

REPUBLIC OF KENYA



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REPORT

OF

THE NATIONAL ASSEMBLY	
DATE: 23 NOV 2022	DAY: Wednesday
TABLED BY: Majority Whip	
PRESENT AT THE TABLE: Mato	

THE AUDITOR-GENERAL

ON

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

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



TINDERET 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)

Tinderet 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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Wesley Maina
2.	Sub-County Accountant	Lydia chepsoi
3.	Chairman NGCDFC	James chumba
4.	Member NGCDFC	Nancy cheruiyot

(d) Fiduciary Oversight Arrangements

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

(e) Tinderet Constituency NGCDF Headquarters

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

(f) Tinderet Constituency NGCDF Contacts

Telephone: (254) NONE
E-mail: cdfntinderet.go.ke
Website: www.ngcdf.go.ke

(g) Tinderet Constituency NGCDF Bankers

Equity Bank
A/C NO.0920265847067
P.o Box 200-30301
NANDI HILLS, KENYA

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



I am pleased to present the Financial statement for Tinderet constituency 2020-2021. The NG-CDF committee is the main implementing organ of the NG-CDF budget and its Decisions are of enormous importance. Decision making is the single greatest weight Upon our shoulders which impacts all of us either negatively or positively. An effective decision empowers others to grow and people will want to mimic the committee for bad decision.

During the financial year 2020/2021 the committee had a total budgetary allocation of Ksh. 137,088,,879. Out of this amount, the board released ksh.126,588,879 To the constituency

Account towards disbursement to projects. This represented 79.2%(percent) of the Allocation.

Good decisions foster opportunity and arriving at a good conclusion serves the whole constituency and the citizens more justice than even the highest court of law. A systematic decision must take into account the resources, basic expectations proper judgement and the estimatin of probability of success.

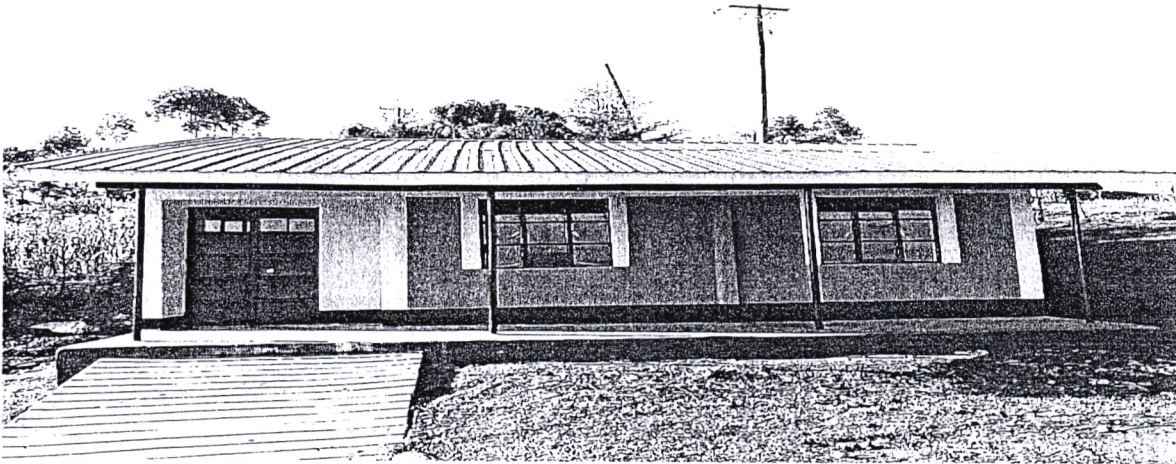
Some of the challenges faced during the year include but not limited to:

- Covid 19 pandemic
- Delayed funding
- Environmental challenges and demographic features
- Lack of skilled labourers to assist in project implementation
- Community participation at Project Management Committee level
- Identification of Mutually exclusive projects

As we implement our strategic plan, we remain very firm and optimistic that year 2021/2022 will be of greater achievement having learned from the previous year performance. Among our key achieving projects are as under:



KAMELILO CHIEF'S OFFICE



SUBUKIUE PRIMARY SCHOOL

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



TINDERET TECHNICAL TRAINERS COLLEGE

Signature



CHAIRMAN NGCDF COMMITTEE

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 *Tinderet Constituency 2018-2022* plan are to:

In underscoring the above, the key development objectives of NGCDFC-Tinderet constituency 2018-2022 plan include but not limited to:

In order to deliver on our mandate, we have identified five strategic areas of focus that will be pursued in the year ending 2022 namely Education, Security, Sports, Environment and emergencies .Education sector

Education sector intends to improve enrolment, retention and transition rates while reducing the burden of education for low income households. The NG-CDF has been credited with the high number of mixed day secondary school started in the last ten years that have enhanced access to secondary school education mostly among the rural population. It has played tremendous actions in improving quality of education in Tinderet constituency. Education sector has been noted has the highest sector that will receive bulk of the funds. Out of the total allocation in this sector, significant amount of money shall be utilized in construction or renovation of physical infrastructure in schools. The physical infrastructure shall include construction or renovation of libraries, classrooms, laboratories, dormitories, kitchen, latrines, water tanks, buying of desks and equipping of laboratories and libraries. The fund shall support needy and bright students and bright **students** and youth in schools and tertiary institutions through bursary. The program shall also build the capacity of youth to undertake skill-based courses that enable them to earn a living. The skills are designed to respond to the current manufacturing and service markets. The fund has strategically built the capacity of Tinderet Technical Trainers College, Tinderet vocational college, sigoria to office contemporary skills and knowledge to support our youth. The program is also building national schools through investments in the infrastructure and facilities. Some of the flagships schools include: Meteitei boys, St. Johns secondary, St. Marys girls Tachaasis, Fr martin Boyle, Henry kosgei kibukwo, Fr Boyle Kabolebo

Environment

Environment sector receives 2% of the total allocation of the constituency fund. The funds shall be utilized in environmental protection and conservation across the constituency. Some of the activities shall include purchase of water tanks for schools, tree planting and conservation and sensitization of communities for environmental conservation. Some of the activities shall be integrated into all other projects.

Sports

Sports are one of the key sectors that are youth oriented and for youth to be meaningful involved. It covers talent identification, development and support across all the spheres of sports in the constituency. The sector shall receive 2% from NG-CDF kitty .The funds shall go into supporting sports activities such as tournament, renovation of school fields and tracks and sports equipment. Some of the sports that will be supported include and not limited to volleyball football, athletics, netball and levelling of playfields.

Security sector

The projects in the sector shall include and not limited to construction or renovation of national government administration offices, police stations, police posts. This will provide an enabling working environment for improved security throughout the constituency among other impacts. The program shall also facilitate quarterly review and reconciliation meetings to any affected areas in the constituency. These meeting shall reinforce the peace and security in the borders where it is rampant.

Emergency

Emergency is key issue in reducing the impact of emergencies in the constituency. The kitty has allocated 5% of the funds to emergency activities. These are actions that are not foreseen at the planning stage and beyond the NG-CDF control. Our main purpose is to embed emergency management.

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	Number of classrooms increased Number of laboratories increased Number of dormitories increased Number of administration blocks increased
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of assistant chiefs offices increased Number of police stations increased
Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Drill boreholes to promote access to clean and safe water Equip schools and public facilities with sanitation	Number of boreholes drilled Number of sanitation facilities built in primary and secondary Number of trees	Number of sanitation facilities increased Through utilization of the environment vote
Sports	Empower and develop youth and special groups	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased
Emergency				

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 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

Environment policy and Action plan

Protection of the environment in which we live and operate is part of Tinderet NG-CDF initiatives care for the environment is one of our key responsibilities and an important aspect in the way in which we carry out our operations.

Our environment policy

In this policy statement Tinderet NG-CDF commits to:

- I. Comply with all relevant environmental legislation, regulations and approved codes of practice
- II. Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air and water
- III. Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- IV. Managing and disposing of all wastage in a responsible manner;
- V. Providing training for our CD/FC and staff so that we all work in accordance with this and within an environmentally aware culture
- VI. Regularly communicating our environmental performance to our employees and other significant stakeholders
- VII. Developing our management processes to ensure that environmental factors are considered during planning and implementation
- VIII. Monitoring and continuously improving our environmental performance.
- IX. Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

<i>Impact Area</i>	<i>Approach</i>
<i>Capacity building</i>	<ul style="list-style-type: none"> • Promote environmental awareness by sensitizing the TINDERET NG-CDF,NG-CDFC staff and PMCs on good conservation practices • To encourage through, regular communication to TINDERET NG-CDFC, staff and other stakeholders changes in individual behaviour to reduce usage
<i>Conservation of energy and resources</i>	<ul style="list-style-type: none"> • To maximize use of available technologies to remove the need to use paper • To encourage our clients to engage with us using electronic means where possible • To maximize on rain water harvesting • To make energy efficiency a key factor in the selection of any new energy device being purchased • To invest in available energy saving technologies and devices within our existing premises
<i>Environmental Protection and conservation</i>	<ul style="list-style-type: none"> • To promote use of volt guards to control power gauges • We have constructed culverts and gabions to prevent soil erosion • To encourage tree planting in constituency to improve forest cover • To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires
<i>Pollution control and waste management</i>	<ul style="list-style-type: none"> • To ensure that all paper waste is recycled • To ensure segregation of waste • To ensure proper human waste disposal through construction of pit latrine, septic and soak pit tanks

Our Environmental Action plan

TINDERET NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for which are shown below:

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

Public Awareness and sensitisation Exercise provide

a) A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.

b) Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.

c) Increase accountability hence ensure local citizens gain skills and confidence to carry out social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.

d) Increase public participation at all stages of project cycle funded under NG-CDF kitty.

e) Identify control and report any irregularities witnessed during NG-CDF project implementation cycle.

f) Measure the impact of the projects funded by NG-CDF.

g) Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state sectors.

h) Promote awareness creation on constitution and devolved governance system in Kenya.

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.

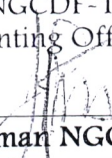
The Accounting Officer in charge of the NGCDF-Tinderet Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021.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


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

Approval of the financial statements

The NGCDF-Tinderet Constituency financial statements were approved and signed by the Accounting Officer on SEPTEMBER 27th2021



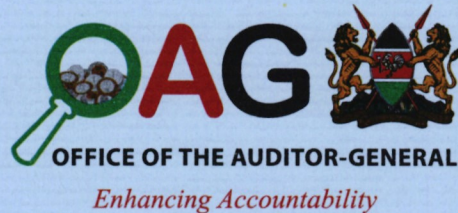
Chairman NGCDF Committee
Name: James chumba



Fund Account Manager
Name: Wesley maina

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TINDERET 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, gazetted 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 the National Government Constituencies Development Fund - Tinderet Constituency set out on pages 16 to 54, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the

Report of the Auditor-General on National Government Constituencies Development Fund - Tinderet Constituency for the year ended 30 June, 2021

statement of receipts and payments, statement of cash flows and the 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 the National Government Constituencies Development Fund - Tinderet Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Unsupported Prior Year Adjustments

The statement of assets and liabilities reflects prior year adjustments of Kshs.396,435. However, the adjustment is not supported as the disclosure referred to in Note 14 to the financial statements relates to prior year bank balances of Kshs.9,797,400.

In the circumstances, the accuracy of the prior year adjustments of Kshs.396,435 could not be confirmed.

2. Unreconciled Assets Register

The statement of receipts and payments reflects an amount of Kshs.700,000 in respect of acquisition of assets. However, the addition during the year was not included in the summary of fixed assets register in Annex 4 to the financial statement. Further, examination of records revealed that included in the summary of fixed assets is a motor vehicle valued at Kshs.4,079,250 which was disposed of in June, 2020.

Similarly, Annex 4 reflects an amount of Kshs.19,858,648 in respect of fixed assets as at 30 June, 2021. However, review of the assets register revealed a balance of Kshs.16,226,898 resulting to an unexplained variance of Kshs.3,631,750. Further, the assets register included a motor vehicle valued at Kshs.5,839,843 which was physically inspected but the logbook was not provided for verification.

In addition, review of the register revealed that the Constituencies Development Fund office received various Information and Communication Technology equipment from the Board but the transfers were not supported and physical verification of the assets revealed that assets were not tagged.

In the circumstances, the accuracy and completeness of the fixed assets amount of Kshs.19,858,648 could not be confirmed.

3. Unsupported Projects

Physical verification of projects in May, 2022 revealed that sixteen (16) projects with a total disbursement of Kshs.38,663,069 in various schools within the Constituency were not appropriately supported. Of these projects, ten (10) projects with funding of Kshs.19,113,069 were complete but lacked ownership documents such as title deeds and logbooks.

In the circumstances, the regularity of the total expenditure of Kshs.38,663,069 and ownership of these projects could not be confirmed.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.216,254,003 and Kshs.171,165,124 respectively resulting to an under-funding of Kshs.45,088,879 or 21% of the budget. Similarly, the Fund expended Kshs.134,106,828 against an approved budget of Kshs.216,254,003 resulting to an under expenditure of Kshs.82,147,174 or 38% of the budget. In addition, out of the Kshs.171,165,124 actual funds available only Kshs.134,106,828 was utilized leaving a cash balance of Kshs.37,058,296.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular Reference No. AG.4/16/2 Vol.3(72) dated 30 June, 2021.

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. Irregular Expenditure on Emergency Projects

The statement of receipts and payments reflects other grants and transfers amount of Kshs.25,603,305 which include emergency projects amount of Kshs.5,600,000 as disclosed in Note 7 to the financial statements. Examination of payment vouchers revealed that Kshs.5,100,000 was spent on seven(7) projects which included completion of a law court and tuition blocks and classrooms in various schools within the constituency. However, these projects did not meet the threshold of being emergency in nature which is contrary to Section 8 (3) of the National Government Constituencies Development Fund Act, 2015 which provides the definition of an emergency project.

Further, there was no evidence that Management reported the emergency expenditure to the Board contravening Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which requires withdrawals from the emergency fund be reported to the Board.

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

2. Project Implementation Status

The project status report for the year under review indicated that an amount of Kshs.36,516,786 was disbursed to thirteen (13) projects, which had a total budget of Kshs.112,551,814, resulting in underfunding of Kshs.76,035,028 while seven (7) projects with a total budget of Kshs.12,592,206 were not funded at all. Further, project verification revealed that six (6) projects with a funding of Kshs.19,550,000 were either delayed or stalled.

In the circumstances, the effectiveness in use of public resources in planned projects could not be confirmed.

3. Unreconciled Project Management Committee Account Balances

Note 17.4 to the financial statements reflects Project Management Committee accounts balances of Kshs.46,193,760 relating to disbursed funds to the projects but which were not utilized. Although bank statements for the Project Management Committee accounts were provided, the respective cash books and bank reconciliation statements were not provided for audit. In addition, a recast of the Project Management Committee balances for 2019/2020 and 2020/2021 revealed totals of Kshs.20,941,118.30 and Kshs.46,119,330 respectively and not Kshs.22,132,618 and Kshs.46,193,760 respectively as reported at annex 5 to the financial statements. This resulted to variances of Kshs.1,191,500 for 2019/2020 balances and Kshs.74,430 for 2020/2021 balances.

Further, Management did not explain how the previous year's cash balances totalling to Kshs.22,132,618 were utilized and whether the unspent balances were returned to the constituency account as stipulated in Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that "all unutilized funds of the project management committee shall be returned to the constituency account".

In the circumstances, the effectiveness in use of the funds disbursed to the projects could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 misstatements, 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 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of noncompliance. 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 policies and procedures may deteriorate.

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

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

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

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


21 September, 2022

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

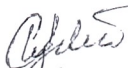
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	68,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		161,367,724	68,000,000
PAYMENTS			
Compensation of employees	4	2,264,795	1,137,331
Use of goods and services	5	8,375,659	10,154,516
Transfers to Other Government Units	6	97,163,069	67,800,000
Other grants and transfers	7	25,603,305	39,550,531
Acquisition of Assets	8	700,000	178,900
Other Payments	9	-	-
TOTAL PAYMENTS		134,106,828	118,821,278
SURPLUS/DEFICIT		27,260,896	(50,821,278)


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tinderet Constituency financial statements were approved on 27th 2021 and signed by:



Fund Account Manager
Name: Wesley Maina



National Sub-County
Accountant
Name: Lydia Chepsoi




Chairman NG-CDF Committee
Name: James Chumba

ICPAK M/No: 27713


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	37,454,731	9,797,400
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		37,454,731	9,797,400
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		37,454,731	9,797,400
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		37,454,731	9,797,400
REPRESENTED BY			
Fund balance b/fwd 1st July...		9,797,400	60,618,678
Prior year adjustments	14	396,435	
Surplus/Defict for the year		27,260,896	(50,821,278)
NET FINANCIAL POSITION		37,454,731	9,797,400


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tinderet Constituency financial statements were approved on SEPTEMBER 27th 2021 and signed by:



Fund Account Manager
Name: Wesley maina



National Sub-County
Accountant
Name :Lydia chepsoi
ICPAK M/No:



Chairman NG-CDF Committee
Name: James chumba


*Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
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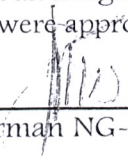
STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	68,000,000
Other Receipts	3		-
		161,367,724	68,000,000
Payments for operating activities			
Compensation of Employees	4	2,264,795	1,137,331
Use of goods and services	5	8,375,659	10,154,516
Transfers to Other Government Units	6	97,163,069	67,800,000
Other grants and transfers	7	25,603,305	39,550,531
Other Payments	9		178,900
		133,406,828	118,821,278
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	396,435	-
Net Adjustments		396,435	-
Net cash flow from operating activities		28,357,331	(50,821,278)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(700,000)	
Net cash flows from Investing Activities		(700,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		27,657,331	(50,821,278)
Cash and cash equivalent at BEGINNING of the year	10	9,797,400	60,618,678
Cash and cash equivalent at END of the year		37,454,731	9,797,400

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tinderet Constituency financial statements were approved on SEPTEMBER 27th 2021 and signed by:


Fund Account Manager
Name: Wesley maina


National Sub-County
Accountant
Name: Lydia chepsoi
ICPAK M/No:


Chairman NG-CDF Committee
Name: James chumba

Tinderet Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA				
Transfers from NG-CDF Board	137,088,879	69,367,724	216,254,003	171,165,124	45,088,879	79.2%
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts			0	-	-	0.0%
TOTAL RECEIPTS	137,088,879	69,367,724	216,254,003	171,165,124	45,088,879	79.2%
PAYMENTS						
Compensation of Employees	2,350,964	3,660,059	8,368,417	2,264,795	6,103,622	27.1%
Use of goods and services	8,088,843	2,194,739	11,026,729	8,375,659	2,651,070	76.0%
Transfers to Other Government Units	77,100,000	43,940,273	121,040,273	97,163,069	23,877,204	80.3%
Other grants and transfers	49,549,072	19,572,653	75,818,584	25,603,305	50,215,279	33.8%
Acquisition of Assets			0	700,000	(700,000)	0.0%
Other Payments			0	-	-	0.0%
TOTAL	137,088,879	69,367,724	216,254,003	134,106,828	82,147,174	62.0%

***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.*

Tinderet Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

On receipts from the NGCDF Board is 100% utilisation because it had disbursed to the constituency all allocation for the financial year and performance of others as distributed below:

- i. Compensation of employees was at 27.1% because the balance of kshs. 6,103,622 had been received but not spent
- ii. Use of goods and services was at 76% because the balance of kshs. 2,651,070 had been received but not spent
- iii. Transfers to Other Government Units was at 80.3% because the balance of kshs. 23,877,204 had been received but not spent
- iv. Other grants and transfers was at 33.8% because the balance of kshs. 50,215,279 had been received but not spent

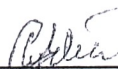
Tinderet Constituency
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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	82,147,174
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
	37,058,296
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	396,435
Cash and Cash Equivalents at the end of the FY 202021	37,454,731

The NGCDF-Tinderet Constituency financial statements were approved on SEPTEMBER 27th 2021 and signed by:



Fund Account Manager
Name :Wesley Maina



National Sub-County
Accountant
Name: Lydia chepsoi
ICPAK M/No:



Chairman NG-CDF Committee
Name: James chumba

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f= d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2020/2021			2020/2021	30/06/2021		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,350,964	2,357,394	3,660,059	8,368,417	2,264,795	6,103,887	
1.2 Committee allowances	1,400,000	171,750		1,571,750	401,000	1,170,750	
1.3 Use of goods and services	2,298,064	234,113	2,194,739	4,726,916	2,499,785	2,227,131	
Total	6,049,028	2,763,257	5,854,798	14,667,083	5,165,580	9,501,768	0
2.0 Monitoring and evaluation							
2.1 Capacity building	1,021,032			1,021,032	2,614,050	(1,593,018)	
2.2 Committee allowances	2,369,748			2,369,748	1,604,700	765,048	
2.3 Use of goods and services		337,284	0	337,284	1,256,124	(918,840)	
Total	3,390,780	337,284	0	3,728,064	5,474,874	(1,746,810)	1
3.0 Emergency							
3.1 Primary Schools		4,128,450	598,446	4,726,896	5,600,000	(873,104)	
3.2 Secondary schools				-		-	
3.3 Tertiary institutions				-		-	

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

KAPTELDON PRY				700,000.00	700,000	700,000.00	-
MAGOI PRY				300,000.00	300,000	300,000.00	-
ST. PAUL KIBISEM PRY				500,000.00	500,000	500,000.00	-
ST. PETERS CHEMAMUL PRY				500,000.00	500,000	500,000.00	-
BUGON PRY				500,000.00	500,000	500,000.00	-
SEIYOT PRY				700,000.00	700,000	700,000.00	-
CHEPKIWEN PRY				1,700,000.00	1,700,000	1,700,000.00	-
SIMOTWET PRY				1,200,000.00	1,200,000	1,200,000.00	-
KIPSIELEI PRY				700,000.00	700,000	700,000.00	-
CHEPKAROI PRY				700,000.00	700,000	700,000.00	-
CHEPSANGOR PRY				700,000.00	700,000	700,000.00	-
CHEPKOJOYO PRY				700,000.00	700,000	700,000.00	-
MOROB I PRY				700,000.00	700,000	700,000.00	-
SDA IBOI PRY				700,000.00	700,000	700,000.00	-
ST. MATHEWS MARABA PRY				400,000.00	400,000	400,000.00	-
KAPRURET PRY				700,000.00	700,000	700,000.00	-
OLOMOTIT				700,000.00	700,000	700,000.00	-
NGATIFKONG PRY				700,000.00	700,000	700,000.00	-
KIPYAOR PRY				500,000.00	500,000	500,000.00	-
MUTUMON PRY				700,000.00	700,000	700,000.00	-
SDA REVIVAL KAFSOEN PRY				700,000.00	700,000	700,000.00	-
SIGOWET PRY				700,000.00	700,000	700,000.00	-

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

MBOGO VALLEY FRY			400,000.00	400,000	400,000.00	-
CHELAMBUT FRY			700,000.00	700,000	700,000.00	-
CHEPKECHIR FRY			700,000.00	700,000	700,000.00	-
LELGOTET FRY			700,000.00	700,000	700,000.00	-
KAMELILO FRY			700,000.00	700,000	700,000.00	-
METEITEI ADV FRY			700,000.00	700,000	700,000.00	-
CHEPKUCHURU FRY			700,000.00	700,000	700,000.00	-
CHERUNGUT FRY			700,000.00	700,000	700,000.00	-
KAPSASUR COMM FRY			500,000.00	500,000	500,000.00	-
LUTHER KING KAPEWA FRY			700,000.00	700,000	700,000.00	-
GOT NE LEL FRY			700,000.00	700,000	700,000.00	-
SOYSITET FRY			1,500,000.00	1,500,000	1,500,000.00	-
KAPSOEN FRY			300,000.00	300,000	300,000.00	-
KIBUKWO FRY			700,000.00	700,000	700,000.00	-
ST. BARNABAS SOSIOT FRY			700,000.00	700,000	700,000.00	-
EMIT FRY			500,000.00	500,000	500,000.00	-
AIC KIPSIWO PRY SCH			1,500,000.00	1,500,000	1,500,000.00	-
ST. MATHEWS MARABA FRY			1,676,349.43	1,676,349	1,676,349.43	-
ST. MATHEWS MARABA FRY			1,000,000.00	1,000,000	1,000,000.00	-
Kapteldon primary School	1,400,000			1,400,000		1,400,000
kaptelengwo primary school	700,000			700,000		700,000
KAPKULUMBEN PRIMARY	700,000			700,000	700,000	-

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

LELGOTET PRIMARY SCHOOL	700,000				700,000	700,000	-
SAMUTET PRIMARY SCHOOL	700,000				700,000	700,000	-
SIGORIA PRIMARY	700,000				700,000	700,000	-
KITOROCH PRIMARY	700,000				700,000	700,000	-
KAMENJEIYWA PRY	1,400,000				1,400,000	1,400,000	-
SURUKIEI PRIMARY	200,000				200,000	200,000	-
CHEMA PRIMARY	600,000				600,000	600,000	-
KOLELACH PRIMARY	700,000				700,000	700,000	700,000
USON PRIMARY	700,000				700,000	700,000	-
SEIYOT PRIMARY	700,000				700,000	700,000	-
SETEK PRIMARY	700,000				700,000	700,000	-
KIRUKWO PRIMARY	700,000				700,000	700,000	-
ST. VICTORIA PRIMARY	700,000				700,000	700,000	-
SOY SITET PRIMARY	1,000,000				1,000,000	1,000,000	-
AIC SENETWO PRIMARY	2,100,000				2,100,000	2,100,000	-
KALYET PRIMARY	800,000				800,000	800,000	-
KIMWANI PRIMARY	1,000,000				1,000,000	1,000,000	-
BUGON PRIMARY	600,000				600,000	600,000	-
ST PETERS CHEMAMUL PRIMARY	1,200,000				1,200,000	1,200,000	-
ST.FAULS KIRISEM PRIMARY	1,200,000				1,200,000	1,200,000	-
KOIMOI PRIMARY	1,400,000				1,400,000	1,400,000	1,400,000
SETEK GAA PRIMARY	700,000				700,000	700,000	-

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

TULWOMOI PRIMARY	1,300,000				1,300,000	1,300,000	-	
SARWAT PRIMARY	700,000				700,000	700,000	-	
CHEPKOIYO PRIMARY	900,000				900,000	900,000	-	
KAFSIMOTWO PRIMARY	1,000,000				1,000,000	1,000,000	-	
MOROBI PRIMARY	700,000				700,000	700,000	-	
KAPSOITO PRIMARY	700,000				700,000	700,000	-	
KIBWARENG PRIMARY	700,000				700,000	700,000	-	
USWET PRIMARY	700,000				700,000	700,000	-	
CHEPKITILE PRIMARY	700,000				700,000	700,000	-	
Total	29,400,000	-	35,076,349	64,476,349	60,276,349	4,200,000	1	
8.0 Secondary Schools Projects								
KIFYAOR SEC			1,000,000.00	1,000,000	1,000,000.00	-		
KOISEGEM SEC SCH			2,400,000.00	2,400,000	2,400,000.00	-		
CHEBARUS SEC SCH			1,500,000.00	1,500,000	1,500,000.00	-		
KAFSIGILAI GIRLS SEC			3,100,000.00	3,100,000	3,100,000.00	-		
KABIRER HIGH SCHOOL			700,000.00	700,000	700,000.00	-		
MBOGO VALE SEC			2,000,000	2,000,000	2,000,000.00	-		
KIBUKWO GIRLS SEC			800,000	800,000	800,000.00	-		
KIPKURES SEC SCH			2,000,000	2,000,000	2,000,000.00	-		
KAFSIGILAI GIRLS SEC			1,336,720	1,336,720	1,336,720.00	-		
TAUNET SECONDARY	6,800,000			6,800,000	3,000,000	3,800,000		
ST.ANDREWS SECONDARY	300,000			300,000	300,000	-		

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CHEMUTIA SECONDARY	600,000				600,000				
St Johns secondary school	700,000				700,000				
SIRET SECONDARY	6,800,000				6,800,000			3,800,000	
FR. BOYLE SECONDARY	6,800,000				6,800,000			3,800,000	
KABOLEBO	700,000				700,000			-	
MOMBWO GIRLS SECONDARY	10,000,000				10,000,000			5,050,000	
Chemelil Secondary school	1,500,000				1,500,000			-	
KAMELIL DAY SECONDARY	34,200,000	-		14,836,720	49,036,720			31,886,720	17,150,000
Total									
9.0 Tertiary institutions Projects									
TINDERET TECHNICAL TRAINERS COLLEGE	13,500,000				13,500,000			5,000,000	8,500,000
Total	13,500,000	-		0	13,500,000			5,000,000	8,500,000
10.0 Security Projects									
Kamelilo chiefs office	500,000				500,000				500,000
KABUTIEI CHIEFS OFFICE	1,400,000				1,400,000			1,400,000	-
TINDERET LAW COURTS	1,000,000				1,000,000			1,000,000	-
KAMELILLO CHIEFS OFFICE	200,000				200,000			200,000	-
Total	2,600,000	-		0	3,100,000			2,600,000	500,000
11.0 Acquisition of assets									1
11.1 Motor Vehicles									
11.1.1 Motor Vehicles									
11.1.2 Construction of CDF office									
11.1.3 Purchase of furniture and equipment	1,000,000				1,000,000			700,000	300,000
11.1.4 Purchase of computers									
Total	1,000,000	-		0	1,000,000			700,000	300,000
									1

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

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 June 2020 for the period 1st July 2020 to 30th June 2020

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.

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
	B041227		4,000,000
Normal Allocation	B047663		20,000,000
	B049189		7,000,000
	B104164		14,000,000
	B104498		23,000,000
	B124677	9,000,000	
	B104755	20,000,000	
	B104846	13,367,724	
	A823734	35,000,000	
	B124876	1,000,000	
	B119665	8,500,000	
	B119704	12,000,000	
	B128297	6,900,000	
	B132057	6,000,000	
	B132351	6,000,000	
	B126020	13,000,000	
	B126312	7,000,000	
	B105107	11,600,000	
	B140751	12,000,000	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		161,367,724	68,000,000

2. PROCEEDS FROM SALE OF ASSETS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	-	-

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,609,530	1,104,211
Personal allowances paid as part of salary		
House allowance		-
Transport allowance		-
Leave allowance		-
Gratuity-contractual employees	605,225	-
Employer Contributions Compulsory national social security schemes	50,040	33,120
TOTAL	2,264,795	1,137,331

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	447,830	310,725
Electricity	0	0
Water & sewerage charges	9,000	-
Office rent	-	-
Communication, supplies and services	18,900	448,000
Domestic travel and subsistence	0	149,000
Printing, advertising and information supplies & services	102,000	146,340
Training expenses	2,614,050	0
Hospitality supplies and services		625,057
Other committee expenses	1,401,802	945,000
Committee allowance	401,000	2,040,000
Specialised materials and services		3,342,147
Office and general supplies and services	0	467,160
Fuel , oil & lubricants	1,080,022	1,150,000
Other operating expenses	0	0
Bank service commission and charges	49,835	19,987
Other Operating Expenses	1,604,700	-
Security operations		-
Routine maintenance - vehicles and other transport equipment	550,720	349,100
Routine maintenance- other assets	95,800	162,000
TOTAL	8,375,659	10,154,516

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	60,276,349	31,500,000
Transfers to Secondary Schools	31,886,720	26,800,000
Transfers to Tertiary Institutions	5,000,000	9,500,000
TOTAL	97,163,069	67,800,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	2,369,579	11,722,500
Bursary -Tertiary (see attached list)	2,735,135	15,477,567
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	2,600,000	3,616,000
Sports Projects (see attached list)	7,306,798.50	1,925,000
Environment Projects (see attached list)	4,991,792	2,046,000
Emergency Projects (see attached list)	5,600,000	4,763,464
TOTAL	25,603,305	39,550,531

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2020 - 2021	2019 - 2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	178,900.00
Refurbishment of Buildings		-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and General Equipment		-
Purchase of computers ,printers and other IT equipments	700,000	-
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	700,000	178,900

9. OTHER PAYMENTS

	2020-2021	2019-2020
	kshs	kshs
Strategic Plan	-	-
ICT Hubs	-	-
		-
TOTAL	-	-

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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	Account Number	2020 - 2021	2019 - 2020
Closing cash book bank balance		Kshs (30/6/2021)	Kshs (30/6/2020)
<i>EQUITY Bank, NANDI HILLS Branch . TINDERET NG-CDF</i>	<i>A/C no.0920265847067</i>	37,454,731	9,797,400.00
Equity Bank		-	-
		-	-
TOTAL		37,454,731	9,797,400

10B: CASH IN HAND)

	2020 - 2021	2019 - 2020
	Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2021)</i>
	Date imprest taken	Kshs	Kshs	Kshs
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
TOTAL		-	-	-

12A. RETENTION

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

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

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

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2020- 2021	2019- 2020
	Kshs (1/7/2021)	Kshs (1/7/2020)
Opening cash book bank balance		
Bank accounts	37,454,731	60,618,678
Cash in hand	-	-
Imprest	-	-
TOTAL	37,454,731	60,618,678

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjusments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	37,454,731		9,797,400
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	37,454,731	-	9,797,400

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST*

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020- 2021	2019- 2020
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020- 2021	2019- 2020
	Kshs	Kshs
NGCDF Staff	-	524,919
Others (specify)	-	-
	-	524,919

17.3: UNUTILIZED FUND (See Annex 3)

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation of employees	-	3,660,059
Use of goods and services	-	2,194,739
Amounts due to other Government entities (see attached list)	10,742,198	53,850,000
Amounts due to other grants and other transfers (see attached list)	33,846,682	19,572,653
Acquisition of assets	-	-
Others (AIA) not given	-	-
	44,588,880	79,277,451

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020- 2021	2019- 2020
	Kshs	Kshs
PMC account balances (see attached list)	46,193,760	22,132,618
	46,193,760	22,132,618

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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	Outstanding Balance	Comments
Compensation of employees			3,660,059	
Use of goods & services			2,194,739	
Amounts due to other Government entities				
PRIMARY PROJECTS			53,850,000	
Kalyet primary school	Renovation of 8 class rooms	800,000		
Kaptebengwo primary school	Construction of 1 classroom	700,000		
Koimoi primary school	Construction of 2 classroom	1,400,000		
kapteldon primary school	Construction of 2 classroom	1,400,000		
SECONDARY PROJECT				
St .john's secondary school	Construction of 1classroom	700,000		
Tindirret technical trainers college	construction of Administration Block	5,942,198		
	Sub-Total	10,942,198	59,704,798	
Amounts due to other grants and other transfers				
Emergency	To cater for any unforeseen occurrences	2,092,207	6,571,242	
bursary-secondary	payment of bursary to needy student	9,712,470	7,370,431	
Bursary- Tertiary	payment of bursary to needy student	21,542,005		
Security	construction of chiefs office		500,000	
Sports	Carry out constituency sports		1,459,550	
Environment			3,671,430	
Kitiroch primary school	Spring protection	800,000		
	Sub-Total	34,146,682	19,572,653	
Acquisition of assets				
	Sub-Total	0		
	Grand Total	44,588,880	79,277,451	

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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	8,178,900	-	-	8,178,900
Transport equipment	9,919,093	-	-	9,919,093
Office equipment, furniture and fittings	1,214,460	-	-	1,214,460
ICT Equipment, Software and Other ICT Assets	524,495	-	-	524,495
Other Machinery and Equipment	21,700	-	-	21,700
Heritage and cultural assets				
Intangible assets	-	-	-	-
Total	19,858,648	-	-	19,858,648

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance	Bank Balance
			2020/21	2019/20
SAMUTET PRY	KCB	1,167,671,147	700,491	
TAMOO DAYSTAR	KCB	1,177,665,115	3,758	1534
KOLELACH PRY	KCB	1,180,685,423	1,084	784
CHEBANGU PRY	KCB	1,170,918,557	140,964	10,650
KIBUGAT PRY	KCB	1,172,016,968	1,135	
KAPTELON PRY	KCB	1,171,014,589	1,858	
MAGOI PRY	KCB	1,164,764,543	3,584	1,583.5
ST. PAUL KIBISEM PRY	KCB	1,230,055,371	1,201,122	2342
SEIYOT PRY	KCB	115,137,426	700,410	
CHEPKIWEN PRY	KCB	1,274,586,747	914,118	
SIMOTWET PRY	KCB	1,171,056,915	411,311	
KIPSIELEI PRY	KCB	1,154,395,111	27,482	
CHEPKAROI PRY	KCB	1,237,520,487	89,244	10,725
CHEPSANGOR PRY	KCB	1,155,321,286	1,195	227,240
CHEPKOIYO PRY	KCB	1,162,857,897	14,637	
SDA IBOI PRY	KCB	1,177,974,606	702,114	
ST. MATHEWS MARABA PRY	KCB	1,137,747,595	1,339	
KAPRURET PRY	KCB	1,173,621,156	24,445	1,411
OLOMOTIT	KCB	1,171,505,140	851	
KIPYAOR PRY	KCB	1,165,354,403	65,909	4568
MUTUMON PRY	KCB	1,160,161,062	241,782	
SDA REVIVAL KAPSOEN PRY	KCB	1,178,735,141	819	643
SETEK GAA PRY	KCB	1,156,020,573	6,391	201,300
SIGOWET PRY	KCB	1,180,662,636	741,624	16,769
MBOGO VALLEY PEY	KCB	1,171,324,472	49,589	
CHELAMBUT PRY	KCB	1,158,879,849	70,044	
CHEPKECHIR PRY	KCB	1,156,803,748	495	
LELGOTET PRY	KCB	1,178,740,331	101,399	509
KAMELILO PRY	KCB	1,167,838,947	145,939	307
METEITEI ADV PRY	KCB	1,205,638,962	2,217	
CHEPKUCHURU PRY	KCB	1,157,025,072	45,210	
KAPSASUR COMM PRY	KCB	1,154,528,561	4,334	
GOT NE LEL PRY	KCB	1,169,075,134	123,257	3,708
SOYSITET PRY	KCB	1,181,507,782	1,348	1200
KAPSOEN PRY	KCB	1,181,507,782	1,230	
ST. BARNABAS SOSIOT PRY	KCB	1,156,801,974	794,144	
SETEK PRY	KCB	1,154,466,205	7,960	

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USWET PRY SCH	KCB	1,168,915,066		512,005
CHEBANGU PRY SCH	KCB	1,170,918,557		70,650
EMIT PRY	KCB	1,137,375,442	2,117	5,728
AIC KIPSIWO PRY SCH	KCB	1,232,326,925	218	7,910
KAMENJEIYWA PRY	KCB	1,167,367,510	108,100	1,645
CHEPKOIYO PRY	KCB	1,162,857,897	1,401,645	
KALYET POTOFOFO PRY	KCB	1,172,468,303	73,210	
ST. MATHEWS MARABA PRY	KCB	1,137,747,595	3,786	10,488
KAPKULUMBEN PRIMARY	KCB	1,167,462,521	897,895	
TULWOMOI PRIMARY	KCB	1,158,277,717	1,304,999	97,959
KAPSOITO PRIMARY	KCB	1,168,228,026	703,069	3,069
CHEMA PRIMARY	KCB	1,162,958,669	600,000	
CHEPKITILEI PRY	KCB	1,138,222,291	700,269	
KITOROCH PRY	KCB	1,169,076,610	701,155	
KIBWARENG PRY	KCB	1,148,820,132	708,303	
KIBUKWO PRY SCH	KCB	1,154,435,636	794,144	1,444
KIMWANI PRY SCHOOL	KCB	1,168,254,914	1,015,705	
ST. VICTORIA PRY	KCB	1,138,126,985	700,410	409
MOROBI PRY SCH	KCB	1,152,642,820	702,114	30.5
USWET PRY SCH	KCB	1,168,915,066	702,030	521005
USON PRY SCH	KCB	1,167,436,687	704,679	4678
SIGORIA PRY SCH	KCB	1,182,473,172	700,615	614.3
SARWAT PRY SCH	KCB	1,178,625,540	702,139	
KAPSIMOTWA PRY SCH	KCB	1,159,475,989	385	
CHEMASE SEC	KCB	1,164,297,716	679	5,365
KOISEGEM SEC SCH	KCB	127,943,272	6,598	
CHEBARUS SEC SCH	KCB	1,154,843,270	411,331	
CHEMELIL SEC	KCB	1,274,096,847	-1,105	
KAPSIGILAI GIRLS SEC	KCB	1,128,184,133	4,563,513	3,700,453
KABIRER HIGH SCHOOL	KCB	1,137,273,445	144,782	6,064
KIPKURES SEC SCH	KCB	1,275,170,498	166,387	
MOMBWO GIRLS SEC	KCB	1,200,230,698	269,445	111,013
SIRET SECONDARY	KCB	1,115,229,486	555,762	
TAUNET SECONDARY	KCB	1,149,063,696	3,007,265	3,908.5
TTC	KCB	1,236,452,178	3,003,904	6,613,487.45
CHEMUTIA SEC SCHOOL	KCB	1,154,611,841	3,086,129	438
ST. ANDREWS SEC SCHOOL	KCB	1,147,131,570	600,186	
CHEMAMUL PRY SCHOOL	KCB	1,708,358,950	328,807	
KIMWANI PRY SCHOOL	KCB	1,168,254,914	1,015,706	
KAPSOEN PRY	KCB	1,138,066,710	159,188	
KAPRURET PRY	KCB	1,173,621,156	851	

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SIMOTWET PRY SCH	KCB	1,171,056,915	27,482	
AIC METEITEI PRY	KCB	1,156,445,226	0	
KOIMOI PRY	KCB	920,265,847,067	215	
ST. PETERS CHEMAMUL PRY	KCB	720,279,089,298	0	
BUGON PRY	KCB	920,272,706,474	601,305	895
NGATIPKONG PRY	KCB	920,271,450,469	1,545	
CHERUNGUT PRY	KCB	920,271,557,783	6,685	
LUTHER KING KAPEWA PRY	KCB	920,272,298,179	4,817	5517.75
AIC SENETWO PRY	KCB	920,278,927,186	600,820	699,820
SABUKIEI PRY SCHOOL	KCB	12,386,223,611		
KIBUKWO GIRLS SEC	KCB	920,276,415,508	29,900	4,750.5
FR. BOYLE KABOLEBO SEC	KCB	920,262,193,855	3,000,563	563
KAMELIL SECONDARY	KCB	9,202,767,822,971	1,501,380	1,380
KABUTIEI CHIEFS OFFICE	KCB	920,279,869,502	241,035	
KAMELILO CHIEFS OFFICE	KCB	920,278,917,208	209,735	185,650
KIPTIONGIN PRY SCHOOL	KCB	920,265,847,067	0	
CHEPSIRE PRY	KCB	920,296,873,770	1,600	500
KAMUNY PRY	KCB	920,272,051,136	2,001,000	
KABIRER CHIEFS OFFICE	EQUITY	0920170843797		100,168
KAPSIMATWO CHIEFS OFFICE	EQUITY	0920170733685		395,482.50
METEITEI CHIEFS OFFICE	EQUITY	0920170733462		33,780
KAPNDERM PRY SCH	EQUITY	0920271526021		119,160
CHEBOINGONG PRY SCH	EQUITY	0920277551900		890
CHERUNGUT PRY SCH	EQUITY	0920271557783		46,805
SOBA CHIEFS OFFICE	EQUITY	0920170720721		213,735
TINDERET CHIEFS OFFICE	EQUITY	0920279877061		92,487.50
SONGHOR CHIEFS OFFICE	EQUITY	0920279890077		37,520
TEMZO CHIEFS OFFICE	EQUITY	0920279890278		42,040
KIBISEM CHIEFS OFFICE	EQUITY	0920279888133		93,000
SOKOSIK CHIEFS OFFICE	EQUITY	0920279888698		327
CHEMELIL CHIEFS OFFICE	EQUITY	0920279873454		515
CHEPKEMEL CHIEFS OFFICE	EQUITY	0920279878483		23,500
CHEPSIRE CHIEFS OFFICE	EQUITY	0920279896193		93,000
KABOLEBO CHIEFS OFFICE	EQUITY	0920279878515		10,520
KAMELIL CHIEFS OFFICE	EQUITY	0920279877428		520
CHEMAMUL CHIEFS OFFICE	EQUITY	0920279877664		93,000
SOKOSIK PRY SCH	KCB	1161342745		733
ALL SAINTS KAPKENO GIRLS SEC.	KCB	1135016534		143,616
CHEMAMUL SEC SCHOOL	KCB	1137659319		1,243,320
HENRY KOSGEY KIBUKWO	KCB	1106802705		1,006,343

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SEC				
KAPSIMOTWA SEC SCHOOL	KCB	1159475989		384.5
SAVANI SEC SCH	KCB	1106792696		388
ST. PETERS SOBA SEC	KCB	1180067479		1,027,379
TINDIRET SEC. SCHOOL	KCB	1106805291		598,775
KOSABEI PRY SCH	KCB	1168109108		933
AIC KIPYAOR SEC SCH	KCB	1165354403		100,350
KABUTIEI SEC SCHOOL	KCB	1167302036		195
KABIRER PRIMARY	KCB	1168708117		33,225
KAPLEACH PRIMARY SCH	KCB	1156040965		1,404
KIGUSKONG PRY SCH	KCB	1176028391		4,587
AIC TUIYOBEL PRY SCH	KCB	1197602720		5,530
KAPCHEFLANGET PRY SCH	KCB	1155123298		44,559
KABUTIEI PRY SCH	KCB	1156899729		12,394
MOMBWO GIRLS SEC	KCB	1200230698		111,013
ST MARYS TACHAASIS SEC	KCB	1179376137		28.5
FR. MARTIN BOYLE SEC	KCB	117873186		664
KIBONGWA SEC SCH	KCB	1233406760		81,331
SOKOSIK SEC SCH	KCB	1149784768		103,798.10
KABUNYERIA PRY SCH	KCB	1169973825		26,453
CHERONDO PRY SCH	KCB	1147442517		2,367.5
CHEMASE PRY SCH	KCB	1184135525		3,123.50
KOIYET PRY SCH	KCB	1198880945		1,472
KIMATKEI PRY SCH	KCB	1167763866		9,925
KOLELACH PRY SCH	KCB	1180685423		784
KAPKERI PRY SCH	KCB	1160118035		353,263
TACHAASIS PRY SCH	KCB	1179136640		545,460
KIPTEGAT PRIMARY SCH	KCB	1164404628		398.5
MOMBWO PRY SCH	KCB	1179988554		239,260
KAPTELDON PRY SCH	KCB	11171014589		1293
MATEMA PRY SCH	KCB	1157370349		9301.5
SOBA RIVER PRY	KCB	1158877536		2030
BARASENDU SEC SCH	KCB	1170145396		5,420.20
ST.MICHAEL KAMELILO SEC	KCB	1146454260		82,512.50
TUIYOBEL PRY SCH	KCB	1197922660		50,739
KIMWANI SEC SCH	KCB	1169020097		539,363
METEITEI SEC SCH	KCB	1107714761		87,553
GOT NE LEL SEC CCH	KCB	1140203428		326
Total			46,193,760	22,132,618.30

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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.

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)
4.0	<p>Basis of qualified opinion</p> <p>Note 15.4 to the financial statements reflects project management committee accounts balance figures of ksh.22,132,618 relating to disbursed funds to the projects during the year which had not been utilized by the end of the year .However ,cash books and bank reconciliation statements were not availed for audit review</p>	<p>The cash book and bank statements were availed.The PMC balances included ongoing projects .</p>	Resolved	Resolved

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2	<p>2.2 Emergency reports ,The statement of receipts and payments reflects other grants and other payment balance of kshs39,550,531 for the year ended 30 June 2020 which according to note 7 to the financial statements included emergency project figure of kshs 4,763,464.Included in the emergency figure were payments totaling to kshs3,436,464 made to various projects. The projects did not meet the threshold of being emergency in nature. Further the management did not provide the reports submitted to the board after emergency payments were made which is contrary to section 20(2) of the National Government Constituencies Development Fund Regulations ,2016.</p> <p>The legality of the emergency expenditure of kshs4,063,464.</p>	<p>The ngcdf has put in place policy guidelines to guide in the utilization of emergency funds and unsure expenditure is promptly reported to the board.</p>	Resolved	Resolved
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National Government Constituencies Development Fund (NGCDF)
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2	<p>2.2 Emergency reports ,The statement of receipts and payments reflects other grants and other payment balance of kshs39,550,531 for the year ended 30 June 2020 which according to note 7 to the financial statements included emergency project figure of kshs 4,763,464.Included in the emergency figure were payments totaling to kshs3,436,464 made to various projects. The projects did not meet the threshold of being emergency in nature. Further the management did not provide the reports submitted to the board after emergency payments were made which is contrary to section 20(2) of the National Government Constituencies Development Fund Regulations ,2016.</p> <p>The legality of the emergency expenditure of kshs4,063,464.</p>	<p>The ngcdf has put in place policy guidelines to guide in the utilization of emergency funds and unsure expenditure is promptly reported to the board.</p>	Resolved	Resolved
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	<p>3.1 Renovation of kimwani primary school, The statement of receipts and payments reflects other grants and other payments amount of kshs.39,550,531 which includes an emergency figure of kshs. 4,763,464 as disclosed in note 7 to the financial statements. Included in the emergency figure of kshs.4,763,464 is an amount of kshs. 1,000,000 disbursed to Kimwani primary school vide payment voucher no.665 and cheque no.3008 for renovation of 9 classrooms .The works to be done included roofing, flooring, plastering and painting walls. Audit inspection of the project carried out in February 2021 showed, only five (5) classrooms were renovated ,the receipts had no ETRs,all the floors had large pot holes,85% of the roofing timber were recycled, an indication of poor workmanship ,therefore there was no value of the said amount spent on the project.</p>	<p>The amount allocated was only enough to complete</p>	
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