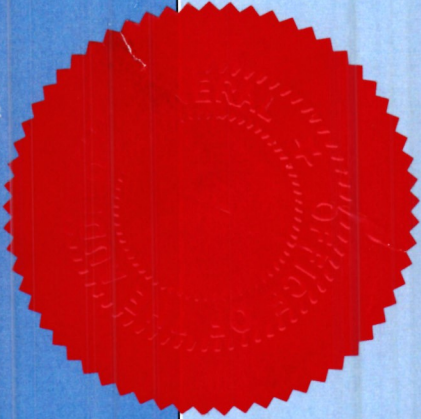


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**REPORT**

**OF**

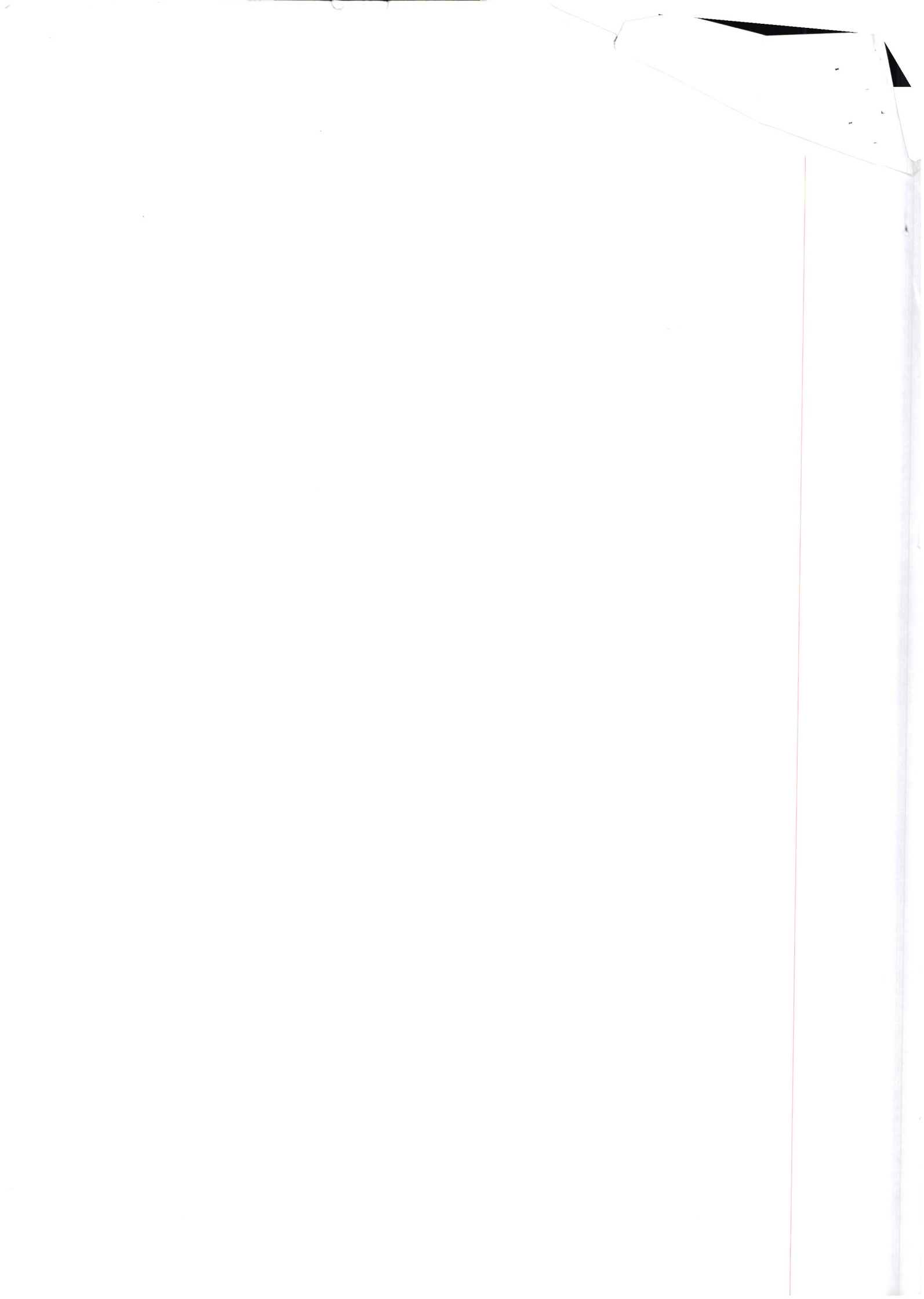
**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
BELGUT CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2016**







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30 SEP 2016  
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
BELGUT CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2016**

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





**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND --**

**BELGUT CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

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# CONSTITUENCY DEVELOPMENT FUND- BELGUT CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2016

### 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The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2013. 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 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Sharon Kapto
3.	Accountant	Samwel Koskei
4.		

#### (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) BELGUT NGCDF 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, 2016

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**(f) BELGUT NGCDF Contacts**

Telephone: (254) 720 094 558  
E-mail: [cdfbelgut@ngcdf.go.ke](mailto:cdfbelgut@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) BELGUT NGCDF 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 001 00  
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 NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NGCDFC)**

Belgut National Government Constituency Development Fund in the financial year 2015/16 was allocated Kshs 1 08,516,371 one hundred and two million four hundred forty two thousand and twenty shillings by the NG-CDFB board. During the financial year kshs: 54,000,000 was disbursed to the constituency by end of June 2015 and there was Ksh 51,221,010 for the previous FY (14/15) which was disbursed within this financial year. This left a balance of kshs 54,516,371 as funds due to the constituency from the NG-CDF Board to fund the various projects as per our budget. Our budget therefore was funded 50%. In the year ended 30<sup>th</sup> June 2016 other grants and transfers entities took kshs 54,560,061 accounting for 48.9% of the actual budget.

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, late approved 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. We look forward to better performance in the next financial year 2016/2017.

Sign.....  
**CHAIRMAN NGCDFC**

**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 Belgut NGCDF 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 Belgut NGCDF 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, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Belgut NGCDF 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 Belgut NGCDF 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 20-9- 2016.

  
 Fund Account Manager  
 FUND ACCOUNT MANAGER  
 C.D.F BELGUT CONSTITUENCY  
 P.O. BOX 1 SOSIOT

  
 Chairman



# REPUBLIC OF KENYA

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Fax: +254-20-311482  
E-mail: oag@oagkenya.go.ke  
Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Belgut set out on pages 5 to 27, which comprise the statement of assets as at 30 June 2016, 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.

#### **Management's Responsibility for the Financial Statements**

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

The 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.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provision of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with the International Standards of Supreme Audit Institution. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund – Belgut Constituency for the year ended 30 June 2016*



the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Basis for Qualified Opinion**

#### **Inaccuracies in the Financial Statements**

The statement of receipts and payments reflect receipts of Kshs105,421,010 while the summary statement of appropriation reflects a balance of Kshs.111,665,525 resulting in unexplained and unreconciled balance of Kshs.6,244,515. Further, the summary statement of appropriation show a receipt adjustment of Kshs.57,665,525 which is meant to be unspent cash brought forward from the previous year. However, the cash and bank balance brought from the previous year was Kshs.4,604,262. The basis of that adjustment was therefore not explained.

#### **Qualified Opinion**

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Belgut Constituency as at 30 June 2016, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with National Government Constituencies Development Fund Act, 2015.

#### **Other Matter**


##### **Incomplete Projects**

The statement of receipts and payments reflects an expenditure of Kshs.54,560,061 in respect of other grants and transfers which include Kshs.10,287,985 spent in the implementation of twenty (21). County road projects as follows:

<b>Sector</b>	<b>No. of Projects</b>	<b>Amount (Kshs)</b>
Agriculture	11	2,600,000
Water	7	3,100,000
Roads	3	4,587,985
	<b>21</b>	<b>10,287,985</b>



Physical verification of the projects in May 2017 and examination of the project implementation status reports revealed that the projects are incomplete, and needed more funds for completion. Further, according to the Constitution and the CDF Act, 2015, agriculture, water and county roads services are a devolved function that should be funded by the County government. According to a circular from the National Government – CDF Board reference CDF BOARD/CIRCULARS VOL.II (121) of 7 April 2017, the Board intends to come up with an action plan on how to complete the projects. Under the circumstance, the continued delay in completion of these projects implies that the funds already used on them may go to waste.



**FCPA Edward R.O. Ouko, CBS**  
**Auditor-General**

**Nairobi**


**17 November 2017**

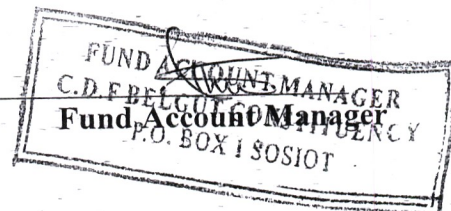
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND  
 BELGUT CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

I. STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	105,421,010	86,994,530
Proceeds from Sale of Assets	2	-	
Other Receipts	3	53,000	
<b>TOTAL RECEIPTS</b>		<b>105,474,010</b>	<b>86,994,530</b>
<b>PAYMENTS</b>			
Compensation of employees	4	983,634	828,080
Use of goods and services	5	9,164,242	5,017,703
Transfers to Other Government Units	6	42,338,037	27,623,146
Other grants and transfers	7	54,560,061	67,490,354
Acquisition of Assets	8	482,932	-
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>107,528,906</b>	<b>100,959,283</b>
<b>SURPLUS/DEFICIT</b>		<b>(2,054,896)</b>	<b>(13,964,753)</b>

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 20-9-2016 and signed by:

  
 Chairman - NGCDF





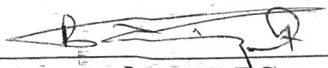
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
BELGUT CONSTITUENCY

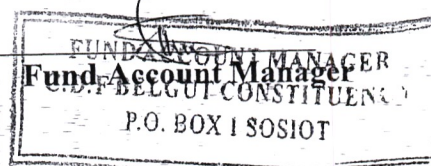
Reports and Financial Statements  
For the year ended June 30, 2016

V. STATEMENT OF ASSETS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	4,089,619	2,686,017
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	100,000	1,918,246
<b>TOTAL FINANCIAL ASSETS</b>		<b>4,189,619</b>	<b>4,604,263</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	4,604,263	14,975,603
Surplus/Deficit for the year		(2,054,896)	(13,964,753)
Prior year adjustments	14	1,640,252	3,593,412
<b>NET LIABILITIES</b>		<b>4,189,619</b>	<b>4,604,262</b>
		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 20-9- 2016 and signed by:

  
Chairman - NGCDFC



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
BELGUT CONSTITUENCY

Reports and Financial Statements

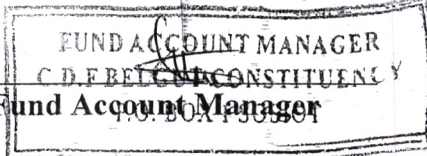
For the year ended June 30, 2016

VI. STATEMENT OF CASHFLOW

		2015 - 2016	2014 - 2015
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	105,421,010	86,994,530
Other Receipts	3	53,000	-
		<b>105,474,010</b>	<b>86,994,530</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	983,634	828,080
Use of goods and services	5	9,164,242	5,017,703
Transfers to Other Government Units	6	42,338,037	27,623,146
Other grants and transfers	7	54,560,061	67,490,354
Other Payments	9	-	-
		<b>107,045,974</b>	<b>100,959,283</b>
<b>Adjusted for:</b>			
Adjustments during the year	1 4	1,640,252	3,593,412
<b>Net cash flow from operating activities</b>		<b>68,288</b>	<b>(10,371,341)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(482,932)	-
<b>Net cash flows from Investing Activities</b>		<b>(482,932)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(414,644)</b>	<b>(10,371,341)</b>
Cash and cash equivalent at BEGINNING of the year	1 3	4,604,263	14,975,604
Cash and cash equivalent at END of the year		4,189,619	4,604,263

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 20-9-2016 and signed by:

  
Chairman NGCDF

  
FUND ACCOUNT MANAGER  
C.D.F. BELGUT CONSTITUENCY  
Fund Account Manager

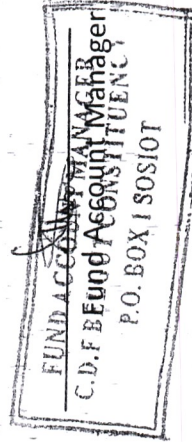


VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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%
<b>RECEIPTS</b>						
Transfers from CDF Board	108,516,371	57,665,525	166,181,896	111,665,525	54,516,371	67.2%
Proceeds from Sale of Assets						
Other Receipts				53,000		
<b>TOTAL</b>	<b>108,516,371</b>	<b>57,665,525</b>	<b>166,181,896</b>	<b>111,718,525</b>	<b>54,463,371</b>	<b>67.2%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,200,000	486,521	2,686,521	983,634	1,702,887	36.6%
Use of goods and services	7,066,472	4,106,957	11,173,429	9,164,242	2,009,187	82.0%
Transfers to Other Government Units	46,700,000	41,579,247	88,279,247	42,338,037	45,941,210	48.0%
Other grants and transfers	52,049,899	11,492,800	63,542,699	54,560,061	8,982,638	85.9%
Acquisition of Assets	500,000		500,000	482,932	17,068	96.6%
Other Payments						
<b>TOTAL</b>	<b>108,516,371</b>	<b>57,665,525</b>	<b>166,181,896</b>	<b>107,528,906</b>	<b>58,652,990</b>	<b>64.7%</b>

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 20-9- 2016 and signed by:

  
Chairman NGCDF





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT  
CONSTITUENCY

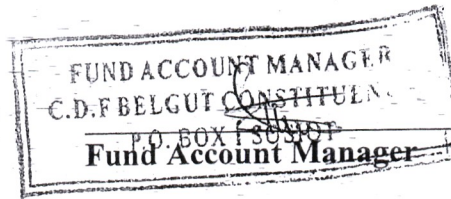
Reports and Financial Statements  
For the year ended June 30, 2016

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- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]
- i. XXXX
  - ii. XXXX
  - iii. XXXX
  - iv. XXXX
  - v. XXXX

The BELGUT NGCDF financial statements were approved on 20-9-2016 and signed by:

  
Chairman NGCDF



## 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.



**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, 2016.

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

**Reports and Financial Statements**

**For the year ended June 30, 2016**

**I. NOTES TO THE FINANCIAL STATEMENTS**

**1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

	<b>2015 - 2016</b>	<b>2014 -2015</b>
AIE NO... A796031	25,610,505.00	35,773,520
AIE NO...A790770	25,610,505.00	25,610,505
AIE NO...A820868	14,000,000.00	15,366,303
AIE NO...A820700	20,000,000.00	10,244,202
AIE NO ...A796408	20,000,000.00	
AIE NO ...A750272	200,000.00	
	<b>105,421,010</b>	<b>86,994,530</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	<b>2015 – 2016</b>	<b>2014 – 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
<b>Total</b>		



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	53,000-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
<b>Total</b>	<b>53,000-</b>	<b>-</b>

4. COMPENSATION OF EMPLOYEES

	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2110201	Basic wages of contractual employees	836,334	697,880
2110202	Basic wages of casual labour	42,000	33,000
	<b>Personal allowances paid as part of salary</b>		
2110301	House allowance	97,500	90,000
2110314	Transport allowance	-	-
2110320	Leave allowance	-	-
2110326	Other personnel payments	-	-
2120101	Employer contribution to NSSF	7,800	7,200
2710120	gratuity	-	-
	<b>Total</b>	<b>983,634</b>	<b>828,080</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BELGUT  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2210100	Utilities, supplies and services	919,838	557,973
2210104	Office rent	-	-
2210200	Communication, supplies and services	-	90,000
2210300	Domestic travel and subsistence	386,314	202,900
2210500	Printing, advertising and information supplies & services	-	100,446
2210600	Rentals of produced assets	-	-
2210700	Training expenses	662,800	370,000
2210800	Hospitality supplies and services	180,000	-
2210802	Other committee expenses	2,245,975	644,068
2210809	Committee allowance	3,802,500	2,063,000
2210900	Insurance costs	-	-
2211000	Specialised materials and services	-	-
2211100	Office and general supplies and services	-	-
2211200	Fuel, oil & lubricants	300,000	440,000
2211300	Other operating expenses	550,668	108,926
2220100	Routine maintenance – vehicles and other transport equipment	43,347	440,389
2220200	Routine maintenance – other assets	72,800	-
		-	-
	<b>Total</b>	<b>9,164,242</b>	<b>5,017,703</b>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2630204	Transfers to primary schools	5,200,000	8,002,456
2630205	Transfers to secondary schools	20,186,000	14,837,931
2630206	Transfers to Tertiary institutions	15,252,037	-
2630207	Transfers to Health institutions	1,700,000	4,782,759
	<b>TOTAL</b>	<b>42,338,037</b>	<b>27,623,146</b>

7. OTHER GRANTS AND OTHER PAYMENTS

	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2640101	Bursary -Secondary	11,000,000	6,307,000
2640102	Bursary -Tertiary	14,275,000	11,130,200
2640104	Bursary-Special schools	2,000,000	73,500
2640105	Mocks & CAT	-	999,630
2640504	water	3,400,000	5,050,000
2640505	Agriculture (food security)	2,200,000	1,230,000
2640506	Electricity projects	3,000,000	3,000,000
2640507	Security	-	494,038
2640508	Roads	16,628,941	32,550,921
2640509	Sports	1,396,120	1,812,140
2640510	Other capital grants and transfer	-	1,148,840
2640200	Emergency Projects (specify)	660,000	3,694,084
	<b>Total</b>	<b>54,560,061</b>	<b>67,490,354</b>

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BELGUT  
CONSTITUENCY

Reports and Financial Statements  
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>		2015 - 2016	2014 - 2015
		Kshs	Kshs
3110102	Purchase of Buildings	-	-
3110202	Construction of Buildings	-	-
3110302	Refurbishment of Buildings	124,932	-
3110701	Purchase of Vehicles	-	-
3110704	Purchase of Bicycles & Motorcycles	-	-
3110801	Overhaul of Vehicles	-	-
3111001	Purchase of Office furniture and fittings	-	-
3111002	Purchase of computers ,printers and other IT equipments	202,000	-
3111005	Purchase of photocopier	-	-
3111009	Purchase of other office equipments	156,000	-
3111112	Purchase of soft ware	-	-
3130101	Acquisition of Land	-	-
			-
	<b>Total</b>	<b>482,932</b>	<b>-</b>

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BELGUT  
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Reports and Financial Statements

For the year ended June 30, 2016

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	2015 - 2016 Kshs (30/6/2016)	2014 - 2015 Kshs (30/6/2015)
Cooperative Bank, Kericho A/C no.01136077827600		4,089,619	2,686,017
		-	-
		-	-
<b>Total</b>		<b>4,089,619</b>	<b>2,686,017</b>

10B: CASH IN HAND)

	2015 - 2016 Kshs (30/6/2016)	2014 - 2015 Kshs (30/6/2015)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT  
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**Reports and Financial Statements**

**For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
	<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>TOM OMWANA</i>	30.06.15	100,000	-	100,000
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
				100,000

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

<b>12 Retention</b>			
<b>Supplier/Contractor</b>	<b>PV no</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>TOTAL</b>			



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUIS  
 CONSTITUENCY

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For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**13. BALANCES BROUGHT FORWARD**

	2015 - 2016	2014 - 2015
	Kshs (1/7/2015)	Kshs (1/7/2014)
Bank accounts	2,686,017	14,525,949
Cash in hand	-	-
Imprest	1,918,246	449,655
<b>Total</b>	<b>4,604,263</b>	<b>14,975,604</b>

[Provide short appropriate explanations as necessary]

**14. PRIOR YEAR ADJUSTMENTS**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	1,640,252	3,593,412
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>1,640,252</b>	<b>3,593,412</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT  
 CONSTITUENCY

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For the year ended June 30, 2016

**15. OTHER IMPORTANT DISCLOSURES**

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

	2015- 2016 Kshs	2014 - 2015 Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	<b>xxx</b>	<b>xxx</b>

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

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

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

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



Reports and Financial Statements  
For the year ended June 30, 2016 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014	Comments
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BELSUT CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (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		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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For the year ended June 30, 2016 (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		
<b>Amounts due to other Government entities</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Amounts due to other grants and other transfers</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						

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**NATIONAL GOVERNMENT ENTITY CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs'000)**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Region	County	Constituency	Constituency Code	Asset Name/Description	Asset Tag No	Serial Number	Acquisition Date	Present Asset Value	Physical Location	Current Condition
South Rift	Kericho	Belgut	51101	Telefax machine	CDF/51101/048	K-FP342PL/PPR	27/1/2006	21,499	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Ups powercom	CDF/51101/055	600VA/40081150905	27/1/2006	6,000	CDF OFFICE	Faulty
South Rift	Kericho	Belgut	51101	Computer monitor -Dell	CDF/51101/052	652AKN9223YF	27/1/2006		CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Computer -Dell	CDF/51101/056		27/1/2006		CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Dell monitor	CDF/51101/055	C247227033795	27/1/2006		CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Digital keyboard	CDF/51101/057		27/1/2006		CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Acer keyboard	CDF/51101/058		27/1/2006		CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Digital camera	CDF/51101/160		28/3/2008	20,000	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Acer 4710GLaptops	CDCDF/51101/61-64		28/3/2008	60,000	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Land rover (defender)	CDF/51101/01	GKA665U	02/2/2009		CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	CDF Office	CDF/51101/BLD G/01	CDF/BLG/00	30/11/2012		CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Furniture (sofa set) seven seater	CDF/51101/SS/01		31/12/12		CDF OFFICE	Good

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NATIONAL GOVERNMENT ENTITY CONSTITUENCIES DEVELOPMENT FUNDS - BELGUT CONSTITUENCY

Reports and Financial Statements  
For the year ended June 30, 2016 (Kshs'000)

South Rift	Kericho	Belgut	51101	Low arm chairs	CDF/51101/LC/0 1/04		31/12/12	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Coffee table	CDF/51101/CT/ 01		31/12/12	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Side tables	CDF/51101/ST/0 1-02		31/12/12	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Hp Laser Jet Printer	CDF/51101/HLP /01-02		31/12/12	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	HP5590 Scanner	CDF/51101/01	CN35nwhody	16/09/13	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	HP15-r206ne laptop	CDF/51101/02	CND5081JHZ	17/01/15	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	HPV193 Monitor	CDF/51101/03		17/08/15	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	EPSON L550 3 in one	CDF/51101/04	UL4Y0033339	17/08/15	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	HPV193 CPU	CDF/51101/05	TRF51105CP	17/08/15	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	4 Drawer Metallic Cabinet	CDF/51101/MC/ 01		21/02/15	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	4 Drawer Metallic Cabinet	CDF/51101/MC/ 02		17/08/15	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Kyocera Taska Alfa 221	CDF/51101/07		22/02/14	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Kangaroo stapler 210s (Blue in colour)	CDF/51101/08		21/02/15	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Kangaroo stapler 210s (White in colour)	CDF/51101/09		21/02/25	CDF OFFICE	Faulty
South Rift	Kericho	Belgut	51101	Kangaroo stapler 210s (Black in colour)	CDF/51101/10		21/02/15	CDF OFFICE	Faulty
South Rift	Kericho	Belgut	51101	Paper punch ( Red in Colour)	CDF/51101/11		21/02/15	CDF OFFICE	Good

*Handwritten signature/initials*

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

**Reports and Financial Statements**

**For the year ended June 30, 2016 (Kshs'000)**

South Rift	Kericho	Belgut	51101	Paper Punch (Black in Colour)	CDF/51101/12	21/02/15	CDF OFFICE	Good
South Rift	Kericho	Belgut	51101	Paper Punch (White in Colour)	CDF/51101/13	21/02/15	CDF OFFICE	Good

Prepared by:

**FUND ACCOUNT MANAGER**  
**C.D.F BELGUT CONSTITUENCY**  
**P.O. BOX 180**  
**Kericho**  
**Sharon Kapoo**  
Fund Account Manager  
Belgut Constituency

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