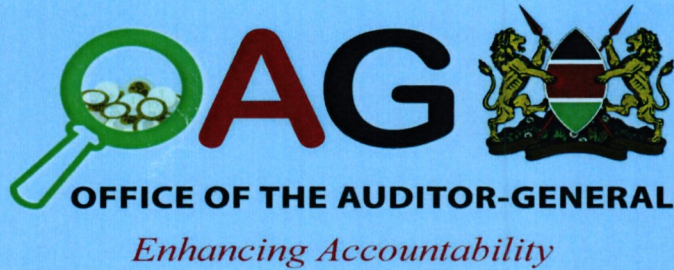


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**

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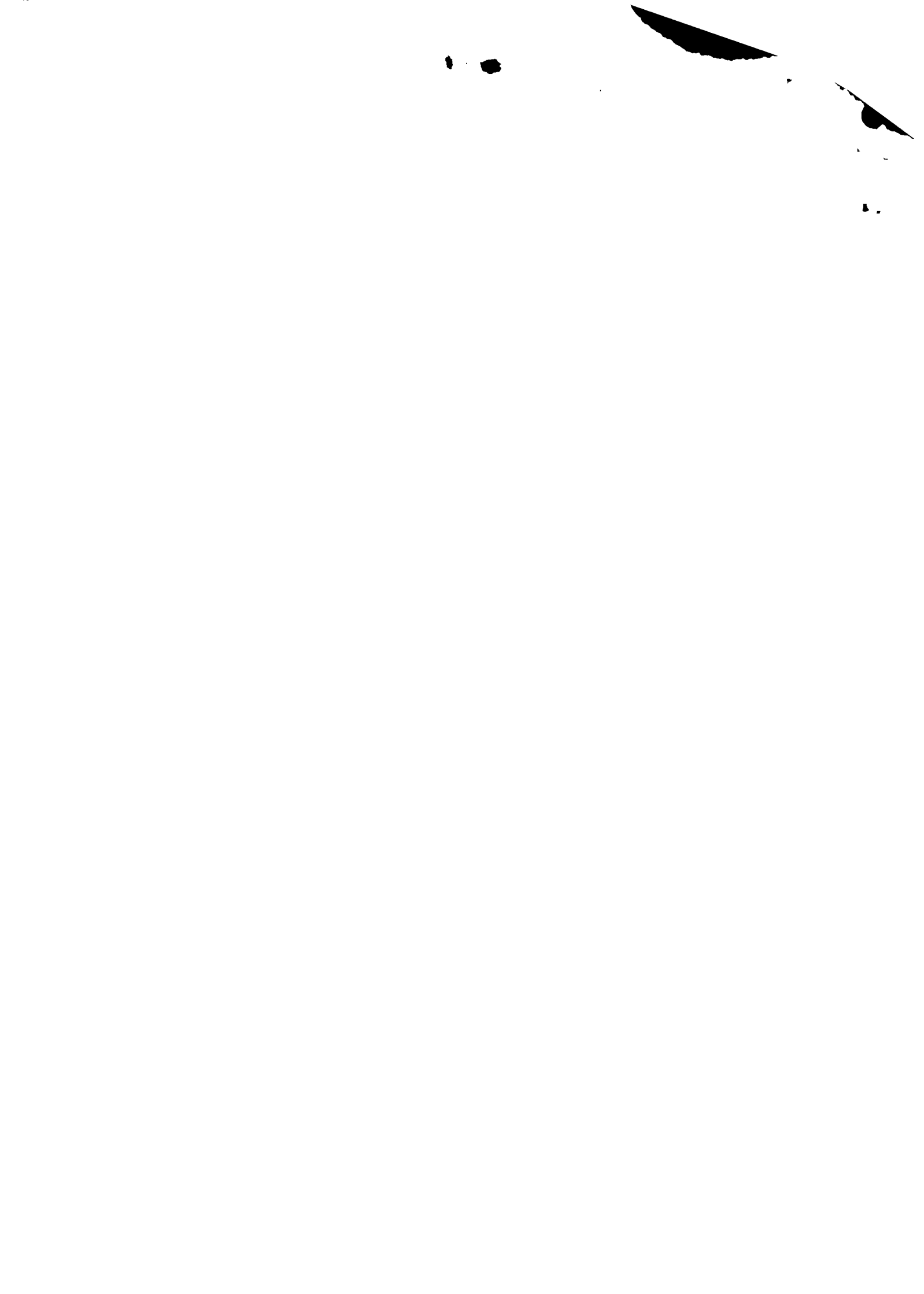
DATE: 22 NOV 2022

DAY:
Tuesday

TABLED
BY:

LoM

Amuna





TIATY CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

*Tiaty Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Tiaty Constituency
National Government Constituencies Development Fund (NGCDF)
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Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 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	Marcela Kemoi

(d) Fiduciary Oversight Arrangements

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

(e) Tiaty Constituency NGCDF Headquarters

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

Tiary Constituency

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

(f) Tiary Constituency NGCDF Contacts

Telephone: (254) 722273033

E-mail: cdftiary@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) Tiary Constituency NGCDF Bankers

1. 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

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. NG-CDFC CHAIRMAN'S REPORT



Augustine Loribo, Chairman
NGCDFC Tiaty Constituency

I am pleased to present the financial statements for Tiaty Constituency for the financial year ended 30th June 2021. 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.

BUDGET PERFORMANCE

The Constituencies Development Fund Act 2015 requires that at least 2.5% of the National Government share of Ordinary Revenue be allocated to the Board as a statutory obligation. During FY 2020/2021 Tiaty NGCDF was allocated a total of Kshs. 137,088,879. The Constituency received Ksh 92,000,000 by end of the financial year out of a budget of Ksh 137,088,879. The Fund disbursed all the funds received from the Board during the year except for Kshs. 47,757,713 which are still in our KCB account as at 30th June, 2021.

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 77%, use of Goods and Services at 73%, Transfers to other Government Units at 51%, Other grants and transfers at 63% and Acquisition of Assets at 27% because only Ksh. 92,000,000.00 was received by end of the financial year.


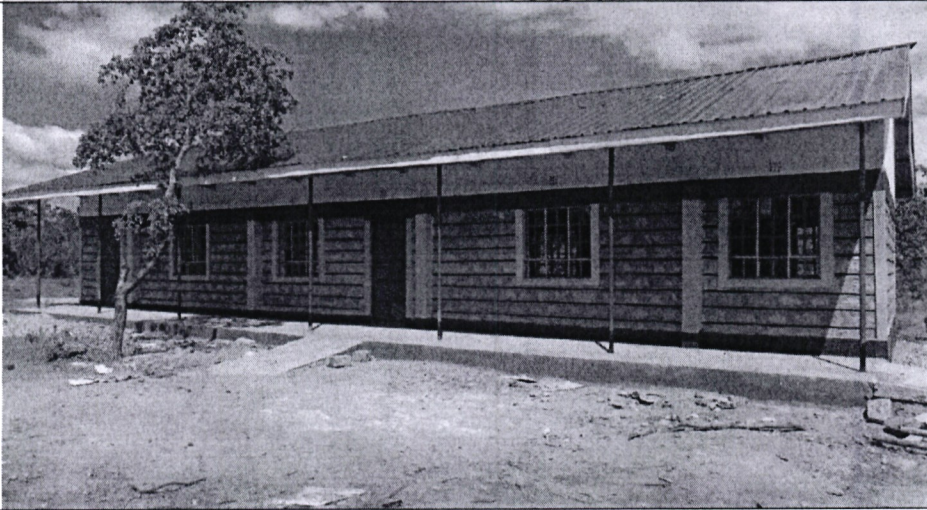

The remaining balance of Ksh. 45,088,879 was disbursed after the closure of financial year 2020/2021.

KEY ACHIEVEMENTS DURING 2020/2021 FY

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 whose completion time and quality improved greatly with our regular monitoring and evaluation.

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

Project Description	Project Pictorial
Construction of Dormitory at Korossi Secondary School	
Construction of Classrooms at Toplen Primary School	
Construction works at KMTC, Chemolingot Campus	

**Tiaty Constituency
National Government Constituencies Development Fund (NGCDF)
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KEY IMPLIMENTATION CHALLENGES.

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.

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 Tiati Constituency 2018-2022 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 students joining and transitioning through learning institutions. 	<ul style="list-style-type: none"> - We increased number of classrooms and dormitories, from 40 to 67 in the following schools – Chemolingot Day Secondary, Maron Secondary, Korossi Secondary, Nginyang Girls Secondary, Katikit Primary, Marsabit Primary and Kitalem Primary. - Increased number of Bursary beneficiaries at all levels. - Increased number of students joining and

Tiaty Constituency
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				being retained in schools and the increased transition rates.
Security	Strengthen security, tranquillity and promote cohesive coexistence amongst the communities to create an enabling environment for development	Decreasing cases of insecurity and increased peaceful coexistence.	<ul style="list-style-type: none"> - Number of security administration Offices - Programs promoting social interactions and peaceful coexistence. 	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 improved rates of soil degradation by reducing rampant erosion.
Sports	Mainstream youth and gender issues in development	Increased interaction of youths and women in development programs	<ul style="list-style-type: none"> - Number of Youths and women participating. - Number of programs associated with youth and women. 	We improved involvement and participation of youth and women our development programs.
Disaster Management	Improve productivity to attain food security and human dignity	Increased learning and knowledge acquisition	<ul style="list-style-type: none"> - Number of literate people. - Number of a variety of food items produced 	We improved literacy levels leading to increased individual initiatives for food production and avoidance of disasters.
	Promote access to safe and affordable water for commercial domestic and livestock consumption	Increased water harvesting and renewable energy components on infrastructural projects.	<ul style="list-style-type: none"> - Number of water tanks installed - Increasing number of schools installing solar panels. 	We improved on our project designs to incorporating rain water harvesting and renewable energy components
Socio Economic Development	Deliver a world class infrastructure development for economic growth	We increased and improved on infrastructural	<ul style="list-style-type: none"> - Number of infrastructural projects like Classrooms and Chfs Offices 	We increased and improved on infrastructural projects.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Tiaty NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

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

**Tiaty Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Tiaty Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Tiaty Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Tiaty Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- Tiaty Constituency financial statements were approved and signed by the Accounting Officer on 17/09/2021.



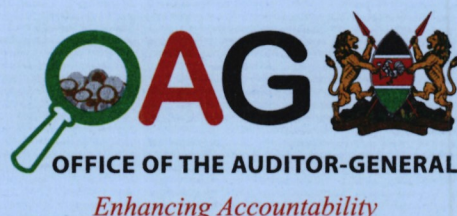
Chairman NGCDF Committee
Name: Augustine Loribo



Fund Account Manager
Name: Peter Maraya

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TIATY CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tiaty Constituency set out on pages 14 to 69, which comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and summary statement

of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Tiaty Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balances (as per the cashbook) under Note 10A to the financial statements of Kshs.47,757,713. However, review of bank reconciliation statement as at 30 June, 2021 indicated payments in cash book not in bank statement (un-presented cheques) amounting to Kshs.6,286,234 out of which Kshs.90,000 related to stale cheques which had not been reversed in the cash book as at 30 June, 2021.

In the circumstances, the accuracy and completeness of the reported cash and cash equivalents balance of Kshs.47,757,713 as at 30 June, 2021 could not be confirmed.

2. Project Management Committee (PMC) Bank Balances

Annex 5 to the financial statements reflects Kshs.10,572,188 (2019/2020 - Kshs.14,597,577) in respect of PMC bank balances. However, funds amounting to Kshs.13,950,000 were transferred to the various PMCs bank accounts during the year whose closing balances were not disclosed in Annex 5. Further, the certificates of bank balances were not provided to confirm the closing balances as at 30 June, 2021.

In the circumstances, the accuracy and completeness of Kshs.10,572,188 in respect of PMC Bank Balance as at 30 June, 2021 could not be confirmed.

3. Unsupported Other Grants and Transfers

3.1 Sports Projects

Included in the other grants and transfers balance of Kshs.52,100,854 reflected in Note 7 to the financial statements is sports projects expenditure amount of Kshs.2,100,000. However, expenditure of Kshs.1,160,000 was not supported by documents such as, approved minutes by the Board, motor vehicle work tickets, certificates of participation to participants and photos to prove that the sports tournament took place.

3.2 Emergency Projects

Included under grants and other payments balance of Kshs.52,100,854 is an amount of Kshs.9,700,000 on emergency projects. Out of the expenditure, an amount of Kshs.7,100,000 was not supported with documents such as tenders, quotations, bills of quantities and certificates.

In the circumstances, the propriety, occurrence and completeness of expenditure of Kshs.1,160,000 for sports projects and Kshs.7,100,000 for emergency projects could not be confirmed.

4. Unsupported Transfer to Other Government Entities

4.1 Primary Schools Projects

The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other Government entities balance of Kshs.57,136,570 which also includes an amount of Kshs.28,500,000 relating to transfers to Primary Schools. However, project files, procurement documents as tender opening minutes, evaluation minutes, bills of quantities, contract agreements and photos showing physical status of the project were not provided for review.

4.2 Secondary Schools Project

The statement of receipts and payments under Note 6 to the financial statements reflects an amount of Kshs.28,636,570 which includes Kshs.2,500,000 made to Kapunyany Secondary school for proposed construction of girl's dormitory block. The contract agreement between the contractor and the school was signed on 4 May, 2020. However, minutes for tender evaluation, tender award notification letter, valuation and completion of work certificates were not provided for review.

In the circumstances, the validity, accuracy and propriety of payments totalling Kshs.28,500,000 to primary schools and of Kshs.2,500,000 for works to a secondary school for the year ended 30 June, 2021 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.

Other Matter

Budgetary Controls and Performance

The summary statement of appropriation reflects a final receipts budget for the year under review totalling Kshs.214,274,235 against total actual receipts of Kshs.169,185,356 resulting to budget under funding amounting to Kshs.45,088,879 or 27% of the budget. Similarly, the Fund expended a total of Kshs.122,281,756 against the approved budget of Kshs.214,274,236 resulting to budget under expenditure amounting to Kshs.91,992,480 or 43% of the budget.

The underfunding and under expenditure affected the planned activities and impacted negatively on service delivery to the citizens of the Tiaty Constituency.

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.

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. Security Projects

Included in the security projects' balance of Kshs.2,975,000 in Note 7 to the financial statements is an expenditure of Kshs.380,000 incurred for the Kapedo East Chief's Office. However, the contract agreement signed on 18 October, 2020 was not supported with approvals for payments and valuation certificates.

In the circumstances, the regularity and lawfulness of the payments for the year ended 30 June, 2021 could not be determined.

2. Routine Maintenance (Vehicles and Other Transport Equipment)

The statement of receipts and payments under Note 5 to the financial statements reflects use of goods and services balance of Kshs.7,727,790 which in turn includes Kshs.1,090,077 on routine maintenance of vehicles and other transport equipment. However, out of this expenditure an amount of Kshs.601,188 was not supported by request for quotation and service orders.

In the circumstances, the validity and propriety of the payment of Kshs.601,188 on routine maintenance for the year ended 30 June, 2021 could not be confirmed.

3. Management of Bursary Funds

The statement of receipts and payments at Note 7 to the financial statements reflects other grants and other payments of Kshs.52,100,854. The amount includes Kshs.23,777,716 and Kshs.11,448,138 transferred to Secondary and Tertiary Institutions respectively. However, the following anomalies were noted:

i) Unaccounted for Bursary

A list of beneficiaries in support of the financial statement amounts revealed a total amount of Kshs.35,358,854 which differed with the reported amount of Kshs.35,225,854 resulting to an unexplained variance of Kshs.133,000.

ii) Non-Adherence to the Bursary Allocation Policy

Section 3 of the Tiaty Bursary Policy states that bursary shall be granted by the bursary committee and allocated as follows; 48% to day and boarding secondary schools, 50% to Tertiary and Colleges/University, 1% to special needs and 1% allocated to staff career development. However, an analysis of the amount of Kshs.35,358,854 issued during the year revealed that special needs category and staff were deprived of their scholarship benefits.

In the circumstances, Management was in breach of the bursary guidelines.

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 complying, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

01 September, 2022

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	162,067,724	122,340,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		162,067,724	122,340,876
PAYMENTS			
Compensation of employees	4	4,192,850	3,907,901
Use of goods and services	5	7,727,790	8,576,216
Transfers to Other Government Units	6	57,136,570	74,180,000
Other grants and transfers	7	52,100,854	38,942,695
Acquisition of Assets	8	330,258	6,195,311
Other Payments	9	793,434	-
TOTAL PAYMENTS		122,281,756	131,802,123
SURPLUS/(DEFICIT)		39,785,968	(9,461,247)

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 17/09/2021 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Peter Maraya	Name: Kennedy Omariba ICPAK M/No:	Name: Augustine Loribo

Tiary Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	47,757,713	7,117,632
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		47,757,713	7,117,632
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		47,757,713	7,117,632
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		47,757,713	7,117,632
REPRESENTED BY			
Fund balance b/fwd		7,117,632	15,197,882
Prior Year Adjustments	14	854,113	1,380,997
Surplus / Deficit for the year		39,785,968	(9,461,247)
NET FINANCIAL POSITION		47,757,713	7,117,632

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tiary Constituency financial statements were approved on 17/09/2021 and signed by:


Fund Account Manager

Name: Peter Maraya


National Sub-County Accountant

Name: Kennedy Omariba
ICPAK M/No:



Chairman NG-CDF Committee

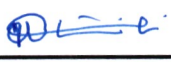
Name: Augustine Loribo


IX STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts From Operating Activities			
Transfers from NGCDF Board	1	162,067,724	122,340,876
Other Receipts	3	-	-
Total receipts		162,067,724	122,340,876
Payments for operating activities			
Compensation of Employees	4	4,192,850	3,907,901
Use of goods and services	5	7,727,790	8,576,216
Transfers to Other Government Units	6	57,136,570	74,180,000
Other grants and transfers	7	52,100,854	38,942,695
Other Payments	9	793,434	-
Total payments		121,951,498	125,606,812
Total Receipts Less Total Payments		40,116,226	(3,265,936)
Adjusted for:			
Decrease / (Increase) in Accounts receivable: (Outstanding Imprest)	15	-	-
Increase / (Decrease) In Accounts Payable: (Deposits / Gratuity And Retention)	16	-	-
Prior Year Adjustments	14	854,113	1,380,997
Net Adjustments		854,113	1,380,997
Net cash flow from operating activities		40,970,339	(1,884,939)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	89	(330,258)	(6,195,311)
Net cash flows from Investing Activities		(330,258)	(6,195,311)
NET INCREASE IN CASH AND CASH EQUIVALENT		40,640,081	(8,080,250)
Cash and cash equivalent at BEGINNING of the year	10	7,117,632	15,197,882
Cash and cash equivalent at END of the year		47,757,713	7,117,632

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tiary Constituency financial statements were approved on 17/09/2021 and signed by:


Fund Account Manager
Name: Peter Maray


National Sub-County Accountant
Name: Kennedy Omariba
ICPAK M/No:


Chairman NG-CDF Committee
Name: Augustine Loribo

Tiary Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

IX. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget a	Adjustments b		Final Budget c=a+b	Actual On Comparable Basis d	Budget Utilization Difference e=c-d	% Of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs				
RECEIPTS							
Transfers from NGCDF Board	137,088,879	7,117,632	70,067,724	214,274,235	169,185,356	45,088,879	79.0%
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-
TOTALS	137,088,879	7,117,632	70,067,724	214,274,235	169,185,356	45,088,879	79.0%
PAYMENTS							
Compensation of Employees	5,443,000	-	-	5,443,000	4,192,850	1,250,150	77.0%
Use of goods and services	6,894,000	-	3,700,000	10,594,000	7,727,790	2,866,210	72.9%
Transfers to Other Government Units	69,809,672	4,269,256	39,167,314	113,246,242	57,136,570	56,109,672	50.5%
Other grants and transfers	54,942,207	806,874	27,200,410	82,949,491	52,100,854	30,848,637	62.8%
Acquisition of Assets	-	1,211,318	-	1,211,318	330,258	881,060	27.3%
Other Payments	-	830,184	-	830,184	793,434	36,750	95.6%
Funds pending approval**	-	-	-	-	-	-	-
TOTALS	137,088,879	7,117,632	70,067,724	214,274,236	122,281,756	91,992,480	57.1%




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

Tiaty Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

- (a) Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)
- i. The Compensation of Employees utilization stands at 77% because as at the closure of financial year 2020/21 the management had not been fully funded.
 - ii. The Use of Goods and Services utilization stands at 73% because as at the closure of financial year 2020/21 the management had not been fully funded
 - iii. The Transfers to other Government units' utilization stands at 51% because as at the closure of financial year 2020/21 the management had not been fully funded
 - iv. The Other grants and transfers utilization stands at 63% because as at the closure of financial year 2020/21 the management had not been fully funded
 - v. The Acquisition of Assets utilization stands at 27% because as at the closure of financial year 2020/21 the management had not been fully funded.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	91,992,480
Less undisbursed funds receivable from the Board as at 30 th June 2021	45,088,879
	46,903,600
Add Accounts payable	-
Less Accounts Receivable	-
Add / Less Prior Year Adjustments	854,113
Cash and Cash Equivalents at the end of the FY 2020/2021	47,757,713

The NGCDF-Tiaty Constituency financial statements were approved on 17/09/2021 and signed by:

		
_____ Fund Account Manager Name: Peter Maraya	_____ National Sub-County Accountant Name: Kennedy Omariba ICPAK M/No:	_____ Chairman NG-CDF Committee Name: Augustine Loribo

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme / Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual On Comparable Basis 30/06/2021	Budget Utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,443,000	-	-	5,443,000	4,192,850	1,250,150
1.2 Committee allowances	1,500,000	-	1,800,000	3,300,000	1,827,000	1,473,000
1.3 Use of goods and services	1,282,000	-	1,000,000	2,282,000	2,403,424	(121,424)
Total	8,225,000	-	2,800,000	11,025,000	8,423,274	2,601,726
2.0 Monitoring and evaluation						
2.1 Capacity building	1,500,000	-	500,000	2,000,000	-	2,000,000
2.2 Committee allowances	2,000,000	-	-	2,000,000	1,700,000	300,000
2.3 Use of goods and services	612,000	-	400,000	1,012,000	1,797,366	(785,366)
Total	4,112,000	-	900,000	5,012,000	3,497,366	1,514,634
3.0 Emergency						
3.1 Primary Schools						
3.1.1 Chepkalacha Primary School	-	-	1,900,000	1,900,000	1,900,000	-
3.1.2 Kapunyany Primary School	-	-	1,000,000	1,000,000	1,000,000	-
3.1.3 Kamusuk Primary School	-	-	1,000,000	1,000,000	1,000,000	-
3.1.4 Lomuge Primary School	1,500,000	-	-	1,500,000	1,500,000	-
3.1.5 Loiwat High School	300,000	-	-	300,000	300,000	-

Thatu Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme / Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual On Comparable Basis 30/06/2021	Budget Utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.1.6 Krezee Primary School	2,000,000	-	-	2,000,000	2,000,000	-
3.1.7 Ngingyang DEB Mixed Primary School	2,000,000	-	-	2,000,000	2,000,000	-
3.2 Secondary Schools	-	-	-	-	-	-
3.3 Tertiary Institutions	-	-	-	-	-	-
3.4 Security Projects	-	-	-	-	-	-
3.5 Unutilised	1,392,207	-	1,308,410	2,700,617	-	2,700,617
Total	7,192,207	-	5,208,410	12,400,617	9,700,000	2,700,617
4.0 Bursary and Social Security						
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	20,273,000	1,156,874	7,842,000	29,271,874	23,777,716	5,494,158
4.3 Tertiary Institutions	14,000,000	-	-	14,000,000	11,448,138	2,551,862
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	-	-	-	-	-
4.6 Special Needs	-	-	-	-	-	-
Total	34,273,000	1,156,874	7,842,000	43,271,874	35,225,854	8,046,020
5.0 Sports						
5.1 Constituency Sports Tournament	2,741,000	-	2,450,000	5,191,000	2,100,000	3,091,000
Total	2,741,000	-	2,450,000	5,191,000	2,100,000	3,091,000

Tiary Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme / Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual On Comparable Basis 30/06/2021	Budget Utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.0 Environment						
6.1 Tirioko River	304,000	-	-	304,000	-	304,000
6.2 Kolowa River	304,000	-	-	304,000	-	304,000
6.3 Ribkwo River	304,000	-	-	304,000	-	304,000
6.4 Silale River	304,000	-	-	304,000	-	304,000
6.5 Loyamorock River	304,000	-	-	304,000	-	304,000
6.6 Tanguilbei River	304,000	-	-	304,000	-	304,000
6.7 Korossi River	304,000	-	-	304,000	-	304,000
6.8 Churo River	304,000	-	-	304,000	-	304,000
6.9 Amaya River	304,000	-	-	304,000	-	304,000
6.10 Kamsino River	-	-	600,000	600,000	600,000	-
6.11 Chepelion River	-	-	400,000	400,000	400,000	-
6.12 Donge River	-	-	500,000	500,000	500,000	-
6.13 Natan River	-	-	600,000	600,000	600,000	-
Total	2,736,000	-	2,100,000	4,836,000	2,100,000	2,736,000
7.0 Primary Schools Projects						
7.1 Embositit Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.2 Ngeleyo Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.3 Kangiruru Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.4 Dira Primary School	1,000,000	-	-	1,000,000	-	1,000,000

Tshatv Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme / Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual On Comparable Basis 30/06/2021	Budget Utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.5 Kreeze Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.6 Ngaina Primary School	1,100,000	-	-	1,100,000	-	1,100,000
7.7 Kongor Primary School	1,200,000	-	-	1,200,000	-	1,200,000
7.8 Chesawach Primary School	800,000	-	-	800,000	-	800,000
7.9 Domo Primary School	200,000	-	-	200,000	-	200,000
7.10 Kamusino Primary School	200,000	-	-	200,000	-	200,000
7.11 Chemoril Primary School	2,000,000	-	-	2,000,000	-	2,000,000
7.12 Tuwot Primary School	2,000,000	-	-	2,000,000	-	2,000,000
7.13 Kashokon Primary School	1,200,000	-	-	1,200,000	-	1,200,000
7.14 Chepilat Primary School	400,000	-	-	400,000	-	400,000
7.15 Nyaunyau Primary School	400,000	-	-	400,000	-	400,000
7.16 Toporerwa Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.17 Donyasas Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.18 Chesakam Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.19 Sunrise Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.20 Chemolingot Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.21 Chepelow Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.22 Nasur Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.23 Tepelekw Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.24 Mortena Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.25 Kakogh Primary School	400,000	-	-	400,000	-	400,000

Tiary Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme / Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual On Comparable Basis 30/06/2021	Budget Utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.26 Nakoko Primary School	2,000,000	-	-	2,000,000	-	2,000,000
7.27 Cheptunoyo Primary School	2,000,000	-	-	2,000,000	-	2,000,000
7.28 Akwichatis Primary School	1,200,000	-	-	1,200,000	-	1,200,000
7.29 Nalekat Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.30 Riongo Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.31 Losikiriamoi Primary School	300,000	-	-	300,000	300,000	-
7.32 Silolu Primary School	2,000,000	-	-	2,000,000	-	2,000,000
7.33 Chepelion Primary School	1,500,000	-	-	1,500,000	-	1,500,000
7.34 Cheposa Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.35 Mosolion Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.36 Asiyok Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.37 Kitopas Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.38 Keleron Primary School	100,000	-	-	100,000	-	100,000
7.39 Kadokoi Primary School	1,500,000	-	-	1,500,000	-	1,500,000
7.40 Orus Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.41 Mokongwo Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.42 Komolion Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.43 Katakoi Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.44 Ponpon Primary School	500,000	-	-	500,000	-	500,000
7.45 Tangulbei Primary School	500,000	-	-	500,000	-	500,000
7.46 Kapkalacha Primary School	500,000	-	-	500,000	-	500,000

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme / Sub-programme	Original Budget	Adjustments		Final Budget	Actual On Comparable Basis	Budget Utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.47 Sukut Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.48 Chesetim Primary School	-	-	1,100,000	1,100,000	1,100,000	-
7.49 Chewara Primary School	-	-	500,000	500,000	500,000	-
7.50 Korelach Primary School	-	-	900,000	900,000	900,000	-
7.51 Tamkal Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.52 Chemukutan Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.53 Adich Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.54 Chemuro Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.55 Silolu Primary School	-	-	100,000	100,000	100,000	-
7.56 Chepanda Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.57 Nyakwala Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.58 Kamusuk Primary School	-	-	1,000,000	1,000,000	-	1,000,000
7.59 Chemusik Primary School	-	-	500,000	500,000	500,000	-
7.60 Nginyang Primary School	-	-	2,000,000	2,000,000	2,000,000	-
7.61 Chepangaru Primary School	-	-	1,300,000	1,300,000	1,300,000	-
7.62 Tuwo Primary School	-	-	200,000	200,000	200,000	-
7.63 Lemuyek Primary School	-	-	200,000	200,000	200,000	-
7.64 Nasorot Primary School	-	-	2,200,000	2,200,000	2,200,000	-
7.65 Natan Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.66 Nalekat Primary School	-	-	1,400,000	1,400,000	1,400,000	-
7.67 Cheptunoyo Primary School	-	-	200,000	200,000	200,000	-

Tiaty Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme / Sub-programme	Original Budget	Adjustments		Final Budget	Actual On Comparable Basis	Budget Utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.68 Lomuge Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.69 Sowu Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.70 Katungura Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.71 Seronu Primary School	-	-	100,000	100,000	100,000	-
7.72 Kokwototo Primary School	-	-	100,000	100,000	100,000	-
7.73 Komolion Primary School	-	-	100,000	100,000	100,000	-
7.74 Kadokoi Primary School	-	-	100,000	100,000	100,000	-
7.75 Lomerimeri Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.76 Barpelo Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.77 Seretion Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.78 Cheptuyun Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.79 St. Marys Kakapul Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.80 Lodenyo Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.81 Chemusik Primary School	-	-	200,000	200,000	200,000	-
Total	46,000,000	-	29,200,000	75,200,000	28,500,000	46,700,000
8.0 Secondary Schools Projects						
8.1 Maron Secondary School	2,000,000	-	-	2,000,000	2,000,000	-
8.2 Maron Secondary School	500,000	-	-	500,000	500,000	-
8.3 Churo Day Secondary School	1,000,000	-	-	1,000,000	1,000,000	-
8.4 Churo Boys Secondary School	2,000,000	-	-	2,000,000	2,000,000	-

11th Constituency
 National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements for The Year Ended June 30, 2021

Programme / Sub-programme	Original Budget	Adjustments		Final Budget	Actual On Comparable Basis	Budget Utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.5 Amaya Secondary School	3,000,000	-	-	3,000,000	3,000,000	-
8.6 Kipnai Secondary School	500,000	-	-	500,000	500,000	-
8.7 Korossi Secondary School	2,000,000	-	-	2,000,000	2,000,000	-
8.8 Korossi Secondary School	-	1,169,256	-	1,169,256	1,169,256	-
8.9 Maron High School	-	2,500,000	-	2,500,000	-	2,500,000
8.10 Korossi High School	-	250,000	-	250,000	250,000	-
8.11 Chemolingot Day High School	-	-	2,500,000	2,500,000	2,500,000	-
8.12 Kapunyany High School	-	-	2,750,000	2,750,000	2,750,000	-
8.13 Korossi High School	-	-	2,750,000	2,750,000	2,500,000	250,000
8.14 Maron High School	-	-	2,500,000	2,500,000	2,500,000	-
8.15 Kipnai High School	-	-	3,317,314	3,317,314	3,317,314	-
8.16 Churo Girls High School	-	-	1,000,000	1,000,000	1,000,000	-
8.17 Ngoron High School	-	-	1,300,000	1,300,000	1,300,000	-
8.18 Kolowa High School	-	-	350,000	350,000	350,000	-
Total	11,000,000	3,919,256	16,467,314	31,386,570	28,636,570	2,750,000
9.0 Tertiary Institutions Projects						
9.1 Kenya Medical Training College Chemolingot	12,809,672	-	-	12,809,672	-	12,809,672
Total	12,809,672	-	-	12,809,672	-	12,809,672

Tiati Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme / Sub-programme	Original Budget	Adjustments		Final Budget	Actual On Comparable Basis	Budget Utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.0 Security Projects						
10.1 Assistant Chief Office -Nginyang East	1,200,000	-	-	1,200,000	-	1,200,000
10.2 Chief Office- Paka	1,300,000	-	-	1,300,000	-	1,300,000
10.3 Chief Office -Mukur	1,000,000	-	-	1,000,000	-	1,000,000
10.4 Administration Police -Chemolingot	500,000	-	-	500,000	-	500,000
10.5 Chief Office -Amaya	1,100,000	-	-	1,100,000	-	1,100,000
10.6 Chief Office -Nakoko	1,000,000	-	-	1,000,000	-	1,000,000
10.7 Chief Office -Kolowa	400,000	-	-	400,000	-	400,000
10.8 Tiati West Sub County Commissioner Office	500,000	-	-	500,000	-	500,000
10.9 Tiati East Sub County Commissioner Office	500,000	-	-	500,000	-	500,000
10.10 Administration Police Post -Tangulbei	500,000	-	-	500,000	-	500,000
10.11 Akoret, Assistant County Commissioner Office	-	-	800,000	800,000	800,000	-
10.12 Kapedo East Chiefs Office	-	-	400,000	400,000	400,000	-
10.13 Barpello Chiefs Office	-	-	700,000	700,000	700,000	-
10.14 Ribkwo Chiefs Office	-	-	700,000	700,000	700,000	-
10.15 KipnaiChief Office	-	-	125,000	125,000	125,000	-
10.16 Silale Chief Office	-	-	125,000	125,000	125,000	-
10.17 Tirioko Chief Office	-	-	125,000	125,000	125,000	-
Total	8,000,000	-	2,975,000	10,975,000	2,975,000	8,000,000

Tiary Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme / Sub-programme	Original Budget	Adjustments		Final Budget	Actual On Comparable Basis	Budget Utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.0 Acquisition of Assets						
11.1 Motor Vehicles	-	804,689	-	804,689	-	804,689
11.2 Purchase of Bicycles & Motorcycles	-	-	125,000	125,000	-	125,000
11.2 Construction of CDF Office	-	337,629	-	337,629	330,258	7,371
11.3 Purchase of Furniture and Equipment	-	12,000	-	12,000	-	12,000
11.4 Purchase of Computers	-	57,000	-	57,000	-	57,000
Total	-	1,211,318	125,000	1,336,318	330,258	1,006,060
12.0 Others						
12.1 Tiary Constituency Strategic Plan	-	826,234	-	826,234	793,434	32,800
12.2 Water	-	3,950	-	3,950	-	3,950
Total	-	830,184	-	830,184	793,434	36,750
Total	137,088,879	7,117,632	70,067,724	214,274,236	122,281,756	91,992,480

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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.

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

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 various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

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

**Tiary Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 01 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

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 2021.

14. Errors

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

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

15. Related Party Transactions

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
B047226	1	-	54,340,876
B041224	2	-	4,000,000
B047661	3	-	20,000,000
B049187	4	-	6,000,000
B104161	5	-	14,000,000
B104495	6	-	24,000,000
B104707	1	20,000,000	-
A823732	2	35,000,000	-
B104844	3	14,367,724	-
B104887	4	700,000	-
B124675	5	9,000,000	-
B119662	6	8,500,000	-
B119701	7	12,000,000	-
B128294	8	6,900,000	-
B132054	9	6,000,000	-
B132348	10	6,000,000	-
B126017	11	12,000,000	-
B105104	12	10,600,000	-
B126309	13	9,000,000	-
B140748	14	12,000,000	-
TOTAL		162,067,724	122,340,876

2. PROCEEDS FROM SALE OF ASSETS

Description	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

Tiary Constituency
National Government Constituencies Development Fund (NGCDF)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEPTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-992,113	-
Total	-992,113	-

4. COMPENSATION OF EMPLOYEES

Description	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,610,260	2,707,070
Personal allowances paid as part of salary		
House Allowance	549,090	396,100
Transport Allowance	-	26,600
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	33,500	778,131
Total	4,192,850	3,907,901

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	-	35,499
Electricity	20,000	-
Water & sewerage charges	9,450	-
Office rent	-	-
Communication, supplies and services	95,300	48,000
Domestic travel and subsistence	489,900	432,750
Printing, advertising and information supplies & services	211,250	209,735
Rentals of produced assets	-	-
Training expenses	-	443,000
Hospitality supplies and services	445,104	746,260
Other committee expenses	186,000	790,400
Committee allowance	3,341,000	4,269,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	128,000
Fuel, oil & lubricants	1,797,366	961,300
Other operating expenses	-	-
Bank service commission and charges	42,343	-
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	1,090,077	512,272
Routine maintenance- other assets	-	-
Total	7,727,790	8,576,216

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools	28,500,000	27,030,000
Transfers to secondary schools	28,636,570	37,150,000
Transfers to tertiary institutions	-	10,000,000
TOTAL	57,136,570	74,180,000

Tiary Constituency
National Government Constituencies Development Fund (NGCDF)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools	23,777,716	19,560,361
Bursary – tertiary institutions	11,448,138	7,543,000
Bursary – special schools	-	-
Mock & CAT	-	-
Social Security programmes (NHIF)	-	-
Security projects	2,975,000	2,450,000
Sports projects	2,100,000	1,415,000
Environment projects	2,100,000	980,000
Emergency projects	9,700,000	6,994,334
Total	52,100,854	38,942,695

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Description	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	330,258	-
Purchase of Vehicles Vehicle and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	6,195,311
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	-	-
Purchase of computers ,printers and other IT equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	330,258	6,195,311

9. OTHER PAYMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	793,434	-
ICT Hub	-	-
	793,434	-

Tiaty Constituency
National Government Constituencies Development Fund (NGCDF)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Kenya Commercial Bank, Marigat Branch. Tiaty NG-CDF A/C No. 113776274</i>	47,757,713	7,117,632
Total	47,757,713	7,117,632
10B: CASH IN HAND		
Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Peter Maraya	01/07/20	315,000	315,000	-
Peter Maraya	03/07/20	285,000	285,000	-
Peter Maraya	07/08/20	471,000	471,000	-
Peter Maraya	11/08/20	383,000	383,000	-
Peter Maraya	11/09/20	248,000	248,000	-
Peter Maraya	29/10/20	150,000	150,000	-
Peter Maraya	04/12/20	300,000	300,000	-
Peter Maraya	15/12/20	150,000	150,000	-
Peter Maraya	22/12/20	350,000	350,000	-
Peter Maraya	02/03/21	154,000	154,000	-
Peter Maraya	02/03/21	364,000	364,000	-
Peter Maraya	17/03/21	100,000	100,000	-
Peter Maraya	26/03/21	320,000	320,000	-
Peter Maraya	26/03/21	380,000	380,000	-
Peter Maraya	29/03/21	120,000	120,000	-
Peter Maraya	15/04/21	200,000	200,000	-
Peter Maraya	16/04/21	248,000	248,000	-
Peter Maraya	18/05/21	264,000	264,000	-
Peter Maraya	18/05/21	300,000	300,000	-
Peter Maraya	18/05/21	87,600	87,600	-
Total		5,189,600	5,189,600	-

12A. RETENTION

Description	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

Tiatty Constituency
National Government Constituencies Development Fund (NGCDF)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B. GRATUITY

Description	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. BALANCES BROUGHT FORWARD

Description	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	7,117,632	15,197,882
Cash in hand	-	-
Imprest	-	-
Total	7,117,632	15,197,882

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	854,113	854,113
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
TOTAL	-	854,113	854,113

** The adjusted balances are not carried down on the face of the financial statement. (Entity to provide disclosure on the adjusted amounts)The amount relates to bursary cheques for previous financial years reversed in the current financial year's books

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

Description	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

Description	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

Description	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,250,150	1,901,266
Use of goods and services	2,866,210	823,215
Amounts due to other Government entities	62,259,672	39,167,314
Amounts due to other grants and other transfers	24,573,637	30,001,805
Acquisition of assets	1,006,060	1,211,318
Others (<i>specify</i>)	36,750	1,999,441
Funds pending approval	-	-
	91,992,480	75,104,359

17.4: PMC Account Balances (See Annex 5)

Description	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances	10,572,188	14,597,577
	10,572,188	14,597,577

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.	-	-	-	-	
2.	-	-	-	-	
3.	-	-	-	-	
Sub-Total	-	-	-	-	
Construction of civil works					
4.	-	-	-	-	
5.	-	-	-	-	
6.	-	-	-	-	
Sub-Total	-	-	-	-	
Supply of goods					
7.	-	-	-	-	
8.	-	-	-	-	
9.	-	-	-	-	
Sub-Total	-	-	-	-	
Supply of services					
10.	-	-	-	-	
11.	-	-	-	-	
12.	-	-	-	-	
Sub-Total	-	-	-	-	
Grand Total	-	-	-	-	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff	-	-	-	-
1.	-	-	-	-
2.	-	-	-	-
3.	-	-	-	-
Sub-Total	-	-	-	-
Grand Total	-	-	-	-

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees	Unutilised funds for Compensation of Employees	1,250,150	1,901,266	
Use of goods & services	Unutilised funds for Use of goods & Services	2,866,210	823,215	
Amounts due to other Government entities				
Embositit Primary School	Construction of One Classroom	1,000,000		
Ngeleyo Primary School	Construction of One Classroom	1,000,000		
Kangiruru Primary School	Construction of One Classroom	1,000,000		
Dira Primary School	Construction of One Classroom	1,000,000		
Kreeze Primary School	Construction of One Classroom	1,000,000		
Ngaina Primary School	Construction of One Classroom	1,100,000		
Kongor Primary School	Construction of One Classroom	1,200,000		
Chesawach Primary School	Construction of Staff House	800,000		
Domo Primary School	Renovation of 1 Classroom	200,000		
Kamusino Primary School	Renovation of 1 Classroom	200,000		
Chemoril Primary School	Construction of One Classroom	2,000,000		
Tuwot Primary School	Construction of One Classroom	2,000,000		
Kashokon Primary School	Construction of One Classroom	1,200,000		
Chepilat Primary School	Construction of Store Room	400,000		
Nyaunyau Primary School	Purchase of Desks	400,000		
Toporerwa Primary School	Construction of One Classroom	1,000,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Donyasas Primary School	Construction of One Classroom	1,000,000		
Chesakam Primary School	Construction of One Classroom	1,000,000		
Sunrise Primary School	Construction of One Classroom	1,000,000		
Chemolingot Primary School	Construction of One Classroom	1,000,000		
Chepelow Primary School	Construction of One Classroom	1,000,000		
Nasur Primary School	Construction of One Classroom	1,000,000		
Tepelekw Primary School	Construction of One Classroom	1,000,000		
Mortena Primary School	Construction of One Classroom	1,000,000		
Kakogh Primary School	Completion of Classroom	400,000		
Nakoko Primary School	Construction of Dormitory	2,000,000		
Cheptunoyo Primary School	Construction of Dormitory	2,000,000		
Akwichatis Primary School	Construction of One Classroom	1,200,000		
Nalekat Primary School	Construction of One Classroom	1,000,000		
Riongo Primary School	Construction of One Classroom	1,000,000		
Silolu Primary School	Construction of Two Classroom	2,000,000		
Chepelion Primary School	Construction of Administration Block	1,500,000		
Cheposa Primary School	Construction of One Classroom	1,000,000		
Mosolion Primary School	Construction of One Classroom	1,000,000		
Asiyok Primary School	Construction of One Classroom	1,000,000		
Kitopas Primary School	Construction of One Classroom	1,000,000		

Tiaty Constituency
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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Keleron Primary School	Purchase of School Desks	100,000		
Kadokoi Primary School	Construction of One Classroom	1,500,000		
Orus Primary School	Construction of One Classroom	1,000,000		
Mokongwo Primary School	Construction of One Classroom	1,000,000		
Komolion Primary School	Construction of One Classroom	1,000,000		
Katakon Primary School	Construction of One Classroom	1,000,000		
Ponpon Primary School	Construction of One Classroom	500,000		
Tangulbei Primary School	Construction of One Classroom	500,000		
Kapkalacha Primary School	Construction of One Classroom	500,000		
Kamusuk Primary School	Construction of One Classroom	1,000,000		
Maron High School	Construction of Dormitory	2,500,000		
Korossi High School	Construction of Pit Latrines	250,000		
Kenya Medical Training College Chemolingot	Construction of KMTC	12,809,672		
Sukut Primary School	Construction of One Classroom		1,000,000	
Chesetim Primary School	Construction of One Classroom		1,100,000	
Chewara Primary School	Completion of Classroom		500,000	
Korelach Primary School	Renovation of Classrooms		900,000	
Tamkal Primary School	Construction of One Classroom		1,000,000	
Chemukutan Primary School	Construction of One Classroom		1,000,000	
Adich Primary School	Construction of One Classroom		1,000,000	

Tiay Constituency
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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Chemuro Primary School	Construction of One Classroom		1,000,000	
Silolu Primary School	Purchase of School Desks		100,000	
Chepanda Primary School	Construction of One Classroom		1,000,000	
Nyakwala Primary School	Construction of One Classroom		1,000,000	
Kamusuk Primary School	Construction of One Classroom		1,000,000	
Chemusik Primary School	Completion of Staff House		500,000	
Nginyang Primary School	Construction of One Classroom		2,000,000	
Chepangarua Primary School	Construction of One Classroom		1,300,000	
Tuwo Primary School	Completion of Classroom		200,000	
Lemuyek Primary School	Completion of Classroom		200,000	
Nasorot Primary School	Construction of Two Classroom		2,200,000	
Natan Primary School	Construction of One Classroom		1,000,000	
Nalekat Primary School	Construction of One Classroom & Desks		1,400,000	
Cheptunoyo Primary School	Purchase of School Desks		200,000	
Lomuge Primary School	Construction of One Classroom		1,000,000	
Sowo Primary School	Construction of One Classroom		1,000,000	
Katungura Primary School	Construction of One Classroom		1,000,000	
Seronu Primary School	Purchase of School Desks		100,000	
Kokwototo Primary School	Purchase of School Desks		100,000	
Komolion Primary School	Purchase of School Desks		100,000	

Tiaty Constituency
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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Kadokoi Primary School	Purchase of School Desks		100,000	
Lomerimeri Primary School	Construction of One Classroom		1,000,000	
Chemolingot Day High School	Construction of Administration Block		2,500,000	
Kapunyany High School	Construction of Dormitory		2,750,000	
Korossi High School	Construction of Dormitory		2,750,000	
Maron High School	Construction of Dormitory		2,500,000	
Kipnai High School	Construction of Dormitory		3,317,314	
Churo Girls High School	Completion of Administration Block		1,000,000	
Kolowa High School	Construction of Classroom		350,000	
	Sub-Total	62,258,672	39,167,314	
Amounts due to other grants and other transfers				
Emergency (Unutilised)	Unutilised Emergency Funds	2,700,617	5,257,305	
Bursary - Secondary Schools	Unutilised Bursary Funds	5,494,158	9,199,340	
Bursary - Tertiary Institutions	Unutilised Bursary Funds	2,551,862	8,457,000	
Constituency Sports Tournament	Carry out Constituency Sports tournament	3,091,000	1,168,160	
Tirioko River	Construction of Gabions	304,000		
Kolowa River	Construction of Gabions	304,000		
Ribkwo River	Construction of Gabions	304,000		
Silale River	Construction of Gabions	304,000		
Loyamorock River	Construction of Gabions	304,000		
Tangulbei River	Construction of Gabions	304,000		

Tiaty Constituency
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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Korossi River	Construction of Gabions	304,000		
Churo River	Construction of Gabions	304,000		
Amaya River	Construction of Gabions	304,000		
Kamsino River	Construction of Gabions		600,000	
Chepelion River	Construction of Gabions		400,000	
Donge River	Construction of Gabions		500,000	
Natan River	Construction of Gabions		600,000	
Kadogoi	Construction of Gabions		300,000	
Chemolingot Day Secondary School	Tree Planting		100,000	
Kokwototo Primary School	Tree Planting		100,000	
Churo Girls High School	Tree Planting		100,000	
Nginyang Girls Secondary	Tree Planting		100,000	
Chesakam Primary School	Tree Planting		100,000	
Nakoko Primary School	Tree Planting		100,000	
Kositei Primary School	Tree Planting		100,000	
Korelach Primary School	Tree Planting		100,000	
Chepturu Primary School	Tree Planting		100,000	
Barpello Primary School	Tree Planting		100,000	
Tilingwo Primary School	Tree Planting		100,000	
Loiwat Primary School	Tree Planting		100,000	
Kipnai Primary School	Tree Planting		100,000	

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Ngoron Primary School	Tree Planting		100,000	
Assistant Chief Office -Ngingyang East	Construction of Chiefs Office	1,200,000		
Chief Office - Paka	Construction of Chiefs Office	1,300,000		
Chief Office -Mukur	Construction of Chiefs Office	1,000,000		
Administration Police -Chemolingot	Construction of Pit Latrines	500,000		
Chief Office -Amaya	Construction of Chiefs Office	1,100,000		
Chief Office -Nakoko	Construction of Chiefs Office	1,000,000		
Chief Office -Kolowa	Renovation of Chiefs Office	400,000		
Tiaty West Sub County Commissioner Office	Renovation of Office	500,000		
Tiaty East Sub County Commissioner Office	Renovation of Office	500,000		
Administration Police Post -Tangulbei	Renovation of Houses	500,000		
Akoret, Assistant County Commissioner Office	Construction of Office		800,000	
Kapedo East Chiefs Office	Renovation of Office		400,000	
Barpello Chiefs Office	Construction of Office		700,000	
Ribkwo Chiefs Office	Construction of Office		700,000	
Kipnai Chief Office	Purchase of Motor Bike		125,000	
Silale Chief Office	Purchase of Motor Bike		125,000	
Tirioko Chief Office	Purchase of Motor Bike		125,000	
Tiaty NGCDF Office	Purchase of Motor Bike		125,000	
Sub-Total		24,573,637	30,001,805	
Acquisition of assets				

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
11.1 Motor Vehicles	Unutilised funds for acquisition of Motor Vehicle	804,689	804,689	
11.2 Purchase of Bicycles & Motorcycles	Purchase of Motor Bike	125,000		
11.2 Construction of CDF office	Unutilised funds for Fencing of Office	7,371	337,629	
11.3 Purchase of furniture and equipment	Unutilised funds for acquisition of Furniture	12,000	12,000	
11.4 Purchase of computers	Unutilised funds for acquisition of Computers	57,000	57,000	
Sub-Total		1,006,060	1,211,318	
Others				
Tiary Constituency strategic plan	Unutilised funds for development of strategic plan	32,800	826,234	
Water	Unutilised funds for Water Projects	3,950	3,950	
ICT Hub	Installation of ICT Hub		1,169,257	
Sub-Total		36,750	1,999,441	
Grand Total		91,992,479	75,104,359	

*Tiati Constituency
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	4,998,000	330,258	-	5,328,258
Transport equipment	15,866,311	-	-	15,866,311
Office equipment, furniture and fittings	1,216,360	-	-	1,216,360
ICT Equipment, Software and Other ICT Assets	390,000	-	-	390,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	22,470,671	330,258	-	22,800,929

*Tiaty Constituency**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***ANNEX 5 – PMC BANK BALANCES AS AT 30TH JUNE 2021**

PMC	Bank	Account Number	Bank Balance 2020/21	Bank Balance 2019/20
Meuto Primary School	1113078650	KCB, Marigat	1,434	335,958
Keleron Primary School	1114436305	KCB, Marigat	629	
Dira Primary School	1116355264	KCB, Marigat	-	
Chepilat Primary School	1125502959	KCB, Marigat	8,602	637
Nasur Primary School	1134214928	KCB, Marigat	209	1,835
Kapunyany Primary School	1136550267	KCB, Marigat	2,889	2,080
Chepkalacha Primary School	1152185950	KCB, Marigat	1,409	
Ponpon Primary School	1152646834	KCB, Marigat	759	1,950
Nginyang Girls High School	1156756774	KCB, Marigat	8,114	1,032,764
Kashokon Primary School	1169167934	KCB, Marigat	1,334	
Adich Primary School	1175082503	KCB, Marigat	2,593	
Barpello Primary School	1176635344	KCB, Marigat	400,763	1,954
Apakiso Primary School	1182282814	KCB, Marigat	694	820
Lemuyek Primary School	1182301134	KCB, Marigat	2,875	
Cheptunoyo Primary School	1182346057	KCB, Marigat	449	1,705
Chemayes Primary School	1182991327	KCB, Marigat	3,449	4,640
Kolowa High School	1199179310	KCB, Marigat	2,807	437,051
Ngoron High School	1199180025	KCB, Marigat	1,304,623	
Krezee Primary School	1199248126	KCB, Marigat	7,114	8,305
Ngoron Primary School	1199507547	KCB, Marigat	1,390	1,390
Nangarua Primary School	1199640085	KCB, Marigat	5,835	5,835
AIC Churo Secondary School	1199705098	KCB, Marigat	2,000,383	20,700
Chemsik Primary School	1199707813	KCB, Marigat	866	(3,550)
Nakoko Primary School	1199774014	KCB, Marigat	2,019	3,210
Chesetim Primary School	1199844306	KCB, Marigat	18,775	18,775
Ngaina Primary School	1199844810	KCB, Marigat	3,275	3,275
Tuwo Primary School	1199941115	KCB, Marigat	130	60,633

Tiaty Constituency**National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021**

FMC	Bank	Account Number	Bank Balance 2020/21	Bank Balance 2019/20
Churo Primary School	1200005821	KCB, Marigat	2,325	2,325
Kakogh Primary School	1200139984	KCB, Marigat	18,931	20,122
Katikit Primary School	1200181042	KCB, Marigat	3,250	4,441
Loiwat High School	1200347986	KCB, Marigat	2,964	244,155
Nginyang Primary School	1201902126	KCB, Marigat	203,300	
Losikiriamoi Primary School	1202577288	KCB, Marigat	24,539	24,730
Akwichatis Primary School	1202591752	KCB, Marigat	4,240	4,240
Nachurur Primary School	1203789122	KCB, Marigat	3,409	3,409
Nalekat Primary School	1205875875	KCB, Marigat	120	
Korossi High School	1208790145	KCB, Marigat	553,253	330,390
Kipnai Secondary School	1209149745	KCB, Marigat	50,447	118,315
Nyakwala Primary School	1209854481	KCB, Marigat	165	
Chepanda Primary School	1223681831	KCB, Marigat	19,351	1,875
Chemolingot Day Secondary	1232888532	KCB, Marigat	2,948	594,265
Sulolu Primary School	1233438565	KCB, Marigat	4,850	
Napeikore Primary School	1233487779	KCB, Marigat	379	1,570
Maron Secondary School	1236653254	KCB, Marigat	2,554,014	556,705
Kachilitwa Primary School	1238233392	KCB, Marigat	497,794	498,985
Paka Hill Primary School	1238544908	KCB, Marigat	659	1,030
Tangulbei Administration Police	1238909825	KCB, Marigat	3,945	3,945
Loyeya Primary School	1239241410	KCB, Marigat	975	
Korelach Primary School	1239241550	KCB, Marigat	7,175	
Kokwototo Primary School	1239241607	KCB, Marigat	45	1,110
Chewara Primary School	1239504810	KCB, Marigat	72,410	
Nalukumongin Primary School	1239740328	KCB, Marigat	910	910
DCC Office Tiaty East	1239800312	KCB, Marigat	3,826	5,395
Kresia Primary School	1253318727	KCB, Marigat	649	775

***Tiaty Constituency
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PMC	Bank	Account Number	Bank Balance 2020/21	Bank Balance 2019/20
Marsabit Primary School	1254178988	KCB, Marigat	259	1,450
Riongo Primary School	1258410117	KCB, Marigat	910	910
Kapunyany Secondary School	1259263517	KCB, Marigat	1,172	52,030
Chemuro Primary School	1260580563	KCB, Marigat	1,349	
Kositei Primary School	1261504909	KCB, Marigat	849	975
Kamusuk Primary School	1261913663	KCB, Marigat	3,975	
Nasiwiolet Primary School	1261914066	KCB, Marigat	110	1,175
Toplen Primary School	1265924759	KCB, Marigat	784	1,975
Lorwatum Primary School	1266616764	KCB, Marigat	849	48,975
Kechii Primary School	1266618112	KCB, Marigat	349	475
Chepkarerat Primary School	1266963014	KCB, Marigat	24	150
Kitaiem Primary School	1267144483	KCB, Marigat	449	575
Ngoron Chiefs Office	1267183055	KCB, Marigat	29	155
Kataran Primary School	1267186283	KCB, Marigat	164	1,355
Loruk Chief Office	1267366842	KCB, Marigat	129	
Maron Boarding Primary School	1267663588	KCB, Marigat	2,784	
Lomerimeri Primary School	1268544345	KCB, Marigat	1,475	
Kadokoi Primary School	1269951904	KCB, Marigat	148	
Churo Day Secondary School	1270625527	KCB, Marigat	1,001,395	
Chief Office -Amaya	1272288676	KCB, Marigat	2,975	
Seronu Primary School	1273885961	KCB, Marigat	849	
KMTC, Chemolingot	1274667526	KCB, Marigat	559,960	
Kamsino Primary School	1274679303	KCB, Marigat	1,117	
Sosion Boarding Primary School	1275125972	KCB, Marigat	603	
Kapedo East Chiefs Office	1279391154	KCB, Marigat	1,475	
Akoret, ACC Office	1280067799	KCB, Marigat	995	
Barpello Chiefs Office	1280303190	KCB, Marigat	62,108	

Tiaty Constituency
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PMC	Bank	Account Number	Bank Balance 2020/21	Bank Balance 2019/20
Sukut Primary School	1280438150	KCB, Marigat	67,142	
Katungura Primary School	1280438347	KCB, Marigat	2,042	
Chemukutan Primary School	1280482435	KCB, Marigat	17,642	
Ribkwo Chiefs Office	1280482559	KCB, Marigat	1,568	
Chemngarua Primary School	1280694726	KCB, Marigat	1,975	
Sowo Primary School	1280694904	KCB, Marigat	18,142	
Komolion Primary School	1280695099	KCB, Marigat	975	
Tamkal Primary School	1280881992	KCB, Marigat	17,642	
Lomuge Primary School	1280910348	KCB, Marigat	17,975	
Nascrot Primary School	1280984791	KCB, Marigat	975	
Natan Primary School	1281329231	KCB, Marigat	975	
Pngal Primary School	1281790052	KCB, Marigat	-	
Silale Chief Office	1281868213	KCB, Marigat	117,485	
Asiyok Primary School	1286794927	KCB, Marigat	200	
Mortena Primary School	1288187807	KCB, Marigat	-	
Katakon Primary School	1288187963	KCB, Marigat	-	
Tiaty NGCDF Sports Committee	1279661968	KCB, Marigat	47,640	
Tiaty NGCDF Environment Committee	1279850396	KCB, Marigat	108,723	
Kipnai Chief Office	1287617409	KCB, Marigat	1,154	
Tirioko Chief Office	1286795885	KCB, Marigat	1,274	
AIC Churo Girls High School	1169422713	KCB, Marigat	1,000,647	
Amaya Secondary School	1286685265	KCB, Marigat	6,275	
Seretion Primary School	1288635990	KCB, Marigat	6,390	
Cheptuyun Primary School	1287324303	KCB, Marigat	-	
St Marys Kakapul Primary School	1136369414	KCB, Marigat	1,902	
Lodeny Primary School	1286815649	KCB, Marigat	66,016	
Total			10,572,188	14,597,577

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues. The management of NGCDF Tiaty had not received the audit certificate of the 2019/20 financial year by the time of preparing this financial report. However, the progress on follow up of auditor recommendations is based on the draft report issued.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
16.0 Issues Noted On Utilization of Security Projects Funds	Note 7 to the financial statements for the year ended 30 June 2020 reflects Other grants and other payments of Kshs. 38,942,695. Included in this figure are grants to Security projects amounting to Kshs. 2,450,000. However, audit scrutiny of the project implementation status report (PIS) and project files for 5 Nos projects totaling to Kshs. 3,820,000 for financial years 2017/2018/2019/2020 revealed the observations tabulated below			
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Tiary Constituency

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>1.0 Errors in the Annual Reports and Financial Statements</p>	<p>The financial statements for the year ended 30 June, 2020 submitted for audit review had the following presentation anomalies:</p> <p>1.1. The numbering of the financial statements from page 25 onwards, is not in sequence.</p> <p>1.2. The financial statements have not been signed by the second signatory who is the Sub County Accountant.</p> <p>1.3. Page 37 on progress of auditor recommendations under status column reflects that issues have been resolved yet the report is yet to be dealt with in the National Assembly.</p> <p>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) in accordance with section 194(1) (d) of the Public Finance Management Act, 2012 which states that PSASB shall prescribe the formats for financial statements and reporting by all state organs and public entities.</p>	<p>The numbering of financial statements has been corrected. See Amended Copy of Financial statements duly signed.</p> <p>Progress on auditor recommendations indicates the steps undertaken by Management of Tiary NGCDF in effort to resolve raised issues and implement recommendations</p>	Resolved	30/06/2021
<p>2.0 Inaccuracies in the Financial</p>	<p>The financial statements for the year ended 30 June, 2020 submitted for audit review had the following inaccuracies: -</p>	<p>The figure of Ksh. 15,197,882 relates to the closing balance of fund as at the close of financial year 2018/19 that were carried forward and spent</p>	Resolved	30/06/2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>Statements</p> <p>2.1 The statement of receipts and payments reflects transfers from NG CDF Board of Kshs. 22,340,876 while the summary statement of appropriation: recurrent and development combined reflects Kshs. 137,538,758 resulting in a variance of Kshs. 15,197,882 which has not been explained.</p> <p>2.2 Annex 3 to the financial statements reflects additions of Kshs. 6,195,311 to the transport equipment. However, the column erroneously gives a total balance of Kshs. 1,036,000 leading to an unexplained variance of Kshs. 5,159,311.</p> <p>Consequently, the accuracy and completeness of these financial statements for the year ended 30 June, 2020 could not be ascertained</p>	<p>in the financial year 2019/20.</p> <p>The error is corrected to reflect the actual totals. See amended Financial statement</p>			
<p>3.1 Unsupported Committee Allowance</p>	<p>Included under use of goods and services is expenditure on committee expenses of Kshs. 4,269,000. It was noted that the amount was cumulatively received by two officers for onward payment of allowance to committee members. However, the expenditure was not supported by a schedule indicating the activity undertaken, date of event, the person paid and rate of payment.</p> <p>Consequently, the accuracy and occurrence</p>	<p>The schedules below provide a detailed breakdown of allowances paid indicating the activity undertaken, date of event, the person paid and the rate of payment for your review</p>	Resolved	30/06/2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	of the expenditure of Kshs. 4,269,000 on committee expenses for the year ended 30 June, 2020 could not be confirmed			
3.2 Unsupported Other Committee Expenses	<p>The use of goods and services of Kshs. 8,576,216 includes other committee expenses of Kshs. 790,400 as detailed under note 5 to the financial statements. It was noted that the amount was cumulatively received by three officers. However, the expenditure was not supported by a schedule indicating the activity undertaken, date of event and the corresponding payment made.</p> <p>Consequently, the accuracy and occurrence of expenditure of Kshs. 790,400 on other committee expenses for the year ended 30 June, 2020 could not be confirmed</p>	<p>The schedules below provide a detailed breakdown of allowances paid indicating the activity undertaken, date of event, the person paid and the rate of payment for your review.</p>	Resolved	30/06/2021
3.3 Unsupported Domestic Travel and Subsistence	<p>The statement of receipts and payments for the year ended 30 June, 2020 reflects Kshs. 8,576,216 in respect of use of goods and services as detailed under note 5 to the financial statements. Included in the amount is expenditure of 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</p>	<p>The schedule attached provides the activity undertaken by the officer on the two dates for your review.</p>	Resolved	30/06/2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	has not been specified. Consequently, the accuracy and occurrence of the expenditure of Kshs. 94,200 on domestic travel and subsistence for the year ended 30 June, 2020 could not be confirmed			
3.4 Unsupported Printing, Advertising and Information Supplies and Services	The use of goods and services as detailed under note 5 to the financial statements also includes an expenditure of Kshs. 209,735 in respect of printing, advertising and information supplies and services. It was noted that the amount was cumulatively received by two officers. However, the supporting schedule does not reflect the activity that was subsequently paid for. Consequently, the accuracy and occurrence 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.	The schedule attached provides the activity undertaken and paid, for your review.	Resolved	30/06/2021
3.5 Unsupported Training Expenses	Included under use of goods and services is expenditure of Kshs. 443,000 in respect of training expenses. It was noted that the amount was cumulatively received by one officer 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 schedule attached provides the nature of training undertaken, the date of training, the venue of training, the number of participants and the allowance paid to each for your review	Resolved	30/06/2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>the allowance paid to each.</p> <p>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</p>			
<p>3.6 Unsupported Hospitality Supplies and Services</p>	<p>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 cumulatively received by two officers for the period under audit. However, no schedule has been provided to indicate the services or activities that were paid for, the date of the activity and the payees.</p> <p>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.</p>	<p>The schedule attached indicates the services or activities that were paid for, the date of the activity and the payees for your review</p>	<p>Resolved</p>	<p>30/06/2021</p>
<p>3.7 Unsupported Expenditure on Hire of Motor Vehicle</p>	<p>The balance on use of goods and services 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 show the purpose and terms for hiring the vehicle.</p> <p>Consequently, the accuracy and occurrence of the expenditure of Kshs. 560,000 on hire</p>	<p>The Landcruiser Motor vehicle was hired on several occasions to facilitate the movements of the NGCDFC during the various Monitoring and Evaluation Field visits. This happened at a time our Office Motor vehicle was involved in an accident and was grounded for that period. The Office Motor vehicle was later repaired and we have since used it in our field</p>	<p>Resolved</p>	<p>30/06/2021</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	of motor vehicle for the year ended 30 June, 2020 could not be confirmed	visits		
3.8 Unsupported Expenditure on Hire of Motor Vehicle	<p>The expenditure on fuel, oil and lubricants includes 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.</p> <p>Consequently, the accuracy and occurrence of the expenditure of Kshs. 400,000 for supply of fuel for the year ended 30 June, 2020 could not be confirmed</p>	See extract of the fuel register and the work tickets attached for your review.	Resolved	30/06/2021
3.9 Unsupported Expenditure on Routine Maintenance - Vehicles and Other Transport Equipment	<p>The statement of receipts and payments for the year ended 30 June, 2020 reflects use of goods and services of Kshs. 8,576,216 as detailed in Note 5 to the financial statements. Included in this figure was Kshs. 512,272 in respect of routine maintenance - vehicles and other transport equipment. Out of the amount, Kshs. 393,373 was used for repairs and maintenance of the official 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.</p> <p>Consequently, the accuracy and occurrence of the expenditure of Kshs. 393,373 used for repairs and maintenance - vehicles and</p>	<p>The requisite government personnel and department in charge of motor vehicle inspections is not available in Tiatty constituency. The constituency is increasingly building capacity to ensure motor vehicle inspection is undertaken prior to the routine servicing.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	other transport equipment for the year ended 30 June, 2020 could not be confirmed.			
4.1 Unsupported Bursary to Secondary Schools	Included in the amount is bursary to secondary schools of 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 in bursary to secondary schools for the year ended 30 June, 2020 could not be confirmed.	See attached Schedule of Secondary School Bursary.	Resolved	30/06/2021
4.2 Unsupported Bursary to Tertiary Institutions	Other grants and transfers includes bursary to tertiary institutions of Kshs. 7,543,000. However, the schedule supporting the amount did not disclose names and admission numbers of the beneficiary 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.	See attached Schedule of Tertiary Institutions Bursary.	Resolved	30/06/2021
5.0 Unsupported Expenditure on Transfers to Secondary	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 of the	See Table 5.0 attached.	Resolved	30/06/2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Schools	<p>financial statements. Included in this amount is Kshs. 37,150,000 transfers to secondary schools. Out of the amount, Kshs. 10,000,000 was remitted to three schools.</p> <p>However, the transfer was not supported with 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. Further, the logbook of the bus was not availed for audit review, to confirm ownership of the vehicle.</p> <p>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.</p>			
4.3 Unsupported Emergency Reserve	<p>The statement of receipts and payments for the financial year ended 30 June, 2020 reflects expenditure of Kshs. 38,942,695 in respect of other grants and other payments as detailed under note 7 to the financial statements. Included in this amount is expenditure of Kshs. 6,994,334 for emergency projects. Out of the amount, Kshs. 5,507,970 was disbursed to schools for</p>	See Table 4.3 below	Resolved	30/06/2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	rehabilitation of classrooms and purchase of lockers. However, evidence for payment for the service or receipt of the lockers were not provided as shown below: 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.			
6.0 Bank Balance	The statement of assets and liabilities as at 30 June, 2020 reflects bank balance of Kshs. 7,117,632 and as disclosed under note 10A to the financial statements. However, the certificate of bank balance as at that date has not been provided for audit verification. Further, the bank reconciliation statement as at that date reflects payments in the cashbook not in bank statements of Kshs. 8,145,380 which includes two stale cheques amounting to Kshs. 3,650. No reason has been given 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.	As at end of financial year when the rest of stale cheques were being reversed the two stale cheques amounting to Kshs. 3,650 were erroneously omitted. The cheques were later reversed on 31/07/2020 and cash book updated accordingly. See bank reconciliation statement as at 31/07/2020.		
7.0 Prior Year Adjustment	The statement of assets and liabilities as at 30 June, 2020 reflects prior year adjustments of Kshs. 1,380,997 as detailed under note 14 to the financial statements.	The prior year adjustment relates to the un-presented cheques that were reversed and cash book updated.	Resolved	30/06/2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>However, the nature of the adjustment has not been explained. Further, the balance should be reflected in the comparative figures not current year column in accordance with clause 48 of IFSAS 3 which states a prior period error shall be corrected by retrospective restatement except to the extent that it is impracticable to determine either the period specific effects or the cumulative effect of the error.</p> <p>Consequently, the prior year adjustments of Kshs. 1,380,997 as at 30 June, 2020 is not fairly stated.</p>			
<p>8.0 Inaccurate Project Management Committee Bank Balances</p>	<p>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 19 schools. However, the bank statements of the schools reflect a total of Kshs. 23,257,918, leading to a variance of Kshs. 8,660,342 which has not been reconciled or explained.</p> <p>Consequently, the accuracy and completeness of the PMC bank balances of Kshs. 14,597,576 as at 30 June, 2020 could not be confirmed.</p>	<p>The management of Tiati NGCDF undertakes to carry out reconciliation of the PMC balances.</p> <p>The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Tiati Constituency in accordance with ISSAI 30 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</p>	Resolved	30/06/2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Qualified opinion.		
Other Matter				
2.1 Project Implementation Status	<p>The project status report indicated that a total of Kshs. 137,367,724 was allocated for 81 projects during the financial year ended 30 June, 2020. Scrutiny of the project implementation status report revealed as follows:</p> <p>From the above analysis, no project had been completed due to security challenges in the constituency and 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.</p>	The management of Tiaty NGCDF undertakes to follow up the implementation of the projects to completion.	Resolved	30/06/2021
2.2 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 of	See table Others 2.2 below	Resolved	30/06/2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs. 27,030,000.</p> <p>However, audit review of the project implementation status report and the project files for 6 Nos projects, totalling Kshs. 3,950,000 revealed unsatisfactory matters as tabulated below:</p> <p>The anomalies indicate that the management does not carry out close supervision of the implementation process for projects.</p> <p>Consequently, I am unable to confirm if the constituents of Tiary received value for Kshs. 3,950,000 transferred to primary schools</p>			