

REPUBLIC OF KENYA



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THE AUDITOR-GENERAL

ON

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

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



TIATY 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)



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I. Acronyms and Abbreviations

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 2022. 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 Tiaty 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	David Okoma
2.	Sub-County Accountant	Samuel Sigei
3.	Chairman NGCDFC	Daniel Rikuno
4.	Member NGCDFC	

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Tiaty 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) Tiaty Constituency NGCDF Headquarters

P.O. Box 12 - 30404 Nginyang,
Baringo - KENYA

(f) Tiaty Constituency NGCDF Contacts

Telephone: (254) 720157157

E-mail: cdftiaty@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) Tiaty Constituency NGCDF Bankers

Kenya Commercial Bank

Marigat Branch

A/C. No. 1103776274

P.O Box

Marigat – 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

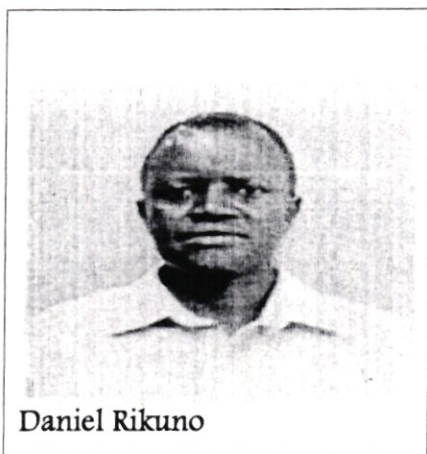
P.O. Box 40112

City Square 00200

Nairobi, Kenya



III. NG-CDFC Chairman's Report



Daniel Rikuno

I am pleased to present the financial statements for Tiaty Constituency for the financial year ended 30th June 2023. Tiaty Constituency is one of the six Constituencies in the larger Baringo County. Tiaty is generally vast characterized by a rough mountainous terrain, harsh semi-arid climatic conditions, remoteness, incessant insecurity and poor road infrastructure. The people of Tiaty are predominantly pastoralists in which their livelihoods depend on livestock.

BUDGET PERFORMANCE

The Constituencies Development Fund Act 2015 requires that at least 2.5% of the National Government share of Ordinary Revenue be allocated to the Board as a statutory obligation. During FY 2022/2023 Tiaty NGCDF was allocated a total of **Kshs. 158,832,745**. The Constituency received **Ksh. 88,000,000** by end of the financial year out of an approved budget of **Ksh.183,661,524**. The Fund disbursed all the funds received from the Board during the year except for **Ksh. 15,519,879** meant for office operations as at 30th June, 2023.

The Fund has strived to achieve its core mandates by ensuring timely and efficient disbursement of funds to all the project management committees but with a lot of challenges emanating from insecurity.

KEY ACHIEVEMENTS DURING 2022/2023 FY

Tiaty CDFC has tried its best to achieve its mandates in the year just completed but hugely a part from disbursement of bursaries and emergency interventions, physical projects could not be implemented because of rampant insecurity within the constituency which led to gazettelement of entire area as disturbed and dangerous. Against all the challenges, the CDFC was able to implement five projects, four from education and one from security sectors

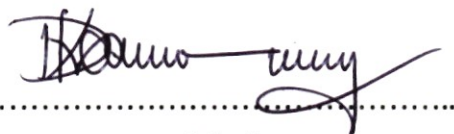
*TEATY Constituency
National Government Constituencies Development Fund (NGCDF)
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Below are the key achievements during the year:

Project Description	Project Pictorial
<p>Construction of Dormitory at Maron Secondary School</p>	
<p>Construction of 2 Classrooms at the Tiaty high School</p>	

KEY IMPLIMENTATION CHALLENGES.

Due to the rough mountainous terrain, harsh semi-arid climatic conditions, remoteness, poor road infrastructure and rampant insecurity our efforts to undertake and intensify regular monitoring and evaluation was greatly hampered. Instead every NGCDFC member representing wards across the constituency is encouraged to keep close contact with the ongoing projects and accordingly shares his or her findings during NGCDFC meetings for action by the committee.



Daniel Rikuno

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 **Tiaty Constituency 2018-2023** plan are to:

- a) Strengthen security, tranquillity and promote cohesive coexistence amongst the communities to create an enabling environment for development.
- b) Promote access to quality and affordable education.
- c) Promote quality and affordable health care.
- d) Improve productivity to attain food security and human dignity.
- e) Deliver a world class infrastructure development for economic growth.
- f) Promote protection conservation and efficient exploitation of environment and natural resources

Mainstream youth and gender issues in development

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 promote access to quality and affordable education	Increased literacy levels, enrolment in primary schools and improved transition rates to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - Number of usable physical infrastructure build in primary, secondary, and tertiary institutions - Number of bursary beneficiaries at all levels - Number of students joining and transitioning 	<ul style="list-style-type: none"> - We provided for additional 12 classrooms with a capacity of 50 students each and 2 dormitories of 60 bed capacity each, from 40 to 67 in the following schools – Maron Secondary, Korossi Secondary, Nginyang Girls Secondary, Amaya

			through learning institutions.	secondary, Churo secondary, Kipnai secondary, Kositei secondary, Tiaty school, Chepilat primary, Chepkarerat primary and tangulbei high school. - Increased number of Bursary beneficiaries at all levels. - Increased number of students joining and being retained in schools and the increased transition rates.
Security	Strengthen security, tranquillity and promote cohesive coexistence amongst the communities to create an enabling environment for development	Decreasing cases of insecurity and increased peaceful coexistence.	- Number of security administration Offices - Programs promoting social interactions and peaceful coexistence.	We increased number of Chiefs Offices by constructing Kongor Chiefs Office, chemoikut Chiefs Office, Pakka Chiefs Office and Nginyang west assistant chiefs office and Tangibei police station
Environment	Promote protection conservation and efficient exploitation of environment and natural resources	Decreased soil erosion on river banks and roadsides.	Number of gabions constructed.	We improved use of pit latrines by constructing 23 new structures and installation of water harvesting tank at KMTC chemolingot.
Sports	Mainstream youth and gender issues in development	Increased interaction of youths and women in	- Number of Youths and women participating.	We improved involvement and participation of youth and women

TIATY Constituency

National Government Constituencies Development Fund (NGCDF)

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		development programs	- Number of programs associated with youth and women.	our development programs.
Disaster Management	Improve productivity to attain food security and human dignity	Increased learning and knowledge acquisition	- Number of literate people. - Number of a variety of food items produced	We improved literacy levels leading to increased individual initiatives for food production and avoidance of disasters.

- ii. The selected members are forwarded to parliament through CEO of the board for purpose of gazettelement
- iii. Upon gazettelement the DCC or the FAM shall for the first meeting where the chairperson and secretary are elected

V.2 NG-CDFC Handing Over Processes

Paragraph 24(1) of the NG-CDF Regulations 2016 states that the officer of the board seconded to the constituency shall preside over the handover from one Constituency committee to another and shall submit a report on the hand over within fourteen days from the date of the hand over.

V.3 Removal of members isas in the act 2015 section 13 ,a,b,c,d,e f and g

‘ A member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- a) Lack of integrity;
- b) Gross misconduct;
- c) Embezzlement of public funds;
- d) Bringing the committee into disrepute through unbecoming personal public conduct;
- e) Promoting unethical practises;
- f) Causing disharmony within the committee;
- g) Physical or mental infirmity.

V.4 Roles and function of the committee

- a) Build the capacity of PMCs and sensitise the community on operations of the fund
- b) Consider project proposals from all wards in the constituency
- c) Ensure that all proposed projects that are approved for funding meet the sec 24 of the Act
- d) Consult with relevant line ministries in the implementing the projects
- e) Ensure adequate funding of the proposed projects
- f) Ensure project reports are prepared and forwarded to the board
- g) Submit financial reports to the board within stipulated time

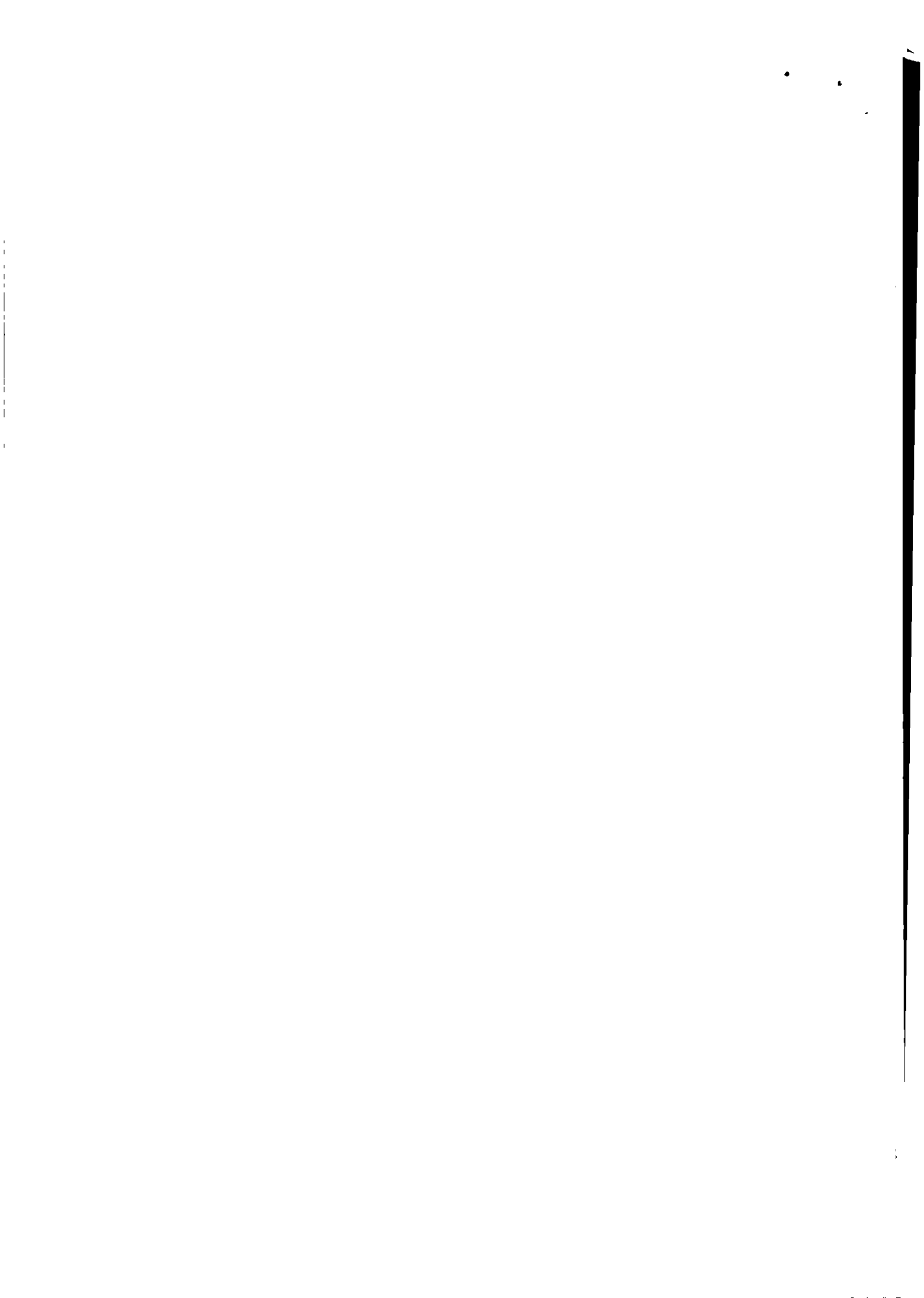
V.5 Induction and Training

The committee on being inaugurated are taken for induction by the Board and subsequent training are done the constituency as per there training plan

V. Statement of Governance

V.1 Appointment of NGCDF Members

- i. The formation of the NG-CDFC Members is guided by the NG-CDF Act Section 43(1) (2) (3) & (4)
 - a. This procedure shall start upon receipt of the guidelines on formation of NG CDFC from the NG CDF Board,
 - b. The FAM shall write a letter to the DCC and Constituency Office Manager requesting for the nomination of members of the selection panel as per the guidelines and maintain a record confirming receipt
 - c. The DCC shall nominate in writing an officer or his/her representative who will be the chairperson to the NG CDFC selection panel.
 - d. The Constituency Office Manager shall nominate in writing two persons of either gender to be members of the selection panel.
 - e. The chair shall then convene the first selection panel meeting to document criteria for selection of the four members to the NG-CDFC (Male and female adults, male and female youth) and advertise (the applicants shall be given two weeks to submit their applications).
 - f. The FAM shall then write to the Constituency Office Manager requesting for the nomination of two persons of either gender as per the guidelines issued by the NG-CDF Board to be members of the NG-CDFC maintain a record confirming receipt
 - g. The Constituency Office Manager shall then nominate in writing the two members to the NG-CDFC.
 - h. The FAM shall write to a registered group representing people with disabilities in the constituency as per the guidelines as issued by the NG-CDF Board requesting for nomination of one person with disability to sit in the NG-CDF committee and maintain a record confirming receipt
 - i. The PWD organization shall nominate in writing a member to the NG-CDFC.
 - j. Applications are received at the NG-CDF office and recorded in the application register.
 - k. Within one week after the closure of the advertisement, the Selection panel shall convene to shortlist the suitable candidates as per the criteria in the advert. The successful candidates shall then be called for interviews within seven days.
 - l. The Selection panel shall hold the interviews of the invited candidates and come up with the final list of qualified nominees to the NG-CDFC.
 - m. The FAM shall then submit to the NG-CDF Board the report of the selection panel which includes seven nominees and the Nominee of the Board to the NG-CDFC as per the guidelines within seven days.
 - n. The FAM shall ensure that the timelines set out in the regulations are adhered to during the process of selection and appointment of NGCDF Committees



V.6 Meetings

The committee is to have a maximum of 24 meetings and a minimum of 12 in a financial year as per the 2015 Act. The committee members declare conflict of interest in any matter as the procurement and disposal Act by a standard form at the time of the matter

The committee members are remunerated from the fund at Kshs 5,000 for members and 7000 for the chairman

V.7 Ethics and Conduct

The Anticorruption sub committee was formed on the first meeting and members have been trained on the same, The conduct of members is also the act as some of the reasons for removing a member from the committee

V.8 Risk Management

Risk management is a tool by the board to gauge on the risks that the constituency goes through which is attested on monthly basis by the staff. The report is discussed at the meeting by the committee

- 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 2022/2023 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. Xxx 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. Tiaty 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-

Tiaty 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-

Tiaty 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.

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



.....
**Name: David Okoma
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 the Public Sector Accounting Standards Board of Kenya from time to time.

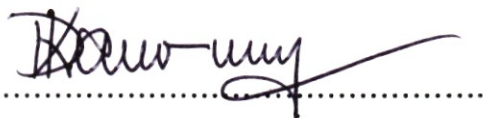
The Accounting Officer in charge of the NGCDF-Tiaty Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, Tiaty. 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-Tiaty 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, Tiaty, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Tiaty 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 Tiaty 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-Tiaty Constituency financial statements were approved and signed by the Accounting Officer on - 25th March, 2024.



Name: Daniel Rikuno

Chairman – NGCDF Committee



Name: David Okoma

Fund Account Manager

REPUBLIC OF KENYA



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Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TIATY 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; and,
- 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 the National Government Constituencies Development Fund -Tiaty Constituency set out on pages 1 to 41 , 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 the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Tiaty 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. Unsupported Expenditure on Use of Goods and Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.3,382,726. The amount includes imprests paid to staff totalling Kshs.2,418,646. However, imprest warrants, surrender vouchers and detailed supporting schedules indicating application of the funds were not provided for review.

In the circumstances, the accuracy and completeness of use of goods and services expenditure of Kshs.3,382,726 could not be confirmed.

2. Unsupported Bursary Payments

The statement of receipts and payments reflects other grants and transfers of Kshs.62,877,775 which, as disclosed in Note 8 to the financial statements, includes bursary payments to secondary schools and tertiary institutions amounting to Kshs.54,897,775. However, vetting reports, minutes of Vetting Committee meetings and supporting schedules indicating student's name, admission number, name of school or institution, amount awarded and cheque numbers were not provided for review.

In addition, the bursary amount of Kshs. 54,897,775 differed with actual payments in the bank statements of Kshs.26,627,050 resulting to an unreconciled variance of Kshs.28,240,725.

In the circumstances, the accuracy and completeness of bursary payments to secondary schools and tertiary institutions amounting to Kshs.54,897,775 could not be confirmed.

3. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.11,914,660 as disclosed in Note 12A to the financial statements. However, review of the bank reconciliation statement for the month of June, 2023 revealed un-presented cheques amounting to Kshs.21,362,441 out of which cheques amounting to Kshs.651,939 were stale and had not been reversed in the cashbook.

In the circumstances, the accuracy, completeness and existence of cash and bank balance of Kshs.11,914,660 could not be confirmed.

4. Unsupported Project Management Bank Account Balances

Note 18.4 to the financial statements reflects Project Management Committee (PMC) bank account balances of Kshs.6,115,415. However, the balances were not supported by bank statements, cash books and project implementation status reports. Further, the movement schedule indicating how the prior year balance of Kshs.36,724,449 was utilized was not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balances of Kshs.6,115,415 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund -Tiaty Constituency Management in accordance with ISSAI 130 on the 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 final receipts budget and actual on comparable basis of Kshs.183,661,524 and Kshs.102,828,779 respectively resulting to an under-funding of Kshs.80,832,745 or 44% of the budget. However, the Fund spent Kshs.90,914,119 against actual receipts of Kshs.102,828,779 resulting to an under-utilization of Kshs.11,914,660 or 12% of the actual receipts.

The under-funding 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 to 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 Matters

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 matter 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 the public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Failure to Report Emergency Expenditure

During the year, the Fund spent an amount of Kshs.4,780,000 on emergency projects but this was not reported to the Constituencies Development Fund Board. This was contrary to Regulation 20(2) of the National Government Constituencies Development 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.

The audit was conducted in accordance with the 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 comply 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with the 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 the 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 controls 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 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 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 controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional 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 controls.
- 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 continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the 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 controls that are identified during the audit.

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


FCPA Nancy Gatlungu, CBS
AUDITOR-GENERAL

Nairobi

22 May, 2024

Tiaty 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

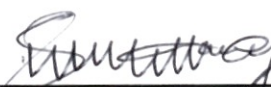
	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	88,000,000	172,177,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		88,000,000	172,177,758
PAYMENTS			
Compensation of employees	4	7,819,108	4,365,510
Committee expenses	5	2,868,210	5,354,600
Use of goods and services	6	3,382,726	4,508,080
Transfers to Other Government Units	7	13,500,000	132,409,672
Other grants and transfers	8	62,877,775	58,345,831
Acquisition of Assets	9	-	123,000
Oversight Committee Expenses	10	466,300	-
Other Payments	11	-	-
TOTAL PAYMENTS		90,914,119	205,106,693
SURPLUS/DEFICIT		(2,914,119)	(32,928,935)

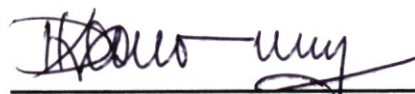
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 25th March, 2024 and signed by:


 Fund Account Manager

Name: David Okoma


 National Sub-County
 Accountant
 Name: Samuel Sigei
 ICPAK M/No:


 Chairman NG-CDF Committee

Name: Daniel Rikuno

X.Statement of Assets and Liabilities as At 30th June, 2023

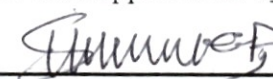
	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	11,914,660	14,828,779
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		11,914,660	14,828,779
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		11,914,660	14,828,779
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL SSETS		11,914,660	14,828,779
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	14,828,779	47,757,713
Prior year adjustments	16	-	-
Surplus/Defict for the year		(2,914,119)	(32,928,935)
NET FINANCIAL POSITION		11,914,660	14,828,779

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

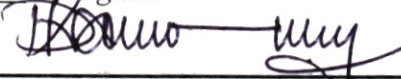
The Constituency financial statements were approved on 25th March, 2024 and signed


Fund Account Manager

Name: David Okoma


National Sub-County
Accountant

Name: Samuel Sigei
ICPAK M/No:


Chairman NG-CDF Committee

Name: Daniel Rikuno

Tiaty Constituency
National Government Constituencies Development Fund (NGCDF)
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XI.Statement of Cash Flows for the Year Ended 30th June 2023

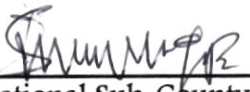
	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	88,000,000	172,177,758
Other Receipts	3	-	-
		88,000,000	172,177,758
Payments for operating activities			
Compensation of Employees	4	7,819,108	4,365,510
Committee expenses	5	2,868,210	5,354,600
Use of goods and services	6	3,382,726	4,508,080
Transfers to Other Government Units	7	13,500,000	132,409,672
Other grants and transfers	8	62,877,775	58,345,831
Oversight Committee Expenses	10	466,300	-
Other Payments	11	-	-
		90,914,119	204,983,693
Adjusted for:			
Decrease/ (Increase) in Accounts receivable	17	-	-
Increase/ (Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(2,914,119)	(32,805,935)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(123,000)
Net cash flows from Investing Activities		-	(123,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(2,914,119)	(32,928,935)

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

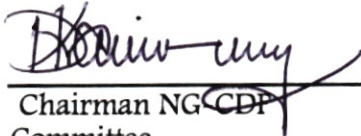
The Constituency financial statements were approved on 25th March, 2024 and signed by:


 Fund Account Manager

Name: David Okoma


 National Sub-County
 Accountant

Name: Samuel Sigei
 ICPAK M/No:


 Chairman NGCDF
 Committee

Name: Daniel Rikuno

*Tiary Constituency
National Government Constituencies Development Fund (NGCDF)
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XII. Summary Statement of Appropriation for the Year Ended 30th June 2023

RECEIPTS	2022/2023 FYR	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	158,832,745	14,828,779	10,000,000	183,661,524	102,828,779	80,832,745	56.0%
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts				-	-	-	0.0%
TOTAL RECEIPTS	158,832,745	14,828,779	10,000,000	183,661,524	102,828,779	80,832,745	56.0%
PAYMENTS							
Compensation of Employees	6,100,000	2,866,879	-	8,966,879	7,819,108	1,147,771	87.2%
Committee expenses	1,950,000	-	-	1,950,000	2,868,210	(918,210)	147.1%
Use of goods and services	5,550,000	(2,195,562)	-	3,354,438	3,382,726	(28,287)	100.8%
Transfers to Other Government Units	68,300,000	0	-	68,300,000	13,500,000	54,800,000	19.8%
Other grants and transfers	68,232,745	13,298,600	-	81,531,345	62,877,775	18,653,570	77.1%
Acquisition of Assets	-	806,689	-	806,689	-	806,689	0.0%
Other Payments	2,200,000	52,171	-	2,252,171	-	2,252,171	0.0%
Oversight Committee Expenses	1,500,000	-	-	1,500,000	466,300	1,033,700	31.1%
Funds pending approval	5,000,000		10,000,000	15,000,000	-	15,000,000	0.0%
TOTAL	158,832,745	14,828,779	10,000,000	183,661,524	90,914,119	92,747,405	49.5%

- a) There was an over expenditure in the Committee expenses and use of goods and services that resulted from the previous over expenditure of Kshs. 2,195,562.

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National Government Constituencies Development Fund (NGCDF)
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- b) The other items were spend below 90% due to delay of disbursement of funds and conditional approval for Kshs. 15 million with ten million being from the year 2021/2022.
- c) There was no AIA received in the year in question.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	92,747,405
Less undisbursed funds receivable from the Board as at 30th June 2023	80,832,745
	11,914,660
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2022/2023	11,914,660

The Constituency financial statements were approved on 25th March, 2024 and signed by:



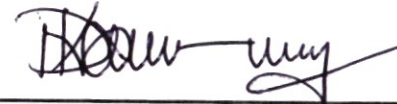
 Fund Account Manager

Name: David Okoma



 National Sub-County Accountant

Name: Samuel Sigei
 ICPAK M/No:



 Chairman NG-CDF Committee

Name: Daniel Rikuno

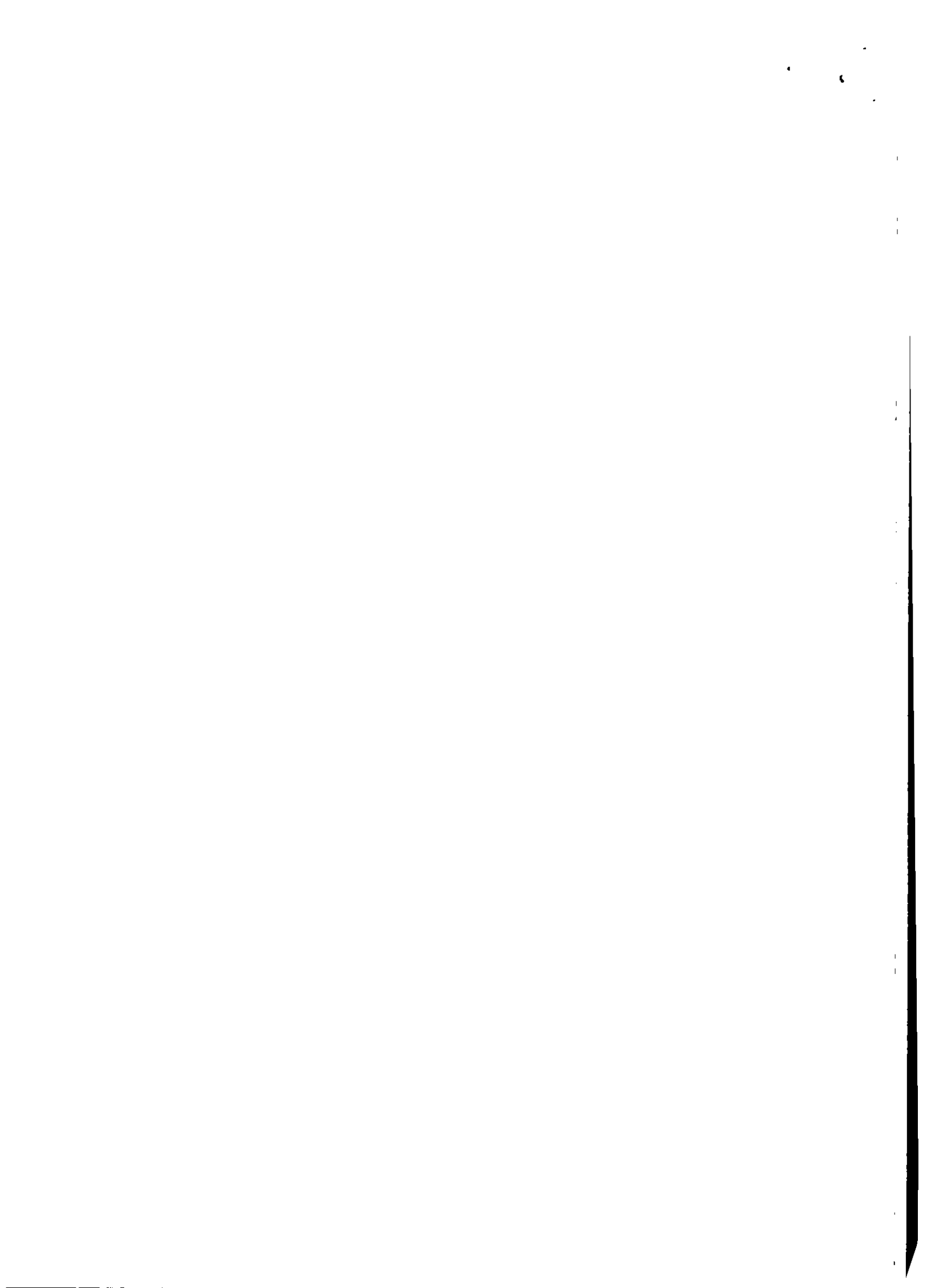
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National Government Constituencies Development Fund (NGCDF)
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XIII. Budget Execution by Sectors and Projects for the Year Ended 30th June 2023

1.0 Administration and Recurrent							
1.1 Compensation of employees	6,100,000	2,866,879		8,966,879	7,819,108	1,147,771	87%
1.2 Committee allowances	500,000	(1,500,000)		(1,000,000)	848,210	(1,848,210)	-85%
1.3 Use of goods and services	2,470,000	(2,100,748)		369,252	900,000	(530,748)	
Total	9,070,000	(733,869)	-	8,336,131	9,567,318	(1,231,187)	244%
2.0 Monitoring and evaluation							115%
2.1 Capacity building	470,000	1,000,000		1,470,000	483,848	986,152	33%
2.2 Committee allowances	1,450,000	(354,600)		1,095,400	1,000,000	95,400	91%
2.3 Use of goods and services	2,610,000	759,786		3,369,786	3,018,878	350,908	90%
Total	4,530,000	1,405,186	-	5,935,186	4,502,726	1,432,460	76%
3.0 Emergency							
3.1 Primary Schools							
3.1.1 Pakka Hill Primary School*	2,000,000	-		2,000,000	2,000,000	-	100%
3.1.2 Kangiruru Primary School	500,000	-		500,000	500,000	-	100%
3.1.3 Kresia Primary School	496,000	-		496,000	496,000	-	100%
3.2 Secondary schools							
Amaya High School	1,000,000			1,000,000	1,000,000	-	100%
Korossi High School	600,000			600,000	600,000	-	100%

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	2022	2023	2022	2023	2023	2023	2023
	Actual	Actual	Actual	Actual	Actual	Actual	Actual
3.3 Tertiary institutions	-	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-	-
Chemolingot Law Court		184,000		184,000	184,000		100%
3.5 Unutilised	3,040,190	645,978		3,686,168	-	3,686,168	0%
Total	7,636,190	829,978	-	8,466,168	4,780,000	3,686,168	56%
4.0 Bursary and Social Security							
4.1 Secondary Schools	36,000,000	3,872,756		39,872,756	41,694,171	(1,821,415)	105%
4.2 Tertiary Institutions	14,372,624	5,880,866		20,253,490	13,203,604	7,049,886	65%
4.3 Social Security		-		-	-	-	
4.4 Special Needs		-		-	-	-	
Total	50,372,624	9,753,622	-	60,126,246	54,897,775	5,228,471	91%
5.0 Sports							
5.1 Constituency sports tournament	3,023,931	1,015,000		4,038,931	1,000,000	3,038,931	25%
Total	3,023,931	1,015,000	-	4,038,931	1,000,000	3,038,931	25%
6.0 Environment							
6.1 Kokwototo Primary School	-	100,000		100,000	100,000	-	100%
6.2 Churo Girls High School		100,000		100,000	100,000		100%
6.3 Nginyang Girls Secondary School		100,000		100,000	100,000		100%
6.4 Chesakam Primary School		100,000		100,000	100,000		100%
6.5 Nakoko Primary School		100,000		100,000	100,000		100%
6.6 Kositei Primary School		100,000		100,000	100,000		100%
6.7 Tilingwo Primary School		100,000		100,000	100,000		100%



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National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilisation (f = d/c %)
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2022/2023	30/06/2023		
6.8 Korelach Primary School		100,000		100,000	100,000		100%
6.9 Chepturu Primary School		100,000		100,000	100,000		100%
6.10 Barpello Primary School		100,000		100,000	100,000		100%
6.11 Loiwat Primary School		100,000		100,000	100,000		100%
6.12 Kipnai Primary School		100,000		100,000	100,000		100%
6.13 Ngoron Primary School		100,000		100,000	100,000		100%
6.14 Construction of Gabions at . Kadogoi		300,000		300,000	300,000		100%
6.15 Chemolingot Day Secondary School		100,000		100,000	100,000		100%
Total	-	1,700,000	-	1,700,000	1,700,000	-	100%
7.0 Primary Schools Projects							
Chepilat Primary School	1,200,000	-		1,200,000		1,200,000	0%
Chepngarua Primary School	200,000	-		200,000		200,000	0%
Chesirimion Primary School	2,400,000	-		2,400,000	2,400,000	-	100%
Kipngal Primary School	500,000	-		500,000		500,000	0%
Nginyang Primary School	400,000	-		400,000		400,000	0%
Total	4,700,000	-	-	4,700,000	2,400,000	2,300,000	51%
8.0 Secondary Schools Projects							
Maron High School	3,400,000	-		3,400,000	3,400,000	-	100%
Silale High School	5,700,000	-		5,700,000	2,500,000	3,200,000	44%
The Tiary School	8,200,000	-		8,200,000	5,200,000	3,000,000	63%
Amaya High School	2,500,000	-		2,500,000		2,500,000	0%
Kolowa High School	5,500,000	-		5,500,000		5,500,000	0%

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

Nginyang Girls High School	300,000	-	300,000	300,000	0%
Tangulbei High School	3,000,000	-	3,000,000	3,000,000	0%
Korossi High School	4,500,000	-	4,500,000	4,500,000	0%
Churo Day High School	3,000,000	-	3,000,000	3,000,000	0%
Chepkarerat Girls High School	3,000,000	-	3,000,000	3,000,000	0%
Kositer Secondary School	3,000,000	-	3,000,000	3,000,000	0%
Kipnai High School	5,400,000	-	5,400,000	5,400,000	0%
Lowat High School	2,000,000	-	2,000,000	2,000,000	0%
Chemolingot Day Secondary School	1,000,000	-	1,000,000	1,000,000	0%
Total	50,500,000	-	50,500,000	11,100,000	22%
9.0 Tertiary institutions Projects					
Nangarua teachers training college	10,000,000	-	10,000,000	10,000,000	0%
Kenya Medical Training College Chemolingot	3,100,000	0	3,100,000	3,100,000	0%
Total	13,100,000	0	13,100,000	13,100,000	0%
10.0 Security Projects					
10.1 Nginyang west assistant chief's office	500,000	-	500,000	500,000	100%
Pakka chief's office	500,000	-	500,000	500,000	0%
Tangulbei police station	3,000,000	-	3,000,000	3,000,000	0%
Kongor assistant county commissioner's office	2,000,000	-	2,000,000	2,000,000	0%

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

Chemokut chief's office	1,200,000	-	-	1,200,000	-	1,200,000	0%
Total	7,200,000	-	-	7,200,000	500,000	6,700,000	7%
11.0 Acquisition of assets				-		-	
11.1 Motor Vehicles	-	802,689	-	802,689	-	802,689	0%
11.2 Motor bike	-	2,000	-	2,000	-	2,000	
Total	-	806,689	-	806,689	-	806,689	0%
12.0 Oversight Committee Expenses (itemize)				-		-	
COC allowances	300,000	-	-	300,000	208,000	92,000	69%
use of goods and services	1,200,000	-	-	1,200,000	258,300	941,700	22%
Total	1,500,000	-	-	1,500,000	466,300	1,033,700	31%
13.0 Other payments				-		-	
strategic plan	2,200,000	32,800	-	2,232,800	-	2,232,800	0%
Tiaty NG-CDF Office Renovation	-	19,371	-	19,371	-	19,371	0%
Total	2,200,000	52,171	-	2,252,171	-	2,252,171	0%
14.0 unallocated fund				-		-	
Unapproved projects	5,000,000	-	10,000,000	15,000,000	-	15,000,000	0%
AIA	-	-	-	-	-	-	
PMC savings	-	-	-	-	-	-	
Total	5,000,000	-	10,000,000	15,000,000	-	15,000,000	0%
GRAND TOTAL	158,832,745	14,828,779	10,000,000	183,661,524	90,914,119	92,747,404	50%

*Tiary Constituency
National Government Constituencies Development Fund (NGCDF)
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(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 Tiary 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 xx June 20xx 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.

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XV Notes To the Financial Statements

1. Transfers from NGCDF Board

NGCDF Board AIE No.		
B206197	5,000,000	-
B185428	6,000,000	-
B185796	15,000,000	-
B185272	7,000,000	-
B207675	16,000,000	-
B207930	15,000,000	-
B205616	12,000,000	-
B205911	12,000,000	-
B105304		32,279,207
B105570		44,000,000
B105943		22,000,000
B128716		5,000,000
B163878		12,000,000
B154223		12,000,000
B154444		18,000,000
B154498		14,088,879
A888504		12,809,672
TOTAL	88,000,000	172,177,758

2. Proceeds From Sale of Assets

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	-	-

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3. Other Receipts

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

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

NG-CDFC Basic staff salaries	4,256,790	3,797,110
Personal allowances paid as part of salary		
House allowance	-	537,600
Transport allowance	20,000	-
Leave allowance		-
Gratuity-contractual employees	3,442,318	-
Employer Contributions Compulsory national social security schemes	100,000	30,800
TOTAL	7,819,108	4,365,510

5. Committee Expenses

Sitting allowance	1,848,210	1,054,000
Other committee expenses	1,020,000	4,300,600
Total	2,868,210	5,354,600

6. Use of Goods and services

Utilities, supplies and services	-	31,340
Communication, supplies and services	20,700	77,900
Domestic travel and subsistence	1,797,698	963,500
Printing, advertising and information supplies & services	149,500	295,382
Rentals of produced assets	-	-
Training expenses	88,000	160,000
Hospitality supplies and services	24,810	667,567
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	255,880	25,000
Fuel , oil & lubricants	400,000	912,400
Other operating expenses	-	-
Bank Charges	25,190	38,951
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	620,948	1,232,040
Routine maintenance- other assets	-	104,000
TOTAL	3,382,726	4,508,080

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Transfers to Primary Schools	2,400,000	51,900,000
Transfers to Secondary Schools	11,100,000	57,700,000
Transfers to Tertiary Institutions	-	22,809,672
TOTAL	13,500,000	132,409,672

8. Other Grants and Other transfers

Bursary - Secondary (see attached list)	41,694,171	24,778,756
Bursary -Tertiary (see attached list)	13,203,604	8,119,134
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	500,000	9,600,000
Sports Projects (see attached list)	1,000,000	3,582,000
Environment Projects (see attached list)	1,700,000	3,180,674
Emergency Projects (see attached list)	4,780,000	9,085,267
Roads Projects	-	-
TOTAL	62,877,775	58,345,831

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	123,000
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
TOTAL	-	123,000

10. Oversight Committee Expenses

COC Members allowance	208,000	-
Other COC expenses	258,300	-
TOTAL	466,300	-

11. Other Payments

Strategic plan	-	-
ICT Hub	-	-
TOTAL	-	-

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12. Cash Book Bank Balance

12A: Bank Accounts (Cash Book Bank Balance)		
Kenya Commercial Bank, Marigat Branch. Tiary NG-CDF A/C No. 113776274	11,914,660	14,828,779
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	-	-
	11,914,660	14,828,779
12 B: Cash on Hand		
	2022-2023	2021-2022
	Kshs	Kshs
	(30/6/2023)	(30/6/2022)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

13. Outstanding Imprests

<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		-	-	-

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Notes to the Financial Statement Continued

14. Retention and Gratuity

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	-	-

Gratuity as at 1 st July 2022 (A)		
Gratuity held during the year (B)		
Gratuity paid during the Year (C)		
Closing Gratuity as at 30 th June D= A+B-C		

15. Fund Balance B/F

Bank accounts	14,828,779	47,757,713
Cash in hand		
Imprest		
TOTAL	14,828,779	47,757,713
Less		
Payables - Retention	-	-
Payables - Gratuity		
Fund Balance Brought Forward	14,828,779	47,757,713

Tiaty Constituency

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16. Prior Year Adjustments

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

Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	5,480,900	6,695,550
Imprest surrendered during the Year (C)	5,480,900	6,695,550
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

Deposit and Retentions as at 1 st July 2022 (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	-	-

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

NGCDFC Staff	316,290	2,943,872
Others (<i>specify</i>)	-	-
Total	316,290	2,943,872

19.3: Unutilized Fund (See Annex 3)

Compensation of employees	1,147,771	2,866,879
Use of goods and services	(946,498)	(2,195,562)
Amounts due to other Government entities (see attached list)	54,800,000	-
Amounts due to other grants and other transfers (see attached list)	18,653,570	13,298,600
Acquisition of assets	806,689	806,689
Oversight Committee Expenses	1,033,700	
Others (<i>specify</i>)	2,252,171	52,171
Funds pending approval	15,000,000	10,000,000
Total	92,747,404	24,828,777

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18.4: PMC account balances (See Annex 5)

PMC account balances (see attached list)	6,115,415	36,724,449
Total	6,115,415	36,724,449

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XVI Annexes

Annexes: 1 Analysis of Pending Accounts Payable

	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

NG-CDFC Staff				
Philip Kokwomogh	Clerk of Works	1/8/2015	56,665	
Richard Areka Lomaruya	Security	1/2/2018	26,180	
Irene Chemelsau	Office Assisstant	1/2/2018	26,180	
Charles Kaman	Security	1/3/2018	27,234	
Aukot Kopus Philemon	Accounts Assistant	2/2/2023	41,432	
Philemon Porit Katirai	ICT Officer	1/12/2019	39,479	
Rebecca Cheposangiy Muyekule	Office Assistant	2/2/2023	26,180	
Musa Kisor Katurkana	Driver	1/11/2020	36,472	
Murkor Hillary	Driver	1/12/2019	36,472	
	Sub-Total			
	Grand Total		316,290	

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Annex 3 – Unutilized Fund

Compensation of employees		1,147,771	2,866,879	
Use of goods & services		(946,498)	(2,195,562)	
Sub Total		201,273	671,318	-
Amounts due to other Government entities				
Chepngarua Primary School	Construction of 2 pit latrines for girls with a special door	200,000		
Chepilat Primary School	Construction of one classroom to completion	1,200,000		
Kipngal Primary School	Construction of 2 pit latrines for girls with a special door	500,000		
Nginyang Primary School	Construction of 2 pit latrines for girls with a special door	400,000		
Silale High School	Purchase of Beds, Lockers and Chairs and Solar energy installation.	3,200,000		
The Tiary School	Construction of two classrooms and a single laboratory, 2 door pit latrines with a special door, solar energy, and purchase of lockers	3,000,000		
Amaya High School	Constructio of a dormitory	2,500,000		
Kolowa High School	Construction of a single science laboratory and Dormitory	5,500,000		
Nginyang Girls High School	Purchase of Lab equipments	300,000		
Tangulbei High School	Construction of 3 classrooms	3,000,000		
Korossi High School	Construction of a single science laboratory, purchase lockers and solar energy installation	4,500,000		
Churo Day High School	Construction of a single science laboratory	3,000,000		
Chepkarerat Girls High School	Construction of 2 classrooms and 3 door pit latrine with a special door.	3,000,000		
Kositei Secondary School	Fencing, construction of Gabions and 3 door pit latrines with a special door.	3,000,000		
Kipnai High School	Purchase of lockers and construction of a asaingle science laboratory, 2 door pit latrine with a special door each for Girls and Teachers.	5,400,000		
Loiwat High School	Complete construction of a sigle science laboratory	2,000,000		
Chemolngot Day Secondary School	Complete construction of a single science laboratory	1,000,000		

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Nangarua teachers training college	Construction of Lecture rooms, abultion block, lockers and fencing	10,000,000		
Kenya Medical Training College Chemolingot	Landscaping, water harvesting and reinforcement	3,100,000	0	
Sub-Total		54,800,000	1,342,636	
Amounts due to other grants and other transfers			13,298,600	
Emergency	Respond to nforeseen emergency situations in the constituency	3,686,168	-	
Bursary Secondary Schools	Pay fees for needy students	(1,821,415)	-	
Bursary Tertiary Institutions	Pay fees for needy students	7,049,886		
Constituency sports tournament	Hod a constituency sports tournament	3,038,931		
Pakka chief's office	Construct a 2 door pit latrine with a special door and renovation of 2 rooms office	500,000		
Tangulbei police station	Construct office block	3,000,000		
Kongor assistant county commissioner's office	Construct a 3 roomed office block	2,000,000		
Chemoikut chief's office	Construct a 3 roomed office block	1,200,000		
Sub-Total		18,653,570	13,298,600	
Acquisition of assets				
NG-CDF Office	Purchase of a vehicle	804,689	804,690	
NG-CDF Office	Purchase of a motorcycle	2,000	2,000	
Sub-Total		806,689	806,690	
Oversight Committee Expenses (itemize)				
COC allowances		92,000		
use of goods and services		941,700		
Sub-Total		1,033,700		

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Others (specify)				
strategic plan		2,232,800	32,800	
Tiaty NG-CDF Office Renovation		19,371	19,371	
Sub-Total		2,252,171	52,171	
Funds pending approval				
Funds pending approval - 2021/2022 FYR		10,000,000	10,000,000	
Funds pending approval - 2022/2023 FYR		5,000,000		
Sub-Total		15,000,000	10,000,000	
Grand Total		92,747,404	24,828,777	

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Annex 4 – Summary of Fixed Asset Register

Land				
Buildings and structures	5,328,258			5,328,258
Transport equipment	15,989,311			15,989,311
Office equipment, furniture and fittings	1,216,360			1,216,360
ICT Equipment, Software and Other ICT Assets	390,000			390,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	22,923,929			22,923,929

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Annex 5 –PMC Bank Balances As At 30th June 2023

1	Keleron Primary School	1114436305	KCB Marigat	40,093	409	787
2	Dira Primary School	1116355264	KCB Marigat	40,213	53,784	53,910
3	Chepilat Primary School	1125502959	KCB Marigat	40,613	54,360	1,254
4	Chepelion Primary School	1126343358	KCB Marigat	42,595	1,536	360
5	Kangiruru Primary School	1130650979	KCB Marigat	42,595	83	2,230
6	Nasur Primary School	1134214928	KCB Marigat	41,033	4,644	3,209
7	Chemolingot Primary School	1151825476	KCB Marigat	41,738	27,179	3,770
8	Chepkalacha Primary School	1152185950	KCB Marigat	41,746	1,633	27,305
9	Ponpon Primary School	1152646834	KCB Marigat	41,759	10,621	1,759
10	Nginyang Girls Secondary School	1156756774	KCB Marigat	41,837	1,082	7,049
11	Chesakam Primary School	1157579884	KCB Marigat	42,595	318	1,030
12	Kashokon Primary School	1169167934	KCB Marigat	42,101	451	444
13	AIC Churo Girls Secondary School	1169422713	KCB Marigat	42,109	12,007	1,000,647
14	Kolowa Primary School	1176468421	KCB Marigat	42,370	1,197	1,070
15	Cheptunoyo Primary School	1182346057	KCB Marigat	42,532	4,936	1,323
16	Kolowa High School	1199179310	KCB Marigat	42,626	3,130	1,364
17	Ngoron Secondary School	1199180025	KCB Marigat	42,626	20,797	18,306
18	Krezee Primary School	1199248126	KCB Marigat	42,627	16,529	5,923
19	Donyasas Primary School	1199565482	KCB Marigat	42,636	4,636	200
20	AIC Churo Secondary School	1199705098	KCB Marigat	42,636	1,165	780,128
21	Nakoko Primary School	1199774014	KCB Marigat	42,637	3,275	29,669
22	Ngaina Primary School	1199844810	KCB Marigat	42,639	18,740	3,275
23	Kakogh Primary School	1200139984	KCB Marigat	42,643	6,095	18,866
24	Loiwat High School	1200347986	KCB Marigat	42,647	28,222	599,014
25	Losikiriamoi Primary School	1202577288	KCB Marigat	42,698	249	28,348
26	Akwichatis Primary School	1202591752	KCB Marigat	42,696	3,119	375
27	Chepelow Primary School	1204848211	KCB Marigat	42,753	4,368	445
28	Nalekat Primary School	1205875875	KCB Marigat	42,775	33,205	4,494
29	Korossi Secondary School	1208790145	KCB Marigat	42,844	21,439	34,062

Tiaty Constituency

National Government Constituencies Development Fund (NGCDF)

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

30	Kipnai Secondary School	1209149745	KCB Marigat	42,853	6,473	751,691
31	Nyakwala Primary School	1209854481	KCB Marigat	42,871	5,164	6,599
32	Chepotindar Primary School	1210740761	KCB Marigat	42,891	4,361	2,489
33	Chemolingot Day Secondary School	1232888532	KCB Marigat	43,238	3,407	4,037,757
34	Sulolu Primary School	1233438565	KCB Marigat	43,246	67,590	3,533
35	Maron Secondary School	1236653254	KCB Marigat	43,314	1,232	630,791
36	Chemoril Primary School	1238708560	KCB Marigat	43,356	4,879	1,358
37	Tangulbei Administration Police Houses	1238909825	KCB Marigat	43,361	5,826	5,005
38	Deputy County Commissioner Tiaty East	1239800312	KCB Marigat	43,361	17,584	5,826
39	Riongo Primary School	1258410117	KCB Marigat	43,627	40,473	910
40	Kapunyany Secondary School	1259263517	KCB Marigat	43,637	6,294	93,005
41	Chemolingot School of Hearing Impairment	1261060504	KCB Marigat	43,831	1,671	2,294
42	Kositei Primary School	1261504909	KCB Marigat	43,676	22,601	2,049
43	Kadokoi Primary School	1269951904	KCB Marigat	43,851	11,538	22,727
44	Churo Mixed Day Secondary School	1270625527	KCB Marigat	43,866	1,384	23,790
45	Chief Office - Amaya	1272288676	KCB Marigat	43,908	449,819	1,910
46	Kenya Medical Training College Chemolingot	1274667526	KCB Marigat	43,992	1,926	10,153,747
47	Kamsino Primary School	1274679303	KCB Marigat	43,992	54,399	2,052
48	Tiaty NGCDF Sports Committee	1279661968	KCB Marigat	44,126	119,547	47,640
49	Tiaty NGCDF Environment Committee	1279850396	KCB Marigat	44,131	3,617	108,723
50	Akoret ACCs Office	1280067799	KCB Marigat	44,131	360,591	3,869
51	Barpello Chiefs Office	1280303190	KCB Marigat	44,142	265,699	60,917
52	Sukut Primary School	1280438150	KCB Marigat	44,146	1,125	65,951
53	Ribkwo Chiefs Office	1280482559	KCB Marigat	44,147	13,903	1,377
54	Komolion Primary School	1280695099	KCB Marigat	44,153	5,723	34,062
55	Nasorot Primary School	1280984791	KCB Marigat	44,162	5,597	5,849
56	Natan Primary School	1281329231	KCB Marigat	44,173	4,958	5,849
57	Amaya High School	1286685265	KCB Marigat	44,366	8,049	6,275
58	Mosolion Primary School	1286794811	KCB Marigat	44,371	1,248	200

Tiaty Constituency

National Government Constituencies Development Fund (NGCDF)

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59	Asiyok Primary School	1286794927	KCB Marigat	44,371	83	1,500
60	Tirioko Chiefs Office	1286795885	KCB Marigat	44,372	137	1,274
61	Mortena Primary School	1288187807	KCB Marigat	44,424	2,426	263
62	Katakon Primary School	1288187963	KCB Marigat	44,424	341	2,552
63	Cheposo Primary School	1289762783	KCB Marigat	44,473	18,349	-
64	Ngeleyo Primary School	1290100438	KCB Marigat	44,483	849	-
65	Administration Police Chemolingot	1290100934	KCB Marigat	44,483	16,729	-
66	Embositit Primary School	1290128448	KCB Marigat	44,483	1,969	-
67	Mokongwo Primary School	1290130566	KCB Marigat	44,483	1,269	-
68	AIC Sunrise Primary School	1290210497	KCB Marigat	44,487	849	-
69	Toporerwo Primary School	1290461805	KCB Marigat	44,496	148,744	-
70	Chesawach Primary School	1290547041	KCB Marigat	44,498	903	-
71	Orus Primary School	1290547238	KCB Marigat	44,498	1,239	-
72	Deputy County Commissioner Tiaty West	1290644233	KCB Marigat	44,502	17,229	-
73	Tebelekwo Primary School	1290766290	KCB Marigat	44,505	824	-
74	Alem Primary School	1291534954	KCB Marigat	44,544	2,949	-
75	Nyaunyau Primary School	1292796405	KCB Marigat	44,586	18,415	-
76	Nginyang East Assistant Chief Office	1305312910	KCB Marigat		26,787	1,200,000
77	Kolowa Chief Office	1305228804	KCB Marigat		1,035	400,000
78	Mukur Chief Office	1305115694	KCB Marigat		18,269	1,000,000
79	Nakoko Chief Office	1287180981	KCB Marigat		527,899	1,000,000
80	Paka Chief Office	1288976925	KCB Marigat		1,849	1,300,000
81	Domo Primary School	1311760229	KCB Marigat		18,229	200,000
82	Kitopas Primary School	1305300742	KCB Marigat		1,849	1,000,000
83	Kongor Primary School	1309064326	KCB Marigat		6,714	1,200,000
84	Tangulbei Secondary School	1124800948	KCB Marigat		849	8,200,000
85	Tuwot Primary School	1305300815	KCB Marigat		4,370	2,000,000
86	Kositei secondary school	1316786498	KCB Marigat		4,370	-
87	Chepkarerat girls secondary school	1318956692	KCB Marigat		2,298,399	-
88	Chemoikut chiefs office	1318310334	KCB Marigat		-	-

Tiaty Constituency

National Government Constituencies Development Fund (NGCDF)

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89	Tangulbei Primary School		KCB Marigat		-	500,000
90	Silale high school	1316757366	KCB Marigat		-	-
91	Chepilat primary school	1158112084	KCB Marigat		1,505	-
92	Tangulbei Police station	1316904008	KCB Marigat		-	-
93	Nginyayng west chiefs office,	1199779970	KCB Marigat		96,135	-
94	Paka Hill primary school	1238544908	KCB Marigat		1,030,459	-
95	The Tiaty School	1311815279	KCB Marigat		595	-
96	Chesirimion primary school	1200850939	KCB Marigat		4,979	-
97	Kresia primary school	1253318727	KCB Marigat		649	-
98	Kipngal primary school	1281790052	KCB Marigat		310	-
99	Loyeya Primary school	1239241410	KCB Marigat		975	-
100	Kongor ACC office	1318913446	KCB Marigat		-	-
	TOTAL				6,115,415	36,724,449

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

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.

<p>Inaccurate Comparative Balances</p>	<p>The financial statements reflect comparative balances that differed with audited amounts as detailed below:</p> <table border="1" data-bbox="436 651 1240 1193"> <thead> <tr> <th rowspan="2">Particulars</th> <th>Financial Statement</th> <th>Audited Amount</th> <th>Variance</th> </tr> <tr> <th>Kshs</th> <th>Kshs</th> <th>Kshs</th> </tr> </thead> <tbody> <tr> <td>Compensation of employees</td> <td>2,414,511</td> <td>1,250,150</td> <td>1,164,361</td> </tr> <tr> <td>Use of goods and services amount</td> <td>-4,464,880</td> <td>2,866,210</td> <td>-7,331,090</td> </tr> <tr> <td>Transfer to other government units amount</td> <td>33,009,672</td> <td>62,259,672</td> <td>-29,250,000</td> </tr> <tr> <td>Other grants and transfer</td> <td>15,816,549</td> <td>24,573,637</td> <td>-8,757,088</td> </tr> <tr> <td>Acquisition of Assets</td> <td>929,689</td> <td>1,006,060</td> <td>-76,371</td> </tr> <tr> <td>Other Payments</td> <td>52,171</td> <td>36,750</td> <td>15,421</td> </tr> </tbody> </table> <p>In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2022 could not be confirmed.</p>	Particulars	Financial Statement	Audited Amount	Variance	Kshs	Kshs	Kshs	Compensation of employees	2,414,511	1,250,150	1,164,361	Use of goods and services amount	-4,464,880	2,866,210	-7,331,090	Transfer to other government units amount	33,009,672	62,259,672	-29,250,000	Other grants and transfer	15,816,549	24,573,637	-8,757,088	Acquisition of Assets	929,689	1,006,060	-76,371	Other Payments	52,171	36,750	15,421	<p>The errors identified in the financial statement during audit have been rectified and corrections availed in a copy of the statement provided.</p>	<p>Unresolved</p>	
Particulars	Financial Statement		Audited Amount	Variance																															
	Kshs	Kshs	Kshs																																
Compensation of employees	2,414,511	1,250,150	1,164,361																																
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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.

Inaccurate Comparative Balances	The financial statements reflect comparative balances that differed with audited amounts as detailed below:			The errors identified in the financial statement during audit have been rectified and corrections availed in a copy of the statement provided.	Unresolved	
	Particulars	Financial Statement	Audited Amount			Variance
		Kshs	Kshs			Kshs
	Compensation of employees	2,414,511	1,250,150			1,164,361
	Use of goods and services amount	-4,464,880	2,866,210			-7,331,090
	Transfer to other government units amount	33,009,672	62,259,672			-29,250,000
	Other grants and transfer	15,816,549	24,573,637			-8,757,088
	Acquisition of Assets	929,689	1,006,060			-76,371
Other Payments	52,171	36,750	15,421			
	In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2022 could not be confirmed.					
Compensation	The statement of receipts and payments reflects compensation of			The Kshs,357,185	Unresolved	

Tiaty Constituency

National Government Constituencies Development Fund (NGCDF)

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

89	Tangulbei Primary School		KCB Marigat		-	500,000
90	Silale high school	1316757366	KCB Marigat		-	-
91	Chepilat primary school	1158112084	KCB Marigat		1,505	-
92	Tangulbei Police station	1316904008	KCB Marigat		-	-
93	Nginyayng west chiefs office	1199779970	KCB Marigat		96,135	-
94	Paka Hill primary school	1238544908	KCB Marigat		1,030,459	-
95	The Tiaty School	1311815279	KCB Marigat		595	-
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97	Kresia primary school	1253318727	KCB Marigat		649	-
98	Kipngal primary school	1281790052	KCB Marigat		310	-
99	Loyeya Primary school	1239241410	KCB Marigat		975	-
100	Kongor ACC office	1318913446	KCB Marigat		-	-
	TOTAL				6,115,415	36,724,449


On the external audit Report					
of Employees	<p>employees amount of Kshs. 4,365,510 which differed with the payroll amount of Kshs.4,008,325 resulting to unreconciled balance of Kshs.357,185. Further, the amount includes Kshs.306,785 in respect of PAYE, NSSF and NHIF. However, the actual payments are not reflected in bank statements or supported by receipts from the respective government agencies</p> <p>In the circumstances, the accuracy and fair statement of compensation of employees of Ksh.4,365,510 for the year ended 30 June, 2022 could not be confirmed.</p>	<p>difference from payroll amount represents statutory deductions in respect of PAYE, NSSF and NHIF which its documents were filed separately, the files have been consolidated and have been availed in</p> <ol style="list-style-type: none"> 1. A II (PAYE) 2. B II (NSSF) 3. BIII (NHIF) 			
Unsupported Use of Goods and Services	<p>The statement of receipts and payments reflects use of goods and services of Kshs. 9,862,680. However, the amount includes of Kshs.6,266,400 notsupported by way of committee members, nature of expenses or fuel register as detailed below:</p>		<p>Documentation on how the use of funds on Goods and services has been consolidated and availed which includes fuel register, work tickets, cdrc minutes file and schedules showing how members were compensated.</p>	Unresolved	
	Particulars	Amount (Kshs)			Missing Documents
	Committee allowances	1,054,000			Names of committee members, no of sittings and amounts paid to each
	Committee expenses	4,300,000			Nature of expenses and persons paid
	Fuel, oil and Lubricants	912,400			Fuel register and supplier statements
Total	6,266,400				

*Tiary 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 Audits		Not Resolved	a date when you expect the issue to be resolved
	In the circumstances, the propriety, accuracy and fair statement of use of goods and services of Kshs.9,862,680 for the year ended 30 June, 2022 could not be confirmed.			
Transfers to Other Government Units	The statement of receipts and payments reflects transfers to other government units of Kshs.132,409,672. However, the project implementation status report, project management committee and log books for buses purchased were not provided for audit. In the circumstances, the accuracy and fair statement of transfers to other government units of Kshs.132,409,672 for the year ended 30 June, 2022 could not be confirmed.	At the time of audit the process of bus registration at NTSA had not been finalised; By the time management letter was ready, some of the documents were ready especially, Chassis details, inspection reports, Receipts to acknowledge payments except the logbooks, The logbooks will be ready within a months time. The supporting documents provided	Unresolved	
Other Grants and Transfers	Unsupported Bursary Payments The statement of receipts and payments reflects other grants and payments balance of Kshs. 58,345,831. Included in the amount is bursary payments to secondary and tertiary institutions of Kshs.24,778,756 and Kshs.8,119,134 all totaling Kshs.32,897,890 which are unsupported by way of beneficiary listing showing students' name, admission numbers, cheques numbers and acknowledgement receipts from the receiving institutions. In the circumstances, the propriety, accuracy and fair statement of bursary payments of Kshs.32,897,890 for the year ended 30 June, 2022 could not be confirmed.	The detailed list of beneficiaries has been consolidated.	Unresolved	

*Tiaty 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)
Bank Balances	<p>The statement of assets and liabilities reflects bank balance of Kshs.14,828,779. However, the bank reconciliation statement reflects payments in cash book not in bank statement (unpresented cheques) of Kshs.50,753,874 whose schedule was not provided for audit. Further, the unpresented cheques include Kshs.301,000 in respect of stale cheques which had been reversed in the cash book.</p> <p>In the circumstances, the accuracy and fair statement of the bank balance of Kshs.14,828,779 as at 30 June, 2022 could not be confirmed</p>	<p>Bank statements have finally been provided which shows payments in the cash book had actually been cleared at the bank and no stale cheque.</p>	Unresolved	
Project Management Committee Bank Balances	<p>Note 17.4 to the financial statements reflects Project Management Committee Bank Balances of Kshs.36,724,449. However, the cash books, bank reconciliation statements, bank statements and expenditure return for all the project management committee bank accounts were not provided for audit. Further, balance brought forward of Kshs.16,024,518 was also not supported by project implementation status report, expenditure returns and bank statements.</p> <p>In the circumstances, the accuracy and fair statement of the Project Management Committee bank balance of Kshs.36,724,449 as at 30 June, 2022 could not be confirmed.</p>	<p>Documents being requested in the query above are kept in PMC files which could not be accessed at the office because of the insecurity in Tiaty. However, bank statements were later availed for verification.</p>	Unresolved	


 Name: David Okoma
 Fund Account Manager