL		-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2016 - 2017 Kshs (30/6/2017)	2015 - 2016 Kshs (30/6/2016)
Cooperative Bank, Kericho A/C no.01136077827600		41,487	4,089,619
		-	-
		-	-
Total		41,487	4,089,619
10B: CASH IN HAND)			
		2016 - 2017 Kshs (30/6/2017)	2015 - 2016 Kshs (30/6/2016)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
		-	-
Total		-	-

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

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

	<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2017)</i>
		Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
				-	
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-

There was no outstanding imprest as at 30th June 2017

12 Retention			
Supplier/Contractor	PV no	2016 - 2017	2015 - 2016
		Kshs	Kshs
TOTAL			

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

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

		2016 - 2017	2015 - 2016
		Kshs (1/7/2016)	Kshs (1/7/2015)
Bank accounts		4,089,619	2,686,017
Cash in hand			
Imprest		100,000.00	1,918,246
Total		4,189,619	4,604,263

Ksh 4,189,619 was balance brought forward (opening balance) as at 1st Jul 2016 (inclusive of cash at hand)

14. PRIOR YEAR ADJUSTMENTS

	PRIOR YEAR ADJUSTMENTS		
		2016 - 2017	2015 - 2016
		Kshs	Kshs
Bank accounts		498,382	1,640,252
Cash in hand		-	-
Imprest		-	-
Total		498,382	1,640,252

Prior year adjustment are reversals made as a result of double posting in the CB and lapse of stale cheques.

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

Reports and Financial Statements

For the year ended June 30, 2017

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017- 2017	2015 - 016
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (<i>specify</i>)	-	-
	-	-
	-	-

15.4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	12,696,939.89	-
	12,696,939.89	-
	12,696,939.89	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	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						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	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							

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES


Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	750,000	750,000
Buildings and structures	15,000,000	15,000,000
Transport equipment	5,000,000	5,000,000
Office equipment, furniture and fittings	140,850	140,850
ICT Equipment, Software and Other ICT Assets	594,300	594,300
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	21,485,150	21,485,150

Prepared by:


Sharon Kapto
Fund Account Manager
Belgut Constituency

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Attached is a list of all PMCs balances as at 30 th June 2017				
Total				



National Government Constituencies Development Fund
Belgut Constituency
P.O Box 1 - 20205
Sosiot

Cell: 0720094558.
 Email: cdfbelgut@cdf.go.ke | Website: www.ngcdf.go.ke

BELGUT NG-CDF PROJECT MANAGEMENT ACCOUNTS AT CO-OPERATIVE BANK OF KENYA

	PROJECT NAME	ACC. NO	BAL AS AT 30TH JUNE 2017
1	AINAPKOI PRY	CO-OP-01139752120600	361,575.00
2	AINAPKOI SEC SCH	CO-OP-01139752277800	151,895.00
3	ARORWET TEA BUYING CENTRE	CO-OP-01141752304500	495.00
4	BAE STAREHE GIRLS	CO-OP-5652954260	
5	BORBORWET PRY	CO-OP-01139752207700	401,085.00
6	BORBORWET SEC SCH	CO-OP-01109053600400	
7	CHEBIRIRBEI PRY SCH	CO-OP-01139053890001	170,146.93
8	CHEBIRIRBEI SEC SCH	CO-OP-01109474446700	
9	CHEBUNGUNON PRY	CO-OP-0113905417901	
10	CHEMAMUL A PRY SCH	CO-OP-01139604189500	301,062.50
11	CHEMAMUL HIGH SCH	CO-OP-01139604171001	5285.00
12	CHEMAMUL MIXED DAY SEC	CO-OP-01109604323400	0.00
13	CHEMOSET PRY	CO-OP-01139604215300	151,345
14	CHEMOSON PRY	CO-OP-01109604169400	392.06
15	CHEMUMBE PRY	CO-OP-01139752141200	157,625.00
16	CHEPKOIN PRY SCH	CO-OP-01139603580400	622.50
17	CHEPKOSILEN PRY SCH	CO-OP-01139752123900	1085.00
18	CHEPKUTBEI PRY SCH	CO-OP-01139752136700	49,077.05
19	CHEPNAGAI PRY SCH	CO-OP-01139604153600	156892.50
20	CHEPTENYE PRY SCH	CO-OP-01139053968100	1628.81
21	CHEPTIGIT PRY SCH	CO-OP-01139752082900	320.00
22	CHERIBO FARMERS POST	CO-OP-01134604159000	100,162.50
23	CHERIBO PRY SCH	CO-OP-01139752286400	83,911.00
24	CHERIBO SEC SCH	CO-OP-01139077935601	9025.00
25	CHERONGET PRY	CO-OP-0119054301702	1237.50
26	GETUMBE SEC SCH	CO-OP-01120078138900	492,698.54
27	ITANDA PRY	CO-OP-01139752190000	4985.00
28	ITONDO PRY	CO-OP-01139603206900	45.00
29	JAMJI PRY SCH	CO-OP-01139752304900	1,875.00
30	KABIANGA GIRLS SEC SCH	CO-OP-01139752124000	163,297.25

2315.00
 493,373.54

FUND ACCOUNT MANAGER
 NG-CDF BELGUT
 P.O. Box 1 - SOSIOT

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD.
 KERICHIO BRANCH
 Branch Manager

31	KABOROK GIRLS SEC SCH		
32	KABOROK PRIMARY	CO-OP-01139752302000	120,675.00 CR
33	KAKIPTUI PRY	CO-OP-01141752353000	599,325.00 CR
34	KAMAAS PRY SCH	CO-OP-01139603787100	270,222.00 CR
35	KAMAAS SEC SCH	CO-OP-01109635946400	
36	KAPCHEBET B PRY SCH	CO-OP-01139752069000	142,720.00 CR
37	KAPCHEBET GIRLS SEC SCH	CO-OP-01139604141000	402,160.00 CR
38	KAPCHEBET PRY	CO-OP-01139752205100	2835.00 CR
39	KAPKITONY DAY SEC SCH	CO-OP-01139752029500	1550.00 CR
40	KAPKURES B PRY	CO-OP-01139752220600	44080.00 CR
41	KAPLEMEIYWET PRY	CO-OP-01139604997700	700,242.75 CR
42	KAPLUTIET SEC SCH	CO-OP-01139529102601	68,075.00 CR
43	KAPMASO MILIMANI PRI SCH	CO-OP-01139603201200	46382.50 CR
44	KAPRIRO PRY SCH	CO-OP-01139078065200	8085.00 CR
45	KAPSISIYWO PRY SCH	CO-OP-01139752135800	2,655.00 CR
46	KAPSIYA KILETIEN PRY SCH	CO-OP-01141752475300	293,868.00 CR
47	KAPSOIYO PRY SCH	CO-OP-01139752598800	399,325.00 CR
48	KAPSONGOI PRY SCH	CO-OP-01139054412601	4,325.00 CR
49	KAPTEBESWET PRY SCH	CO-OP-01139752316000	316,939.00 CR
50	KAPTOBOITI PRY SCH	CO-OP-01139752279900	445,325.00 CR
51	KEBEN PRY	CO-OP-01139752217300	1385.00 CR
52	KERENGA PRY SCH	CO-OP-01139752200200	4,265.00 CR
53	KESAGETIET PRY SCH	CO-OP-01139474868700	600,325.00 CR
54	KIBOET PRY	CO-OP-01139752132300	1,565.00 CR
55	KIBOIT O PRY SCH	CO-OP-01139752131500	9,830 CR
56	KIPLALMAT PRY SCH	CO-OP-01139604244200	23,285.00 CR
57	KIPSEGER PRY SCH	CO-OP-01139752097600	1272.50 CR
58	KIPTALDAL PRY SCH	CO-OP-01139603023400	183,142.50
59	KIPTOME PRY SCH	CO-OP-01139752074300	219,580.00 CR
60	KOITALEL PRY	CO-OP-01141752349500	486,325.00 CR
61	KOIWALELACH PRY SCH	CO-OP-01139752218600	2358.00 CR
62	MACHORWA PRY SCH	CO-OP-01139752275300	8725.00 CR
63	MAK PETER PRY SCH	CO-OP-01139752473700	71,705 CR
64	MASOBET PRY SCH	CO-OP-01139752276700	873.00 CR
65	MERONIK PRY	CO-OP-01139752145500	258,050.00 CR
66	MILIMANI KAPTONGENO TBC	CO-OP-01134604147800	1742.75 CR
67	MOBEGO PRY SCH	CO-OP-01139603988900	20,663.00 CR
68	MOSOBET PRY SCH	CO-OP-01139752276700	873.00 CR
69	NYABANGI PRY	CO-OP-01139752139100	83,805.00 CR
70	NYABANGI SEC SCH	CO-OP-01139054426701	87,734.00 CR
71	SAMIY TUK PRY SCH	CO-OP-01139752311700	400,580.00 CR


ACCOUNT MANAGER
 NG. ODIA
 P. G. S. I. BOSIOT

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD.
 MERICHO BRANCH
 Branch Manager

72	SAOSA PRY SCH	CO-OP-01139752202000	1355.25
73	SARAMEK PRY SCH	CO-OP-01139752300600	1012.00
74	SERETUT CHIEF'S OFFICE		
75	SERETUT PRY SCH	CO-OP-01109335916200	0
76	SINONIN PRY SCH *	CO-OP-01136077827600	
77	ST. MARK CHEPNGETUNY PRY SCH	CO-OP-01109474871300	0.00
78	SUSUMWET PRY	CO-OP-01139752110500	561,731.00
79	TAPTUGEN STAREHE BOYS	CO-OP-1139603245000	2,734,325.00
80	TELDET PRY SCH	CO-OP-01139752617700	349,325.00
81	TELDET SEC SCH	CO-OP-01139603255900	2,088.00
82	TILWET PRY SCH	CO-OP-01139077504201	1000.00
83	Simotwaj PRY School	CO-OP-01139603110100	92,462.50

ACCOUNT MANAGER
 BELGOUT
 ASSOCIOT

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD.
 KERicho BRANCH
 Branch Manager



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5.1 Cash and Cash Equivalent Balance	The cash and cash equivalent balance was reflected at Kshs.14, 975,603.50 in 2013/2014 and Kshs.4, 604,262.95 in 2014/2015. However, the audited 2013/2014 financial statements had cash and cash equivalent balance of Kshs.15, 839,948.50 not Kshs.14, 975,603.50	Outstanding imprest as at 30 th June 2015 was Ksh.1, 918,246.00 issued to a number of imprest holders as shown on the board of survey report. Indication of Caroline Cheres as the only imprest holder was an oversight on the financial statement, however Note 12c on outstanding imprest has been amended accordingly	FAM	Resolved	
3.0. Preparation and	The statements of Assets and the statements of Receipts and Payments in the financial statements were presented with comparative figures for the previous year 2013/2014.	The figures were erroneously picked in the excel format while linking notes but financial statement has been amended accordingly	FAM	Resolved	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Presentation of the Financial Statements	However, the following balances were noted to differ with those that appeared in the certified financial statements for 2013/2014				
4.0 Statement of Receipts and Payments	The statement of receipts and payments reflected receipts of Kshs.86,994,530 and Kshs.88,420,639 for 2013/2014 and 2014/2015 respectively.	Belgut CDF received Ksh. 51,220,010 by close of FY14/15 out of the total allocation of Ksh.102,442,020.00 however, there was an outstanding balance of Ksh. 51,220,010 which has not been disbursed by the CDF Board as at 30 th June 2015	FAM	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
6.0 Net Liabilities	The prior year adjustments of Kshs.3,593,412.40 was shown under note 14 to be cash in hand. However, it was not explained what error was in the previous year's cash in hand balance to warrant the adjustment	The difference shown in comparative figures was as a result of an oversight which formed a Basis of Disclaimer of Opinion on the Report of the Auditor General Report as at 30 th June 2014. The correct bank balance should be Ksh. 14,525,948.5, however this has also been responded to the auditor general's report as follows; The cash and cash equivalent balance of Ksh. 15,835,948.5 picked in the cashbook was an oversight since this is the	FAM	Resolved	

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>grand total before a deduction of payments amounting to Ksh 1,310,000. The cash and cash equivalent as at 30th June 2014 should have been Ksh. 14,525,948.5. This balance was corrected on the financial statement for the subsequent financial year (FY 14/15). However, cash books, payment vouchers and bank reconciliation for the month on June 2014 maintained in the constituency and availed to</p>			

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>auditors during audit are sufficient to support and confirm the cash and cash equivalent. Copies of these documents are attached herewith showing the stated cash and cash equivalent.</p>			
7.0 Purchases of Sports Items	<p>Belgut CDF incurred an expenditure of Kshs.1,812,140 to purchase sports items. However, these purchases were not taken on charge in the stores records. In addition, no information was provided to show how the items were</p>	<p>During audit, stores records were in the file and it has now been provided. The teams also who received nets, balls and uniforms acknowledged by signing a dispatch form herewith attached</p>	FAM	Resolved	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	distributed to the intended groups or teams. Consequently we could not confirm if all the purchases were received and issued to the intended beneficiaries.				
8.0 Unsupported Bursary Disbursements – Kshs.6,852,781.70	During the year under review, the CDF issued Kshs.18,510,330.00 worth of bursaries to students in various institutions. Out of the issued amount, only Kshs.11,657,500.00 was acknowledged by the institutions, leading to a difference of Kshs.6,852,830 that were not supported by official receipts from the respective institutions	CDF Belgut did a follow up and has received acknowledgements attached.	FAM	Resolved	
9.0	The statement of financial	Outstanding imprest as at	FAM	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Unaccounted for Imprest – Kshs 1,918,246.00	assets include a balance of Kshs 1,918,246.00 in respect of outstanding imprests. Note 12C to the financial statement lists only one individual as the holder of the imprest. However, only two imprest warrants totaling Kshs. 212,000.00 were provided in support of the outstanding imprests The amount of imprest not supported by warrants is Kshs. 1,706,246. Further, that two warrants that were availed indicate that the imprests are overdue for surrender. No evidence has been provided to show the measures taken to account for or recover the imprest amounts	30 th June 2015 was Ksh.1,918,246.00 issued to a number of imprest holders as shown on the board of survey report attached. Indication of Caroline Cheres as the only imprest holder was an oversight on the financial statement, however Note 12c on outstanding imprest has been amended accordingly. The outstanding imprest then was surrendered in the subsequent Financial Year.	FAM	Resolved	
10.0Ba KIK	The bank reconciliation	The cheques have been written back to the cashbook	FAM	Resolved	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Reconciliation Statement	statement for the Belgut CDF account, reflected unrepresented cheques totaling to Kshs. 7,638,972.25 as at 30.6.2015. Out of this amount, Kshs. 3,150,511.95 were stale cheques dating as far back as 28.2.2004. It is not clear why these cheques have not been written back to the cash book.	as shown on the bank reconciliation as at 29 th February 2016			
10.2 Receipts Bank not in	The bank reconciliation statement includes a balance of Kshs.25, 811,055.00, being the amount of receipts in bank not recorded in the cashbook. Out	Ksh.200, 000 received from the Ministry of Devolution has been recorded in the cashbook as indicated in the bank reconciliation as at 29 th February 2016 (copy attached). Copy of bank statement for the month of	FAM	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Date: (Put a date when you expect the issue to be resolved)
Cashbo ok - Kshs. 25,811 ,055.0 0	of this amount, Kshs. 200,000.00 was received on 15.10.2014 from the Ministry of Devolution. It is not clear why these amounts have not been recorded in the cashbook	October has also been attached			
10.3 Receipts in Cashbo ok not recorded in Bank Statemente	The bank reconciliation statement includes a balance of Kshs.517,720.60 being the amount of receipts in cashbook not recorded in the bank statement. Out of this amount, Kshs. 500,000.00 was indicated as a bank overcast. The details of the folio in the	The overcast was corrected on July 2015 as indicated in the bank reconciliation of 31 st July 2015 and folio 16 of the cashbook	FAM	Resolved	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT COUNTY ANCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
nt Kshs. 517,72 0.60 Observation	cashbook where the error occurred has not been disclosed.				

BELGUT NG CDF: BANK RECONCILIATION AS AT 30TH JUNE 2017	
DETAILS	KSH
BALANCE AS PER BANK CERTIFICATE	3,818,185.10
LESS	
1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	3,776,698.70
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	-
ADD	
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK	-
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	-
BANK BALANCE AS PER CASHBOOK	41,486.40

I certify that I have verified the bank balance in the cash book with bank statement and that the above reconciliation is correct.

.....
Signature

**DISTRICT ACCOUNTANT
BELGUT**.....
Designation

.....
Date



National Government Constituencies Development Fund
Belgut Constituency
P.O Box 1- 20205.

Sosiot

Cell:

Email: cdfbelgut@cdf.go.ke/info@cdf.go.ke | Website:
www.cdf.go.ke

MINUTES OF NG-CDFC MEETING OF BELGUT HELD ON 12TH JUL 2017 AT BELGUT NG-CDF BOARDROOM

MEMBERS PRESENT

- | | |
|----------------------------------|----------------------------|
| 1) Jamleck Mbuha | Deputy County Commissioner |
| 2) Sharon Kapto | Fund Account Manager |
| 3) Priscilla Chepkemai Chepkwony | CDFC Secretary |
| 4) Kipkirui Edmond Bore | Member |
| 5) Sally Cherono Kirui | Member |
| 6) Chebet Risper Tum | Member |
| 7) Julius Kiprotich Cheruiyot | Member |

Preliminaries

The meeting was called to order by the Secretary 10:30 am with a word of prayer from Sally Kirui. The FAM welcomed the members invited the secretary to read through the minutes of the previous meeting. The minutes was confirmed by Julius Cheruiyot seconded by Risper Tum and the entire committee confirmed to be true. There being no matters arising the FAM read the agenda of the day:

Agenda

1. Project Proposal FY 17/18
2. Financial Statements
3. Re-allocation of unspent balances

FUND ACCOUNT MANAGER
NG - CDF BELGUT
P. O. Box 1 - SOSIOT

MIN/1/7/20 17 PROJECT PROPOSAL FY 17/18

The FAM informed the members that since the Financial Year has ended there's need for preparation of project proposal for FY 17/18. The FAM advised the committee that there's need to carry out ward meetings so as to collect projects proposals from the community as per the requirement of NG-CDF Act 2015. The committee deliberated on the issue and agreed to carry out ward meetings as they wait for the Board to issue a circular preparation and submission of project proposals for FY 17/18. The members agreed to carry out the ward meetings after elections since it is not easy to mobilize the community now while political climate is high, the dates for the meetings will be as followed;

S/N	Ward	Date
1	Waldai	14 th Aug 2017
2	Kabianga	15 th Aug 2017

3	Seretut/Cheptororiet	16 th Aug 2017
4	Kapsuser	17 th Aug 2017
5	Chaik	18 th Aug 2017

The FAM was told to work with the DCC and the Area Chiefs to mobilize the community by issuing notices everywhere in the constituency to ensure full attendance. The FAM also informed the members that during project proposal collection priority is given to on-going projects before new projects. All members must attend the ward meetings so that after the ward meetings the committee will carry out one meeting that will see compilation of final project proposal.

MIN/2/7/2017 FINANCIAL STATEMENTS

The FAM tabled financial statements for FY 16/17 as per a requirement of a circular to FAMs dated 31st May 2017. The FAM explained to the committee the figures stated and how the figures were derived; the committee discussed the statements in relation to the CB balance as at 30th June 2017 & bank reconciliation for the same month and agreed that the statements were correctly stated. The FAM was then allowed to submit the statements to the Board.

MIN/3/7/2017 RE-ALLOCATION OF UNSPENT BALANCES

The FAM informed the committee that there are balances from emergency kitty that was not utilized fully. The committee informed the FAM to bring the exact balances to the next meeting so that needy projects will be considered for funding.

A.O.B

The committee advised the FAM to issue Certificate of Service to CDFCs who resigned in the month of May .

The members also agreed that 3 CDFCs (FAM, Secretary & Signatory) be paid airtime allowance of Ksh 5000 per head for the month of May and June

There being no other business the meeting came to an end with a word of prayer from Priscilla Chepkwony

Secretary, PRISCILLA CHEPKWONY Sign: *[Signature]* Date: 12-07-17

Confirmed By:

NG-CDFC Member : SALLY KIRUI Sign: *[Signature]* Date: 12-07-17

FUND ACCOUNT MANAGER
SAG - CDF BELGUT
P. O. Box 1 - SOSI

Fund Account Manager, SHARON KAPTO Sign: *[Signature]* Date: 12/07/2017