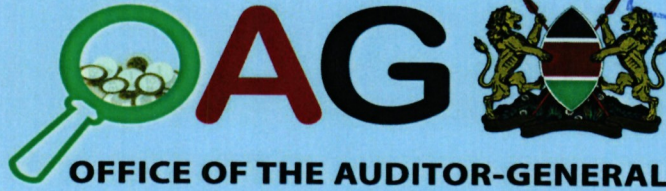


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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY
PARLIAMENTARY COMMISSION

DATE: 24 MAR 2022

DAY: THUR (PM)

TABLED BY: L.O.M.

CLERK-AT-THE-TABLE: INZOFU

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
TIATY CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2020



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E Holder	Peter Maraya
2.	Sub-County Accountant	Kennedy Omariba
3.	Chairman NGCDFC	Augustine Loribo
4.	Member NGCDFC	Mercela Kemoi

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Tiaty Constituency Headquarters

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

(f) NGCDF Tiaty Constituency Contacts

Telephone: (254) 722273033
E-mail: cdftiaty@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Tiaty Constituency Bankers

Kenya Commercial Bank
Marigat Branch
1103776274
Marigat – Kenya.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

I am pleased to present the financial statements for Tiaty Constituency for the financial year ended 30th June 2020. 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 and poor road infrastructure. The people of Tiaty are predominantly pastoralists in which their livelihoods depend on livestock.

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 2019/2020 Tiaty NGCDF was allocated a total of Kshs. 137,367,724.14. The Fund received Ksh 68,000,000 by end of the financial year out of a budget of Ksh 137,367,724.14. The Fund disbursed all the funds received from the Board during the year except for Kshs. 7,117,631.78 which are still in our KCB account as at 30/06/2020.

The Fund has strived to achieve its core mandates by ensuring timely and efficient disbursement of funds to all the project management committees.

The Compensation of Employees utilization stands at 68%, use of Goods and Services at 93%, Transfers to other Government Units at 67%, Other grants and transfers at 53% and Acquisition of Assets at 84% because only half the budget Ksh. 68,000,000.00 was received by end of the financial year.

The remaining half of Ksh. 69,367,724.14 was disbursed after the closure of financial year 2019/20.

Tiaty CDFC has intensified monitoring and Evaluation of projects for prudent management of the Fund. Intense monitoring and evaluation has in effect reduced the time taken to complete our projects. For instance, Loruk Chief Office Project (shown below) whose completion time and quality improved greatly with our regular monitoring and evaluation.

Due to the rough mountainous terrain, harsh semi-arid climatic conditions, remoteness and poor road infrastructure our efforts to undertake and intensify regular monitoring and evaluation is 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.

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



Loruk Chief Office Project

Thank you.


Augustine Loribo

Chairperson,
NGCDF Tiaty Constituency

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-Tiaty Constituency's 2018-2022 Strategic 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 access to safe and affordable water for commercial domestic and livestock consumption
- g) Promote protection conservation and efficient exploitation of environment and natural resources.
- h) 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 Program	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 new Schools Constructed. 	<ul style="list-style-type: none"> - We increased number of classrooms by; 13 at the following Primary Schools; Kakogh, Tukomoi, Pkaghiti, Chepilat, Kamusuk, Marsabit, Lorwatum, Toplem, Nasiwiolet, Lotita, Kitaleim and Kataran. 5 at the following Secondary Schools; Kapunyany, Kolowa, Korossi, Kipnai and Chemolingot Day.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

TIATY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

				<p>We increased number of dormitories by 3 at Cheptunoyo and Katikit Primary and Nginyang Secondary.</p> <ul style="list-style-type: none"> - Increased number of Bursary beneficiaries at all levels by 1,897. - Increased Constructed 5 new Schools at Kapunyany, Kolowa, Korossi, Kipnai and Chemolingot Day Secondary Schools.
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	We increased number of Chiefs Offices by constructing Kapedo East Chiefs Office, Barpello Chiefs Office, Ribkwo Chiefs Office and Akoret, Assistant County Commissioner Office.
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 Constructed gabions at Kamusino bridge and Lorwatum River to improve the rate of soil degradation.
Sports	Mainstream youth and gender issues in development	Increased interaction of youths and women in development programs	- Carried out Constituency sports tournament associated with youth and women.	We successfully carried out one tournament that improved involvement and participation of youth and women in our development programs.
Disaster Management	Improve productivity to attain food security and human dignity	Increased learning and knowledge acquisition	- Number of bursary beneficiaries at all levels	Increased number of Bursary beneficiaries at all levels by 1,897 improving literacy levels leading to individual initiatives for increased food production.
Socio Economic Development	Deliver a world class infrastructure development for economic growth	Increased and improvement on infrastructure.	- Number of infrastructural projects like new Schools and Chafs Offices	Constructed new Schools at Kapunyany, Korossi and Kipnai Schools and Chiefs Offices at Kapedo East, Barpello, Ribkwo and Akoret Locations

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT / SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

We endeavour to provide infrastructural development in areas of education and security and support social security programs as envisaged in millennium development goals and Kenya vision 2030 strategy. We have so far set up and constructed several primary schools and are also continuing awarding bursaries to students in Secondary and tertiary institutions

2. Environmental performance

As we engage on protection of environment particularly in our arid and semi-arid areas of Tiaty as guided by the NGCDF Board we have successfully build gabions to arrest soil and river bank degradation. Tree planting has been faced with challenges as most trees planted are affected by irregular weather patterns.

3. Employee welfare

We have recruited in accordance with employment Acts in Kenya and maintain a gender sensitive workforce that is capable in the administration of the fund at constituency level. The NGCDFC staff are annually trained and sensitized on a variety of emerging issues affecting the fund to help improve on its administration.

4. Market place practices-

a) Responsible competition practice.

NGCDF Tiaty has adopted full contracting that help source competent service providers. Tenders are openly advertised and service providers sourced competitively. Any corruption case is duly handled and reported

b) Responsible Supply chain and supplier relations- After successful tendering where service providers are identified in accordance with the law, the fund seeks to promptly and accordingly make payments as the projects are being implemented

c) Responsible marketing and advertisement - Advertisements for tenders are done targeting a wide cross section members of the community so as to guarantee the best services.

d) Product stewardship – the NGCDF committee guides project implementation in liaison with other related government departments to ensure end user rights and interests are protected.

5. Community Engagements -

Whenever an urgent unforeseen occurrence happens which in the opinion of the NGCDF Committee it cannot be postponed, the committee organises emergency intervention.

NGCDF Tiaty carried out a sports tournament tree planting and gabions constructions as mainly as a way of engaging the youth and women. This has helped mainstream gender and youth considerations in or project implementation. NGCDFC Staff who are members of the community are regularly trained and sensitized as a way of building capacity.

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the NGCDF - Tiaty Constituency is responsible for the preparation and presentation of the NGCDF - Tiaty's financial statements, which give a true and fair view of the state of affairs of the NGCDF - Tiaty for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF - Tiaty; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NGCDF - Tiaty; (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 NGCDF - Tiaty's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF - Tiaty's financial statements give a true and fair view of the state of NGCDF - Tiaty's transactions during the financial year ended June 30, 2020, and of the NGCDF - Tiaty'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 NGCDF - Tiaty, which have been relied upon in the preparation of the NGCDF - Tiaty'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 NGCDF - Tiaty has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF - Tiaty's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NGCDF - Tiaty'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 9TH September 2020.

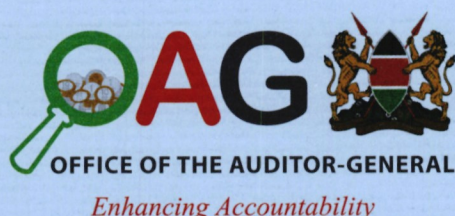


Fund Account Manager
Name: PETER MARAYA

Sub-County Accountant
Name: KENNEDY OMARIBA
ICPAK Member Number:

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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tiaty Constituency set out on pages 12 to 42, which comprise of the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cashflows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 the National Government Constituencies Development Fund - Tiaty Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Omissions in the Financial Statements

The financial statements for the year ended 30 June, 2020 have not been signed by the second signatory who is the Sub County Accountant. In addition, page 37 on progress of auditor recommendations under status column reflects that issues have been resolved yet the report has not been examined by the National Assembly.

Consequently, the financial statements for the year ended 30 June, 2020 do not conform to the presentation format prescribed by the Public Sector Accounting Standard Board (PSASB).

2. Inaccuracies in the Summary of Fixed Asset Register

Annex 3 to the financial statements on the summary of fixed asset register reflects additions totalling Kshs.6,195,311 to the transport equipment. However, the total to additions column reflects an amount of Kshs.1,036,000 leading to an unexplained variance of Kshs.5,159,311.

Consequently, the accuracy and completeness of the above balances included the financial statements for the year ended 30 June, 2020 could not be ascertained.

3. Use of Goods and Services

The statement of receipts and payments for the year ended 30 June, 2020 reflects use of goods and services amounting to Kshs.8,576,216 as detailed in Note 5 to the financial statements. However, the following unsatisfactory issues were noted;

3.1 Unsupported Committee Allowance and Expenses

Included in the use of goods and services expenditure is committee expenses and other committee expenses totalling to Kshs.4,269,000 and Kshs.790,400 respectively. The amounts were received by the Fund officers for payment of allowance to Committee Members and other expenses. However, the expenditure was not supported by a schedule indicating the activity undertaken, date of event, the person paid and rate of payment.

Consequently, the accuracy and validity of the expenditure of Kshs.4,269,000 on Committee expenses and other committee expenses totalling to Kshs.790,400 for the year ended 30 June, 2020 could not be confirmed.

3.2 Unsupported Domestic Travel and Subsistence

The use of goods and services includes an expenditure amounting to Kshs.432,750 in respect of domestic travel and subsistence. The supporting schedule reflects a total amount of Kshs.94,200 which was received by an officer on 18 September, 2019 and 1 November, 2019. However, the activity undertaken by the officer on the two dates had not been specified as no supporting documents was availed.

Consequently, the accuracy and validity of the expenditure of Kshs.94,200 on domestic travel and subsistence for the year ended 30 June, 2020 could not be confirmed.

3.3 Unsupported Printing, Advertising and Information Supplies and Services

The use of goods and services includes an expenditure of Kshs.209,735 in respect of printing, advertising and information supplies and services. The amount was received by two officers. However, the supporting schedule does not reflect the activity that was subsequently paid for.

Consequently, the accuracy and validity of the expenditure of Kshs.209,735 on printing, advertising and information supplies and services for the year ended 30 June, 2020 could not be confirmed.

3.4 Unsupported Training Expenses

Included in the use of goods and services is expenditure of Kshs.443,000 in respect of training expenses. It was noted that the amount was paid to one officer as imprest on 12 July, 2019 and 17 July, 2019. However, no schedule has been provided to indicate the kind of training that was undertaken, the date of training, the venue of training, the number of participants and the allowance paid to each participant.

Consequently, the accuracy and occurrence of the expenditure of Kshs.443,000 on training expenses for the year ended 30 June, 2020 could not be confirmed.

3.5 Unsupported Hospitality Supplies and Services

Included under use of goods and services is expenditure of Kshs.746,260 in respect of hospitality supplies and services. It was noted that the amount was paid to two officers in the year under audit. However, no evidence was provided to indicate the services or activities that were paid for, the date of the activity and the payees.

Consequently, the accuracy and occurrence of the expenditure of Kshs.746,260 in respect of hospitality supplies and services for the year ended 30 June, 2020 could not be confirmed.

3.6 Unsupported Expenditure on Hire of Motor Vehicle

The use of goods and services figure includes expenditure of Kshs.961,300 in respect of fuel, oil and lubricants. Included in the amount is Kshs.560,000 that was used to hire a Land cruiser motor vehicle on diverse dates. However, no documentary evidence was provided to indicate the purpose and terms for hiring the vehicle. In addition, the expenditure on fuel, oil and lubricants includes an amount of Kshs.400,000 that was paid to a local Petrol Station for supply of fuel. However, the fuel register, detail orders, work tickets and supplier statements were not availed for audit verification.

Consequently, the accuracy and validity of the expenditure of Kshs.961,300 for supply of fuel oil and lubricants for the year ended 30 June, 2020 could not be confirmed.

3.7 Unsupported Expenditure on Routine Maintenance-Vehicles and Other Transport Equipment

The use of goods and services includes an expenditure of Kshs.512,272 in respect of routine maintenance of vehicles and other transport equipment. Out of the expenditure is an amount of Kshs.393,373 that was used for repairs and maintenance of the Fund's vehicle (GKB 151G) on diverse dates. However, the pre-service and post-service

inspection reports, Local Service Orders and invoices were not availed for audit verification.

Consequently, the accuracy and validity of the expenditure of Kshs.393,373 used for repairs and maintenance of vehicles and other transport equipment for the year ended 30 June, 2020 could not be confirmed.

4. Other Grants and Transfers

The statement of receipts and payments for the year ended 30 June, 2020 reflects an amount of Kshs.38,942,695 in respect of other grants and transfers as detailed under Note 7 to the financial statements. However, the following unsatisfactory issues were noted;

4.1 Unsupported Bursary to Secondary Schools

Included in the other grant and transfers is bursary to secondary schools totalling to Kshs.19,560,361. However, the schedule supporting the amount did not disclose the names and admission numbers of the beneficiary students for whom the bursary was paid.

Consequently, the accuracy and validity of the balance of Kshs.19,560,361 for bursary to secondary schools for the year ended 30 June, 2020 could not be confirmed.

4.2 Unsupported Bursary to Tertiary Institutions

Other grants and transfers include bursary to tertiary institutions of Kshs.7,543,000. However, the schedule supporting the amount did not disclose names and admission numbers of the students for whom bursary was paid.

Consequently, the accuracy and validity of the balance of Kshs.7,543,000 in bursary to tertiary institutions for the year ended 30 June, 2020 could not be confirmed.

4.3 Unsupported Expenditure from Emergency Reserve

The other grants and transfers include an expenditure amounting to Kshs.6,994,334 for emergency projects. Out of the emergency project payments is an amount of Kshs.5,507,970 that was disbursed to schools for rehabilitation of classrooms and purchase of lockers. However, supporting evidence for the payments made were not provided for audit as indicated below:

No.	School / Activity	Amount Remitted (Kshs.)	Remarks
1.	Kadogoi Primary School - Rehabilitation of classes	1,821,664	-Quotations not provided as well as evaluation reports -Certificate of completion not provided -Project bank statement to confirm payments not provided
2.	Maron High school - Purchase of lockers	600,000	-Only BOQ provided. No other records in the file. -Project bank statement not provided to confirm payment for purchase of the lockers
3.	Churo Mixed Secondary school - Purchase of lockers	640,000	-No project file or records on procurement and delivery of same provided for audit. -Project bank statement not provided to confirm payment for purchase of the lockers
4.	Katikit Primary school - Construction of toilets	1,646,306	-No project records on procurement and delivery of project provided for audit. -Project bank statement not provided to confirm payment for construction of toilet block and classroom.
5.	Chemisik primary school - Renovation of classrooms	800,000	-No project file for renovation of two classrooms or records on procurement and delivery of same provided for audit. -Project bank statement not provided to confirm payment
	Total	5,507,970	

Consequently, the accuracy and occurrence of the expenditure of Kshs.5,507,970 from the emergency reserve for the year ended 30 June, 2020 could not be confirmed.

5. Unsupported Expenditure on Transfers to Secondary Schools

The statement of receipts and payments for the financial year ended 30 June, 2020 reflects expenditure of Kshs.74,180,000 in respect of transfers to other government units as detailed in Note 6 to the financial statements. Included in the transfer is an amount of Kshs.37,150,000 to secondary schools out of which an amount of Kshs.10,000,000 was remitted to three schools for construction of classroom and water tank and purchase of a school bus.

However, project files containing bill of quantities, work plans, Project Management Committee meeting minutes, expenditure returns including invoices, bank statements, tender minutes, project site minutes, monitoring and evaluation reports and certificate of

practical completion were not provided for audit. Further, the logbook of the bus purchased was not availed for audit review, to confirm ownership of the vehicle.

Consequently, the accuracy and occurrence of the expenditure of Kshs.10,000,000 on transfers to other government units for the year ended 30 June, 2020 could not be confirmed.

6. Unsupported Bank Balance

The statement of assets and liabilities as at 30 June, 2020 reflects bank balance of Kshs.7,117,632 and as disclosed in Note 10A to the financial statements. However, the certificate of bank balance as at that date was not provided for audit verification. Further, the bank reconciliation statement as at that date reflects payments in the cashbook not in bank statements amounting to Kshs.8,145,380 which includes two stale cheques amounting to Kshs.3,650. No reason was provided for failure to reverse the cheques in the cashbook.

Consequently, the accuracy and validity of the bank balance of Kshs.7,117,632 as at 30 June, 2020 could not be confirmed.

7. Unsupported Prior Year Adjustment

The statement of assets and liabilities as at 30 June, 2020 reflects prior year adjustments amounting to Kshs.1,380,997 as detailed in Note 14 to the financial statements. However, the nature of the adjustment has not been explained.

Consequently, the prior year adjustment of balance of Kshs.1,380,997 as at 30 June, 2020 is not fairly stated.

8. Inaccurate Project Management Committee Bank Balances

Annex 2 to the financial statements reflects Project Management Committee (PMC) bank balances of Kshs.14,597,576 as at 30 June, 2020. The amount represents balances of bank statements of nineteen (19) schools. However, the bank statements of the schools reflect a total of Kshs.23,257,918, leading to variance of Kshs.8,660,342 which has not been reconciled or explained.

Consequently, the accuracy and completeness of the PMC bank balances of Kshs.14,597,576 as at 30 June, 2020 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflect a final receipts budget for the year under review totalling to Kshs.206,906,482 against total actual receipts of Kshs.137,538,758 resulting to budget under funding amounting to Kshs.69,367,724 or 44%. Similarly, the Fund expended a total of Kshs.131,802,123 against the approved budget of Kshs.206,906,482 resulting to budget under expenditure amounting to Kshs.75,104,359 or 36% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the citizens of the Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Projects

1.1 Project Implementation Status

The project status report indicated that a total of Kshs.137,367,724 was allocated for eighty one (81) projects during the financial year ended 30 June, 2020. Examination of the project implementation status report revealed the following:

Status	Number of Projects	Allocation (Kshs.)
Ongoing Projects	37	103,767,724
Not Started	44	33,600,000
Total	81	137,367,724

From the above analysis, no project had been completed due to security challenges in the constituency and forty four (44) projects had not been started due to delayed disbursement of funds from the National Government Constituency Development Fund Board.

Consequently, the delay in implementation of projects may impact negatively on delivery of goods and services to the residents of Tiaty Constituency.

1.2 Primary School Projects

The statement of receipts and payments for the financial year ended 30 June, 2020 reflects expenditure of Kshs.74,180,000 in respect of transfers to other government units as detailed under note 6 to the financial statements. Included in this amount is transfers to Primary Schools totalling to Kshs.27,030,000. However, audit review of the project implementation status report and the project files for six (6) projects, totalling Kshs.3,950,000 revealed unsatisfactory matters as tabulated in **Appendix I**. The anomalies indicate that the management does not carry out close supervision of the implementation process for projects.

Consequently, I am unable to confirm if the constituents of Tiaty Constituency received value from the amount of Kshs.3,950,000 transferred to primary schools.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Risk Management Policy

The Fund does not have a risk management policy that guides on assessment and evaluation of risk and to develop the strategies to mitigate them. This is contrary to clause Regulation 165(1) of the Public Finance Management Act (National Government)

Regulations 2015 which require the Accounting Officer to ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations. Consequently, the service delivery may be adversely affected by avoidable risks.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 money is applied in an effective manner.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of sustainability of service basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 February, 2022

Appendix I

Project Implementation Status

•	Financial Year	Project Name	Approved Activity	Amount Allocated (Kshs.)	Audit Findings
•	2019/2020	Katikit Primary School	Completion of 80 Bed Dormitory (Plastering, Painting and Fascia Board)	500,000	No documentary evidence was availed showing how the amount was utilized.
•	2019/2020	Chemayes Primary School	Completion of 1 Classroom (Fixing Windows & Doors, Plastering, Flooring and Painting)	250,000	No documentary evidence was availed showing how the 2019/20 allocation was utilized.
•	2019/2020	Losikiriamoi Primary School	Construction of 1 Classroom to Completion	1,000,000	Procurement records were not filed in school project file making it difficult to establish how the funds were utilized.
•	2018/2019	Cheptunoyo Primary School	Doors, windows fitting, floor finishes and Painting of Dormitory Block at Ksh. 800,000 and Purchase of 20 Beds at Ksh. 200,000	1,000,000	Contract agreement signed was for Kshs.475,000 leading unexplained variance of Kshs.325,000. No evidence was availed to confirm that beds worth Kshs.200,000 were purchased.
•	2018/2019	Marsabit Primary School	Construction of One Classroom up to completion	1,000,000	Contract agreement not in file.
•	2019/2020	Kitaiem Primary School	Completion of 1 Classroom (Plastering, Flooring, Painting, and Fascia Board)	200,000	Project file not availed.
•					
•	Total			3,950,000	

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	122,340,876	109,284,483
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		122,340,876	109,284,483
PAYMENTS			
Compensation of employees	4	3,907,901	1,995,955
Use of goods and services	5	8,576,216	8,142,062
Transfers to Other Government Units	6	74,180,000	44,317,342
Other grants and transfers	7	38,942,695	40,573,500
Acquisition of Assets	8	6,195,311	1,036,000
Other Payments	9	0	3,173,766
TOTAL PAYMENTS		131,802,123	99,238,625
SURPLUS / (DEFICIT)		(9,461,247)	10,045,858

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF - Tiaty Constituency Financial Statements were approved on 9th September 2020 and signed by:



 Fund Account Manager
 Name: PETER MARAYA

 National Sub-County Accountant
 Name: KENNEDY OMARIBA
 ICPAK Member Number:

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	7,117,632	15,197,882
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		7,117,632	15,197,882
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		7,117,632	15,197,882
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		7,117,632	15,197,882
REPRESENTED BY			
Fund Balance B/Fwd.	13	15,197,882	5,546,173
Prior Year Adjustments	14	1,380,997	(394,149)
Surplus / Deficit for The Year		(9,461,247)	10,045,858
NET FINANCIAL POSITION		7,117,632	15,197,882

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF - Tiaty Constituency financial statements were approved on 9TH September 2020 and signed by:


 Fund Account Manager
 Name: PETER MARAYA

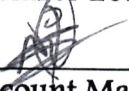
 National Sub-County Accountant
 Name: KENNEDY OMARIBA
 ICPAK Member Number:

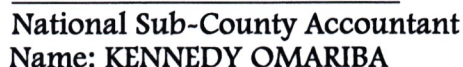
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IX. STATEMENT OF CASHFLOW

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts For Operating Income			
Transfers from NGCDF Board	1	122,340,876	109,284,483
Other Receipts	3	-	-
Total receipts		122,340,876	109,284,483
Payments For Operating Expenses			
Compensation of Employees	4	3,907,901	1,995,955
Use of goods and services	5	8,576,216	8,142,062
Transfers to Other Government Units	6	74,180,000	44,317,342
Other grants and transfers	7	38,942,695	40,573,500
Other Payments	9	0	3,173,766
Total payments		125,606,812	98,202,625
Total Receipts Less Total Payments			
Adjusted For:			
Decrease / (Increase) in Accounts receivable: (Outstanding Imprest)	15	-	-
Increase / (Decrease) in Accounts Payable: (Deposits / Gratuity and Retention)	16	-	-
Prior Year Adjustments	14	1,380,997	(394,149)
Net Cash Flow From Operating Activities		(1,884,940)	10,687,709
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	6,195,311	1,036,000
Net cash flows from Investing Activities		(6,195,311)	(1,036,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(8,080,251)	9,651,709
Cash and Cash Equivalent at BEGINNING of the Year	13	15,197,882	5,546,173
Cash and Cash Equivalent at END of the Year		7,117,632	15,197,882

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF - Tiaty Constituency financial statements were approved on 9TH September 2020 and signed by:


 Fund Account Manager
 Name: PETER MARAYA


 National Sub-County Accountant
 Name: KENNEDY OMARIBA
 ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TIATY CONSTITUENCY
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X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt / Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724	69,538,758	206,906,482	137,538,758	69,367,724	66%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
	137,367,724	69,538,758	206,906,482	137,538,758	69,367,724	66%
PAYMENTS						
Compensation of Employees	4,195,537	1,613,630	5,809,167	3,907,901	1,901,266	67%
Use of goods and services	7,514,632	1,884,799	9,399,431	8,576,216	823,215	91%
Transfers to Other Government Units	76,517,314	36,830,000	113,347,314	74,180,000	39,167,314	65%
Other grants and transfers	49,140,241	19,804,259	68,944,500	38,942,695	30,001,805	56%
Acquisition of Assets	-	7,406,629	7,406,629	6,195,311	1,211,318	84%
Other Payments	-	1,999,441	1,999,441	-	1,999,441	0%
TOTALS	137,367,724	69,538,758	206,906,482	131,802,123	75,104,359	64%

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(a) Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. The Compensation of Employees utilization stands at 67% because only half the budget Ksh. 68,000,000 was received. The remaining half Ksh. 69,367,724.14 was disbursed after the closure of financial year 2019/20.
- ii. The Use of Goods and Services utilization stands at 91% because only half the budget Ksh. 68,000,000 was received. The remaining half Ksh. 69,367,724.14 was disbursed after the closure of financial year 2019/20
- iii. The Transfers to other Government Units utilization stands at 65% because only half the budget Ksh. 68,000,000 was received. The remaining half Ksh. 69,367,724.14 was disbursed after the closure of financial year 2019/20
- iv. The Other grants and transfers utilization stands at 56% because only half the budget Ksh. 68,000,000 was received. The remaining half Ksh. 69,367,724.14 was disbursed after the closure of financial year 2019/20
- v. The Acquisition of Assets utilization stands at 84% because only half the budget Ksh. 68,000,000 was received. The remaining half Ksh. 69,367,724.14 was disbursed after the closure of financial year 2019/20

The NGCDF - Tiaty Constituency financial statements were approved on 9TH September 2020 and signed by:


Fund Account Manager
Name: PETER MARAYA

Sub-County Accountant
Name: KENNEDY OMARIBA
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TIATY CONSTITUENCY
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I. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme / Sub-Programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual On Comparable Basis 30/06/2020 Kshs	Budget Utilization Difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	4,195,537	1,613,630	5,809,167	3,907,901	1,901,266
1.2 Committee allowances	1,800,000	1,392,117	3,192,117	3,796,450	(604,333)
1.3 Use of goods and services	1,814,632	0	1,814,632	1,387,084	427,548
2.0 Monitoring and evaluation	1,500,000	0	1,500,000	1,500,000	0
2.1 Capacity building	2,000,000	0	2,000,000	1,000,000	1,000,000
2.2 Committee allowances	400,000	492,682	892,682	892,682	0
2.3 Use of goods and services	1,500,000	0	1,500,000	1,500,000	0
3.0 Emergency	7,198,241	5,053,398	12,251,639	0	12,251,639
3.1 Primary Schools					
Kadogoi Primary School	0	0	0	1,821,664	(1,821,664)
Katikit Primary School	0	0	0	1,646,306	(1,646,306)
Chemusik Primary School	0	0	0	800,000	(800,000)
3.2 Secondary schools					
Maron Secondary School	0	0	0	600,000	(600,000)
Churo Mixed Day Secondary School	0	0	0	640,000	(640,000)
3.3 Security projects					
Nginyang Police station	0	0	0	100,000	(100,000)

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Programme / Sub-Programme	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
3.4 Administration and Recurrent					
Samo Agencies Limited	0	0	0	1,386,364	(1,386,364)
4.0 Bursary and Social Security					
4.1 Secondary Schools	24,342,000	4,417,701	28,759,701	19,560,361	0
4.2 Tertiary Institutions	10,000,000	6,000,000	16,000,000	7,543,000	0
5.0 Sports	2,450,000	133,160	2,583,160	1,415,000	0
6.0 Environment					
Construction of Gabions at Kamsino River	600,000	0	600,000	0	600,000
Construction of Gabions at Chepelion River	400,000	0	400,000	0	400,000
Construction of Gabions at Donge River	500,000	0	500,000	0	500,000
Construction of Gabions at Natan River	600,000	0	600,000	0	600,000
Construction of Gabion at Kamsino Brigde	0	0	0	680,000	(680,000)
Construction of Gabion at Lorumotum	0	0	0	300,000	(300,000)
Construction of Gabion at Kadogoi	0	300,000	300,000	0	300,000
Tree Planting at Chemolingot Day School	0	100,000	100,000	0	100,000
Tree Planting at Kokwototo Primary School	0	100,000	100,000	0	100,000
Tree Planting at Churo Girls High School	0	100,000	100,000	0	100,000
Tree Planting at Nginyang Girls Secondary	0	100,000	100,000	0	100,000
Tree Planting at Chesakam Primary School	0	100,000	100,000	0	100,000
Tree Planting at Nakoko Primary School	0	100,000	100,000	0	100,000
Tree Planting at Kositei Primary School	0	100,000	100,000	0	100,000

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Programme / Sub-Programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual On Comparable Basis 30/06/2020	Budget Utilization Difference
Tree Planting at Korelach Primary School	0	100,000	100,000	0	100,000
Tree Planting at Chepturu Primary School	0	100,000	100,000	0	100,000
Tree Planting at Barpello Primary School	0	100,000	100,000	0	100,000
Tree Planting at Tilingwo Primary School	0	100,000	100,000	0	100,000
Tree Planting at Loiwat Primary School	0	100,000	100,000	0	100,000
Tree Planting at Kipnai Primary School	0	100,000	100,000	0	100,000
Tree Planting at Ngoron Primary School	0	100,000	100,000	0	100,000
7.0 Primary Schools Projects					
Kamusino Primary School	1,000,000	0	1,000,000	1,000,000	0
Sukut Primary School	1,000,000	0	1,000,000	0	1,000,000
Chesetim Primary School	1,100,000	0	1,100,000	0	1,100,000
Chemayes Primary School	250,000	0	250,000	250,000	0
Chewara Primary School	500,000	0	500,000	0	500,000
Korelach Primary School	900,000	0	900,000	0	900,000
Tamkal Primary School	1,000,000	0	1,000,000	0	1,000,000
Meuto Primary School	1,000,000	0	1,000,000	1,000,000	0
Chemukutan Primary School	1,000,000	0	1,000,000	0	1,000,000
Adich Primary School	1,000,000	0	1,000,000	0	1,000,000
Chemuro Primary School	1,000,000	0	1,000,000	0	1,000,000
Silolu Primary School	100,000	0	100,000	0	100,000
Pngal Primary School	100,000	0	100,000	100,000	0

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

Programme / Sub-Programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual On Comparable Basis 30/06/2020	Budget Utilization Difference
Chepanda Primary School	1,000,000	0	1,000,000	0	1,000,000
Nyakwala Primary School	1,000,000	0	1,000,000	0	1,000,000
Kamusuk Primary School	1,000,000	0	1,000,000	0	1,000,000
Chemusik Primary School	500,000	0	500,000	0	500,000
Katikit Primary School	500,000	0	500,000	500,000	0
Nginyang Primary School	2,000,000	0	2,000,000	0	2,000,000
Chepangaria Primary School	1,300,000	0	1,300,000	0	1,300,000
Pakka Hills Primary School	700,000	0	700,000	700,000	0
Tuwo Primary School	1,200,000	0	1,200,000	1,000,000	200,000
Lemuyek Primary School	200,000	0	200,000	0	200,000
Nasorot Primary School	2,200,000	0	2,200,000	0	2,200,000
Natan Primary School	1,000,000	0	1,000,000	0	1,000,000
Nalekat Primary School	1,400,000	0	1,400,000	0	1,400,000
Cheptunoyo Primary School	200,000	0	200,000	0	200,000
Losikiriamoi Primary School	1,000,000	0	1,000,000	1,000,000	0
Lomuge Primary School	1,000,000	0	1,000,000	0	1,000,000
Sowo Primary School	1,000,000	0	1,000,000	0	1,000,000
Katungura Primary School	1,000,000	0	1,000,000	0	1,000,000
Sosion Primary School	1,000,000	0	1,000,000	1,000,000	0
Seronu Primary School	1,100,000	0	1,100,000	1,000,000	100,000
Kokwototo Primary School	100,000	0	100,000	0	100,000
Komolion Primary School	100,000	0	100,000	0	100,000

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Programme / Sub-Programme	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
Kadokoi Primary School	100,000	0	100,000	0	100,000
Lotita Primary School	200,000	0	200,000	200,000	0
PonPon Primary School	200,000	0	200,000	200,000	0
Kitalem Primary School	200,000	0	200,000	200,000	0
Kataran Primary School	200,000	0	200,000	200,000	0
Lomerimeri Primary School	1,000,000	0	1,000,000	0	1,000,000
Kakogh Primary School	1,000,000	0	1,000,000	1,000,000	0
Nasur Primary School	200,000	0	200,000	200,000	0
Loyeya Primary School	50,000	0	50,000	50,000	0
Kreeze Primary School	50,000	0	50,000	50,000	0
Maron Primary School	50,000	0	50,000	50,000	0
Lotita Primary School	0	600,000	600,000	600,000	0
Nasiwiolet Primary School	0	500,000	500,000	500,000	0
Kamrio Primary School	0	500,000	500,000	500,000	0
Pkaghit Primary School	0	500,000	500,000	500,000	0
Losikiriamoi Primary School	0	500,000	500,000	500,000	0
Tilingwo Primary School	0	500,000	500,000	500,000	0
Chepilat Primary School	0	500,000	500,000	500,000	0
Kakogh Primary School	0	600,000	600,000	600,000	0
Kamusuk Primary School	0	500,000	500,000	500,000	0
Kimnyan Primary School	0	300,000	300,000	300,000	0
Kechii Primary School	0	500,000	500,000	500,000	0

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Toplem Primary School	0	1,000,000	1,000,000	1,000,000	0
Nasiwaleet Primary School	0	500,000	500,000	500,000	0
Kitaillem Primary School	0	700,000	700,000	700,000	0
Cherumbo Primary School	0	180,000	180,000	180,000	0
Namgarua Primary School	0	150,000	150,000	150,000	0
Kresia Primary School	0	250,000	250,000	250,000	0
Nasur Primary School	0	550,000	550,000	550,000	0
Kakogh Primary School	0	200,000	200,000	200,000	0
Tukomoi Primary School	0	1,000,000	1,000,000	1,000,000	0
Pkaghut Primary School	0	500,000	500,000	500,000	0
Chepilat Primary School	0	500,000	500,000	500,000	0
Maron Primary School	0	800,000	800,000	800,000	0
Kamusuk Primary School	0	500,000	500,000	500,000	0
Marsabit Primary School	0	500,000	500,000	500,000	0
Lorwatum Primary School	0	1,000,000	1,000,000	1,000,000	0
Cheptunoyo Primary School	0	500,000	500,000	500,000	0
Losikiriamoi Primary School	0	200,000	200,000	200,000	0
Ponpon Primary School	0	700,000	700,000	700,000	0
Lotita Primary School	0	100,000	100,000	100,000	0
Kataran Primary School	0	700,000	700,000	700,000	0
Chepkararat Primary School	0	800,000	800,000	800,000	0
Chewara Primary School	0	350,000	350,000	350,000	0

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Lomerimeri Primary School	0	150,000	150,000	150,000	0
8.0 Secondary Schools Projects					
Chemolingot Day High School	5,000,000	0	5,000,000	2,500,000	2,500,000
Chemolingot High School	1,500,000	0	1,500,000	1,500,000	0
Ngoron High School	1,000,000	0	1,000,000	1,000,000	0
Kapunyany High School	5,250,000	0	5,250,000	2,500,000	2,750,000
Korossi High School	5,250,000	0	5,250,000	2,500,000	2,750,000
Maron High School	5,000,000	0	5,000,000	2,500,000	2,500,000
Kipnai High School	5,817,314	0	5,817,314	2,500,000	3,317,314
Churo Girls High School	3,000,000	0	3,000,000	2,000,000	1,000,000
Churo Boys High School	1,000,000	0	1,000,000	1,000,000	0
Korossi High School	0	1,000,000	1,000,000	1,000,000	0
AIC Churo Girls High School	0	100,000	100,000	100,000	0
Kapunyany High School	0	2,000,000	2,000,000	2,000,000	0
Kolowa High School	0	1,300,000	1,300,000	950,000	350,000
Loiwat High School	0	6,500,000	6,500,000	6,500,000	0
Kipnai Secondary School	0	800,000	800,000	800,000	0
Nginyang Girls High School	0	1,000,000	1,000,000	1,000,000	0
Chemolingot Day Secondary School	0	2,000,000	2,000,000	2,000,000	0
Korossi High School	0	800,000	800,000	800,000	0
Maron Secondary School	0	2,500,000	2,500,000	2,500,000	0

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Programme / Sub-Programme	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
Chemolingot Day Secondary School	0	500,000	500,000	500,000	0
Chemolingot Boys High School	0	1,000,000	1,000,000	1,000,000	0
9.0 Tertiary institutions Projects					
Kenya Medical Training College, Chemolingot	10,000,000	0	10,000,000	10,000,000	0
10.0 Security Projects					
Akoret, Assistant County Commissioner Office	450,000	350,000	800,000	0	800,000
Kapedo East Chiefs Office	400,000	0	400,000	0	400,000
Barpello Chiefs Office	700,000	0	700,000	0	700,000
Ribkwo Chiefs Office	700,000	0	700,000	0	700,000
Tangulbei Deputy County Commissioner Office	300,000	0	300,000	300,000	0
Kipnai Chief Office	125,000	0	125,000	0	125,000
Silale Chief Office	125,000	0	125,000	0	125,000
Tirioko Chief Office	125,000	0	125,000	0	125,000
Tiaty NGCDF Office	125,000	0	125,000	0	125,000
Nginyang Police Station	0	100,000	100,000	100,000	0
Tepelekwio Chiefs Office	0	300,000	300,000	300,000	0
Maya Chiefs Office	0	120,000	120,000	120,000	0
Paka Chiefs Office	0	30,000	30,000	30,000	0
Ngoron Chiefs Office	0	300,000	300,000	300,000	0
Loruk Chiefs Office	0	1,300,000	1,300,000	1,300,000	0

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Programme / Sub-Programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual On Comparable Basis 30/06/2020	Budget Utilization Difference
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)	0	7,000,000	7,000,000	6,195,311	804,689
11.2 Construction of CDF office	0	337,629	337,629	0	337,629
11.3 Purchase of furniture and equipment	0	12,000	12,000	0	12,000
11.4 Purchase of computers	0	57,000	57,000	0	57,000
12.0 Others					
12.1 Strategic Plan	0	826,234	826,234	0	826,234
12.2 Innovation Hub	0	1,169,257	1,169,257	0	1,169,257
12.3 Water	0	3,950	3,950	0	3,950
	137,367,724	69,538,758	206,906,482	131,802,123	75,104,360

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

XII. 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 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 - Tiaty Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

External Assistance

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

SIGNIFICANT ACCOUNTING POLICIES

15. Related Party Transactions

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

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
B005310	1	0	28,000,000
B005396	2	0	4,000,000
B005396	3	0	22,784,483
B030303	4	0	10,000,000
B005486	5	0	12,000,000
B007489	6	0	8,000,000
B042697	7	0	500,000
B047504	8	0	11,000,000
B047536	9	0	13,000,000
B047226	1	54,340,876	0
B041224	2	4,000,000	0
B047661	3	20,000,000	0
B049187	4	6,000,000	0
B104161	5	14,000,000	0
B104495	6	24,000,000	0
TOTAL		122,340,876	109,284,483

2. PROCEEDS FROM SALE OF ASSETS

Description	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,707,070	1,505,928
Personal allowances paid as part of salary	396,100	198,000
Pension and other social security contributions (Gratuity)	26,600	16,800
Employer Contributions Compulsory national social security schemes	778,131	275,227
Total	3,907,901	1,995,955

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	4,269,000	5,079,795
Other Committee Expenses	790,400	55,000
Utilities, Supplies And Services	35,499	17,941
Communication, Supplies And Services	48,000	42,000
Domestic Travel And Subsistence	432,750	499,550
Printing, Advertising And Information Supplies & Services	209,735	311,710
Rentals Of Produced Assets	0	0
Training Expenses	443,000	752,000
Hospitality Supplies And Services	746,260	914,941
Insurance Costs	0	0
Specialized Materials And Services	0	0
Office And General Supplies And Services	128,000	0
Fuel , Oil & Lubricants	961,300	200,000
Bank Service Commission And Charges	0	25,696
Other Operating Expenses	0	0
Routine Maintenance – Vehicles And Other Transport Equipment	512,272	243,429
Routine Maintenance – Other Assets	0	0
Total	8,576,216	8,142,062

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools	27,030,000	35,617,342
Transfers to secondary schools	37,150,000	8,700,000
Transfers to tertiary institutions	10,000,000	-
TOTAL	74,180,000	44,317,342

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools	19,560,361	18,785,500
Bursary – tertiary institutions	7,543,000	12,838,000
Bursary – special schools	0	0
Mock & CAT	0	0
Security projects	2,450,000	5,000,000
Sports projects	1,415,000	600,000
Environment projects	980,000	0
Emergency projects	6,994,334	3,350,000
Total	38,942,695	40,573,500

8. ACQUISITION OF ASSETS

Description	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	498,000
Purchase of Vehicles and Other Transport Equipment	6,195,311	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	538,000
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	6,195,311	1,036,000

9. OTHER PAYMENTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Strategic Plan	0	3,173,766
ICT Hub	0	0
		3,173,766

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
Kenya Commercial Bank, Marigat Branch Account No. 1103776274, Kenya Shillings.	7,117,632	15,197,882
Total	7,117,632	15,197,882
10B: CASH IN HAND		
	0	0
Total	0	0

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
		0	0	0
Total				0

12A. RETENTION

Description	2019 - 2020	2018-2019
	Kshs	Kshs
	0	0
Total	0	0

12B. GRATUITY DEPOSITS

Description	2019 - 2020	2018-2019
	Kshs	Kshs
	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

Description	2019-2020	2018-2019
	Kshs	Kshs
Bank Accounts	15,197,882	5,546,173
Cash In Hand	0	0
Imprest	0	0
Total	15,197,882	5,546,173

14. PRIOR YEAR ADJUSTMENTS

	Balance B/F FY 2019/2020 As Per Financial Statements	Adjustments	Adjusted Balance B/F FY 2018/2019
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	1,380,997	0	394,149
Cash In Hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
	1,380,997	0	394,149

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST'

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	0	0
Imprest issued during the year (B)	7,389,600	0
Imprest surrendered during the Year (C)	7,389,600	0
Net changes in account receivables D= A+B-C	0	0

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

17.2: PENDING STAFF PAYABLES

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	0	0
Others	0	0
	0	0

17.3: UNUTILIZED FUND (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,901,266	1,613,630
Use of goods and services	823,215	1,884,799
Amounts due to other Government entities	39,167,314	36,830,000
Amounts due to other grants and other transfers	30,001,805	19,804,259
Acquisition of assets	1,211,318	7,406,629
Others	1,999,441	1,999,441
Prior year adjustment	1,380,997	-
	76,485,956	69,538,758

17.4: PMC Account Balances (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
PMC Account Balances	14,597,576.58	2,184,538
	14,597,576.58	2,184,538

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ANNEX 1 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees	Payment of staff salaries and gratuity	1,901,266		
Use of goods & services	Payment of travel, subsistence, catering, Sitting allowances, conferences, Training of PMCs /	823,215		
Amounts Due To Other Grants And Other Transfers				
Sukut Primary School	Construction of 1 Classroom to Completion.	1,000,000		
Chesetim Primary School	Construction of 1 Classroom to Completion.	1,100,000		
Chewara Primary School	Completion of 1 Classroom	500,000		
Korelach Primary School	Completion of 2 Classrooms	900,000		
Tamkal Primary School	Construction of 1 Classroom to Completion	1,000,000		
Chemuktan Primary School	Construction of 1 Classroom to Completion	1,000,000		
Adich Primary School	Construction of 1 Classroom to Completion	1,000,000		
Chemuro Primary School	Construction of 1 Classroom to Completion	1,000,000		
Silolu Primary School	Purchase of 20 Desks	100,000		
Chepanda Primary School	Construction of 1 Classroom to Completion	1,000,000		
Nyakwala Primary School	Construction of 1 Classroom to Completion	1,000,000		
Kamusuk Primary School	Construction of 1 Classroom to Completion	1,000,000		
Chemusik Primary School	Completion of a 2 Roomed Staff House	500,000		
Ngingyang Primary School	Construction of 80 Bed Dormitory	2,000,000		
Chepngarua Primary School	Construction of 1 Classroom and Purchase of 60 Desks	1,300,000		
Tuwo Primary School	Construction of 1 Classroom, Construction of 2 Door Pit Latrine	200,000		

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Lemuyek Primary School	Construction of 2 Door Pit Latrine	200,000		
Nasorot Primary School	Construction of 2 Classrooms	2,200,000		
Natan Primary School	Construction of 1 Classroom	1,000,000		
Nalekat Primary School	Construction of 1 Classroom, Purchase of 40 Desks and Construction of 2 Door Pit Latrine	1,400,000		
Cheptunoyo Primary School	Purchase of 40 Desks	200,000		
Lomuge Primary School	Construction of 1 Classroom to Completion	1,000,000		
Sowo Primary School	Construction of 1 Classroom to Completion	1,000,000		
Katungura Primary School	Construction of 1 Classroom to Completion	1,000,000		
Seronu Primary School	Construction of 1 Classroom and Purchase of 20 Desks	100,000		
Kokwototo Primary School	Purchase of 20 Desks	100,000		
Komolion Primary School	Purchase of 20 Desks	100,000		
Kadokoi Primary School	Purchase of 20 Desks	100,000		
Lomerimeri Primary School	Construction of 1 Classroom to Completion	1,000,000		
Secondary Schools Projects				
Chemolingot Day High School	Construction of an Administration Block comprising of 7 offices to Completion	2,500,000		
Kapunyany High School	Construction of Boys 80 Bed Dormitory and Construction of 2 Door Pit Latrine	2,750,000		
Korossi High School	Construction of Boys 80 Bed Dormitory and Construction of 2 Door Pit Latrine	2,750,000		

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Maron High School	Construction of Boys 80 Bed Dormitory to Completion at Ksh. 2,500,000	2,500,000		
Kipnai High School	Construction of 80 Bed Boys Dormitory, Completion of 4 Classrooms and Construction of 2 Door Boys Pit Latrine	3,317,314		
Churo Girls High School	Completion of an Administration Block comprising of 7 offices	1,000,000		
Kolowa High School	Construction of One Classroom	350,000		
Sub-Total		39,167,314		
Amounts due to other grants and other transfers				
Security Projects				
Akoret, Assistant County Commissioner Office	Construction of a 3 Roomed Assistant County Commissioner Office	800,000	-	
Kapedo East Chiefs Office	Renovation of a 3 Roomed Chiefs Office	400,000	-	
Barpello Chiefs Office	Construction of a 3 Roomed Chiefs Office	700,000	-	
Ribkwo Chiefs Office	Construction of a 3 Roomed Chiefs Office	700,000	-	
Kipnai Chief Office	Purchase of Yamaha Motor Bike CRUX 110, 110cc	125,000	-	
Silale Chief Office	Purchase of Yamaha Motor Bike CRUX 110, 110cc	125,000	-	
Tirioko Chief Office	Purchase of Yamaha Motor Bike CRUX 110, 110cc	125,000	-	
Tiaty NGCDF Office	Purchase of Yamaha Motor Bike CRUX 110, 110cc	125,000	-	
Bursary	Balance of Bursary	17,656,340	-	

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Emergency	Balance of Emergency	4,277,305	-	
Sports	Balance of Sports Funding	1,203,160	-	
Environment Projects	Construction of Gabion Kamsino River	600,000	-	
	Construction of Gabion Chepelion River	400,000	-	
	Construction of Gabion Donge River	500,000	-	
	Construction of Gabion Natan River	600,000	-	
	Construction of Gabion at Kadogoi	300,000	-	
	Tree Planting at Chemolingot Day Secondary	100,000	-	
	Tree Planting at Kokwototo Primary School	100,000	-	
	Tree Planting at Churo Girls High School	100,000	-	
	Tree Planting at Ngingyang Girls Secondary	100,000	-	
	Tree Planting at Chesakam Primary School	100,000	-	
	Tree Planting at Nakoko Primary School	100,000	-	
	Tree Planting at Kositei Primary School	100,000	-	
	Tree Planting at Korelach Primary School	100,000	-	
	Tree Planting at Chepturu Primary School	100,000	-	
	Tree Planting at Barpello Primary School	100,000	-	
	Tree Planting at Tilingwo Primary School	100,000	-	
	Tree Planting at Loiwat Primary School	100,000	-	
	Tree Planting at Kipnai Primary School	100,000	-	
	Tree Planting at Ngoron Primary School	100,000	-	
Sub-Total		30,001,805	0	

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Acquisition of assets				
Motor Vehicles (Including Motorbikes)	Purchase of NGCDF Motor Vehicle Toyota Land Cruiser 8 Seater	804,689	-	
Construction of CDF Office	Construction of Office Gate and	337,629	-	
Purchase of Furniture and Equipment	Unspent Savings	12,000	-	
Office Equipment	Unspent Savings	57,000	-	
Sub-Total		1,211,318		
Others				
Strategic Plan	Balance of Strategic Plan	826,234	-	
Innovation Hub - Chemolingot CIH	Balance of Innovation Hub	1,169,257	-	
Water	Balance Water	3,950	-	
Sub-Total		1,999,441		
Grand Total		75,104,360		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - TIATY
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ANNEX 2 – PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account No.	2019/20	2018/19
Meuto Primary School	KCB, Marigat	1113078650	335,958.00	-
Chepilat Primary School	KCB, Marigat	1125502959	637.05	10,780.65
Nasur Primary School	KCB, Marigat	1134214928	1,835.00	-
Kapunyany Primary School	KCB, Marigat	1136550267	2,080.00	3145.00
Ponpon Primary School	KCB, Marigat	1152646834	1,950.00	600,560.00
Nginyang Girls High School	KCB, Marigat	1156756774	1,032,763.50	-
Barpello Primary School	KCB, Marigat	1176635344	1,954.23	27,205.00
Apakiso Primary School	KCB, Marigat	1182282814	820.00	110.00
Kasilangwa Primary School	KCB, Marigat	1182309798	935.00	2000.00
Cheptunoyo Primary School	KCB, Marigat	1182346057	1,705.00	501,77.00
Chemayes Primary School	KCB, Marigat	1182991327	4,640.00	2225.00
Kolowa High School	KCB, Marigat	1199179310	437,051.00	-
Kreeze Primary School	KCB, Marigat	1199248126	8,305.00	70.00
Ngoron Primary School	KCB, Marigat	1199507547	1,390.00	2455.00
Nangarua Primary School	KCB, Marigat	1199640085	5,835.00	5,835.00
AIC Churo Secondary School	KCB, Marigat	1199705098	20,700.00	-
Chemsik Primary School	KCB, Marigat	1199707813	(3,550.00)	-
Nakoko Primary School	KCB, Marigat	1199774014	3,210.00	103,275.00
Chesetim Primary School	KCB, Marigat	1199844306	18,775.00	18,775.00
Ngaina Primary School	KCB, Marigat	1199844810	3,275.00	3,275.00
Tuwo Primary School	KCB, Marigat	1199941115	60,633.00	-
Churo Primary School	KCB, Marigat	1200005821	2,325.00	3,390.00
Kakogh Primary School	KCB, Marigat	1200139984	20,122.00	-
Katikit Primary School	KCB, Marigat	1200181042	4,440.60	3,000.00
Loiwat High School	KCB, Marigat	1200347986	244,155.00	-
Losikiriamoi Primary School	KCB, Marigat	1202577288	24,730.00	1,995.00
Akwichatis Primary School	KCB, Marigat	1202591752	4,240.00	5,305.00
Nachurur Primary School	KCB, Marigat	1203789122	3,409.00	-
Korossi High School	KCB, Marigat	1208790145	330,390.00	-
Kipnai Secondary School	KCB, Marigat	1209149745	118,315.00	-
Kipnai Primary School	KCB, Marigat	1209149745	118,315.00	2,105.00

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PMC	Bank	Account No.	2019/20	2018/19
Chepanda Primary School	KCB, Marigat	1223681831	1,875.00	-
Chemolingot Day Secondary	KCB, Marigat	1232888532	594,265.00	-
Napeikore Primary School	KCB, Marigat	1233487779	1,570.20	52,635.00
Maron Secondary School	KCB, Marigat	1236653254	556,705.00	23,835.00
Kachilitwa Primary School	KCB, Marigat	1238233392	498,985.00	500,050.00
Paka Hill Primary School	KCB, Marigat	1238544908	1,030.00	-
Chemoril Primary School	KCB, Marigat	1238708560	58.00	1,123.00
Tangulbei Administration Police	KCB, Marigat	1238909825	3,945.00	-
Kokwototo Primary School	KCB, Marigat	1239241607	1,110.00	2,175.00
Nalukumongin Primary School	KCB, Marigat	1239740328	910.00	1,975.00
DCC Office Tiaty East	KCB, Marigat	1239800312	5,395.00	-
Kresia Primary School	KCB, Marigat	1253318727	775.00	-
Marsabit Primary School	KCB, Marigat	1254178988	1,450.00	-
Riongo Primary School	KCB, Marigat	1258410117	910.00	300,000.00
Kapunyany Secondary School	KCB, Marigat	1259263517	52,030.00	995.00
Kositei Primary School	KCB, Marigat	1261504909	975.00	-
Nasiwiolet Primary School	KCB, Marigat	1261914066	1,175.00	-
Toplen Primary School	KCB, Marigat	1265924759	1,975.00	-
Lorwatum Primary School	KCB, Marigat	1266616764	48,975.00	-
Kechii Primary School	KCB, Marigat	1266618112	475.00	-
Chepkarerat Primary School	KCB, Marigat	1266963014	150.00	-
Kitaiem Primary School	KCB, Marigat	1267144483	575.00	-
Ngoron Chiefs Office	KCB, Marigat	1267183055	155.00	-
Kataran Primary School	KCB, Marigat	1267186283	1,355.00	-
Loruk Chief Office	KCB, Marigat	1267366842	255.00	-
Maron Boarding Primary School	KCB, Marigat	1267663588	3,975.00	-
Kadokoi Primary School	KCB, Marigat	1269951904	28,639.00	-
Seronu Primary School	KCB, Marigat	1273885961	13,975.00	-
KMTC, Chemolingot	KCB, Marigat	1274667526	9,707,950.00	-
Kamsino Primary School	KCB, Marigat	1274679303	2,308.00	-
Sosion Boarding Primary School	KCB, Marigat	1275125972	252,308.00	-
TOTAL			14,597,576.58	2,184,537.85

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset Class	Historical Cost B/F (Kshs) 2018/19	Additions During The Year (Kshs)	Disposals During The Year (Kshs)	Historical Cost (Kshs) 2019/20
Land	0	0	0	0
Buildings and structures	4,998,000	0	0	4,998,000
Transport equipment	9,671,000	6,195,311	0	15,866,311
Office equipment, furniture and fittings	1,216,360	0	0	1,216,360
ICT Equipment, Software and Other ICT Assets	390,000	0	0	390,000
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	16,275,360	1,036,000	-	22,470,671

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The NGCDF Tiaty has not yet received the Office of Auditor General certificate of Financial year 2018/19. Find below progress on draft Report.

Reference No. on the External Audit Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1 Financial Statements Presentation and Disclosure	Notes 12B and 15.1 does not have comparative figures	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020
1.2 Financial Statements Presentation and Disclosure	The progress on the follow up of auditor recommendations on page 29 of the financial statements does not include four issues that were raised in the audit report of year 2017/2018	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020
1.3 Financial Statements Presentation and Disclosure	The summary of fixed assets at annex 3 does not have reference to the disclosures of the respective classes of the assets	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020
1.4 Financial Statements Presentation and Disclosure	The table of contents does not have a provision for the independent auditor's report	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020
1.5 Financial Statements Presentation and Disclosure	In the statement of management responsibility the word "entity" is used instead of NGCDF Tiaty	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020
2.1 Inaccuracies in the Financial Statements	The statement of receipts and payments reflects transfers from the NGCDF Board of Kshs. 109,284,483. However, this amount differs with the amount of Kshs. 114,830,656 in the statement of appropriation by unexplained difference of Kshs. 5,546,173	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020
2.2 Inaccuracies in the Financial Statements	Note 12B to the financial statements reflects to gratuity payable of Kshs. 607,193 which was not	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020

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	settled during the year but erroneously included in the statement of cashflows				
2.3 Inaccuracies in the Financial Statements	The forwarding statement by the chairman indicates that in the financial year 2018/2019, NG CDF Tiaty received Kshs. 54,000,000 from the Board. However, the amount varies with the Kshs. 109,284,483 reflected in the statement of receipts and payment by Kshs. 55,284,483, which has not been explained	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020
3.0 Variance in the Opening Balances	Other important disclosures at Note 15.2 to the financial statements reflects variances in opening balances and which no explanation has been given	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020
4.0 Cash and Cash Equivalents Balance	The statement of assets and liabilities as at 30 June 2019 reflects cash and cash equivalents of Kshs. 15,197,882 as detailed under note 10A to the financial statements. However, the bank reconciliation statement reflects payments in cashbook not in bank statement, comprising stale cheques totalling to Kshs. 377,743.50. It is not clear why the stale cheques have not been reversed in the cashbook as required by Regulation 90 (3) of the Public Finance Management (National Government) Regulations 2015 which states that discrepancies noted during bank reconciliation exercise be investigated and correction made including updating the relevant cashbook Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs. 15,197,882 as at 30 June 2019 could not be confirmed	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020
5.1 Undisclosed Committee Expenses	The statement of receipts and payments for the financial year ended 30 June 2019 reflects expenditure of Kshs. 7,916,371 in respect of use of goods and services as detailed under note 5 to	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020

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	<p>the financial statements. The balance includes Kshs. 6,115,820 which was spent on committee expenses. However, it was noted that the supporting schedule did not include an amount of Kshs. 2,451,300 in respect of committee expenses. Consequently, the accuracy and completeness of the expenditure of Kshs. 6,115,820 on committee expenses for the year ended 30 June 2019 could not be confirmed</p>				
<p>5.2 Unsupported Committee and Other Committee Expenses</p>	<p>The statement of receipts and payments for the financial year ended 30 June 2019 reflects expenditure of Kshs. 7,916,371 in respect of use of goods and services which includes a total expenditure of Kshs. 6,219,820 spent on the committee. However, out of the amount, Kshs. 4,581,820 was not supported by payment vouchers, allowance payment lists, minutes of meetings and monitoring and evaluation reports. Consequently, the accuracy and occurrence of the expenditure of Kshs. 6,219,820 on the committee for the year ended 30 June 2019 could not be confirmed</p>	<p>Corrected. See Amended Financial Statements</p>	<p>Fund Manager, Peter Maraya</p>	<p>Resolved</p>	<p>30/06/2020</p>
<p>6.1 Unsupported Bursary Disbursements</p>	<p>The statement of receipts and payments for the financial year ended 30 June 2019 reflects expenditure of Kshs. 44,393,937 in respect of other grants and transfers. This includes bursary to secondary schools of Kshs 17,211,500 and to Tertiary Institutions of Kshs 15,058,671, all totaling to Kshs. 32,270,171. However, the bursary disbursements were not supported by bursary committee vetting reports and approved list of beneficiary students as required by Regulation 21(3) of the National Government Constituencies Development Fund Regulations, 2016 which states that a constituency committee shall vet all persons proposed to receive support in accordance with guidelines issued by the</p>	<p>Corrected. See Amended Financial Statements</p>	<p>Fund Manager, Peter Maraya</p>	<p>Resolved</p>	<p>30/06/2020</p>

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	Board. Further, documentary evidence to confirm how bursary forms were issued and received for vetting and appraisal were not availed for audit review. Consequently, the accuracy and propriety of bursary disbursement of Kshs. 32,270,171 for the year ended 30 June 2019 could not be confirmed					
6.2 Overstatement of Bursary to Tertiary Institutions	The statement of receipts and payments for the financial year ended 30 June 2019 reflects expenditure of Kshs. 44,393,937 in respect of other grants and transfers which includes bursary to Tertiary Institutions of Kshs 15,058,671. However, the schedule availed to support of the expenditure includes a total of Kshs. 2,285,670 in stale cheques that had been cancelled as shown in the table below	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved		30/06/2020
7.0 Unsupported Domestic Travel and Subsistence	The statement of receipts and payments for the financial year ended 30 June 2019 reflects Kshs. 7,916,371 in respect of use of goods and services as detailed under note 5 to the financial statements. Included in the amount is Kshs. 439,550 which was spent on domestic travel and subsistence. However, the payment vouchers were not supported by work plans, bus tickets, work tickets and relevant reports as evidence of work done. Consequently, the accuracy and occurrence of the expenditure of Kshs. 439,550 on domestic travel and subsistence for the year ended 30 June 2019 could not be confirmed	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved		30/06/2020
8.0 Unsupported Transfers to Secondary Schools	The statement of receipts and payments for the financial year ended 30 June 2019 reflects expenditure of Kshs. 44,317,342 in respect of transfers to other government units as detailed under note 6 to the financial statements. The balance includes transfer to secondary schools of	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved		30/06/2020

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	<p>Kshs 8,700,000. However, the transfer of Kshs. 8,700,000 was not supported with project files containing bill of quantities, work plans, Project Management Committee (PMC) meeting minutes, expenditure returns, bank statements and monitoring and evaluation reports as evidence of project implementation.</p> <p>Consequently, the accuracy and occurrence of the transfer of Kshs. 8,700,000 to secondary schools for the year ended 30 June 2019 could not be confirmed</p>				
<p>9.0 Unsupported Expenditure on Emergency Projects</p>	<p>The statement of receipts and payments for the financial year ended 30 June 2019 reflects expenditure of Kshs. 44,393,937 in respect of other grants and transfers which includes Kshs. 3,350,000 which was disbursed for 6 Nos emergency projects.</p> <p>However, the expenditure was not supported with request for funding to justify the nature of emergency, Project Management Committee (PMC) meeting minutes, expenditure returns and monitoring and evaluation committee reports.</p> <p>Consequently, the accuracy and regularity of the disbursement of Kshs. 3,350,000 for emergency projects for the year ended 30 June 2019 could not be confirmed</p>	<p>Corrected. See Amended Financial Statements</p>	<p>Fund Manager, Peter Maraya</p>	<p>Resolved</p>	<p>30/06/2020</p>
<p>10.0 Understatement of Expenditure on Sports Projects</p>	<p>The statement of receipts and payments for the financial year ended 30 June 2019 reflects expenditure of Kshs. 44,393,937 in respect of other grants and transfers which includes Kshs. 600,000 in respect of sports projects.</p> <p>However, the schedule supporting the expenditure on sports did not include an amount of Kshs. 436,840 that was spent on sports events. Consequently, the expenditure of Kshs. 600,000 on sports projects for the year ended 30 June</p>	<p>Corrected. See Amended Financial Statements</p>	<p>Fund Manager, Peter Maraya</p>	<p>Resolved</p>	<p>30/06/2020</p>

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	2019 was not fairly stated				
11.0 Budgetary Control and Performance	According to the summary statement of appropriation: recurrent and development combined, the National Government Constituencies Development Fund – Tiaty Constituency had an approved budget of Kshs. 169,871,532 for the financial year 2018/2019 against actual expenditure of Kshs. 100,239,968, resulting in an overall under expenditure of Kshs. 69,631,564 or 41 % as detailed below	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020
12.0 Project Implementation Status	The project status report indicated that a total of Kshs. 97,847,197 was allocated for fifty-six (56) projects during the financial year ended 30 June 2019. Scrutiny of the status report revealed as follows	Corrected. See Amended Financial Statements	Fund Manager, Peter Maraya	Resolved	30/06/2020