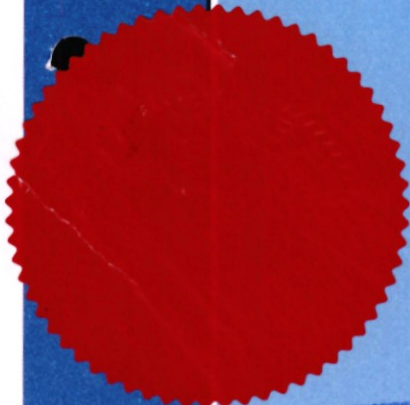


REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID		REPORT
DATE: 24 JUL 2024	DAY: WEDNESDAY	OF
TABLED BY:	MAJORITY PARTY WHIP	THE AUDITOR-GENERAL
CLERK-AT THE-TABLE:	MOSES LOMALE	ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**



TINDERET CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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



Table of Content	Page
I. ACRONYMS.....	ii
II. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	iii
III. NG-CDFC CHAIRMAN’S REPORT	vii
IV. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2022/23	x
V STATEMENT OF GORVENANCE.....	xii
VI ENVIRONMENTAL AND SUSTAINABILITY REPORTING.....	xiv
VII. STATEMENT OF MANAGEMENT RESPONSIBILITIES	xviii
VIII. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- TINDERET CONSTITUENCY	xx
IX. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 th JUNE 2023	1
X. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 th JUNE, 2023	2
XI. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 th JUNE 2023.....	3
XII. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30 th JUNE 2023	5
XIII. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30 th JUNE 2023.....	7
XIV. SIGNIFICANT ACCOUNTING POLICIES	15
XV. NOTES TO THE FINANCIAL STATEMENTS	21
XVI. ANNEXES	32

I. ACRONYMS AND ABBREVIATIONS

Provide a list of all applicable acronyms and abbreviation e.g.

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

II. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Florence Kiprop
2.	Sub-County Accountant	CPA Jane Ayabei
3.	Chairman NGCDFC	Mr. William Chepkwony
4.	Member NGCDFC	Mr. Simon Biwott

(d) Fiduciary Oversight Arrangements

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

(e) Tinderet Constituency NGCDF Headquarters

P.O. Box 200-30301
NG-CDF Building/House/Plaza
Kopere-Timboroa/Road/Highway
Tinderet, KENYA

(f) Tinderet Constituency NGCDF Contacts

Telephone: (254) 0782-441183
E-mail: cdftinderetconstituency@ngcdf.go.ke
Website: www.cdftinderetconstituency.go.ke

(g) Tinderet Constituency NGCDF Bankers

Equity Bank Kenya Limited
Nandi Hills Branch
A/C No.0920265847067
P O Box 200-30301
Nandi Hills Kenya.

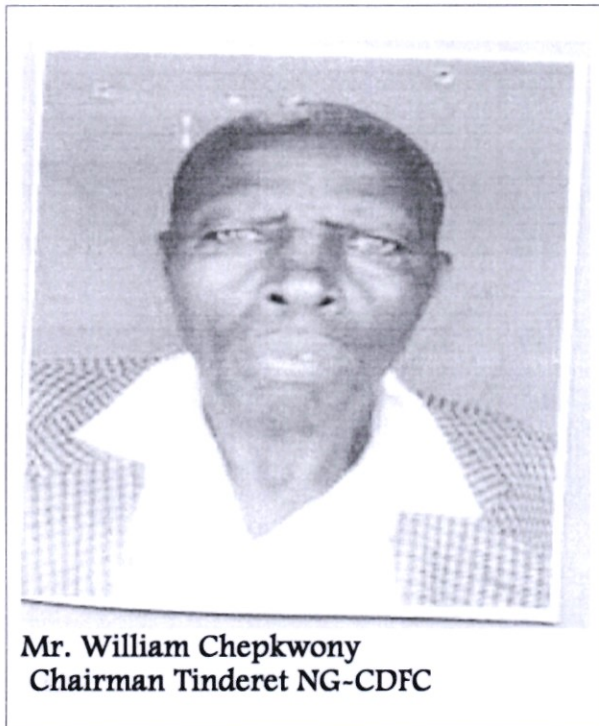
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

III. **NG-CDFC CHAIRMAN'S REPORT**



Mr. William Chepkwony
Chairman Tinderet NG-CDFC

On behalf of Tinderet NG-CDF Committee and staff, I am profoundly glad in presenting the FY 2022/2023 annual report and financial statements for the fund.

Tinderet NG-CDF committee continued to discharge its core mandate in prudent, transparent and accountable management of the fund, considering projects proposals as proposed by the residents of Tinderet constituency and ensure that all approved projects meet the requirements of sec 24 of the NG-CDF Act 2015, Capacity building of the project management committees

(Pmc`s), monitoring and evaluation of the funded projects. As per the provisions of the NGCDF Act 2015(as amended in 2016), this was achieved mainly through timely disbursement of received funds to the project management committees (Pmc), projects monitoring and regular ngcdf committee meetings.

Tinderet NG-CDF committee registered exemplary performance in the year under review as demonstrated by implementation of projects, programmes and activities in the sectors of Education, security, sports and environment which fall within the mandate of the Fund established by the NGCDF ACT 2015(as amended in 2016).

The fund augmented the national government's infrastructure development in education sector through construction, renovation and equipping of schools.

A). Budget Performance

In the financial year 2022/2023 NG-CDF Tinderet budget performance against actual amounts for current year based on economic classification and programmes, was Commendable this was mainly due to timely disbursement of funds to the constituency by the NG-CDF BOARD,

In the financial year ended June 30th, 2023, NG-CDF Tinderet had a cumulative approved budget of Kshs 138,565,433 and the entire budget was fully received from the NG-CDF Board.

***Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

NG-CDFC Tinderet disbursed the received funds as follows;

Ksh. 26,600,000.00 was disbursed to various schools and other government agencies for implementation of the approved projects, Ksh. 48,779,046 was issued as bursaries to needy students in the constituency, Ksh. 9,338,208 was used in payment of NG-CDF committee allowances, monitoring, evaluation, use of goods and services and other administration expenses, Ksh. 2,377,600.00 was used in payment of NG-CDFC staff salaries and gratuity, Ksh. NIL was disbursed to NG-CDFC Environment project to fund Environment conservation activities, Ksh. NIL was disbursed to NG-CDFC sports project to fund sporting activities, Ksh. 5,268,348.00 was used to fund emergency occurrences in the constituency, Ksh. 500,000.00 was used to fund Security Projects in the constituency, Ksh. NIL was used in acquisition of office equipment/assets.

The performance during the year is summarised as follows;

PAYMENTS	Final Budget	Total Expenditure	Budget utilization difference	% of utilization
Compensation of Employees	9,937,278	2,377,600	7,559,678	24%
Use of goods and services	10,290,269	2,856,700	952,061	95%
Transfers to Other Government Units	69,250,000	6,481,508	42,650,000	36%
Other grants and transfers	70,026,282	26,600,000	15,478,888	75%
Acquisition of assets	12,640	54,547,394	12,640	0%
Other Payments(Strategic Plan)	2,000,000	-	2,000,000	0%
Funds Pending Approval	8,440,000	-	8,440,000	
TOTAL	169,956,469	92,863,202	77,093,267	55%

In detail, NG-CDF Tinderet has been able to achieve the following during the financial year;

A total of 39 classrooms, 4 dormitories, 3 laboratories, 4 administration blocks, 2 dining halls and 26 Pit Latrine toilets were constructed and or renovated through the allocation to the fund.

The fund's contribution towards education infrastructure across the constituency supported the 100% government transition policy.

In addition, the fund supported retention of students in secondary and tertiary institutions through issuance of bursary. A total of Kes.37, 656,897 was awarded as bursary to needy students in the constituency. NG-CDF Tinderet committee has developed bursary award criteria to ensure only the needy students are awarded bursary.

Herein attached are pictorials to depict successful projects undertaken during the year.

B). Emerging issues related to NG-CDF in Tinderet Constituency are;

- ❖ Education, Security, Sports, Environment, Water and Roads sectors almost entirely depend on NG-CDF on infrastructure development.
- ❖ Prioritization of projects to fund is becoming more difficult due to the numerous high impact and deserving projects being proposed by the residents.
- ❖ Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructure to cater for the residents.
- ❖ There's a growing Need to compete with the county government in infrastructure development to justify the long existence of NG-CDF.

C). NG-CDF Implementation challenges in Tinderet Constituency are;

- ❖ Overdependence on the fund by the public and National government functions on all development related needs.
(To overcome this, NG-CDF Tinderet Committee employs public participation at the ward level in identification of priority projects for funding and bursary beneficiaries within the constituency).
- ❖ Funds disbursement from the board is untimely and unpredictable leading to delays in execution of budgets occasioning unnecessary budgetary adjustments and delays in the implementation of approved projects.
(NG-CDF Tinderet committee continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMC`s) as soon as it receives).
- ❖ Many projects are allocated funds (thinly spread projects)- leading to projects receiving insufficient funds
(To overcome this challenge, NG-CDF Tinderet is focusing on allocating enough funds to complete the project within at most 2 years).

Moving forward NG-CDF Tinderet Committee remains steadfast in delivering on our mandate of transforming lives (Maendeleo Kwa Wote) thus creating a better society for all.


.....

Mr. William Chepkwony
CHAIRMAN NGCDF COMMITTEE

IV. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2022/23

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 *Tinderet Constituency 2023-2027* plan are to:

- a) Improve Education Standards.
- b) Improve Security.
- c) Conserve the environment.
- d) Nurture talent through sporting activities and art
- e) Increase youth, women and persons with disability participation in development objectives.

Supplementing infrastructure development at the constituency level in matters falling within the functions of the national government in accordance with the Constitution.

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 Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary’s beneficiaries at all levels	In FY 22/23 - we constructed 27 classrooms,5 laboratories 1 administration blocks and 13 toilets - Awarded Bursary to 5,000 beneficiaries at all levels
Security	To have a safe and	-Decrease in the	-Numbers of	In FY 22/23

	secure environment for business, learning and where the residents go about their lives without fearing for their lives and property.	number of insecurity related incidents. -Improved security and a more secure business environment	usable physical infrastructure build in Police stations. Chief's offices, DCI and county Commissioners security facilities. -	We built one (1) police station in Administration Police Camp.
Environment	To have a well Conserved and Conducive environment, this ensures a safe and habitable planet for the current and future generations.	Increased tree cover and sustainable waste management and disposal practices contributing to mitigation of negative effects of climate change.	Number of tree seedlings planted in public land. -sustainable environmental management activities.	In FY 22/23 - we constructed 13 pit latrines
Sports	To Nurture sporting talent, This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.	Increased engagement and persons earning a decent living from exploiting their sporting talent. -reduced unemployment rate among the youth.	Number of youth, women and persons living with disabilities taking up sporting activities. -Number of usable physical sporting infrastructure build.	In FY 22/23 -we yet to organised the constituency sports tournament where trophies, games kits and balls were awarded to the winning teams in every ward in the constituency.
Emergency	To be able to urgently address Unforeseen occurrences in the constituency.	Immediate restoration of daily activities at minimum disruption of daily life occasioned by unforeseen Occurrences.	Numbers of usable physical infrastructure build and other emergency related activities addressed.	In FY 22/23 -we re-roofed 1 classrooms in schools and rebuild 2 toilets .When the schools were facing immediate closure by the county department of health.

V. STATEMENT OF GOVERNANCE

Tinderet NG-CDF operates in accordance to the law and regulations and ensure the process are adhered and enhance quality management.

Appointment process of committees.

There's established constituency committee who were appointed in line with NG-CDF Act Sect 43(1) (2) (3) and (4). The selection process began by constituting a selection panel who conducted the process in line with the Act and the Circular provided by the board.

The process begins by inviting for applications from members of the public who meet the qualifications required;

These include the vetting of the names submitted by the Constituency Office Manager and the Persons with Disability forwarded by a registered group.

Once the selection process is complete the selection panel is required to submit the names to the board for approval and gazettelement

The 8 committee members were gazetted in December 2022 and the handing over process was done on 20th December 2022.

Mandate and functions of NG-CDFC at the Constituency level

- (a) Build the capacity of project management committees and sensitize the community on the operations of the Fund:
- (b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency:
- (c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act:
- (d) Rank projects proposals in order of priority while ensuring that on-going projects take precedence:
- (e) Ensure that all projects receive adequate funding and are completed within three years:
- (f) Where a project involves purchase of a parcel of land or a building, ensue that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies:
- (g) Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board:
- (h) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board:
- (i) Ensure that project reports are prepared and submitted to the Board:
- (j) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects:
- (k) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund:
- (l) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act:

- (m) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act:
- (n) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act:
- (o) Enter into performance contracting with the Board on an annual basis:
- (p) Receive returns from project management committees in accordance with regulation 15:
- (q) Maintain a database of project management committees and reports from the respective committees.

Operations of the committee

In line with the committee's mandate, decision making process is done in a procedurally manner which involves consultation, analysis and recommendations.

All the decisions are implemented through a minuted resolution arising from meetings held by the committee. The committee organizes its meetings once in every month and subcommittee meetings on need basis.

To ensure fairness, openness and transparency each member is given an equal opportunity to fully participate in the meetings and each member is required to disclose conflict of interest by filling in the disclosure form.

Risk Management

Risk is an integral component of the organizational process hence there was need for the constituency to rank the risks, analyze and suggest improvement actions. In view of this the constituency top risks were identified and analyzed.

The NGCDFC with the aim of mitigating risks developed mitigation strategies through identifying improvement actions and implementing them with follow up. The committee has been able to curd financial risks associated with authorized payment by the PMC through introducing the Fund Account Manager as a mandatory signatory to all accounts. to ensure there's transparency and fairness in distribution of resources, the committee has encouraged community participation in vetting of bursary beneficiaries

The current risks have been analyzed and the committees have come up with improvement actions which shall entail monitoring and evaluation to ensure the actions taken have reduced or eliminate the risks.

VI. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

To ensure sustainability of Tinderet NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Tinderet NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- .

3. Employee welfare

We invest in providing the best working environment for our employees. Tinderet constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Tinderet constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Tinderet NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

Tinderet NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

Tinderet NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

FLORANCE J. KUPROP

.....

Name *FLORANCE J. KUPROP*

Fund Account Manager.

VII. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Tinderet Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Tinderet Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency*'s financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Tinderet Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

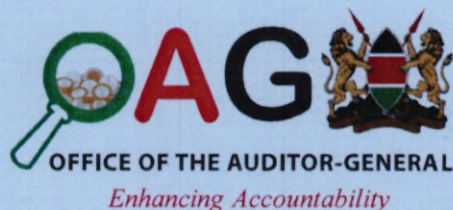
The NGCDF- Tinderet Constituency financial statements were approved and signed by the Accounting Officer on 20th March 2024.


.....
Mr. William Chepkwony
Chairman – NGCDF Committee


.....
Ms. Florence Kiprop
Fund Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TINDERET CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tinderet Constituency set out on pages 1 to 47,

Report of the Auditor-General on National Government Constituencies Development Fund - Tinderet Constituency for the year ended 30 June, 2023

which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Tinderet Constituency as at 30 June, 2023, 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unconfirmed Project Management Committee Bank Balances

Note 19.4 reflects Project Management Committee (PMC) banks balances of Kshs.19,920,692 as disclosed in Annex 5 to the financial statements in respect of one hundred and eleven (111) bank accounts held in three (3) commercial banks. However, cash books, bank reconciliation statements, certificates of bank balance and bank statements for the one hundred and eleven (111) bank accounts were not provided for audit review.

In the circumstances, the accuracy and completeness of PMC bank balances of Kshs.19,920, 692 could not be confirmed.

2. Unconfirmed Bursaries

The statement of receipts and payments reflects other grants and transfers amount of Kshs.54,547,394 which includes bursary to secondary schools amount of Kshs.27,559,498 and bursary to tertiary institutions of Kshs.21,219,548 all totalling Kshs.48,779,046 as disclosed in Note 8 to the financial statements. However, evidence in form of receipts and acknowledgement letters from the various beneficiary institutions were not provided for audit. Further, the Fund does not maintain a current/updated database of secondary schools, colleges and universities as registered by the Ministry of Education to ascertain whether the students who applied for and received the bursary are undertaking their studies in registered institutions.

In addition, there was no evidence to show that vetting, identification and categorizing of needy students was done by the Bursary Sub-Committee as required by the CDF Board Circular reference VOL1/111 dated 13 September, 2010 which requires formation of a Sub-Committee of Constituency Development Fund to manage the bursary scheme. The Sub-Committee should include two co-opted Members one who must be an education officer or an officer seconded from Ministry of Education.

In the circumstances, the accuracy and completeness of bursaries of Kshs.48,779,046 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs.169,606,069 and Kshs.122,391,036 respectively, resulting to an underfunding of Kshs.47,215,033 or 28% of the budget. Similarly, the statement reflects actual expenditure of Kshs.92,863,202 against receipts of Kshs.122,391,036 resulting to under-expenditure of Kshs.29,527,834 or 24% of the actual receipts.

The underfunding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

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

Unresolved Prior Year Issues

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management had not resolved the issues or provided explanation for the failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unbalanced Budget

The summary statement of appropriation reflects receipts budget of Kshs.169,606,069 and budget expenditure of Kshs.169,956,469 resulting to an unbalanced budget of Kshs.350,400. This is contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provide for a balanced budget.

In the circumstances, Management was in breach of the law.

2. Lack of Approved Work and Procurement Plans

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.26,600,000 transferred to primary and secondary schools as disclosed in Note 7 to the financial statements. However, approved procurement and work plans were not provided for audit contrary to Regulation 25(1) of the National Government Constituencies Development Fund Regulations, 2016 which states that the Officer of the Board seconded to the Constituency shall prepare a detailed budget, procurement plan and work plan for the year, for the National Government Constituencies Development Fund Committee Office, and shall, within the first quarter of a new financial year, present them to the Committee for approval.

In the circumstances, Management was in breach of the law.

3. Irregular Emergency Projects

The statement of receipts and payments reflects other grants and transfers amount of Kshs.54,547,394 which includes emergency projects payments of Kshs.5,268,348 as disclosed in Note 8 to the financial statements. However, there was no evidence to indicate that the Constituency Committee reported to the Board within thirty days of occurrence of emergency in respect to utilization of Kshs.5,268,348 in emergencies during the year. This was contrary to Regulation 20(2) of National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

In the circumstances, Management was in breach of the law.

4. Project Implementation Status

During the year under review, the Fund had planned to implement fifty-two (52) projects with a budget of Kshs.88,930,000. However, eight (8) projects worth Kshs.5,500,000 had not started, thirteen (13) of the projects worth Kshs.50,430,000 were ongoing, while thirty-one (31) of the projects worth Kshs.33,000,000 were complete.

In the circumstances, non-implementation of some of the projects may have denied the public the benefits accruing from the projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its 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 resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 Management.
- Conclude on the appropriateness of 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosure 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 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 June, 2024

Report of the Auditor-General on National Government Constituencies Development Fund - Tinderet Constituency for the year ended 30 June, 2023

Tinderet Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

IX. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE 2023

	Note	2022 – 2023	2021- 2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	91,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		91,000,000	182,177,758
Payments			
Compensation Of Employees	4	2,377,600	2,007,920
Committee expenses	5	2,856,700	-
Use Of Goods and Services	6	6,481,508	8,639,530
Transfers To Other Government Units	7	26,600,000	117,550,000
Other Grants and Transfers	8	54,547,394	59,756,643
Acquisition Of Assets	9	-	287,360
Other Payments	10	-	-
Total Payments		92,863,202	188,241,453
Surplus/ (Deficit)		(1,863,202)	(6,063,695)


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 26th March 2024 and signed by:



Fund Account Manager

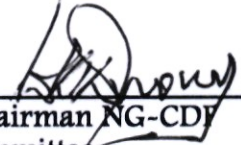
Name: Ms. Florence Kiprop



National Sub-County Accountant

Name: CPA Jane Ayabei

ICPAK M/No:



Chairman NG-CDF Committee

Name: Mr. William Chepkwony

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

X. STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	11A	29,527,835	31,391,036
Cash Balances (Cash at Hand)	11B	-	-
Total Cash and Cash Equivalents		29,527,835	31,391,036
Accounts Receivable			
Outstanding Imprests	12		
Total Financial Assets		29,527,835	31,391,036
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	13		
Gratuity	14		
Total Financial Liabilities		-	-
Net Financial Assets		29,527,835	31,391,036
Represented By			
Fund Balance B/Fwd	15	31,391,037	37,454,731
Prior Year Adjustments	16	-	
Surplus/Deficit for The Year		(1,863,202)	(6,063,695)
Net Financial Position		29,527,835	31,391,036


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 26th March 2024 and signed by:



Fund Account Manager

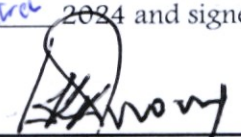
Name: Ms. Florence Kiprop



National Sub-County
Accountant

Name: CPA Jane Ayabei

ICPAK M/No:



Chairman NGCDF
Committee

Name: Mr. William
Chepkwony

Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

XI. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	91,000,000	182,177,758
Other Receipts	3	-	-
Total Receipts		91,000,000	182,177,758
Payments			
Compensation Of Employees	4	2,377,600	2,007,920
Committee Expenses	5	2,856,700	-
Use Of Goods and Services	6	6,481,508	8,639,530
Transfers To Other Government Units	7	26,600,000	117,550,000
Other Grants and Transfers	8	54,547,394	59,756,643
Other Payments	10	-	-
Total Payments		92,863,202	187,954,093
Total Receipts Less Total Payments		(1,863,202)	(5,776,335)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(1,863,202)	(5,776,335)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(287,360)
Net Cash Flows from Investing Activities		-	(287,360)
Net Increase In Cash And Cash Equivalent		(1,863,202)	(6,063,695)
Cash & Cash Equivalent At Start Of The Year	11	31,391,036	37,454,731
Cash & Cash Equivalent At End Of The Year		29,527,834	31,391,036

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 26th March 2024 and signed by:

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*



Fund Account Manager

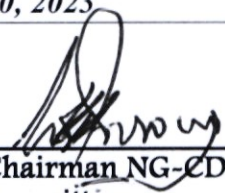
Name: Ms. Florence Kiprop



**National Sub-County
Accountant**

Name: CPA Jane Ayabei

ICPAK M/No:



**Chairman NG-CDF
Committee**

**Name: Mr. William
Chepkwony**

XII. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30TH JUNE 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	138,215,033	31,391,036	0	169,606,069	122,391,036	47,215,033	-
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Other Receipts					-		
Totals	138,215,033	31,391,036	0	169,606,069	122,391,036	47,215,033	72.0%
Payments							
Compensation Of Employees	2,856,244	7,081,034	-	9,937,278	2,377,600	7,559,678	23.9%
Committee Expenses	5,577,702		-	5,577,702	2,856,700	2,721,002	51%
Use Of Goods and Services	2,348,400	2,364,206	-	4,712,606	6,481,508	(1,768,902)	137.5%
Transfers To Other Government Units	74,290,000	700,000	-	74,990,000	26,600,000	48,390,000	35.5%
Other Grants and Transfers	51,493,087	21,233,156	-	72,726,243	54,547,394	18,178,849	75.0%
Acquisition Of Assets	-	12,640	-	12,640	-	12,640	0.0%
Other Payments	2,000,000	-	-	2,000,000	-	2,000,000	0.0%
Funds Pending Approval**	-	-					
Totals	138,565,433	31,391,036	0	169,956,469	92,863,202	77,093,267	54.6%

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

Explanatory Notes.

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
 (b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

The 137% on use of goods and services formed part of committee expenses. These formed part of uses relating to committee expenses

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	77,093,267
Less undisbursed funds receivable from the Board as at 30 th June 2023	47,215,033
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	350,400
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	29,527,834

NB: The Ksh. 350,400 related to AIA from the sale of Motor Vehicle GKA 751S that was sold and the funds received at the NG-CDF Board

The Constituency financial statements were approved by NG CDFC on 26th March 2024 and signed by:



Fund Account Manager

Name: Ms. Florence Kiprop



National Sub-County Accountant

**Name: CPA Jane Ayabei
ICPAK M/No:**



Chairman NG-CDF Committee

Name: Mr. William Chepkwony

XIII. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30TH JUNE 2023

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization Difference	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,856,244	7,081,034		9,937,278	2,377,600	7,559,678	
1.2 Committee allowances	1,940,000	1,911,050		3,851,050	2,856,700	994,350	
1.3 Use of goods and services	2,348,400	1,098,501		3,446,901	6,481,508	(3,034,607)	
Total	4,288,400	3,009,551	-	7,297,951	9,338,208	(2,040,257)	
2.0 Monitoring and evaluation							
2.1 Capacity building	900,000	(693,018)		206,982		206,982	
2.2 Committee allowances	520,000	253,808		773,808		773,808	
2.3 Use of goods and services	2,217,702	(206,174)		2,011,528		2,011,528	
Total	3,637,702	(645,384)	-	2,992,318		2,992,318	
3.0 Emergency	7,636,190	8,618,814	-	16,255,004			
3.1 Primary Schools							
St. Mathews Maraba Primary School					740,703		
Chebarus Primary					200,000		
kolelach Primary					200,000		

**Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization Difference	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disburseme nts				
Kiptebes Primary					300,000		
3.2 Secondary schools							
3.3 Tertiary institutions							
Tinderet Technical Teachers					800,000		
3.4 Security projects							
Tinderet Sub-county HQ					400,000		
Tinderet Law Courts					1,573,465		
Tinderet National Treasury					354,180		
ACC Chemase					700,000		
3.5 Unutilised							
Total	7,636,190	8,618,814	-	16,255,004	5,268,348	10,986,656	
4.0 Bursary and Social Security							
4.1 Secondary Schools	21,500,000	239,862.00		21,739,862	27,559,498	(5,819,636)	
4.2 Tertiary Institutions		8,718,727					

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization Difference	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	16,156,897			24,875,624	21,219,548	3,656,076	
4.3 Social Security				-		-	
4.4 Special Needs				-			
Total	37,656,897	8,958,589	-	46,615,486	48,779,046	(2,163,560)	
5.0 Sports	900,000	2,597,837		3,497,837		3,497,837	
Total	900,000	2,597,837		3,497,837	-	3,497,837	
6.0 Environment		557,955					
Tambul Primary School	200,000			200,000	-	200,000	
Emit Primary School	200,000			200,000	-	200,000	
St. Paul Kibisem Primary School	200,000			200,000	-	200,000	
Chepsangor Primary School	200,000			200,000	-	200,000	
SDA Iboi Primary School	200,000			200,000	-	200,000	
Barasendu Primary School	200,000			200,000	-	200,000	
Kamenjeiwa Primary School	200,000			200,000	-	200,000	
Uswet Primary School							

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization Difference	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disburseme nts				
	200,000			200,000	-	200,000	
Mombwo Primary School	200,000			200,000	-	200,000	
Chebongu Primary School	200,000			200,000	-	200,000	
St. Peters Kaplamaiwo Primary School	200,000			200,000	-	200,000	
Kamelil Primary School	200,000			200,000	-	200,000	
Chepkechir Primary School	200,000			200,000	-	200,000	
Total	2,600,000	557,955	-	3,157,955	-	3,157,955	
7.0 Primary Schools Projects							
Setek Primary School		700,000.00		700,000	700,000	-	
AIC Senetwo Primary School	3,200,000			3,200,000	3,200,000	-	
Koimoi primary school	1,600,000			1,600,000		1,600,000	
AIC Chepkemel Primary School	1,000,000			1,000,000	1000000	-	
Setek Gaa Primary School	800,000			800,000	0	800,000	
SDA Labuiywo Primary School	1,600,000			1,600,000	1600000	-	
Chepkaroi Primary School	800,000			800,000	800000	-	

Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization Difference	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Meteitei Adventist Primary School	1,600,000			1,600,000		1,600,000	
Sarwat Primary School	800,000			800,000	800000	-	
St. Martin Chepkemel Primary School	800,000			800,000		800,000	
Koibeiyo Primary School	1,600,000			1,600,000		1,600,000	
Kaplelach Primary School	900,000			900,000		900,000	
Simatwet Primary School	900,000			900,000		900,000	
Kipsiele Primary School	900,000			900,000		900,000	
Seiyot Primary School	800,000			800,000	800,000	-	
Tamoo Day Star Primary School	800,000			800,000		800,000	
St. Victoria Kibingei Primary School	800,000			800,000		800,000	
Kapteldon Primary School	800,000			800,000		800,000	
Kamenjeiwa Primary School	800,000			800,000	800,000	-	
Luther King Primary School	800,000			800,000	800000	-	
Bugon Primary School	1,600,000			1,600,000		1,600,000	
St. Pauls Kibisem Primary School	800,000			800,000	800000	-	

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization Difference	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
St. Peters Chemamul Primary School	800,000			800,000		800,000	
Chepsangor Primary School	1,600,000			1,600,000		1,600,000	
Chepkitele Primary School	800,000			800,000	800000	-	
Total	26,900,000	700,000	-	27,600,000	12,100,000	15,500,000	
8.0 Secondary Schools Projects							-
Mbogo valley Girls Secondary school	27,150,000			27,150,000		27,150,000	
Kamelil Day Secondary School	2,668,000			2,668,000	2,668,000	-	
chemelil secondary school	7,000,000			7,000,000	7,000,000	-	
Chemamul Secondary School	680,000			680,000	680000	-	
Sarwat Secondary School	812,000			812,000	812000	-	
Kabutie Secondary School	1,740,000			1,740,000	1740000	-	
Koisegem Secondary School	800,000			800,000	800,000	-	
Kibongwa Secondary School	800,000			800,000	800,000	-	
Total	41,650,000	-	-	41,650,000	14,500,000	27,150,000	

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization Difference	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
9.0 Tertiary institutions Projects				-		-	
Total	-		-	-	-	-	
10.0 Security Projects				-			
POTOPOTO POLICE POST		500,000.00		500,000	500,000	-	
Total	-	500,000	-	500,000	500,000	-	
11.0 Acquisition of assets				-		-	
	-		-	-			
Total	-	12,640	-	12,640	-	12,640	
12.0 Other payments				-		-	
Constituency Strategic Plan	2,000,000			2,000,000		2,000,000	
Total	2,000,000	-	-	2,000,000.00	-	2,000,000	
13.0 unallocated fund				-		-	
Unapproved projects	8,440,000			8,440,000.00		8,440,000	
AIA				-		-	
PMC savings				-		-	

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization Difference	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Total	8,440,000		-	8,440,000.00	-	8,440,000	
Total	138,565,433	31,391,036	-	169,956,469	92,863,202	77,093,267	

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

XIV.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 imprests and salary advances and b) payables that include deposits (gratuity and retentions).

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

2. Reporting Entity

The financial statements are for the NGCDF-Tinderet 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.

Significant Accounting Policies continued

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

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 2023.

14. Errors

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

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

15. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

Tinderet Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

XV. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Ksh	Kshs
AIE NO.B105307		33,000,000
AIE NO.B105695		34,000,000
AIE NO.B105946		30,000,000
AIE NO.B128719		6,000,000
AIE NO.B163881		12,000,000
AIE NO.B154225		12,000,000
AIE NO.B 154446		18,000,000
AIE NO.B 154500		25,088,879
AIE NO.A888506		12,088,879
AIE NO.B185275	7,000,000	
AIE NO. B185799	21,000,000	
AIE NO. B206200	5,000,000	
AIE NO. B205619	12,000,000	
AIE NO. B235814	12,000,000	
AIE NO. B207695	18,000,000	
AIE NO. B207933	16,000,000	
TOTAL	91,000,000.00	182,177,758

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	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	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,043,520	1,940,480
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	19,000	-
Gratuity to contractual employees	185,600	-
Employer Contributions Compulsory national social security schemes	129,480	67,440
Total	2,377,600	2,007,920

5. Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Sitting allowance	292,500	-
Other committee expenses	2,564,200	-
Total	2,856,700	-

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Utilities, supplies and services	12,000	250,000
Communication, supplies and services	74,338	82,393
Domestic travel and subsistence	1,160,900	-
Printing, advertising and information supplies & services	-	69,227
Rentals of produced assets	-	-
Training expenses	632,000	100,000
Hospitality supplies and services	26,770	-
Committee Expenses	-	3,621,470
Specialized materials and services	-	-
Office and general supplies and services	250,000	277,000
Fuel, oil & lubricants	1,463,000	1,100,000
Other operating expenses	1,344,900	2,811,240
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	1,487,600	290,560
Bank Charges	30,000	37,640
Total	6,481,808	8,639,530

Tinderet Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes to the Financial Statements (Continued)

7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	12,100,000	28,850,000
Transfers To Secondary Schools (See Attached List)	14,500,000	77,200,000
Transfers To Tertiary Institutions (See Attached List)	-	11,500,00
Total	26,600,000	117,550,000

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	27,559,498	33,531,043
Bursary – tertiary institutions (see attached list)	21,219,548	18,500,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	500,000	2,500,000
Sports projects (see attached list)	-	200,000
Environment projects (see attached list)	-	2,060,000
Emergency projects (see attached list)	5,268,348	2,965,600
Roads projects (see attached list)	-	-
Total	54,547,394	59,756,643

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	287,360
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	287,360

10. Other Payments

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

Tinderet Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****11. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>EQUITY BANK NANDI HILLS BRANCH-TINDERET NGCDF-KES A/C Number:0920265847067</i>	29,527,835	31,391,036
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	29,527,835	31,391,036
11 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

12. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

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

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Notes to the Financial Statement Continued

13. Retention

	<i>2022-2023</i>	<i>2021-2022</i>
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

14. Gratuity

	<i>2022-2023</i>	<i>2021-2022</i>
	KShs	KShs
Gratuity as at 1 st July (A)	-	636,519
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	636,519
Closing Gratuity as at 30 th June D= A+B-C	-	(636,519)

15. Fund Balance B/F

	<i>(1st July 2023-1)</i>	<i>(1st July 2022-2)</i>
	Kshs	Kshs
Bank accounts	31,391,037	37,454,731
Cash in hand	-	-
Imprest	-	-
Total	31,391,037	37,454,731
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	31,391,037	37,454,731

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

****** *The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)*

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes to the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NGCDFC Staff	-	438,662
Others (<i>specify</i>)	-	-
Total	-	438662

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	7,559,678	7,081,034
Committee expense		
Use of goods and services	952,061	2,364,206
Amounts due to other Government entities (see attached list)	42,650,000	700,000
Amounts due to other grants and other transfers (see attached list)	15,478,888	21,233,156
Acquisition of assets	12,640	12,640
Other Payments (<i>specify</i>)	2,000,000	-
Funds pending approval	8,440,000	
Total	77,093,268	31,391,036.00

Tinderet Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	19,920,691.45	56,074,196
Total	19,920,691.45	56,074,196

XVI.ANNEXES

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	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.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2023	Comments
NG-CDFC Staff				
1. SIMION TANUI	DRIVER	7/12/2008	94,488	
2. NAOMY CHEPKOSGEI	ACCOUNTS ASSISTANT	1/11/2006	117,254	
3. DICK KEMBOI	CLERK OF WORKS	12/2/2020	111,600	
4. REUBEN TARUS	RECORDS OFFICER	12/2/2020	74,400	
5. CHRISTOPHER KEMBOI	GROUNDSMAN	3/1/2018	40,920	
Sub-Total				
Grand Total			438,662	

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees	Employee salaries	7,559,678	7,081,034	Ongoing
Use of goods & services	Goods and services	952,061	2,364,206	Ongoing
Sub total				
Amounts due to other Government entities				
7.0 Primary Schools Projects				
Bugon Primary School	2 Classrooms Construction	1,600,000		Funds not disbursed
St. Peters Chemamul Primary school	Classroom construction	800,000		Funds not disbursed
Chepsangor Primary School	Classroom construction	1,600,000		Funds not disbursed
Koimoi Primary School	Classroom construction	1,600,000		Funds not disbursed
Setek Primary School	Classroom construction		700,000	Project complete
Setegaa Primary school	Classroom construction	800,000		Funds not disbursed
St. Martin Chepkemel	Classroom construction	800,000		Funds not disbursed
Koibeyo Primary School	Classroom construction	1,600,000		Funds not disbursed
Kaplelach Primary School	Classroom construction	900,000		Funds not disbursed
Kipsiele Primary School	Classroom construction	900,000		Funds not disbursed
Tamoo Daystar Primary School	Classroom construction	800,000		Funds not disbursed
Simatwet Primary School	Classroom construction	900,000		Funds not disbursed
St. Victori Kibingei Primary School	Classroom construction	800,000		Funds not disbursed
Kapteldon Primary School	Classroom construction	800,000		Funds not disbursed
Meteitei Adventist Primary School	Classroom construction	1,600,000		Funds not disbursed
Mbogo Valle Secondary School	Tuition and admin Block construction	27,150,000		Funds not disbursed
Sub-Total		42,650,000		

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Amounts due to other grants and other transfers				
3.0 Emergency	Emergency projects	10,986,656	8,618,814	Ongoing
4.0 Bursary and Social Security				
4.2 Secondary Schools	Bursary payment		239,823.00	
4.3 Tertiary Institutions	Bursary payment		8,718,727.00	
5.0 Sports	Sports activities	3,497,837	2,597,837	Ongoing
6.0 Environment	Environment activities	557,955	557,955	Ongoing
Tambul Primary School		200,000		
Emit Primary School		200,000		
St. Paul Kibisem Primary School		200,000		
Chepsangor Primary School		200,000		
SDA Iboi Primary School		200,000		
Barasendu Primary School		200,000		
Kamenjeiwa Primary School		200,000		
Uswet Primary School		200,000		
Mombwo Primary School		200,000		
Chebongu Primary School		200,000		

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
St. Peters Kaplamaiwo Primary School		200,000		
Kamelil Primary School		200,000		
Chepkechir Primary School		200,000		
Security Projects				
Potopoto Chiefs Office	Security project		500,000	Project complete
Acquisition of assets				
11.3 Purchase of furniture and Equipment		12,640	12,640	Ongoing
Others (specify)				
12.1 Strategic Plan	Preparation of strategic plan	2,000,000		Funds not received
12.3 Roads				
Sub-Total				
Funds pending approval**		8,440,000		
Grand Total		77,093,267	31,391,036	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2022/23	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	8,178,900	-	-	8,178,900
Transport equipment	9,919,093	-	-	9,919,093
Office equipment, furniture and fittings	1,214,460	-	-	1,214,460
ICT Equipment, Software and Other ICT Assets	811,855	-	-	811,855
Other Machinery and Equipment	21,700	-	-	21,700
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	20,146,008	-	-	20,146,008

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annex 5 –PMC Bank Balances as at 30th June 2023

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022		
1	AIC SENETWO PRY SCH	920278927186	EQUITY	6/6/2019	3,294,850.00	
2	ACC OFFICE CHEMASE CHEMELIL	920282788700	EQUITY	6/24/2022	887.50	1,500,000.00
3	BUGON PRY SCH	920272706474	EQUITY	5/3/2017	2,085.00	
4	CHEBARUS PRY SCH	920270884898	EQUITY	12/5/2016	1,101.73	
5	CHEPKEMEL CHIEFS OFFICE	920279878483	EQUITY	6/17/2020	1,450.00	1,004,425.00
6	CHERONDO SEC	920279820682	EQUITY	5/15/2020	1,755.00	244,234.00
7	CHERUNGUT PRI SCH	920271557783	EQUITY	1/31/2017	6,625.00	256,685.00
8	FR. Boyle Kabolebo Sec	920262193855	EQUITY	3/13/2014	120.00	1,200.00
9	KABUTIEI CHEIFS OFFICE	920279869502	EQUITY	6/11/2020	1,375.00	207,415.00
10	KAMELIL DAY SCHOOL	0920276782971	EQUITY	4/18/2018	2,773,920.00	105,920.00
11	KOIMOI PRI SCH	920271411031	EQUITY	1/19/2017	29,415.00	1,400,215.00
12	LUTHER KING PRY SCH	920272298179	EQUITY	3/30/2017	804,817.75	
13	ST. PETERS CHEMAMUL PRY SCH	920279089298	EQUITY	8/1/2019	220.00	
14	NGATIPKONG PRI	920271450469	EQUITY	1/23/2017	935.00	201,545.00
15	TAMBUL PRY	920271447575	EQUITY	1/23/2017	4,955.00	4,955.00
16	TINDERET HIGH ALTITUDE CAMP	920161761022	EQUITY	12/3/2013	24,703.25	
17	KIPTIONGIN PRIMARY SCHOOL	920265847067	EQUITY	11/6/2020		12,168.00
18	AIC CHEPKEMEL PRI	1212599284	KCB	13-Jul-17	24,707.00	1,001,359.00
19	AIC KIPYAOR SEC	1165354403	KCB	10-Dec-14	1,983.00	1,001,656.00
20	AIC TAUNET SEC SCHOOL	1149063696	KCB	30-Jan-14	647.80	2,469.00
21	AIC Tinderet primary School	1262018331	KCB	8-Aug-19	1,344.00	2,409.00
22	ALL SAINTS KAPKENO GIRLS	1135016534	KCB	23-Jun-12	4,271.00	600,616.00
23	Chebarus Secondary	1154843270	KCB	19-Jun-14	8,950.60	10,772.00
24	CHEBONGU PRY SCH	1170918557	KCB	29-May-15	2,810.00	
25	CHEMAMUL SEC	1137659319	KCB	8-Nov-12	733,557.00	633,321.00
26	CHEMATICH PRI	1175434426	KCB	7-Oct-15	394.00	420,709.00

Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022		
27	CHEMELIL SECONDARY	1274096847	KCB	21-May-20	333,532.55	12,274,461.00
28	CHEMUTIA PRY	1137417617	KCB	29-Oct-12	4,724.00	5,915.00
29	CHEMUTIA SEC	1154611841	KCB	16-Jun-14	22,670.50	498,862.00
30	CHEPKECHIR PRY SCH	1156803748	KCB	18-Jul-14	31,147.00	
31	CHEPKAROI PRY SCH	1237520487	KCB	22-Aug-18	801,563.00	63,779.00
32	CHEPKITILEI PRI	1138222291	KCB	30-Nov-12	810,333.00	900,897.00
33	Chepkiwen Primary School	1274586747	KCB	6-Jun-20	56,759.00	57,824.00
34	CHEPSANGOR PRY SCH	1155321286	KCB	26-Jun-14	14,511.00	
35	CHEPKUCHURU PRI	1157025072	KCB	24-Jul-14	524,351.00	704,082.00
36	EMIT PRY SCH	1137375442	KCB	26-Oct-12	92.00	
37	HENRY KOSGEY	1106802705	KCB	30-Jul-07	2,350.00	1,000,053.00
38	Kabirer sec school	1137273445	KCB	23-Oct-12	16,582.45	48,773.00
39	KABUTIEI SEC SCH	1167302036	KCB	5-Feb-15	109.00	
40	KABUNYERIA PRI SCH	1169973825	KCB	30-Apr-15	720.50	976,075.00
41	KAPCHEPLANGET PRI	1155123298	KCB	24-Jun-14	1,107.50	244,234.00
42	KAPKERI PRIMARY SCHOOL	1160118035	KCB	18-Sep-14	166,181.00	166,181.00
43	KAPLOLON PRY	1180142195	KCB	1-Apr-16	9,251.50	10,316.00
44	Kaptebengwo Primary	1171224907	KCB	10-Jun-15	500.00	
45	KIBUGAT PRI	1172016968	KCB	3-Jul-15	2,527.50	401,008.00
46	KIMARAN PRI SCHOOL	1137487704	KCB	1-Nov-12	1,903.50	200,094.00
47	KIMWANI SECONDARY	1169020097	KCB	31-Mar-15		622,372.00
48	KIMWANI PRIMARY	1168254914	KCB	10-Mar-15	5,251.60	6,568.00
49	Kipkures Primary School	1153822288	kcb	27-May-14		74,715.00
50	Kipkures Secondary school	1275170498	KCB	26-Jun-20	38,502.00	39,819.00
51	KIPLELGUT PRY SCH	1155922409	KCB	2-Jul-14	1,873.00	3,064.00
52	KIPNGELEL PRY SCH	1198929367	KCB	8-Sep-16	2,940.00	182,005.00
53	KIPSIELEI PRI	1154395111	KCB	11-Jun-14	114,411.00	
54	KIPSISIN PRI	1177335603	KCB	17-Dec-15	222.50	404,722.00

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC		Bank		Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
55	KIPTEBES PRY	1173920072	KCB	27-Aug-15	1,779.50	277,845.00
56	KIPTEGAT SEC	1273549376	KCB	6-May-20	749.00	463,409.00
57	KIRORO PRY SCHOOL	1171456794	KCB	18-Jun-15	43.00	1,360.00
58	KITOROCH PRI	1169076610	KCB	2-Apr-15	614.00	500,459.00
59	Koisegem Primary School	1154244725	KCB	7-Jun-14	18,397.00	46,488.00
60	Koisegem Secondary	1279433272	KCB	15-Oct-20	829.00	1,894.00
61	Kolelach Primary	1180685423	KCB	14-Apr-16	25,279.00	222,632.00
62	KOROSIOT PRI	1167888170	KCB	25-Feb-15	20,714.00	221,505.00
63	Lamaiwo Primary School	1168124832	KCB	5-Mar-15	948.50	1,012,360.00
64	LELGOTET PRI	1178740331	KCB	12-Feb-16	316.00	717,643.00
65	MAGOI PRI	1164764543	KCB	26-Nov-14	2,266.50	203,457.00
66	MATAMBACH PRI SCH	1197752064	KCB	16-Aug-16	126,195.50	1,025,071.00
67	MATEMA PRY SCH	1157370349	KCB	1-Aug-14	50,736.50	855,102.00
68	METEITEI BOYS SEC SCH	1107714761	KCB	2-May-07	15,610.00	
69	METEITEI ADV PRY	1293516856	KCB	4-May-22	953.00	
70	MOMBWO PRY SCH	1179885554	KCB	22-Mar-16	239,060.00	
71	MOMBWO GIRLS SEC	1200230698	KCB	1-Oct-16	88,668.00	711,919.00
72	MUTUMON PRY SCH	1160161062	KCB	19-Sep-14	5,616.00	900,693.00
73	SAMUTET PRI	1167671147	KCB	18-Feb-15	209,174.00	700,365.00
74	SARWAT SEC SCH	1154081745	KCB	3-Jun-14	815,460.50	
75	SARWAT PRY SCH	1178625540	KCB	9-Feb-16	806,246.00	432,437.00
76	SDA LABUIWO PRY	1136941304	KCB	25-Nov-13	1,600,264.50	402,050
77	SEIYOT PRY SCH	1155137426	KCB	24-Jun-14	802,816.00	
78	SETEK GAA PRI SCH	1156020573	KCB	3-Jul-14	1,958.00	296,176.00
79	SIMOTWET PRY SCH	1171056915	KCB	4-Jun-15	26,078.60	
80	SIRET SECONDARY SCHOOL	1115229486	KCB	17-Nov-09	2,948.00	
81	SOBA RIVER PRI	1158877536	KCB	29-Aug-14	704.00	201,704.00
82	SOSIOT PRI SCH	1135700230	KCB	3-Aug-12	1,778.00	700,030.00

Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022		
83	SDA IBOI PRY SCH	1177974606	KCB	15-Jan-16	266.50	
84	ST. John Tachasis Sec	1106788788	KCB	3-Nov-06	39,799.80	64,170.00
85	ST.MARTIN CHEPKEMEL PRY SCH	1170915167	KCB	29-May-15	19,132.50	
86	ST. PETERS KAPLAMAIYWO PRY SCH	1222579731	KCB	12-Jan-18	1,990.00	
87	ST. PAULS KIBISEM PRY SCH	1230055371	KCB	28-Apr-18	809,585.00	
88	ST. PAULS CHEMALAL SEC	1128395150	KCB	29-Jun-11	16,410.70	547,628.00
89	ST.VICTORIA KIBINGEI PRY SCH	1138126985	KCB	24-Nov-12	238.50	
90	ST. PETER SOBA SEC	1180067479	KCB	29-Mar-16	43,469.00	709,786.00
91	TAMOO DAY STAR PRY SCH	1177665115	KCB	4-Jan-16	2,802.00	
92	TAUNET PRY SCHOOL	1154080951	KCB	3-Jun-14	755.00	1,820.00
93	TEMPO PRI SCH	1201426545	KCB	27-Oct-16	12,117.00	603,951.00
94	Chemelil Secondary school	1274096847	KCB	21-May-20	333,532.55	
95	TINDIRET TTTC	1236452178	KCB	28-Jul-18	855,070.35	8,603,921.00
96	TUIYOBEI PRY	1197922660	KCB	18-Aug-16	2,892.00	4,083.00
97	UNDERIT PRY SCH	1157671535	KCB	7-Aug-14	50,475.50	51,793.00
98	KIPSIWO PRY SCH	1232326925	KCB	7-May-18	2,282.00	
99	KABUTIEI SEC SCH	1167302036	KCB	5-Feb-15	109.00	
100	KAPLELACH PRY SCH	1182488137	KCB	16-Jun-16	2,493.50	
101	KIBONGWA SEC SCH	1233406760	KCB	25-May-18	800,579.45	
102	KIPSIELEI PRI	1154395111	KCB	11-Jun-14	114,411.40	699,492
103	KAMELIL PRY SCH	1171909349	KCB	30-Jun-15	566.50	
104	KAMENJEIWA PRY SCH	1167367510	KCB	7-Feb-15	845,756.00	
105	KAPSIGILAI PRIMARY	11720200124	KCB	3-Jul-15		43255.00
106	KAPSIGILAI SEC	1128184133	KCB	21-Jun-11	448,644.00	501,026.00
107	KOISEGEM SEC SCH	1279433272	KCB	15-Oct-20	829.00	
108	KOIBEIYO PRY SCH	1168029104	KCB	2-Mar-15	54,180.00	
109	USWET PRY SCH	1168915066	KCB	28-Mar-15	653.60	
110	Kapteldon Primary	1171014589	KCB	3-Jun-15	438.00	

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
111	Mbogo Valley Girls Sec SCh. 113959438630 cooperative	21-03-2017	6,850,780.00	6,850,780.00
	TOTALS		19,920,691.45	56,074,196

Annex 6: Progress On Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Note 2 supporting proceeds from sale of assets and note 5 supporting the use of goods and services are missing in the financial statements. In addition, pages 34 and 35 have similar information which should be corrected. Consequently, the financial statements were not presented in the accordance with the prescribed format.	The errors observed in the international Public Sector Accounting Standards has been corrected and a new financial statement amended in accordance to the accounting policies and requirements of IPSAS.	Resolved	30.06.2022
1.2	Note 12 B to be the financial statements reflects gratuity of Kshs 605,225, however, the statement of assets and liabilities reflect a Nil balance. Consequently, the accuracy of the Nil balance reported for gratuity in the statement of assets and liabilities could not be confirmed.	The gratuity was erroneously captured in the financial statements, since the kshs 605,225 was a provision for gratuity as per the code list and not payment as stated but that has been corrected in the financial statement.	Resolved	30.06.2022
1.3	The statement of Assets and Liabilities reflects prior year adjustments of Kshs 396,435 however, this figure is not supported. The supporting note is referred to as note 14, however, note 14 is supporting prior year bank balances of Kshs 9,797,400 in addition, note 14 appears with the financial year 2019/2020 twice instead of one year being reported as 2020/2021.	It is true that the financial statement provided showed a double column of FY 2019/2020 at the time of audit but that has now been resolved and every financial year has been adjusted as per their balances in the financial statement.	Resolved	30.06.2022
1.4	Note 17.3 to the financial statements reflects an opening balance of unutilized amount of Kshs 60,617,679 while	At the time of audit the position of unutilized funds was as stated, however in the budget execution one of	Resolved	

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Annex 3 reflects Kshs 79,277,451 resulting to unexplained variance in the opening balance of Kshs 18,659,772. According to note 17.3 the opening balance totalling Kshs 60,617,679 were noted to be balances for 2018/2019 in the audit report for 2019/2020. In addition, at annex 3 on opening balance for utilized funds, it was noted after casting, that the sub total for compensation of employees, use of goods and services and other government entities is Kshs 59,704,798 and not 53,850,000 as reported. Further, note 17.3 to the financial statements reflects unutilized fund amount of Kshs 44,588,880 for 2020/2021 and the detailed annex 3 reflects Kshs 45,088,879 resulting to unexplained variance of 499,999. Consequently, the accuracy and completeness of the unutilized fund balance of Kshs.44,588,880 as at 30 June ,2021 could not be confirmed.	the projects had not been included that is Kitoroch primary school hence the variance in annex 3 but that has since been corrected and is no longer the position in the financial statement.	ed	
2	Annex 4 to the financial statements reflects a summary of fixed assets owned by the Constituency valued at Kshs 19,858,648 as at 30 June, 2021. However, the asset register maintained revealed as assets figure of Kshs 13,693,646 resulting to unexplained variance of Kshs 6,165,002. Also, included in the summary of fixed assets figure is land Rover Defender registration number GKA751S valued at Kshs 4,079,250 with a status of	At the time of audit the state of the register was as stated. But after instituting other measures as required the position has changed and we have been able to complete some of the process and others the NGCDF office together with the board are in consultation on the right procedure to follow on disposing assets considering that some can't be resold, also on the issue of tagging the CDF assets we are awaiting the tags	Res olved	

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>serviceable which was disposed of at Kshs 350,400 and released on 2 June,2020, however, the value for the disposed motor vehicle was not deducted from the reported assets balance. During the financial year under review,NG-CDF office acquired assets totalling to Kshs 700,000 but were not included in the reported figure for the assets. In addition, a Toyota Land Cruiser registration number GKB551 valued st Kshs. 5,839,843 was included in the asset register and was physically verified but the logbook was not provided for verification of ownership. Assets with total amount of Kshs 172,220 were listed as either damaged, broken and unserviceable however, the entity had not initiated the disposal process for the said items as required by law or even repaired them to be used again. Further, a review of the register revealed that the CDF office received assets from the Board which include; CPU serial no CNC0052SP, Monitor, serial no CNC951QHF6, Power backup serial no. 4.00811e+11 and HP lazer jet printer and the assets were being used in various sections within the office, however, the transferred assets from the Board to CDF were not supported with any records hence the historical cost of the assets was not included in the asset register. Physical verification of the assets, revealed that assets which include chairs held</p>	<p>from the NGCDF board and as soon as we receive we shall tag. The vehicle logbook is always at the custody of the CDF board though as soon as we get a copy we shall avail to your office.</p>		

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	at the CDF office were not tagged and this is contrary to the law. In the circumstances, the accuracy and completeness of the assets balance of Kshs 19,858,648 for the year ended 30 June, 2021 could not be confirmed.			
3	Note 17.4 to the financial statements reflects project management committee accounts balances figure of Kshs 46,193,760 relating to disbursed funds to the projects during the year which had not been utilized by the end of the year. Though bank statements were not provided, the respective cash books and bank reconciliation statements were not provided for audit review. In addition, the opening balance of Kshs 22,132,618 for 2019/2020 at note 17.4 to the financial statements was supported with a Nil balance at annex 5. Further, the management did not explain how the previous year's cash balances totalling to Kshs 22,132,618 were utilized and whether the unspent balances were returned to the constituency account as stipulated in section 12(8) of the National Government Constituencies Development Fund Act,2015 which states that all unutilized funds of the project management committee shall be returned to the constituency account. Consequently the accuracy, completeness and existence of project management	It's true that the financial statements surrendered for audit review for the year ended 30 th June 2021 showed unutilized funds of Kshs 46,193,760 this normally occur due to the continuous funding we receive from the board for projects, this can be sorted when we get funds on time to enable projects be completed within the stipulated time, the PMC balances at the financial statements has been corrected and that has been provided for verification, the management has trained the PMC's on the correct documents to keep in their respective project files henceforth.	Resolved	

*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	committee accounts balances of Kshs 46,193,760 as at 30 June, 2021 could not be confirmed.			
1.1	Note 2 supporting proceeds from sale of assets and note 5 supporting the use of goods and services are missing in the financial statements. In addition, pages 34 and 35 have similar information which should be corrected. Consequently, the financial statements were not presented in the accordance with the prescribed format.	The errors observed in the international Public Sector Accounting Standards has been corrected and a new financial statement amended in accordance to the accounting policies and requirements of IPSAS.	Resolved	
1.2	Note 12 B to be the financial statements reflects gratuity of Kshs 605,225, however, the statement of assets and liabilities reflect a Nil balance. Consequently, the accuracy of the Nil balance reported for gratuity in the statement of assets and liabilities could not be confirmed.	The gratuity was erroneously captured in the financial statements, since the kshs 605,225 was a provision for gratuity as per the code list and not payment as stated but that has been corrected in the financial statement.	Resolved	

.....

Name *FLORENCE S. KIPROP*
Fund Account Manager.