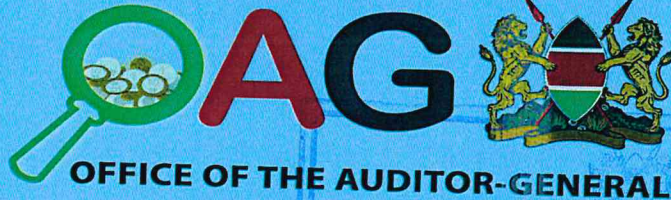


REPUBLIC OF KENYA



Enhancing Accountability

NATIONAL ASSEMBLY

DATE: 01 MAR 2022

TUE

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CLERK-AT THE TABLE: G. Chebet.

REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –BELGUT
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30 JUNE 2020

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2020

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BELGUT CONSTITUENCY**

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)
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Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF BELGUT Constituency Headquarters

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)
BELGUT CONSTITUENCY
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(f) NGCDF BELGUT Constituency Contacts

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

(g) NGCDF BELGUT Constituency Bankers

Co-Operative Bank
Kericho
A/c No 01136077827600

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

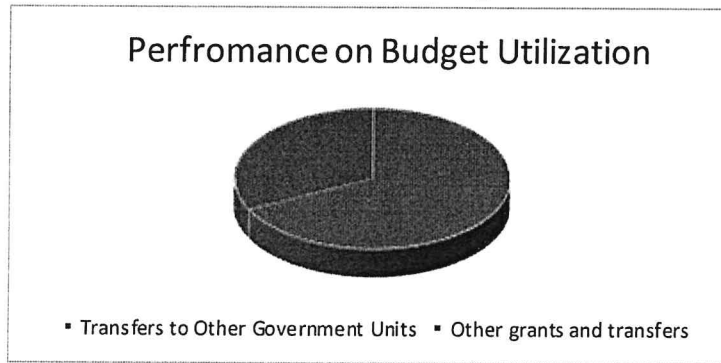
II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

CHAIRMAN'S REMARKS

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

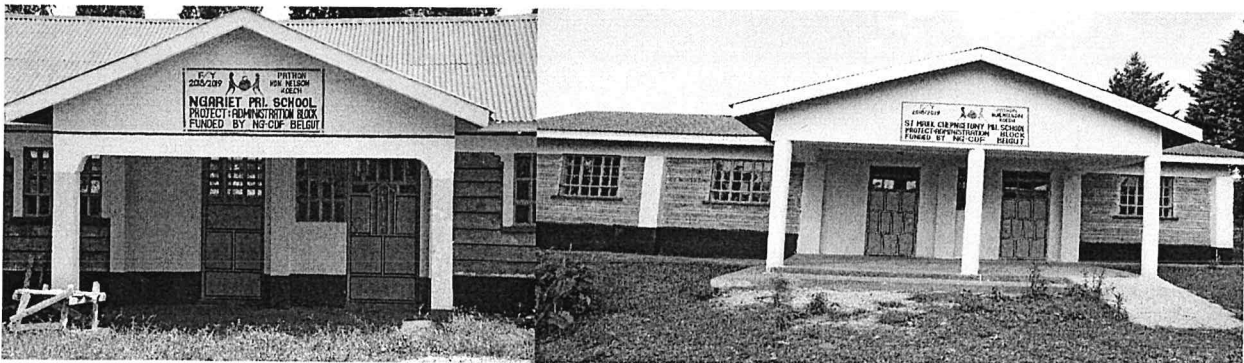
1. Performance

The two main categories in the statement of appropriation i.e. transfer to other government units and other grants & transfers had deferent performance of 73.9% and 35.3% respectively. Other grants and transfers are below average since as at 30th June 2020 Kshs 69,367,724 was still pending at NGCDFB and bursaries which makes a major part of this allocation had not been disbursed due to closure of schools as a result of covid 19 pandemic.



2. Achievement

The main achievement for the financial year 2019/2020 was the ability to complete science laboratories, administration blocks, and classrooms and put up dormitories to assist the government on the 100% transition. The flagship project of close to Ksh.17m at Chebirirbei secondary School was completed. Another flagship project of Kesagetiet primary School tuition block has also commenced and its 40% complete. Also the bursary distribution exercise was termed the best ever since the methods used ensured that the neediest have been reached.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)
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3. Emerging issues

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

Challenges.

There was delayed funding that lowered the absorption rate. Funds for FY 2019/2020 was not utilized fully since the last half tranche was disbursed in on July 2020

NGENOH KIPSANG HENRY
CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)
BELGUT CONSTITUENCY**

Reports and Financial Statements

For the year ended 30 June 2020

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

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

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	-To increase basic and secondary school completion cycles by liaising with schools administration to improving institutions physical infrastructure	Increased enrolment in primary and secondary schools and better performance in the schools	-Number of physical infrastructure constructed both in primary, secondary institutions	In FY 19/20 we increased number of classrooms by 20, 5 in secondary school and 15 in primary school, completed 2 laboratories, 7 administration blocks 5 in primary & 2 in secondary, 6 construction of dormitories

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)
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Security	-To support security agencies for better service delivery through infrastructure development	-reduced number of crime rates in the constituency - improved physical security infrastructure i.e. National Police Service and National Government Administration offices (ACC, Chiefs)	-Number of security infrastructure constructed	In the FY 2019/2020 the NG-CDFC constructed a 1 police station and 3 chiefs' offices.
Environment	-To enhance sustainable environmental management	-enhanced water harvesting, programs in institutions	-Number of schools with water harvested with gutters and water tanks installed.	- In the financial year 2019/2020 - 2 institutions were engaged in water harvesting programs since they were more viable and strategic
Sports	-To support youths/schools on sport activities to promote talent, and to purchase sporting equipment & kits for schools and clubs in the constituency	Improved talents in sport activities	-Number of youths engaged in sport activities -number of clubs with sporting equipment and kits	In the financial year 2019/2020 , the NG-CDFC allocated funds for sports to promote sports activities in the constituency and purchase of kits and other sporting equipment for clubs and primary schools

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

The NG-CDFC Belgut has a strategic plan in place which has clearly outlined the plan of the constituency. It has ensured efficient and effective utilization of the fund following its implementation. Some of the sustainable strategies employed by the NG-CDFC are to assist in setting strategic direction; improving operational performance; improve value chain performance; and relate effectively to internal and external stakeholders. All these factors has enhanced the management of the fund and promoted sustainable development.

2. Environmental performance

Belgut Constituency environmental programs are guided by an environmental policy. The NG-CDFC has successfully conducted environmental projects over the years. They have employed various strategies to mitigate shortcomings that come along with these projects. For instance the NG-CDFC made an analysis on the impact of environment projects which have been implemented over the past years and resolved to plan on implementing more of water harvesting projects in learning institutions since it has proven to have a big impact compared to other projects implemented in the previous financial years. On matters managing the biodiversity differences the NG-CDFC have ensured that the government legislations on environment are followed, they have also educated the residents of Belgut Constituency on environment matters and have promoted conservation of nature. The NG-CDFC also has embraced a policy on waste management by ensuring reduction on waste, reuse and recycling. Thus ensuring that all the projects implemented causes no harm to the environment.

3. Employee welfare

Belgut NGCDF is committed to the principles of equal opportunity that ensures equal treatment of all employees irrespective of their sex, race, creed, marital status and /or physical disability. However, affirmative action has been applied in special cases to address issues of disability, gender or whenever the need arises and as per guidelines issued by the Government. Performance review procedures have been used in determining the appointment of individuals. We recognise the value of culture and individual differences among employees. We believe that these individual differences if properly managed will enable the constituency to be more efficient and effective by creating a productive environment where each employee feels valued and where everyone's unique talents are fully utilised to achieve the NG-CDF goals and objectives. We will strive to eliminate biases in selection, performance assessments and learning opportunities. The NG-CDFC strives to engage stakeholders in every level especially when sourcing for applicants. The most cost effective methods are usually adopted when sourcing for applicants. Due to the constant change in the work which poses an endless challenge the NG-CDFC seeks to have staff that are not only qualified but also up to date with information as well as highly motivated to perform their duties. Employees are therefore encouraged to pursue various courses/training programmes not only for their personal development but for the overall improved performance of the Constituency. The NG-CDFC encourages both formal training and informal training such as; in-house coaching and mentoring. NG-CDF Belgut has been committed to ensuring a safe and healthy working environment for staff and visitors to the constituency. Specifically, the NG-CDF Belgut is committed to providing and maintaining; control of the health & safety risks arising from work activities, a safe place of work

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)
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with safe means of entry and exit, a safe and healthy working environment, necessary information, instruction, training and supervision to protect safety and health at work. NG-CDFC is also committed to regular health and safety consultation with staff where necessary with contractors and suppliers of equipment and services, to ensure that occupational health and safety management is of the highest standard. The committee strives to avail a comprehensive range of programs to staff to support their health, safety and wellbeing and the return to work of ill or injured staff, including ensuring instruction is provided to staff commensurate with their roles and responsibilities to

4. Market place practices-

The Belgut NG-CDFC is committed in ensuring that the supply chain and supplier relations are maintained. They ensure that procurement process is done as per the set procurement laws and regulations. All projects are budgeted for in every financial year and are funded fully to completion. Where the procurement entities allow fair competition in supply of goods and services while ensuring that payment of the goods and service is done promptly.

5. Community Engagements-

The Belgut NGCDF always ensure that all project proposals for funding during every financial year originates from the community. They ensure this by making sure that the community is engaged during Public participation exercise carried out after every two years.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)

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V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Belgut Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Belgut Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-BELGUT Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-BELGUT Constituency financial statements were approved and signed by the Accounting Officer on _____ 2020.



Fund Account Manager
Name: Sharon Kapto



Sub-County Accountant
Name: Billy Chemirmir
ICPAK Member Number: 4500.....

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REPUBLIC OF KENYA

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



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Belgut Constituency set out on pages 11 to 63, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Belgut Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Cash and Cash Equivalents

As disclosed in Note 10A to the financial statements, the statement of financial assets and liabilities as at 30 June, 2020 reflects cash and cash equivalents balance of Kshs.4,762,878. However, review of the related bank reconciliation statements revealed un-presented cheques amounting to Kshs.1,205,542 out of which un-reversed stale cheques amounting to Kshs.558,123 were still reflecting.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.4,762,878 as at 30 June, 2020 could not be confirmed.

2.0 Summary Statement of Appropriation

The summary statement of appropriation: recurrent and development combined reflects final expenditure budget of Kshs.195,679,477. However, a recast of the balances for

expenditure items arrived at Kshs.195,702,477 resulting to unreconciled variance of Kshs.23,000.

Consequently, the accuracy of the final expenditure budget balance of Kshs.195,679,477 reflected in the statement as at 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Belgut NGCDF in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no Key Audit Matters to report in the year under review.

Other Matter

Budgetary Performance and Control

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.195,702,476 and Kshs.126,334,752 respectively resulting to an under-funding of Kshs.69,367,724 or 35% of the budget.

Based on the approved estimates, under funding and expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness use of Public Resources section of my report, 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.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Stalled Motor Vehicle GK A 665U

Included in the asset register is a motor vehicle GK A 665U acquired by the Fund in the year 2009 at a cost of Kshs.5,000,000. However, the vehicle was grounded on account of mechanical defects.

In the circumstances, the movement of the Management to inspect projects is curtailed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Management monitors

compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 February, 2022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)
BELGUT CONSTITUENCY**

**Reports and Financial Statements
For the year ended 30 June 2020**

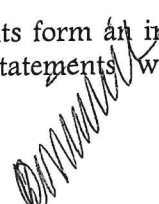
VI. STATEMENT OF RECEIPTS AND PAYMENTS
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	Note	2019- 2020	2018- 2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	123,040,876	108,784,483
Proceeds from Sale of Assets	2	-	
Other Receipts	3	23,000	63,000
TOTAL RECEIPTS		123,063,876	108,847,483
PAYMENTS			
Compensation of employees	4	2,476,664	1,449,028
Use of goods and services	5	10,282,275	7,664,561
Transfers to Other Government Units	6	88,925,337	64,823,000
Other grants and transfers	7	19,704,460	39,253,525
Acquisition of Assets	8	183,138	1,648,400
Other Payments	9	-	-
TOTAL PAYMENTS		121,571,874	114,838,514
SURPLUS/DEFICIT		1,492,002	(5,991,030)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BELGUT Constituency financial statements were approved on _____ 2020 and signed by:



Fund Account Manager
Name: Sharon Kapto



Sub-County Accountant
Name: Billy Chemirmir
ICPAK Member Number:.....14,500.....

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)**BELGUT CONSTITUENCY****Reports and Financial Statements****For the year ended 30 June 2020****VII. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2019- 2020	2018- 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	4,762,878	3,265,219
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		4,762,878	3,265,219
Current Receivables-Outstanding Imprest	11	-	-
TOTAL FINANCIAL ASSETS		4,762,878	3,265,219
FINANCIAL LIABILITIES			
Accounts payables -Retention	12	-	-
NET FINANCIAL ASSETS		4,762,878	3,265,219
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	3,265,219	9,226,241
Surplus/Defict for the year		1,492,002	(5,991,030)
Prior year adjustments	14	5,657	30,009
NET FINANCIAL POSITION		4,762,878	3,265,219

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)
BELGUT CONSTITUENCY
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VIII. STATEMENT OF CASHFLOW

Receipts for operating income		2019- 2020	2018- 2019
Transfers from CDF Board	1	123,040,876	108,784,483
Other Receipts	3	23,000	63,000
		123,063,876	108,847,483
Payments for operating expenses			
Compensation of Employees	4	2,476,664	1,449,028
Use of goods and services	5	10,282,275	7,664,561
Transfers to Other Government Units	6	88,925,337	64,823,000
Other grants and transfers	7	19,704,460	39,253,525
Other Payments	9	-	-
		121,388,736	113,190,114
Adjusted for:			
Adjustments during the year	14	5,657	30,009
Net cash flow from operating activities		1,680,797	(4,312,621)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(183,138)	(1,648,400)
Net cash flows from Investing Activities		(183,138)	(1,648,400)
NET INCREASE IN CASH AND CASH EQUIVALENT		1,497,659	(5,961,021)
Cash and cash equivalent at BEGINNING of the year	13	3,265,219	9,226,241
Cash and cash equivalent at END of the year		4,762,878	3,265,219
		4,762,878	3,265,219
		-	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2020

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED
 Error! Not a valid link.

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	137,367,724	58,311,752	195,679,476	126,311,752	69,367,724	64.6%
Proceeds from Sale of Assets				-	-	
Other Receipts	-	23,000	23,000	23,000	-	
TOTAL	137,367,724	58,334,752	195,702,476	126,334,752	69,367,724	64.6%
PAYMENTS						
Compensation of Employees	2,800,000	1,785,721	4,585,721	2,476,664	2,109,057	54.0%
Use of goods and services	9,003,095	4,677,791	13,680,886	10,282,275	3,398,612	75.2%
Transfers to Other Government Units	79,881,000	40,509,993	120,390,993	88,925,337	31,465,656	73.9%
Other grants and transfers	44,998,629	10,758,648	55,757,277	19,704,460	36,052,817	35.3%
Acquisition of Assets	685,000	579,600	1,264,600	183,138	1,081,462	14.5%
Other Payments				-	-	
Unallocated expenditure		23,000	23,000	-	23,000	
TOTAL	137,367,724	58,334,753	195,679,477	121,571,874	74,130,604	62.1%

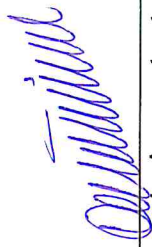
Comments on the Underutilization of fund

- i. Overall Utilization of funds was average, i.e ; compensation of employees 54.0%, use of goods 75%, transfers to government units 73.9%, other grants and transfer 35.3%, 14.5% for acquisition of asset and 0 % for other payments . This resulted from amount pending from NGCDFB as at the end of June 2020 amounting to Ksh. 69,367,724. At least the performance of all the vote heads was over 50% except that of other grants and transfer and acquisition of asset.
- ii. The adjustment column includes; cash book opening balance of Kshs 3,265,219 , Kshs 54,784,483.15 for 2018/19 F/Y received in 2019/20 FY, Ksh. 23,000 received as AIA and Ksh. 5,657,00 prior year adjustment . The total in adjustment is Kshs 58,334,752. The NGCDF-BELGUT Constituency financial statements were approved on _____ 2020 and signed by: _____

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2020



Fund Account Manager
Name: Sharon Kapto



Sub-County Accountant
Name: Billy Chemirir
ICPAK Member Number:.....145322

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2020

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES error! Not a valid link.

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 2019/2020	Budget utilization difference 2019/2020
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration					
Employees' Salaries	2,800,000.00		2,800,000.00	752,130.00	2,047,870.00
Goods and Services	3,000,000.00		3,000,000.00	2,708,476.00	291,524.00
Committee Expenses	1,982,063.45		1,982,063.45	1,652,315.00	329,748.45
Employees' Salaries		1,785,721.00	1,785,721.00	1,724,534.00	61,187.00
Goods and Services		1,377,555.00	1,377,555.00	1,377,555.00	0.00
Committee Expenses		1,433,868.00	1,433,868.00	1,352,991.00	80,877.00
Sub-Total	7,782,063.45	4,597,144.00	12,379,207.45	9,568,001.00	2,811,206.45
2.0 Monitoring and Evaluation					
Goods and Services	321,031.72		321,031.72	-	321,031.72
Committee Expenses	2,100,000.00		2,100,000.00	1,012,100.00	1,087,900.00
Capacity Building of NG-CDFs/PMCs	1,600,000.00		1,600,000.00	312,470.00	1,287,530.00
Goods and Services		224,853.00	224,853.00	224,853.00	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY
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For the year ended 30 June 2020

Committee Expenses				1,042,100.00	1,042,100.00	1,042,100.00	0.00
Capacity Building of NG-CDFs/PMCs				599,415.00	599,415.00	599,415.00	0.00
Sub-Total		4,021,031.72		1,866,368.00	5,887,399.72	3,190,938.00	1,217,667.32
3.0 Emergency							
Emergency		7,198,241.38			7,198,241.38	4,434,400.00	2,763,841.38
Emergencies					0.00		0.00
Sub-Total		7,198,241.38			7,198,241.38	4,434,400.00	2,763,841.38
4.0 Bursary and Social Security Programme							
Bursaries							0
Bursary Secondary Schools		23,000,000.00			23,000,000.00	4,177,000.00	18,823,000.00
Bursary Tertiary Schools		10,150,387.59			10,150,387.59	2,172,000.00	7,978,387.59
Social Security Programmes - NHIF		1,200,000.00			1,200,000.00	-	1,200,000.00
Bursary Secondary Schools					1,856,000.00	1,856,000.00	0.00
Bursary Tertiary Schools					2,421,500.00	2,421,500.00	0.00
Sub-Total		34,350,387.59		4,277,500.00	38,627,887.59	10,626,500.00	28,001,387.59
5.0 Sports							
Sports Kitty		1,550,000.00			1,550,000.00	773,750.00	776,250.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY
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Sports Kitty			625,000.00	625,000.00	625,000.00	-
Sub-Total		1,550,000.00	625,000.00	2,175,000.00	1,398,750.00	776,250.00
7.0 Primary School Projects						
Kapmaso Primary School		400,000.00		400,000.00	400,000.00	0.00
Ainapkoï primary School		700,000.00		700,000.00	700,000.00	0.00
Barneï Primary School		800,000.00		800,000.00	800,000.00	0.00
Borborwet Primary School		650,000.00		650,000.00	650,000.00	0.00
Chaik 5 schools		500,000.00		500,000.00		500,000.00
Chebaraa Primary School		1,500,000.00		1,500,000.00	1,500,000.00	0.00
Chemoson Primary School		900,000.00		900,000.00		900,000.00
Chepkoin Primary School		830,000.00		830,000.00	830,000.00	0.00
Chepkosilen Primary School		300,000.00		300,000.00	300,000.00	0.00
Chepkutbei Primary School		500,000.00		500,000.00	500,000.00	0.00
Chepkutung Primary school		700,000.00		700,000.00	700,000.00	0.00
Chepnagai Primary		300,000.00		300,000.00	300,000.00	0.00
Cheptororiet Primary School		1,000,000.00		1,000,000.00		1,000,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY

Reports and Financial Statements

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Cheribo Primary School	900,000.00			900,000.00			900,000.00
Kabungungwo Primary	400,000.00			400,000.00		400,000.00	0.00
Kakiptui Primary School	1,100,000.00			1,100,000.00			1,100,000.00
Kapchebet A Primary School	600,000.00			600,000.00		600,000.00	0.00
Kapchebet B Primary School	900,000.00			900,000.00		900,000.00	0.00
Kapcheluch Primary School	700,000.00			700,000.00		700,000.00	0.00
Kapkitony Primary School	650,000.00			650,000.00			650,000.00
Kapleymeiwet Primary School	400,000.00			400,000.00		400,000.00	0.00
Kaplutiet Primary School	800,000.00			800,000.00			800,000.00
Kapnandet Primary School	300,000.00			300,000.00		300,000.00	0.00
Kapsisiywo Primary School	800,000.00			800,000.00			800,000.00
Kapsuser Primary School	600,000.00			600,000.00		600,000.00	0.00
Kaptesbeswet Primary School	800,000.00			800,000.00		800,000.00	0.00
Kaptoboiti Primary School	800,000.00			800,000.00		800,000.00	0.00
Kesagetiet Primary School	10,250,000.00			10,250,000.00		7,629,475.00	2,620,525.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2020

Kibingei primary School	500,000.00		500,000.00		500,000.00
Kiboet Pry School	900,000.00		900,000.00		900,000.00
Kiplalmat Primary	1,200,000.00		1,200,000.00		1,200,000.00
Kipsolu Primary School	700,000.00		700,000.00		700,000.00
Kiptaldal Primary School	800,000.00		800,000.00	800,000.00	0.00
Kiptome Primary School	800,000.00		800,000.00	800,000.00	0.00
Koiwalelach Primary School	700,000.00		700,000.00	700,000.00	0.00
Mobego Primary School	900,000.00		900,000.00		900,000.00
Ngariet Primary School	800,000.00		800,000.00	800,000.00	0.00
Nyabangi Primary School	700,000.00		700,000.00	700,000.00	0.00
Samiytuk Primary School	800,000.00		800,000.00	800,000.00	0.00
St. Mark Chepengetuny Primary School	800,000.00		800,000.00	800,000.00	0.00
Teldet Primary School	800,000.00		800,000.00		800,000.00
Turguito Primary	600,000.00		600,000.00	600,000.00	0.00
Chepkoin Primary School		800,000.00	800,000.00	800,000.00	0.00

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2020

Itanda Primary School		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Chemoset Primary School		500,000.00	500,000.00	500,000.00	500,000.00	0.00
Kapkitony Pry Sch Primary School		600,000.00	600,000.00	600,000.00	600,000.00	0.00
Kaplemeiywet Primary School		800,000.00	800,000.00	800,000.00	800,000.00	0.00
Kapmaso Milimani Primary School		900,000.00	900,000.00	900,000.00	900,000.00	0.00
Kapsisiwo Primary School		850,000.00	850,000.00	850,000.00	850,000.00	0.00
Keben Primary School		100,000.00	100,000.00	100,000.00	100,000.00	0.00
Koitalel Primary School		300,000.00	300,000.00	300,000.00	300,000.00	0.00
Turguito Primary School		800,000.00	800,000.00	800,000.00	800,000.00	0.00
Chyemen Primary School		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Finlay Flower 1 Primary School		100,000.00	100,000.00	100,000.00	100,000.00	0.00
Saosa Primary School		100,000.00	100,000.00	100,000.00	100,000.00	0.00
Finlay Flower 11 Primary School		100,000.00	100,000.00	100,000.00	100,000.00	0.00
Kapsongoi Primary School		100,000.00	100,000.00	100,000.00	100,000.00	0.00
Tilwet Primary School		100,000.00	100,000.00	100,000.00	100,000.00	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY
Reports and Financial Statements
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Saramek B Primary School			100,000.00	100,000.00	100,000.00	0.00
Ahp Workshop Primary School			100,000.00	100,000.00	100,000.00	0.00
Kipketer Primary School			100,000.00	100,000.00	100,000.00	0.00
						0.00
Sub-Total		40,080,000.00	8,450,000.00	48,530,000.00	34,259,475.00	14,270,525.00
8.0 Secondary School Projects						0
Getumbe Secondary School		1,500,000.00		1,500,000.00	1,500,000.00	0.00
Ainapkoi Secondary School		1,200,000.00		1,200,000.00		1,200,000.00
Belgut Starehe Girls Centre		1,630,000.00		1,630,000.00		1,630,000.00
Belgut Taptugen Starehe boys centre		1,700,000.00		1,700,000.00		1,700,000.00
Borborwet Secondary School		800,000.00		800,000.00		800,000.00
Chebungungon Secondary School		1,200,000.00		1,200,000.00		1,200,000.00
Chepkoton girls secondary school		1,400,000.00		1,400,000.00		1,400,000.00
Chepkutung Secondary School		400,000.00		400,000.00		400,000.00
Cheptenye Boys High School		2,400,000.00		2,400,000.00	2,400,000.00	0.00
Cheronget Secondary School		1,000,000.00		1,000,000.00	1,000,000.00	0.00

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2020

Kabianga Girls Secondary School	1,400,000.00		1,400,000.00		1,400,000.00		1,400,000.00
Kaborok Girls secondary School	2,500,000.00		2,500,000.00		2,500,000.00	2,500,000.00	0.00
Kamass Secondary School	1,200,000.00		1,200,000.00		1,200,000.00	900,000.00	300,000.00
Kapchebet Girls Secondary School	1,200,000.00		1,200,000.00		1,200,000.00	1,200,000.00	0.00
Kapchebet Girls Secondary School	300,000.00		300,000.00		300,000.00		300,000.00
Kaplutiet Secondary School	1,200,000.00		1,200,000.00		1,200,000.00		1,200,000.00
Kapmaso Secondary School	1,000,000.00		1,000,000.00		1,000,000.00		1,000,000.00
Kapsoiyo Secondary School	1,500,000.00		1,500,000.00		1,500,000.00	1,500,000.00	0.00
Keben Secondary School	2,300,000.00		2,300,000.00		2,300,000.00	2,300,000.00	0.00
Kibingei Girls Secondary School	1,650,000.00		1,650,000.00		1,650,000.00		1,650,000.00
Kipsolu Secondary School	700,000.00		700,000.00		700,000.00		700,000.00
Kiptome Secondary School	1,150,000.00		1,150,000.00		1,150,000.00		1,150,000.00
Koiwalelach Girls Secondary School	2,000,000.00		2,000,000.00		2,000,000.00	2,000,000.00	0.00
Nyabangi Secondary School	1,800,000.00		1,800,000.00		1,800,000.00	1,800,000.00	0.00
Seretut Secondary School	1,200,000.00		1,200,000.00		1,200,000.00	1,200,000.00	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2020

Sosiot Girls Secondary School	2,000,000.00			2,000,000.00	2,000,000.00	0.00
Teldet Secondary School	700,000.00			700,000.00	700,000.00	0.00
Chemamul Boys High School		1,000,000.00		1,000,000.00	1,000,000.00	0.00
Getumbe Secondary School		2,000,000.00		2,000,000.00	2,000,000.00	0.00
Borborwet Secondary School		2,400,000.00		2,400,000.00	2,400,000.00	0.00
Cheribo Secondary School		1,400,000.00		1,400,000.00	1,400,000.00	0.00
Chemamul Mixed Day Secondary School		2,500,000.00		2,500,000.00	2,500,000.00	0.00
Chebiri bei Secondary School		6,371,000.00		6,371,000.00	6,371,000.00	0.00
Koiwalelach Girls Secondary School		500,000.00		500,000.00	500,000.00	0.00
Keben Secondary School		2,000,000.00		2,000,000.00	2,000,000.00	0.00
Sosiot Girls Secondary School		1,900,000.00		1,900,000.00	1,900,000.00	0.00
Kaborok Girls Secondary School		1,900,000.00		1,900,000.00	1,900,000.00	0.00
Kapkitony Day Secondary School		900,000.00		900,000.00	900,000.00	0.00
Kaplutiet Secondary School		1,360,000.00		1,360,000.00	1,360,000.00	0.00
Cheptenye Boys High School		1,900,000.00		1,900,000.00	1,900,000.00	0.00

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2020

Kaptesbeswet Girls Secondary School		2,100,000.00	2,100,000.00	2,100,000.00	2,100,000.00	0.00
Chepkoton Girls Secondary School		800,000.00	800,000.00	800,000.00	800,000.00	0.00
SUB-TOTALS	37,030,000.00	29,031,000.00	66,061,000.00	50,031,000.00	16,030,000.00	0.00
9.0 Tertiary School Projects						
Belgut TTI	2,771,000.00		2,771,000.00	1,621,007.00	1,149,993.00	
Belgut TTI		3,028,993.45	3,028,993.45	3,013,855.00	15,138.45	
Belgut TTI		158,160.00	158,160.00	-	158,160.00	
Sub-total	2,771,000.00	3,187,153.45	5,958,153.45	4,634,862.00	1,323,291.45	
Security Projects						
10.0 Security Projects						
Seretut Location Chiefs Office	200,000.00		200,000.00	-	200,000.00	
Kaborok Location Chiefs Office	700,000.00		700,000.00	-	700,000.00	
Kipkoiyan Location Chiefs Office	700,000.00		700,000.00	-	700,000.00	
sosiot Sub-location Chiefs Office		1,000,000.00	1,000,000.00	1,000,000.00	-	
OCPD Belgut		700,000.00	700,000.00	698,500.00	1,500.00	
OCPD Belgut		2,000,000.00	2,000,000.00	65,356.00	1,934,644.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BELGUT CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2020

Sub-Total		1,600,000.00	3,700,000.00	5,300,000.00	1,763,856.00	3,536,144.00
11.0 Acquisitions of Assets						
Construction of Notice Board			100,000	100,000	99,000.00	1,000.00
Office renovation			105,000	105,000	84,138.00	20,862.00
Purchase of NGCDFC Vehicle			370,000	370,000		370,000.00
Purchase of Office Equipment		285,000.00	600	285,600		285,600.00
Purchase of Furniture		400,000.00	4,000	404,000		404,000.00
Sub Total		685,000.00	579,600.00	1,264,600.00	183,138.00	1,081,462.00
12.0 Environment						
Kaplemywet Primary School		300,000.00		300,000.00	300,000.00	0.00
Chemoset Primary School			300,000.00	300,000	300,000.00	0.00
Sub-Total		300,000.00	300,000.00	600,000.00	600,000.00	-
12.0 Others						
Sub-Total				-	-	-

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Road and Bridges	108,099.00	108,099.00	-	108,099.00
Road and Bridges	356,000.00	356,000.00	355,065.00	935.00
Belgut Resource Centre	1,233,889.00	1,233,889.00	525,889.00	708,000.00
Sub-Total	1,697,988.00	1,697,988.00	880,954.00	817,034.00

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

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-BELGUT Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

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

15. Related Party Transactions

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

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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Normal Allocation	B041030	53,740,875.50	
	B047314	1,300,000.00	
	B047367	4,000,000.00	
	B041440	20,000,000.00	
	B047858	6,000,000.00	
	B049230	15,000,000.00	
	B104242	16,000,000.00	
	B096533	7,000,000.00	
	B005021		54,784,483.15
	B030224		10,000,000.00
	B030353		12,000,000.00
	B006293		9,000,000.00
	B042714		11,000,000.00
	B042984		12,000,000.00
Conditional grants			-
	AIE NO...	-	
Receipt from other Constituency	AIE NO...	-	
TOTAL		123,040,876	108,784,483

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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3. OTHER RECEPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	23,000.00	-
Other Receipts Not Classified Elsewhere	-	-
Total	23,000.00	-

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of contractual employees	1,638,544	1,449,028
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF		
gratuity	838,120	
Total	2,476,664	1,449,028

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	1,027,484	548,768
Office rent		
Communication, supplies and services	165,000	240,000
Domestic travel and subsistence	946,200	702,000
Printing, advertising and information supplies & services		787,293
Rentals of produced assets		
Training expenses	775,490	1,125,910
Hospitality supplies and services		
Other committee expenses	1,912,609	1,642,883
Committee allowance	4,340,865	1,744,500
Insurance costs		
Specialised materials and services		
Office and general supplies and services		
Fuel ,oil & lubricants	844,444	700,000
Other operating expenses		
Routine maintenance – vehicles and other transport equipment	270,183	173,207
Routine maintenance – other assets		
Total	10,282,275	7,664,561

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019- 2020	2018 - 2019
	Kshs	Kshs
Transfers to primary schools	34,259,475	29,723,000
Transfers to secondary schools	50,031,000	35,100,000
Transfers to Tertiary institutions	4,634,862	
Transfers to Health institutions		
TOTAL	88,925,337	64,823,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary -Secondary	6,033,000	20,895,400
Bursary -Tertiary	4,593,500	11,742,050
Bursary-Special schools		
Mocks & CAT		
water		
Agriculture (food security)		
Electricity projects		
Security	1,763,856	197,875
Roads	355,065	
Sports	1,398,750	1,389,200
Other capital grants and transfer	1,125,889	3,499,000
Emergency Projects (specify)	4,434,400	1,530,000
Total	19,704,460	39,253,525

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>		2019 - 2020	2018 - 2019
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		99,000	-
Refurbishment of Buildings		84,138	675,500
Purchase of Vehicles			
Purchase of Bicycles & Motorcycles			
Overhaul of Vehicles			
Purchase of office furniture and fittings			563,500
Purchase of computers ,printers and other IT equipments			149,400
Purchase of photocopier			
Purchase of other office equipments			260,000
Purchase of soft ware			-
Acquisition of Land		-	-
			-
Total		183,138	1,648,400

9. OTHER PAYMENTS

		-	-
		-	-
		-	-
TOTAL		-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Num	2019 - 2020 Kshs (30/6/2020)	2018 - 2019 Kshs (30/6/2019)
Cooperative Bank, Kericho A/C no. 01136077827600		4,762,879	3,265,219
		-	-
		-	-
Total		4,762,879	3,265,219
10B: CASH IN HAND)			
		2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
Total		-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2020)</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
			-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

12A. RETENTION

		2019-2020	2018-2019
Supplier/Contractor	PV No.		
TOTAL			

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Name 1	0	0
Name 2	0	0
Name 3	0	0
Add as appropriate		
Total	0	0

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

		2019 - 2020	2018 - 2019
		Kshs (1/7/2019)	Kshs (1/7/2018)
Bank accounts		3,265,221	9,226,241
Cash in hand			
Imprest			
Total		3,265,221	9,226,241

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Bank accounts		5,657.00	30,009.02
Cash in hand		-	-
Imprest		-	-
Total		5,657	30,009

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

		2019-2020	2018 - 2019
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

		2019-2020	2018 - 2019
		Kshs	Kshs
Senior management		-	-
Middle management		-	-
Union sable employees		-	-
Others (specify)		-	-

15.3: UNUTILIZED FUND (See Annex 3)

		Kshs	Kshs
Amounts due to other Government entities (see attached list)		31,465,656	37,610,000
Amounts due to other grants and other transfers (see attached list)		36,052,817	14,584,608
Others (specify) Use of goods and services		3,398,612	3,699,415
Others (specify) Acquisition of assets		1,081,462	579,100
Others (specify) compensation of employees		2,109,057	1,832,972
		74,107,604	58,306,095

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15.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	24,532,080	12,031,526.39
	24,532,080	12,031,526.39

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance		Comments
		2019/20	2018/19	
Compensation of employees	Employee salaries	3,398,612	1,832,972	continuous excises
Use of goods & services	Committee expenses	2,109,057	3,699,415	continuous excises
Amounts due to other Government entities				
Chaik Ward	Purchase of revision books to 5 schools in Chaik ward @ Ksh 100,000 per school for the following schools; Masobet Primary School, Jamji Primary School, Kerenga Primary School	500,000.00		Awaiting funds to be disbursed from the board
Chemomon Primary School	Purchase of 0.5 acres of land	900,000.00		Awaiting funds to be disbursed from the board
Cheptororiet Primary School	Construction of 3 office and 1 staffroom Administration block to roofing	1,000,000.00		Awaiting funds to be disbursed from the board
Cheribo Primary School	Construction of 3 office and 1 staffroom Administration block to roofing	900,000.00		Awaiting funds to be disbursed from the board
Kakiptui Primary School	Completion of 4 office and 1 staffroom story administration block	1,100,000.00		Awaiting funds to be disbursed from

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	to roofing i.e walling of the 1st floor, roofing , fixing doors and windows			the board
Kapkitony Primary School	Renovation of 5 classrooms i.e roof painting, wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors	650,000.00		Awaiting funds to be disbursed from the board
Kaplutiet Primary School	Renovation to completion of 7 classrooms i.e roof painting, wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors	800,000.00		Awaiting funds to be disbursed from the board
Kapsisiwo Primary School	Completion to use of 3 classrooms that were built by parents in 2011 i.e slab, fixing doors and windows, plastering, painting, fissure board fixing, installing glasses	800,000.00		Awaiting funds to be disbursed from the board
Kibingei primary School	Renovations to completion of 5 classrooms i.e Reroofing, inside wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors, refilling floor pot holes	500,000.00		Awaiting funds to be disbursed from the board
Kiboet Pry School	Construction of 3 office and 1 staffroom Administration block to roofing	900,000.00		Awaiting funds to be disbursed from the board

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Kiplalmat Primary	Final payment of 1 acre land Ksh. 300,000 and Construction to completion of 1 classroom Ksh 900,000	1,200,000.00		Awaiting funds to be disbursed from the board
Kipsolu Primary School	Renovation to completion of 7 classrooms i.e roof painting, wall painting, replacement of window panes, refurbishment of floors, fixing broken windows and doors	700,000.00		Awaiting funds to be disbursed from the board
Mobeogo Primary School	Construction to completion of 1 classroom	900,000.00		Awaiting funds to be disbursed from the board
Teldet Primary School	Completion to use of 4 classrooms i.e floor finishes, electricity, painting, fixing window panes and ceiling board	800,000.00		Awaiting funds to be disbursed from the board
Kesagetiet Primary School	Final payment of 1acre land purchase (previously funded in FY 18/19) Ksh 1,250,000 Construction of 4 office & 1 staffroom administration tuition story block with 8 classroom to suspended slab Ksh 9,000,000	2,620,525.00		Awaiting funds to be disbursed from the board
Ainapko Secondary School	Construction of 50 students' capacity science Laboratory to plaster & roofing	1,200,000.00		Awaiting funds to be disbursed from the board
Belgut Starehe Girls	Purchase of 50 chairs & lockers and	1,630,000.00		Awaiting funds to

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Centre				be disbursed from the board
	30 beds Ksh. 430,000, Construction to completion of 1 classroom Ksh 900,000 , Completion to use of 3 bedroom staff quarters Ksh. 300,000 i.e painting works, electrification, septic tank and soak pit			
Belgut Taptugen Starehe boys centre	completion of 3 classrooms i.e casting of ground floor slab, walling, roofing, plastering	1,700,000.00		Awaiting funds to be disbursed from the board
Borborwet Secondary School	Completion of 60 students capacity laboratory constructed by parents association i.e work tops, fume chambers, gas system, drainage and plumbing and floor	800,000.00		Awaiting funds to be disbursed from the board
Chebungunon Secondary School	Construction of 50 students' capacity science Laboratory to plaster & roofing	1,200,000.00		Awaiting funds to be disbursed from the board
Chepkutung Secondary School	Purchase of dinning Hall furniture	400,000.00		Awaiting funds to be disbursed from the board
Chepkoton girls secondary school	Construction of 900 students capacity Multi purpose hall to walling level	1,400,000.00		Awaiting funds to be disbursed from the board
Kabianga Girls Secondary	Completion to suspended slab of 350	1,400,000.00		Awaiting funds to

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School		students capacity dormitory i.e walling and casting of 1st floor slab			be disbursed from the board
Kamass Secondary School		final payment of 1 acre of land purchase Ksh. 300,000 (initially funded in FY 15/16 after a change of activity from construction of classrooms to purchase of 1 acre of land)	300,000.00		Awaiting funds to be disbursed from the board
Kapchebet Girls Secondary School		Part payment of 0.2acres land purchase	300,000.00		Awaiting funds to be disbursed from the board
Kaplutiet Secondary School		purchase of 0.5 acres of land	1,200,000.00		Awaiting funds to be disbursed from the board
Kapmaso Secondary School		Construction of 160 students capacity dormitory	1,000,000.00		Awaiting funds to be disbursed from the board
Kibingei Girls Secondary School		Completion to use of 60 students capacity science laboratory Ksh. 200,000 i.e painting, floor finishes and plumbing works, and Construction of 160 students capacity dormitory Ksh 1,450,000	1,650,000.00		Awaiting funds to be disbursed from the board
Kipsołu Secondary School		Renovations to completion of 600 capacity multipurpose hall and 2classrooms i.e roof and wall painting, re filling floor potholes, replacing broken window panes	700,000.00		Awaiting funds to be disbursed from the board

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Kiptome Secondary School	Construction to completion of 1 classroom KSh.900,000 and Completion of laboratory KSh. 250,000 i.e painting, floor finishes, and worktops	1,150,000.00			Awaiting funds to be disbursed from the board	
Belgut TTI	100% Completion of fencing i.e 80m perimeter wall along the edge and concrete post chain link and barbed wire on the entire 5 acres Landscaping i.e cutting and back filling, planting of kikuyu grass, stone pitching and kerbs	1,165,131.45			Awaiting funds to be disbursed from the board	
		31,465,656.45				

Amounts due to other grants and other transfers			
BURSARY		28,001,388	
EMERGENCY		2,763,841	
SPORTS		776,250	
SECURITY		3,536,144	
STRATEGIC PLAN		1,000	
ROADS		109,034	
RESOURCE CENTRE		708,000	
BELGUT TTI		158,160	
Sub-Total		36,053,817	

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Others (specify)			
USE OF GOODS AND SERVICES			3,398,612
COMPENSATION OF EMPLOYEES			2,109,057
ACQUISITION OF ASSETS			1,081,462
Sub-Total			6,589,131

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	900,000	-	-	900,000
Buildings and structures	17,352,217	183,138	-	17,535,355
Transport equipment	10,200,000	-	-	10,200,000
Office equipment, furniture and fittings	1,373,550	-	-	1,373,550
ICT Equipment, Software and Other ICT Assets	695,700	-	-	695,700
Other Machinery and Equipment		-	-	
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	30,521,467		0	30,704,605

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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2020

S/N	School Name	Account No.	Account Balance As At 30th June 2020
1	Primary School		
2	Ainapkoi Primary Sch	Co-Op-01139752120600	241,895.00
3	Chebungungon Pry Sch	Co-Op- 01139752302000	1,348.00
4	Chemumbe Pry Sch	Co-Op-1139752141200	90,560.00
5	Chepnagai Pry Sch	Co-Op-01139604153600	1,162.55
6	Cheptenye Pry Sch	Co-Op-01139053968100	1,498.85
7	Cheronget Primary Sch	Co-Op-01190543017021	401,337.50
8	Chyemen Pry Sch	Co-Op-01139752432200	515.00
9	Kabianga Primary Sch	Co-Op-01139054409701	6,560.00
10	Kaborok Pry Sch	Co-Op- 01139752302000	1,348.00
11	Kakiptui Primary Sch	Co-Op-01141752353000	935,175.00
12	Kapchebet B Pry Sch	Co-Op-01139752069000	8,765.00
13	Kaplutiet Primary Sch	Co-Op-01139753535100	291,040.00
14	Kapmaso Milimani Pry Sch	Co-Op- 01139603201200	887,482.50
15	Kapriro Pry Sch	Co-Op- 01139078065200	299.95
16	Kaptebeswet Primary Sch	Co-Op-01139752361000	235,289.00
17	Kaptoboiti Primary Sch	Co-Op-01139752279900	525,610.00
18	Keben Pry Sch	Co-Op- 01139752217300	103,321.00
19	Kesagetiet Primary Sch	Co-Op-01139474868700	22,239.00

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20	Kiplalmat Primary Sch	Co-Op-01139604244200	139,368.50
21	Kiptaldal Primary Sch	Co-Op-01139603023400	702,867.50
22	Koitalel Pry Sch	Co-Op-01141752349500	214,070.00
23	Koiwalelach Primary Sch	Co-Op-01139752218600	772,458.00
24	Machorwa Pry Sch	Co-Op- 01139752275300	385.00
25	Mereonik Primary Sch	Co-Op-01139752145500	630,395.00
26	Mobego Pry Sch	Co-Op-01139603988900	1,463.00
27	Samiytuk Primary	Co-Op-01139752311700	531,201.00
28	Simotwo Pry Sch	Co-Op-01139603110100	550,107.50
29	St Mark Chepngetuny Primary Sch	Co-Op-01139474871300	986,327.00
30	Susumwet Pry Sch	Co-Op-01139752110500	2,079.00
			8,286,167.85
	Secondary Schools		
1	Belgut Starehe Girls Centre	Co-Op-011345295426000	986,608.25
2	Belgut Taptugen Starehe Boys Centre	Co-Op-01139603245000	2,175,420.00
3	Chebiriabei Sec Sch	Co-Op-01139752134900	5,571,643.00
4	Chemamul Mixed Day Sec Sch	Co-Op-01139604323400	2,328,318.50
5	Chepkosilen Sec Sch	Co-Op- 01141753173400	3,166.80
6	Cheptororiet Sec Sch	Co-Op-01139335036901	61,072.00
7	Getumbe Sec Sch	Co-Op-01120078138900	554,457.80
8	Kabianga Girls Sec Sch	Co-Op-01139752124000	715,300.25
9	Kapchebet Girls Sec Sch	Co-Op-01139604141000	

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			124,166.00
10	Kapkitony Day Sec Sch	Co-Op-01139752029500	901,330.00
11	Kaplutiet Sec Sch	Co-Op-01139529102601	1,414,681.60
12	Kaptebeswet Girls Sec Sch	Co-Op-01139053395700	814,569.95
13	Nyabangi Sec Sch	Co-Op-01139054426701	593,850.00
14	Teldet Sec Sch	Co-Op-01139603255900	1,328.00
			16,245,912.15

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. 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)
4.1 Over expenditure on the approved budgeted item of transfers to primary schools by Kshs 3,983,000.00	Examination of the approved budget of Belgut National Government Constituency Development Fund for 2018/2019 financial year expenditure revealed that the component of transfers to primary schools was budgeted at Kshs 25,740,000.00 while the actual expenditure was Kshs 29,723,000 resulting into an over expenditure of Kshs 3,983,000.00 which is fifteen (15) percent above the approved budget. No explanation was availed for the above over expenditure on the above component.	The variance of Ksh. 3,983,000 was brought about by a re-allocation of unspent Emergency for FY 17/18 amounting to Ksh 3,233,000 to primary schools (Chebaraa primary School KSh 1,000,000 Kabungungwo Primary School KSh. 1,000,000 Itondo Primary School KSh 1,000,000 and Chemumbe Primary School KSh 233,000.) the approval for the re-allocation was made on 30th November 2018 vide a letter reference no NGCDF BOAR/BELGUT/VOL2 /07 here with attached. The balance of KSh. 750,000 was a spill over from FY 17/18 that was disbursed on July 2019. The spill over was caused by delayed funding from the board. The spill	FAM	Resolved	immediately

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		over project is Kaborok Pry School amounting to Ksh 750,000. Attached is the code list and schedule of the same.			
4.4 Construction of an administration block at Nyabangi Secondary School -Kshs 2,200,000	<p>Included in the transfer to other government entities balance of Kshs 64,823,000 is a transfer to secondary schools balance of Kshs 35,100,000. Further included in the transfer to secondary schools balance of Kshs 35,100,000 are transfers to Nyabangi secondary school totaling Kshs 2,200,000 for the proposed construction an administration block.</p> <p>Advertisement: Advertisement was placed in the notice board on 5/1/2019</p> <p>Opening tender minutes: The tender documents were opened on 25/1/2019</p> <p>Evaluation minutes: No evaluation minutes were made available for our audit review on request.</p> <p>Letter of offer and acceptance A letter of offer dated 4th January, 2019 addressed to Kartel Construction and Suppliers Company Limited to carry out the works at unspecified amount. The contractor did not accept to carry out the above works</p>	<p>The signatories of PMC account was appointed in a meeting held on 14th May 2019 vide minute Min03/05/19 – Bank Signatories as per the attached.</p> <p>All the payments to the contractor and withdrawals were made as per PMC minuted resolution.</p> <p>Provisional sums amounting to Ksh. 675,000 for Electricity, Fixtures & Fittings, Supervision & Consultancy, Contingencies and general site clearance has been accounted for through additional works (structural and tiling) which was not captured in the</p>	FAM, Procurement Officer and Works officer	Resolved	immediately

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>because the letter of acceptance that was in the file was not signed and dated also not dated</p> <p>Contract sum: A contract agreement was entered between Nyabangi Secondary School and Kartel Construction and Suppliers Company Limited carry out the above works at a contract sum of Kshs 3,530,450.</p> <p>Transfer of funds As at the time of the audit exercise, a total of kshs 2,200,000.00 had been transferred to the school.</p> <p>Physical Verification: Physical verification of the project on 9/3/2020 revealed that the project was complete but not in use.</p> <p>Other audit findings:</p> <ol style="list-style-type: none"> 1. No project management committee minutes were made available for our audit review to confirm as to who were the signatories to the project management account as per the requirement of the regulation stated above 2. No project management committee minutes were made available for our audit review to confirm every withdrawal 	<p>original BQ here with attached.</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>from the project management account</p> <p>3. Included in the Bill of Quantities were provisional and prime sums totaling Kshs 675,000 which were not accounted for with separate bill of quantities and documentary evidence as to how they were utilized.</p> <p>1. Allow a prime cost sum of Kenya shillings one hundred and fifty thousand for installation of electricity-Kshs 150,000</p> <p>2. Allow a provisional sum of Kenya shillings two hundred thousand only for fixtures and fittings-Kshs 200,000</p> <p>3. Allow Kenya shillings two hundred thousand for contingencies-Kshs 200,000</p> <p>4. Provide one hundred thousand for Kenya shillings for supervision and consultancy fee-Kshs 100,000</p> <p>5. Allow twenty-five thousand Kenya shillings for general site clearance and making good-Kshs 25,000. Nyabangi secondary admin-block 11-Mar-2020 11-36-24</p>				
4.6 Construction of a scienc	Included in the transfer to other government entities balance of Kshs 64,823,000 is a transfer to secondary schools balance of Kshs 35,100,000. Further	Provisional sums amounting to Ksh. 1,182,000 for electrical, mechanical, contingencies and project management	FAM, Procurement Officer, Works Officer	Resolved	immediately

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e laboratory at Kaptebeswet girls secondary school -Kshs 1,800,000	<p>included in the transfer to secondary schools balance of Kshs 35,100,000 are transfers totaling Kshs 1,800,000 to Kaptebeswet girls' secondary school for the completion of a science laboratory.</p> <p>Advertisement: An advertisement was done in the notice board of the school by open tender for the above works on 7/9/2018 Opening tender minutes: The bids were opened on 21/9/2018 as per the tender opening minutes which were not initialed on the first page and were not signed on the last page as per the requirement of the section of Public Procurement and Asset Disposal Act 2015 Evaluation minutes: The tender bids were evaluated on 16/10/2018 as per the minutes made available for our audit review.</p> <p>Letter of offer and acceptance A letter of offer dated 30/10/2018 was addressed to M/S Energised Construction Company Limited to carry out the works at a sum of Kshs 3,852,120. The contractor agreed to carry out the above</p>	has been accounted by the project manager and documented as attached			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>works vide his unreferenced letter dated 4/11/2018 Contract agreement A contract agreement was entered into between Kaptebeswet girls' secondary school and M/s Energised Construction Company Limited dated 16/11/2018 to carry out the above works at a contract sum of Kshs 3,852,120.</p> <p>Physical Verification: Physical verification of the project on 10/3/2020 revealed that the laboratory is complete.</p> <p>Other audit findings: 1. Included in the bill of quantities were the following sums totaling Kshs 1,182,000 which were not accounted for with separate bill of quantities and documentary evidence as to how they were utilized: i. Electrical works-Kshs 300,000 ii. Mechanical works-Kshs700,000 iii. Allow for contingencies-Kshs 132,000 iv. Project management sum-Kshs 50,000. Kaptebeswet girls dormitory</p>				
4. Irregularity in Award	The approved code list for year 2017/2018 shows that Belgut CDF budgeted to spend Kshs. 21,702,586.20. However, the amount	The variance realized from the bursary kitty on the amount allocated and the amount disbursed in	FAM	Resolved	Immediately

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of Bursary	disbursed was Kshs. 24,765,950, which implies unauthorized expenditure of Kshs. 3,063,364	FY2017/2018 is as a result of funds that belonged to FY2016/2017 that was disbursed in FY2017/2018. Due to delay funding and political instability the Committee did not receive the whole funding for FY 2016/2017, among these monies was bursary amounting to Ksh. 6,383,010 that was disbursed in FY 2017/2018 thus brought the variance			
4.7 Failure to avail project returns for transfers to secondary schools-Kshs 3,050,000	Included in the transfer to other government entities balance of Kshs 64,823,000 is a transfer to secondary schools balance of Kshs 35,100,000. Transfers to secondary schools totaling Kshs 3,050,000 could not be accounted for because no project returns were made available for our audit review as per the requirements of the act and regulation stated above	The schools received there grants from the NGCDFC, fully utilized it and have made their expenditure returns to the office. During audit some of these schools were on going and had not exhausted funds. Attached are copies of the expenditure returns for your verification.	Schools Heads teachers and FAM	Resolved	Immediately
4.9 Irregular Procurement	Initiation; three (3) quotations were submitted by suppliers (as listed below) for the supply of office camera and	The purchase of camera from Elite Camera house was purchase through request for quotations at a price of Ksh	FAM & procurement officer	Resolved	Immediately

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of Office Camera	<p>its accessories; these included; 1 Nikon D7200 DSLR camera (24.2 megapixels), 18-140mm zoom lens, 1 simpex flash, 1 tripod Digi pod, 1 32GB SD memory card and 1 bag</p> <p>1. There were no quotation requisition forms availed for audit review. We could not ascertain when the request was made, when the quotations were received, how many they were and therefore, the validity of procurement process is in doubt.</p> <p>2. None of the suppliers who furnished NGCDFC with quotations were prequalified in the list provided contrary to PPAD Act 2015 Sec. 106 (2)(a)</p> <p>3. A review of the asset register provided showed the camera was not listed as one of the entity's assets and there was no stores ledger maintained by NGCDF.</p>	<p>260,000. The specification of the camera were stated on the RFQ form to guide the suppliers on what to be procured.</p> <p>The item (camera) is not frequently used/ regularly purchased, making prequalification of suppliers for such not applicable. Therefore use of RFQ as a procurement method applies in this case.</p> <p>Again the management did not know a ready market where they can purchase the camera from thus prompting them to float quotations</p> <p>The quotation register is maintained and kept at the procuring office under the custody of the SCMO. All items procured are recorded in the register. On receipt of the Camera, it was recorded on the asset register (indicating the serial no.) and tagged as shown on the attached.</p> <p>The tripod digi pod TR 688V is available in our stores and</p>			

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	4. There was no tripod Digi pod TR 688V at the time of physical verification	verification can be done.			