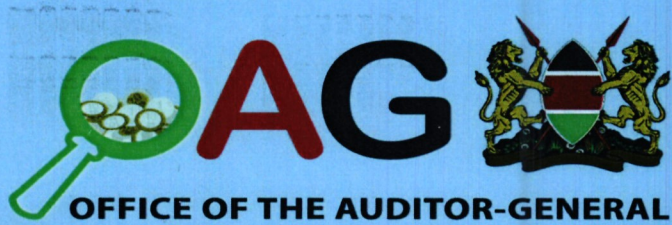


REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT

PARLIAMENT  
OF KENYA  
LIBRARY

OF

**THE AUDITOR-GENERAL**

ON

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

**FOR THE YEAR ENDED  
30 JUNE, 2019**

|                       |                      |
|-----------------------|----------------------|
| THE NATIONAL ASSEMBLY |                      |
| P. 13                 |                      |
| DATE:                 | 02 JUN 2022          |
|                       | DAY: THURSDAY        |
| TABLED BY:            | MR. EMMANUEL WANJAU  |
|                       | (MAJORITY PARTY WMA) |
| CLERK AT THE TABLE:   | IMZOFU MWALÉ         |



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -TINDERERT  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2019

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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|   | Page |
|---|------|
| Table of Content  |      |
| I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....                               | 1    |
| II. FORWARD BY THE NGCDF COMMITTEE CHAIRMAN .....                                 | 4    |
| III. STATEMENT OF NGCDF COMMITTEE MANAGEMENT RESPONSIBILITIES.....                | 8    |
| IV. STATEMENT OF RECEIPTS AND PAYMENTS .....                                      | 9    |
| V. STATEMENT OF ASSETS AND LIABILITIES.....                                       | 10   |
| VI. STATEMENT OF CASHFLOW.....  | 11   |
| VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED ..... | 12   |
| VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....                      | 11   |
| IX. SIGNIFICANT ACCOUNTING POLICIES .....   | 14   |
| X. NOTES TO THE FINANCIAL STATEMENTS.....   | 29   |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

| No. | Designation           | Name            |
|-----|-----------------------|-----------------|
| 1.  | A.I.E holder          | Benjamin Sugut  |
| 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 NGCDF -Tinderet Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) NGCDF Tinderet Constituency Headquarters**

P.O. Box 200-30301  
NANDI HILLS, KENYA  
NG-CDF OFFICE  
KUPERE-METEITEI ROAD  
AFTER MARABA SHOPPING CENTRE

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**  
**TINDERET CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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**(f) NGCDF Tinderet Constituency Contacts**

Telephone: (254) NONE  
E-mail: [cdftindiret@ngcdf.go.ke](mailto:cdftindiret@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF Tinderet Constituency Bankers**

Equity Bank Ltd  
A/C NO.0920265847067  
P.O. BOX 167-30301  
NANDI HILLS, KENYA

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**  
**TINDERET CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

I am pleased to present the Financial Statement for Tinderet Constituency for 2018-2019.

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 year 2018/2019 the committee received a total allocation of ksh.109, 040, 876 and Kshs 58,229,628 unspent in 2017/2018. The committee spend a total of Kshs. 106,763,825 by 30<sup>th</sup> June 2019 which reflects about 64%.

We were able to construct over 200 schools, 4 chiefs offices and 1 technical and vocational college. Tinderet is about to implement 100% transition to schools due the above.

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

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

- i. Environmental challenges and demographic features
- ii. Delayed funding
- iii. Identification of mutually exclusive projects
- iv. Community participation at Project Management Committee level
- v. Lack of skilled personnel to assist in project implementation.

As we implement our first ever documented strategic plan, we remain very firm and optimistic that year 2019/2020 will be of greater achievement having learned from the previous year performance.

Among our Key achieving projects are as under:

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**



NG CDF OFFICE



CHEPTONON SECONDARY SCHOOL BUS

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**  
**TINDERET CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**



**CHAIRMAN CONSULTING STAKEHOLDERS**



**METEITEI BOYS**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**



**KOMOLIA WATER PROJECT**



**KIPTEGAT PRIMARY SCHOOL**

Sign

**JAMES CHUMBA**

**CHAIRMAN NG-CDF COMMITTEE**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)  
TINDERET CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2019**

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 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, 2019. 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-Tinderet Constituency further confirms the completeness of the accounting records maintained for the *entity*, 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.

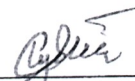
The Accounting Officer in charge of the NGCDF-Tinderet Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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 August 28<sup>th</sup> 2019.



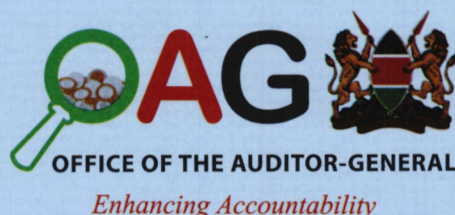
**Fund Account Manager  
Name: BENJAMIN SUGUT**



**Sub-County Accountant  
Name: LYDIA CHEPSOI  
ICPAK Member Number:**

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TINDERET CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tinderet Constituency set out on pages 9 to 51, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Tinderet Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### **Basis for Qualified Opinion**

##### **1. Inconsistencies in the Financial Statements**

The summary statement of appropriation - recurrent and development combined reflects Kshs.1,390,669 for actual expenditure on compensation of employees which differed with the balance of Kshs.1,258,529 reflected in the statement of receipts and payments by Kshs.132,140. Similarly, the statement reflects actual expenditure of Kshs.8,920,813 for use of goods and services which differs with the balance of Kshs.9,052,953 reflected in the statement of receipts and payments by Kshs.132,140.

Further, the statement reflects a balance of Kshs.112,000 under payments described as AIA – authority not given and which has been omitted from the final total budget and total actual expenditure.

In addition, the statement of assets and liabilities reflects a Nil balance for gratuity. However, Note 12B to the financial statements reflects staff gratuity of Kshs.446,438 (2018: Kshs.284,540).

In the circumstances, the accuracy of the financial statements could not be confirmed.

## **2. Unsupported Project Management Committee Account Balances**

Note 15.4 to the financial statements reflects Kshs.22,459,631 being the balances held in Project Management Committee (PMC) bank accounts as at 30 June, 2019. However, cash books and bank reconciliation statements in support of the balances were not provided for audit review.

Consequently, the accuracy, completeness and existence of Kshs.22,459,631 being the balances held in the PMC accounts as at 30 June, 2019, could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

### **Budgetary Control and Performance**

According to the summary statement of appropriation - recurrent and development combined, the Fund had budgeted expenditure of 167,270,504 and actual expenditure on comparable basis of Kshs.106,763,825 resulting into an under-expenditure of Kshs.60,506,679 or 36%. The under-utilization was attributed to late disbursement of funds by the Board since Kshs.55,040,876 or 33% of the total disbursements was received at end of the financial year - on 26 June, 2019.

This negatively affected the implementation of the planned projects and programs and hindered efficient delivery of services to the residents of Tinderet Constituency.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **Unfunded and Incomplete Projects**

The Fund received disbursements totalling to Kshs.167,270,504 in the financial year 2018/2019. However, one-hundred and thirty-two (132) projects were not funded. In addition, audit inspection in the month of December, 2019, revealed that eight (8) projects with total disbursements of Kshs.21,513,793 were incomplete.

The Fund Management should enhance its efforts and put in place mechanisms to ensure that the projects being undertaken are implemented in a timely manner so as to achieve the set objectives and for the benefit of the constituents of Tinderet Constituency.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

## **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the National Government Constituencies Development Fund - Tinderet Constituency's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern 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 Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

## **Auditor-General's Responsibilities for the Audit**

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities,

financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
Nancy Gathungu  
**AUDITOR-GENERAL**

**Nairobi**

**01 October, 2021**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**

**TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

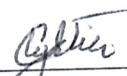
**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

|                                     | Note | 2018 - 2019<br>Kshs | 2017 - 2018<br>Kshs |
|-------------------------------------|------|---------------------|---------------------|
| <b>RECEIPTS</b>                     |      |                     |                     |
| Transfers from NGCDF board          | 1    | 164,325,359         | 47,905,172          |
| Proceeds from Sale of Assets        | 2    | -                   |                     |
| Other Receipts                      | 3    | 112,000             |                     |
| <b>TOTAL RECEIPTS</b>               |      | <b>164,437,359</b>  | <b>47,905,172</b>   |
| <b>PAYMENTS</b>                     |      |                     |                     |
| Compensation of employees           | 4    | 1,258,529           | 1,708,228           |
| Use of goods and services           | 5    | 9,052,953           | 4,883,245           |
| Transfers to Other Government Units | 6    | 57,013,793          | 20,100,000          |
| Other grants and transfers          | 7    | 39,280,698          | 27,607,479          |
| Acquisition of Assets               | 8    | -                   | -                   |
| Other Payments                      | 9    | 157,853             | -                   |
| <b>TOTAL PAYMENTS</b>               |      | <b>106,763,825</b>  | <b>54,298,952</b>   |
| <b>SURPLUS/(DEFICIT)</b>            |      | <b>57,673,534</b>   | <b>(6,393,780)</b>  |

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 August 28<sup>th</sup> 2019 and signed by:



Fund Account Manager  
Name: BENJAMIN SUGUT




Sub-County Accountant  
Name: LYDIA CHEPSOI  
ICPAK Member Number:


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**  
**TINDERET CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**V. STATEMENT OF ASSETS AND LIABILITIES**

|  | Note | 2018-2019<br>Kshs | 2017-2018<br>Kshs |
|--|------|-------------------|-------------------|
| <b>FINANCIAL ASSETS</b>                |      |                   |                   |
| <b>Cash and Cash Equivalents</b>       |      |                   |                   |
| Bank Balances ( as per the cash book)  | 10A  | 60,618,679        | 2,945,145         |
| Cash Balances (cash at hand)           | 10B  | -                 | -                 |
| <b>Total Cash and Cash Equivalents</b> |      | <b>60,618,679</b> | <b>2,945,145</b>  |
| Current Receivables                    |      |                   |                   |
| Outstanding Imprests                   | 11   | -                 | -                 |
| <b>TOTAL FINANCIAL ASSETS</b>          |      | <b>60,618,679</b> | <b>2,945,145</b>  |
| <b>FINANCIAL LIABILITIES</b>           |      |                   |                   |
| Accounts Payable                       |      |                   |                   |
| Retention                              | 12A  | -                 | -                 |
| Gratuity                               | 12B  | -                 | -                 |
| <b>TOTAL FINANCIAL LIABILITES</b>      |      | <b>-</b>          | <b>-</b>          |
| <b>NET FINANCIAL ASSETS</b>            |      | <b>-</b>          | <b>-</b>          |
| <b>REPRESENTED BY</b>                  |      |                   |                   |
| Fund balance b/fwd                     | 13   | 2,945,145         | 9,338,925         |
| Surplus/Defict for the year            |      | 57,673,534        | (6,393,780)       |
| Prior year adjustments                 | 14   | -                 | -                 |
| <b>NET FINANCIAL POSITION</b>          |      | <b>60,618,679</b> | <b>2,945,145</b>  |

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 AUGUST 28TH 2019 and signed by:

  
 Fund Account Manager  
 Name: BENJAMIN SUGUT


  
 Sub-County Accountant  
 Name: LYDIA CHEPSOI  
 ICPAK Member Number:

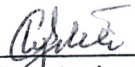
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**  
**TINDERET CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**VI. STATEMENT OF CASHFLOW**

|   |     | 2018 - 2019        | 2017 - 2018        |
|---|-----|--------------------|--------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>       |     |                    |                    |
| <b>Receipts</b>                                   |     |                    |                    |
| Transfers from NGCDF Board                        | 1   | 164,325,359        | 47,905,172         |
| Other Receipts                                    | 3   | 112,000            | -                  |
| <b>Total receipts</b>                             |     | <b>164,437,359</b> | <b>47,905,172</b>  |
| <b>Payments</b>                                   |     |                    |                    |
| Compensation of Employees                         | 4   | 1,258,529          | 1,708,228          |
| Use of goods and services                         | 5   | 9,052,953          | 4,883,245          |
| Transfers to Other Government Units               | 6   | 57,013,793         | 20,100,000         |
| Other grants and transfers                        | 7   | 39,280,698         | 27,607,479         |
| Other Payments                                    | 9   | 157,853            | -                  |
| <b>Total payments</b>                             |     | <b>106,763,825</b> | <b>54,298,952</b>  |
| <b>Total Receipts Less Total Payments</b>         |     | <b>57,673,534</b>  |                    |
| <b>Adjusted for:</b>                              |     |                    |                    |
| Outstanding imprest                               | 11  | -                  | -                  |
| Retention Payable                                 | 12A | -                  | -                  |
| Gratuity Payable                                  | 12B | -                  | -                  |
| Prior year adjustments                            | 14  | -                  | -                  |
| <b>Net Adjustments</b>                            |     | <b>-</b>           |                    |
| <b>Net cash flow from operating activities</b>    |     | <b>57,673,534</b>  | <b>54,298,952</b>  |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>         |     |                    |                    |
| Proceeds from Sale of Assets                      | 2   | -                  | -                  |
| Acquisition of Assets                             | 9   | -                  | -                  |
| <b>Net cash flows from Investing Activities</b>   |     | <b>-</b>           | <b>-</b>           |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>   |     | <b>57,673,534</b>  | <b>(6,393,780)</b> |
| Cash and cash equivalent at BEGINNING of the year | 13  | 2,945,145          | 9,338,925          |
| Cash and cash equivalent at END of the year       |     | <u>60,618,679</u>  | <u>2,945,145</u>   |

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 August 28<sup>th</sup> 2019 and signed by:

  
 \_\_\_\_\_  
**Fund Account Manager**  
**Name: BENJAMIN SUGUT**

  
 \_\_\_\_\_  
**Sub-County Accountant**  
**Name: LYDIA CHEPSOI**  
**ICPAK Member Number:**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) - TINDERET CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

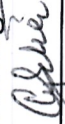
| Receipt/Expense Item                | Original Budget<br>a | Adjustments<br>b  | Final Budget<br>c=a+b | Actual on Comparable Basis<br>d | Budget Utilisation Difference<br>e=c-d | % of Utilisation<br>f=d/c % |
|-------------------------------------|----------------------|-------------------|-----------------------|---------------------------------|--|-----------------------------|
| <b>RECEIPTS</b>                     |                      |                   |                       |                                 |  |                             |
| Transfers from CDF Board            | 109,040,876          | 58,229,628        | 167,270,504.00        | 167,270,504                     | -                                      | 100                         |
| Proceeds from Sale of Assets        |                      |                   |                       |                                 |  |                             |
| Other Receipts                      |                      | 112,000           | 112,000.00            | 112,000                         | -                                      | 100                         |
| <b>TOTAL</b>                        | <b>109,040,876</b>   | <b>58,341,628</b> | <b>167,382,504</b>    | <b>167,382,504</b>              | <b>-</b>                               | <b>100</b>                  |
| <b>PAYMENTS</b>                     |                      |                   |                       |                                 |  |                             |
| Compensation of Employees           | 2,394,828            | 1,223,738         | 3,618,566             | 1,390,669                       | 2,227,897                              | 38                          |
| Use of goods and services           | 7,418,851            | 2,425,343         | 9,844,194             | 8,920,813                       | 923,382                                | 91                          |
| Transfers to Other Government Units | 59,950,000           | 37,286,766        | 97,236,766            | 57,013,793                      | 40,222,973                             | 59                          |
| Other grants and transfers          | 39,277,197           | 17,293,781        | 56,570,978            | 39,280,698                      | 17,290,280                             | 69                          |
| Acquisition of Assets               |                      |                   |                       |                                 |  | 0                           |
| Other Payments                      |                      |                   |                       | 157,853                         | (157,853)                              | 100                         |
| AIA-Authority not given             |                      | 112,000           | 112,000               | 112,000                         | 112,000                                | 0                           |
| <b>TOTALS</b>                       | <b>109,252,876</b>   | <b>58,341,628</b> | <b>167,270,504</b>    | <b>106,763,825</b>              | <b>60,618,679</b>                      | <b>64</b>                   |

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:

- Compensation of employees was at 38% because the balance of kshs. 2,227,897 had been received but not spent
- Use of goods and services was at 91% because the balance of kshs. 923,382 had been received but not spent
- Transfers to Other Government Units was at 59% because the balance of kshs. 40,222,973 had been received but not spent
- Other grants and transfers was at 69% because the balance of kshs. 17,290,280 had been received but not spent
- Gratuity was at 0% because authority to spend had not been given.

The NGCDF-Tinderet Constituency financial statements were approved on August 28<sup>th</sup> 2019 and signed by:

  
**Fund Account Manager**  
**Name: BENJAMIN SUGUT**

  
**Sub-County Accountant**  
**Name: LYDIA CHEPSOI**  
**ICPAK Member Number**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

| Programme/Sub-programme                 | Original Budget | Adjustments | Final Budget | Actual on        | Budget      |
|---|-----------------|-------------|--------------|------------------|-------------|
|   | 2018/2019       | Kshs        | 2018/2019    | comparable basis | utilization |
|   | Kshs            | Kshs        | Kshs         | 30/06/2019       | difference  |
|   |                 |             |              | Kshs             | Kshs        |
| <b>1.0 Administration and Recurrent</b> |                 |             |              |                  |             |
| 1.1 Compensation of employees           | 2,549,548       | 1,030,018   | 3,580,564    | 2,796,349        | 784,215     |
| 1.2 Committee allowances                | 1,998,000       | 999,000     | 2,997,000    | 1,998,000        | 999,000     |
| 1.3 Use of goods and services           | 1,993,906       | 1,308,360   | 3,302,266    | 1,993,906        | 1,308,360   |
| 1.4 Acquisition of assets               | -               | -           | 0            | 0                | 0           |
| <b>2.0 Monitoring and evaluation</b>    |                 |             |              |                  |             |
| 2.1 Capacity building                   | 1,200,172       | -           | 1,200,172    | 1,200,172        | 0           |
| 2.2 Committee allowances                | 1,098,744       | 252,000     | 1,350,744    | 1,350,744        | 0           |
| 2.3 Use of goods and services           | 972,311         | -           | 972,311      | 972,311          | 0           |
| <b>3.0 Emergency</b>                    |                 |             |              |                  |             |
| 3.1 Primary Schools                     | 1,500,000       | 3,000,000   | 5,000,000    | 2,601,007        | 2,398,993   |
| 3.2 Secondary schools                   | 1,238,993       | 190,000     | 1,428,993    | 1,238,993        | 190,000     |
| 3.3 Tertiary institutions               | 1,500,000       | 1,000,000   | 2,500,000    | 1,500,000        | 1,000,000   |
| 3.4 Security projects                   | 1,000,000       | -           | 1,000,000    | 1,000,000        | 0           |
| <b>4.0 Bursary and Social Security</b>  |                 |             |              |                  |             |
| 4.1 Primary Schools                     | -               | -           | -            | -                | -           |
| 4.2 Secondary Schools                   | 15,474,137      | 83,000      | 15,557,137   | 12,221,529       | 3,335,608   |
| 4.3 Tertiary Institutions               | 7,786,431       | 13,423,519  | 21,209,950   | 13,223,969       | 586,867     |
| 4.4 Universities                        | 6,000,000       | -           | 4,000,000    | 4,000,000        | 0           |
| 4.5 Social Security                     | -               | -           | -            | -                | -           |
| <b>5.0 Sports</b>                       |                 |             |              |                  |             |
| Constituency Sports                     | 430,818         | -           | 430,818      | 883,160          | 430,818     |
| Metetei Primary                         | 250,000         | -           | 250,000      | 250,000          | 500,000     |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

| Programme/Sub-programme  | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|--------------------------|------------------------------|-------------|---------------------------|---|-------------------------------------|
| Soba River Primary       | 250,000                      | -           | 250,000                   | 250,000                                     | 500,000                             |
| Kabirer primary          | 250,000                      | -           | 250,000                   | 250,000                                     | 500,000                             |
| Kimatgei Primary         | 250,000                      | -           | 250,000                   | 250,000                                     | 500,000                             |
| Kapsigilai Primary       | 250,000                      | -           | 250,000                   | 250,000                                     | 500,000                             |
| Chebarus Primary         | 250,000                      | -           | 250,000                   | 250,000                                     | 500,000                             |
| Got Ne Lel Primary       | 250,000                      | -           | 250,000                   | 250,000                                     | 500,000                             |
| 5.3                      |                              |             |                           |   |                                     |
| 6.0 Environment          |                              |             |                           |   |                                     |
| Supply of water tanks    | 0                            | 0           | 0                         | 1,649,000                                   | 0                                   |
| Chemase Chiefs office    | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Chemelil Chiefs Office   | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Kapsimatwo chief office  | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Soba Chiefs Office       | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Kabirer Chiefs office    | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Meteitei Chiefs Office   | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Kabutiei Chiefs Office   | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Chekemel Chief Office    | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Chepsangor Chiefs office | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Kamelilo Chief Office    | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Chemamul Chiefs Office   | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Chepsire Chiefs Office   | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Kabolebo Chiefs Office   | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Kamelil Chiefs office    | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Kapkitony Chiefs Office  | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Tinderet Chiefs Office   | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Songhor Chiefs Office    | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Temso Chiefs Office      | 93,000                       | -           | 93,000                    | -   | 93,000                              |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

| Programme/Sub-programme             | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|-------------------------------------|------------------------------|-------------|---------------------------|---|-------------------------------------|
| Kibisem Chiefs Office               | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Sokosik Chiefs Office               | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Tambul Chiefs Office                | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Tachasis Chiefs Office              | 93,000                       | -           | 93,000                    | -   | 93,000                              |
| Sub County Headquarters-Maraba      | 134,818                      | -           | 134,818                   | -   | 134,818                             |
| <b>7.0 Primary Schools Projects</b> |                              |             |                           |   |                                     |
| AIC Tuiyobei Primary                | 400,000.00                   | 500,000     | 900,000                   | 900,000                                     | 0                                   |
| Kalyet Potopoto Primary             | 100,000.00                   | -           | 100,000                   | 100,000                                     | 0                                   |
| Kalyet Potopoto Primary             | 300,000.00                   | -           | 300,000                   | 300,000                                     | 0                                   |
| Kalyet Potopoto Primary             | 500,000.00                   | -           | 500,000                   | 500,000                                     | 0                                   |
| Bugon Primary                       | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Tambul Primary                      | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Tambul Primary                      | 300,000.00                   | -           | 300,000                   | 0   | 300,000                             |
| Emit Primary                        | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Emit Primary                        | 400,000.00                   | -           | 400,000                   | 0   | 400,000                             |
| Kapcheplanget primary               | 700,000.00                   | -           | 700,000                   | 0   | 700,000                             |
| Chepketile primary                  | 300,000.00                   | -           | 300,000                   | 0   | 300,000                             |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2019**

| Programme/Sub-programme    | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|----------------------------|------------------------------|-------------|---------------------------|---|-------------------------------------|
| Chepketile primary         | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Chepketile primary         | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Kapsasur community primary | 100,000.00                   | 500,000     | 600,000                   | 500,000                                     | 100,000                             |
| Kapsasur community primary | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Magoi Primary              | 500,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Magoi Primary              | 100,000.00                   | -           | 200,000                   | 200,000                                     | 0                                   |
| Chemase Boarding primary   | 500,000.00                   | -           | 500,000                   | 500,000                                     | 0                                   |
| St Paul kibisem primary    | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| St Peters chemamul primary | 1,000,000.00                 | -           | 1,000,000                 | 0   | 1,000,000                           |
| Kaptebengwo Primary        | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kaptebengwo Primary        | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Soba Primary               | 300,000.00                   | -           | 300,000                   | 0   | 300,000                             |
| Kapinderem Primary         | 100,000.00                   | 0           | 100,000                   | 0   | 100,000                             |
| Mombwo Primary             | 400,000.00                   | 500,000     | 900,000                   | 500,000                                     | 400,000                             |
| Kiguskong Primary          | 200,000.00                   | -           | 200,000                   | 200,000                                     | 0                                   |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

| Programme/Sub-programme | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|-------------------------|------------------------------|-------------|---------------------------|---|-------------------------------------|
| Koiyet Primary          | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Koiyet Primary          | 100,000.00                   | 500,000     | 600,000                   | 500,000                                     | 100,000                             |
| Sigoria Primary         | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Sigoria Primary         | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Kiplegut Primary        | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Korosiot Primary        | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Korosiot Primary        | 300,000.00                   | -           | 300,000                   | 0   | 300,000                             |
| Kapteldon Primary       | 100,000.00                   | 500,000     | 600,000                   | 500,000                                     | 100,000                             |
| Kapteldon Primary       | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kaplelach Primary       | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kaplelach Primary       | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| AIC Senetwo Primary     | 600,000.00                   | -           | 600,000                   | 600,000                                     | 0                                   |
| Kabolebo Primary        | 400,000.00                   | -           | 400,000                   | 0   | 400,000                             |
| Got Ne Lel Primary      | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Got Ne Lel Primary      | 300,000.00                   | -           | 300,000                   | 0   | 300,000                             |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

| Programme/Sub-programme | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|-------------------------|------------------------------|-------------|---------------------------|---|-------------------------------------|
| Kitoroch Primary        | 300,000.00                   | -           | 300,000                   | 0   | 300,000                             |
| Chebangu Primary        | 100,000.00                   | -           | 100,000                   | 100,000                                     | 0                                   |
| Chebangu Primary        | 200,000.00                   | -           | 200,000                   | 200,000                                     | 0                                   |
| Chebangu Primary        | 500,000.00                   | -           | 500,000                   | 500,000                                     | 0                                   |
| SDA Iboi Primary        | 100,000.00                   | 400,000     | 500,000                   | 400,000                                     | 100,000                             |
| SDA Iboi Primary        | 300,000.00                   | -           | 300,000                   | 0   | 300,000                             |
| Temso Primary           | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Kimaran Primary         | 600,000.00                   | -           | 600,000                   | 0   | 600,000                             |
| Chepsire Primary        | 700,000.00                   | 500,000     | 1,200,000                 | 1,200,000                                   | 0                                   |
| Barasendu Primary       | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Kibwareng Primary       | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Underit Primary         | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Underit Primary         | 400,000.00                   | -           | 400,000                   | 0   | 400,000                             |
| Chepkoiyo Primary       | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Chepsangor Primary      | 100,000.00                   | -           | 100,000                   | 100,000                                     | 0                                   |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

| Programme/Sub-programme    | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|----------------------------|------------------------------|-------------|---------------------------|---|-------------------------------------|
| Chepsangor Primary         | 200,000.00                   | 500,000     | 700,000                   | 500,000                                     | 200,000                             |
| Kapsoito primary           | 500,000.00                   | 500,000     | 1,000,000                 | 500,000                                     | 500,000                             |
| Kiptebes Primary           | 400,000.00                   | -           | 400,000                   | 0   | 400,000                             |
| Matambach primary          | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Matambach primary          | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kaplolon Primary           | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kaplolon Primary           | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Kolelach Primary           | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kolelach Primary           | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Lutter King Kapewa Primary | 100,000.00                   | -           | 100,000                   | 100,000                                     | 0                                   |
| Lutter King Kapewa Primary | 500,000.00                   | 700,000     | 1,200,000                 | 1,200,000                                   | 0                                   |
| Taunet Primary             | 400,000.00                   | -           | 400,000                   | 0   | 400,000                             |
| Kipsisin Primary           | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kipsisin Primary           | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| SoySitet Primary           | 500,000.00                   | 350,000     | 850,000                   | 850,000                                     | 0                                   |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

| Programme/Sub-programme      | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|------------------------------|------------------------------|-------------|---------------------------|---|-------------------------------------|
| Kabunyaeria primary          | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kabunyaeria primary          | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Kibukwo Primary              | 100,000.00                   | -           | 100,000                   | 100,000                                     | 0                                   |
| Kipsielei Primary            | 300,000.00                   | -           | 300,000                   | 0   | 300,000                             |
| Uson Primary                 | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Uson Primary                 | 300,000.00                   | -           | 300,000                   | 0   | 300,000                             |
| Uswet Primary                | 100,000.00                   | -           | 100,000                   | 100,000                                     | 0                                   |
| Uswet Primary                | 400,000.00                   | -           | 400,000                   | 400,000                                     | 0                                   |
| Uswet Primary                | 800,000.00                   | -           | 800,000                   | 800,000                                     | 0                                   |
| St Victoria Kibingei Primary | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| St Victoria Kibingei Primary | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Sokosik Primary              | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Sokosik Primary              | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Setek Primary                | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kipkures Primary             | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

| Programme/Sub-programme     | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|-----------------------------|------------------------------|-------------|---------------------------|---|-------------------------------------|
| Kamenjeiwa Primary          | 500,000.00                   | 500,000     | 1,000,000                 | 500,000                                     | 500,000                             |
| Simotwet Primary            | 1,000,000.00                 | -           | 1,000,000                 | 0   | 1,000,000                           |
| Chepkechir Primary          | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Sarwat Primary              | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Sarwat Primary              | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| AIC Chepkemel Primary       | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| ST Martin Chepkemel Primary | 800,000.00                   | -           | 800,000                   | 800,000                                     | 0                                   |
| Chelambut Primary           | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Chelambut Primary           | 400,000.00                   | -           | 400,000                   | 0   | 400,000                             |
| Kipyaor Primary             | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kipyaor Primary             | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Tulwomoi Primary            | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Mutumon Primary             | 400,000.00                   | -           | 400,000                   | 0   | 400,000                             |
| Kibugat Primary             | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kibugat Primary             | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

| Programme/Sub-programme     | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|-----------------------------|------------------------------|-------------|---------------------------|---|-------------------------------------|
| Mbogo vale Primary          | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Mbogo vale Primary          | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Kosabei Primary             | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kosabei Primary             | 500,000.00                   | 500,000     | 1,000,000                 | 500,000                                     | 500,000                             |
| Sigowet Primary             | 300,000.00                   | 400,000     | 700,000                   | 400,000                                     | 300,000                             |
| Koimoi Primary              | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Koimoi Primary              | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Kamelil Primary             | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kamelil Primary             | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Chepkuchuru Primary         | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Chepkuchuru Primary         | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| SDA Revival Kapsoen Primary | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Kapsoen Primary             | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Koisegem Primary            | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Koisegem Primary            | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

| Programme/Sub-programme       | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|-------------------------------|------------------------------|-------------|---------------------------|---|-------------------------------------|
| Aic Tinderet Academy Primary  | 400,000.00                   | -           | 400,000                   | 0   | 400,000                             |
| Setek Gaa Primary             | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| ST. Barnabas Sosit            | 600,000.00                   | -           | 600,000                   | 0   | 600,000                             |
| Meteitei Adventist Primary    | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Meteitei Adventist Primary    | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Olomotit Primary              | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kapkeri Primary               | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kapkeri Primary               | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kapkeri Primary               | 500,000.00                   | 500,000     | 1,000,000                 | 500,000                                     | 500,000                             |
| Tuiyobei Primary              | 600,000.00                   | -           | 600,000                   | 600,000                                     | 0                                   |
| St Peters Kaplamaiywo primary | 600,000.00                   | -           | 600,000                   | 0   | 600,000                             |
| SDA Labuiywo Primary          | 300,000.00                   | -           | 300,000                   | 0   | 300,000                             |
| Ngatipkong Primary            | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Ngatipkong Primary            | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Ngatipkong Primary            | 500,000.00                   | 500,000     | 1,000,000                 | 500,000                                     | 500,000                             |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

| Programme/Sub-programme | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|-------------------------|------------------------------|-------------|---------------------------|---|-------------------------------------|
| Cherungut Primary       | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Cherungut Primary       | 100,000.00                   | 0           | 100,000                   | 0   | 100,000                             |
| Cherungut Primary       | 500,000.00                   | 500,000     | 1,000,000                 | 500,000                                     | 500,000                             |
| Samutet Primary         | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kapruret Primary        | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Chepswerta Primary      | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Cherondo Primary        | 100,000.00                   | -           | 100,000                   | 0   | 100,000                             |
| Kabirer Primary         | 100,000.00                   | 500,000     | 600,000                   | 500,000                                     | 100,000                             |
| Seiyot Primary          | 100,000.00                   | 500,000     | 600,000                   | 500,000                                     | 100,000                             |
| ST MATHEWS PRIMARY      | 0                            | 1,000,000   | 1,000,000                 | 1,000,000                                   | 0                                   |
| Tamoo Daystar           | 0                            | 500,000     | 500,000                   | 500,000                                     | 0                                   |
| kimwani primari         | 0                            | 400,000     | 400,000                   | 400,000                                     | 0                                   |
| Aic Lelgotet pri        | 0                            | 500,000     | 500,000                   | 500,000                                     | 0                                   |
| Kimatgei pri            | 0                            | 400,000     | 400,000                   | 400,000                                     | 0                                   |
| Tachasis pri            | 0                            | 700,000     | 700,000                   | 700,000                                     | 0                                   |
| CHEBOINGONG PRI         | 0                            | 500,000     | 500,000                   | 500,000                                     | 0                                   |
| MOROBİ PRI              | 0                            | 500,000     | 500,000                   | 500,000                                     | 0                                   |
| CHEPKAROI PRI           | 0                            | 500,000     | 500,000                   | 500,000                                     | 0                                   |
| SENETWO PRI             | 0                            | 626,421     | 626,421                   | 626,421                                     | 0                                   |
| SIMATWET PRI            | 0                            | 500,000     | 500,000                   | 500,000                                     | 0                                   |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

| Programme/Sub-programme               | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|---------------------------------------|------------------------------|-------------|---------------------------|---|-------------------------------------|
| KIPTEGAT PRI                          | 0                            | 500,000     | 500,000                   | 500,000                                     | 0                                   |
| KANDUMEIWEK PRI                       | 0                            | 400,000     | 400,000                   | 400,000                                     | 0                                   |
| SUBUKEI PRI                           | 0                            | 500,000     | 500,000                   | 500,000                                     | 0                                   |
| <b>8.0 Secondary Schools Projects</b> |                              |             |                           |   |                                     |
| Chemutia Secondary                    | 800,000.00                   | -           | 800,000                   | 0   | 800,000                             |
| Kapsigilai Girls Secondary            | 700,000.00                   | -           | 700,000                   | 700,000                                     | 0                                   |
| Kimwani Secondary                     | 700,000.00                   | -           | 700,000                   | 0   | 700,000                             |
| St Paul Chemalal Secondary            | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Kibongwa secondary                    | 750,000.00                   | 800,000     | 1,550,000                 | 1,550,000                                   | 0                                   |
| St Peters soba secondary              | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Cheptonon secondary                   | 6,300,000.00                 | -           | 6,300,000                 | 3,300,000                                   | 3,000,000                           |
| St. Andrews Senetwo secondary         | 400,000.00                   | -           | 400,000                   | 0   | 400,000                             |
| FR. Boyle Secondary Kabolebo          | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Barasendu Secondary                   | 200,000.00                   | -           | 200,000                   | 200,000                                     | 0                                   |
| All Saints Kapkeno girls              | 400,000.00                   | -           | 400,000                   | 0   | 400,000                             |
| Henry Kosgei Kibukwo Secondary        | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

| Programme/Sub-programme                             | Original Budget<br>2018/2019 | Adjustments | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|---|------------------------------|-------------|---------------------------|---|-------------------------------------|
| Sokosik Secondary                                   | 500,000.00                   | 1,000,000   | 1,500,000                 | 1,500,000                                   | 0                                   |
| Chemamul Secondary                                  | 500,000.00                   | 400,000     | 900,000                   | 400,000                                     | 500,000                             |
| Kipyaoor Secondary                                  | 700,000.00                   | -           | 700,000                   | 0   | 700,000                             |
| Tinderet Secondary                                  | 500,000.00                   | -           | 500,000                   | 0   | 500,000                             |
| Fr Martin Boyle Secondary                           | 6,300,000.00                 | 500,000     | 6,800,000                 | 3,800,000                                   | 3,000,000                           |
| GOT NE LEL GIRLS                                    | 0                            | 1,000,000   | 1,000,000                 | 1,000,000                                   | 0                                   |
| Aic Taunet  | 0                            | 1,000,000   | 1,000,000                 | 1,000,000                                   | 0                                   |
| kabutiei sec  | 0                            |             |                           | 500,000                                     |                                     |
| Kabirer sec   | 0                            | 1,000,000   | 1,000,000                 | 1,000,000                                   | 0                                   |
| Mombwo girls  | 0                            | 500,000     | 500,000                   | 500,000                                     | 0                                   |
| <b>9.0 Tertiary institutions Projects</b>           |                              |             |                           |   |                                     |
| 9.1 Tinderet Technical Teachers<br>Training College | 400,000                      | 13,479,310  | 13,879,310                | 13,879,310                                  | 0                                   |
| <b>10.0 Security Projects</b>                       |                              |             |                           |   |                                     |
| Kapsimatwo chief's office                           | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Soba chief's office                                 | 400,000.00                   | 500,000     | 900,000                   | 900,000                                     | 0                                   |
| Kabirer chief's office                              | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Meteitei chief's office                             | 200,000.00                   | -           | 200,000                   | 0   | 200,000                             |
| Songhor Police Station                              | 716,000.00                   | 0           |                           | 500,000                                     | 0                                   |
| Potopoto Police Station                             | 200,000.00                   | -           | 716,000                   | 0   | 716,000                             |
|   |                              |             |                           |   |                                     |
|   |                              |             |                           |   |                                     |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

| Programme/Sub-programme                  | Original Budget<br>2018/2019 | Adjustments       | Final Budget<br>2018/2019 | Actual on<br>comparable basis<br>30/06/2019 | Budget<br>utilization<br>difference |
|--|------------------------------|-------------------|---------------------------|---|-------------------------------------|
| <b>11.0 Acquisition of assets</b>        |                              |                   |                           |   |                                     |
| 11.1 Motor Vehicles                      | -                            | -                 | -                         | -   | -                                   |
| 11.2 Construction of CDF office          |                              | -                 | -                         | 321,100                                     | -                                   |
| 11.3 Purchase of furniture and equipment | -                            | -                 | -                         | -   | -                                   |
| 11.4 Purchase of computers               | -                            | -                 | -                         | -   | -                                   |
| <b>12.0 Others</b>                       |                              |                   |                           |   |                                     |
| 12.1 Strategic Plan                      |                              | -                 |                           | 157,853                                     | -                                   |
| 12.2 Innovation Hub                      | -                            | -                 | -                         | -   | -                                   |
| 12.2 TIVET                               | -                            | -                 | -                         | -   | -                                   |
| <b>TOTAL</b>                             | <b>109,040,876</b>           | <b>58,341,628</b> | <b>167,270,504</b>        | <b>106,763,825</b>                          | <b>60,618,679</b>                   |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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**IX. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

The financial statements are for the NGCDF-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.

**Tax Receipts**

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

**Transfers from the Exchequer**

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

## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

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

## **b) Recognition of payments**

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

### **Compensation of Employees**

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

### **Use of Goods and Services**

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

### **Acquisition of Fixed Assets**

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**SIGNIFICANT ACCOUNTING POLICIES**

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**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2019.

**14. Errors**

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

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

**15. Related Party Transactions**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

**X. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

| Description      |   | 2018-2019          | 2017-2018         |
|------------------|---|--------------------|-------------------|
|                  |   | Kshs               | Kshs              |
| NGCDF Board      |   |                    |                   |
| AIE NO. B005016  | 1 | 43,405,173         | 5,500,000         |
| AIE NO. B005088  | 2 | 11,379,310         | 4,500,000         |
| AIE NO. B030155  | 3 | 10,000,000         | 37,905,172        |
| AIE NO. B007492  | 1 | 6,000,000          |                   |
| AIE NO. B005488  | 2 | 15,000,000         |                   |
| AIE NO. B042630  | 3 | 11,000,000         |                   |
| AIE NO. B 042698 |   | 500,000            |                   |
| AIE NO. B 047060 |   | 12,000,000         |                   |
| AIE NO. B041002  |   | 55,040,876         |                   |
| <b>TOTAL</b>     |   | <b>164,325,359</b> | <b>47,905,172</b> |

**2. PROCEEDS FROM SALE OF ASSETS**

|  | 2018-2019 | 2017-2018 |
|--|-----------|-----------|
|  | Kshs      | Kshs      |
| Receipts from sale of Buildings                            |           |           |
| Receipts from the Sale of Vehicles and Transport Equipment | -         |           |
| Receipts from sale of office and general equipment         | -         |           |
| Receipts from the Sale Plant Machinery and Equipment       | -         |           |
| <b>Total</b>   | -         |           |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

|   | 2018-2019<br>Kshs | 2017-2018<br>Kshs |
|---|-------------------|-------------------|
| Interest Received                       | -                 | -                 |
| Rents                                   | -                 | -                 |
| Receipts from Sale of tender documents  | 112,000           | -                 |
| Other Receipts Not Classified Elsewhere | -                 | -                 |
| <b>Total</b>                            | <b>112,000</b>    | <b>-</b>          |

**4. COMPENSATION OF EMPLOYEES**

|   | 2018-2019<br>Kshs | 2017-2018<br>Kshs |
|---|-------------------|-------------------|
| Basic wages of contractual employees              | 1,181,489         | 1,062,35          |
| Basic wages of casual labour                      | -                 | -                 |
| <b>Personal allowances paid as part of salary</b> |                   |                   |
| House allowance                                   | -                 | -                 |
| Transport allowance                               | -                 | -                 |
| Leave allowance                                   | -                 | -                 |
| Gratuity  | -                 | 618,11            |
| Other personnel payments-NSSF                     | 77,040            | 27,76             |
| <b>Total</b>                                      | <b>1,258,529</b>  | <b>1,708,22</b>   |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

5. USE OF GOODS AND SERVICES

|  | 2018-2019        | 2017-2018        |
|--|------------------|------------------|
|  | Kshs             | Kshs             |
| Committee Expenses   | 4,118,238        | 2,547,830        |
| Utilities, supplies and services                             | 1,631,659        | 1,446,134        |
| Communication, supplies and services                         | 1,450,004        | 616,241          |
| Domestic travel and subsistence                              | -                | -                |
| Printing, advertising and information supplies & services    | -                | -                |
| Rentals of produced assets                                   | -                | -                |
| Training expenses  | -                | -                |
| Hospitality supplies and services                            | -                | -                |
| Insurance costs  | -                | -                |
| Specialized materials and services                           | -                | -                |
| Office and general supplies and services                     | 321,100          | -                |
| Other operating expenses                                     | 1,200,152        | 273,040          |
| Routine maintenance – vehicles and other transport equipment | 250,000          | -                |
| Routine maintenance – other assets                           | 81,800           | -                |
| <b>Total</b>   | <b>9,052,953</b> | <b>4,883,245</b> |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

6. **TRANSFER TO OTHER GOVERNMENT ENTITIES**

| Description  | 2018-2019         | 2017-2018         |
|--|-------------------|-------------------|
|  | Kshs              | Kshs              |
| Transfers to primary schools (see attached list)       | 25,676,421        | 5,500,000         |
| Transfers to secondary schools (see attached list)     | 15,450,000        | 14,600,000        |
| Transfers to tertiary institutions (see attached list) | 15,887,372        | -                 |
| Transfers to health institutions (see attached list)   | -                 | -                 |
| <b>TOTAL</b>   | <b>57,013,793</b> | <b>20,100,000</b> |

7. **OTHER GRANTS AND OTHER PAYMENTS**

|   | 2018-2019         | 2017-2018        |
|---|-------------------|------------------|
|   | Kshs              | Kshs             |
| Bursary – secondary schools (see attached list)     | 12,221,529        | 20,082,47        |
| Bursary – tertiary institutions (see attached list) | 15,036,519        | 5,175,00         |
| Bursary – special schools (see attached list)       | -                 | 450,00           |
| Mock & CAT (see attached list)                      | -                 | 1,500,00         |
| Security projects (see attached list)               | 1,400,000         |                  |
| Sports projects (see attached list)                 | 2,633,160         |                  |
| Environment projects (see attached list)            | 1,649,000         |                  |
| Emergency projects (see attached list)              | 6,340,490         | 400,00           |
| <b>Total</b>  | <b>39,280,698</b> | <b>27,607,47</b> |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

**Non Financial Assets**

|  | 2018-2019<br>Kshs | 2017-201<br>Kshs |
|--|-------------------|------------------|
| Purchase of Buildings  | -                 | -                |
| Construction of Buildings                                    | -                 | -                |
| Refurbishment of Buildings                                   | -                 | -                |
| Purchase of Vehicles and Other Transport Equipment           | -                 | -                |
| Overhaul of Vehicles and Other Transport Equipment           | -                 | -                |
| Purchase of Household Furniture and Institutional Equipment  | -                 | -                |
| Purchase of Office Furniture and General Equipment           | -                 | -                |
| Purchase of ICT Equipment, Software and Other ICT Assets     | -                 | -                |
| Purchase of Specialized Plant, Equipment and Machinery       | -                 | -                |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | -                 | -                |
| Acquisition of Land  | -                 | -                |
| Acquisition of Intangible Assets                             | -                 | -                |
| <b>Total</b>   | <b>-</b>          | <b>-</b>         |

**9. OTHER PAYMENTS**

|                | 2018-2019<br>Kshs | 2017-2018<br>Kshs |
|----------------|-------------------|-------------------|
| Strategic plan | 157,853           |                   |
| ICT Hub        | -                 |                   |
| TIVET          | -                 |                   |
|                | <b>157,853</b>    |                   |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: Bank Accounts (cash book bank balance)**

| <b>Name of Bank, Account No. &amp; currency</b>          | <b>2018-2019</b>  | <b>2017-2018</b> |
|--|-------------------|------------------|
|  | <b>Kshs</b>       | <b>Kshs</b>      |
| <i>EQUITY BANK NANDI HILLS A/C NO.<br/>0920265847067</i> | 60,618,679        | 2,945,145        |
|  |                   |                  |
| <b>Total</b>   | <b>60,618,679</b> | <b>2,945,145</b> |
|  |                   |                  |
| <b>10B: CASH IN HAND</b>                                 |                   |                  |
|  | -                 | -                |
|  | -                 | -                |
|  | -                 | -                |
|  | -                 | -                |
|  | -                 | -                |
| <b>Total</b>   | <b>-</b>          | <b>-</b>         |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

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

**12A. RETENTION**

|              | 2018 - 2019<br>Kshs | 2017-2018<br>Kshs |
|--------------|---------------------|-------------------|
| Supplier 1   | -                   | -                 |
| <b>Total</b> | <b>-</b>            | <b>-</b>          |

*[Provide short appropriate explanations as necessary]*

**12B. STAFF GRATUITY OUTSTANDING**

|                | 2018 - 2019<br>Kshs | 2017-2018<br>Kshs |
|----------------|---------------------|-------------------|
| STAFF GRATUITY | 446,438             | 284,540           |
| <b>Total</b>   | <b>446,438</b>      | <b>284,540</b>    |

**13. BALANCES BROUGHT FORWARD**

|               | 2018-2019<br>Kshs (1/7/2018) | 2017-2018<br>Kshs(1/7/2017) |
|---------------|------------------------------|-----------------------------|
| Bank accounts | 2,945,145                    | 9,338,925                   |
| Cash in hand  | -                            | -                           |
| Imprest       | -                            | -                           |
| <b>Total</b>  | <b>2,945,145</b>             | <b>9,338,925</b>            |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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**14. PRIOR YEAR ADJUSTMENTS**

|               | <b>2018-2019</b>     | <b>2017-2018</b>     |
|---------------|----------------------|----------------------|
|               | <b>Kshs</b>          | <b>Kshs</b>          |
| Bank accounts | -                    | -                    |
| Cash in hand  | -                    | -                    |
| Imprest       | -                    | -                    |
| <b>Total</b>  | <hr/> <hr/> <b>-</b> | <hr/> <hr/> <b>-</b> |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –**

**TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

|                             | 2018-2019<br>Kshs | 2017-2018<br>Kshs |
|-----------------------------|-------------------|-------------------|
| Construction of buildings   | -                 | -                 |
| Construction of civil works | -                 | -                 |
| Supply of goods             | -                 | -                 |
| Supply of services          | -                 | -                 |
|                             | -                 | -                 |

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

|                    | 2018-2019<br>Kshs | 2-017-2018<br>Kshs |
|--------------------|-------------------|--------------------|
| Naomy Chepkosgey   | 256,671           | 284,540            |
| Simion Tanui       | 152,567           |                    |
| Christopher Kemboi | 37,200            |                    |
|                    | 446,438           | 284,540            |

**15.3: UNUTILIZED FUND (See Annex 3)**

|   | Kshs              | Kshs              |
|---|-------------------|-------------------|
| Compensation of employees   | 1,713,040         | 1,223,738         |
| Use of goods and services   | 1,326,282         | 2,425,343         |
| Amounts due to other Government entities (see attached list)        | 40,222,973        | 37,286,766        |
| Amounts due to other grants and other transfers (see attached list) | 17,290,280        | 17,293,781        |
| Acquisition of assets   | (560,753)         | -                 |
| Others –AIA Authority not Given                                     | 112,000           | -                 |
|   | <b>60,618,679</b> | <b>58,229,628</b> |

**15.4: PMC account balances (See Annex 4)**

|  | 2018-2019<br>Kshs | 2017-2018<br>Kshs |
|--|-------------------|-------------------|
| PMC account Balances (see attached list) | 22,459,631        | 15,990,575        |
|  | <b>22,459,631</b> | <b>15,990,575</b> |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –**

**TINDERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

| Supplier of Goods or Services      | Original Amount | Date Contracted | Amount Paid To-Date | Outstandin<br>g Balance | Outstanding<br>Balance | Comments |
|------------------------------------|-----------------|-----------------|---------------------|-------------------------|------------------------|----------|
|                                    |                 |                 |                     | 2019                    | 2018                   |          |
|                                    | a               | b               | c                   | d=a-c                   |                        |          |
| <b>Construction of buildings</b>   |                 |                 |                     |                         |                        |          |
| 1.                                 |                 |                 |                     |                         |                        |          |
| 2.                                 |                 |                 |                     |                         |                        |          |
| <b>Sub-Total</b>                   |                 |                 |                     |                         |                        |          |
| <b>Construction of civil works</b> |                 |                 |                     |                         |                        |          |
| 4.                                 |                 |                 |                     |                         |                        |          |
| 5.                                 |                 |                 |                     |                         |                        |          |
| <b>Sub-Total</b>                   |                 |                 |                     |                         |                        |          |
| <b>Supply of goods</b>             |                 |                 |                     |                         |                        |          |
| 7.                                 |                 |                 |                     |                         |                        |          |
| 8.                                 |                 |                 |                     |                         |                        |          |
| <b>Sub-Total</b>                   |                 |                 |                     |                         |                        |          |
| <b>Supply of services</b>          |                 |                 |                     |                         |                        |          |
| 10.                                |                 |                 |                     |                         |                        |          |
| 11.                                |                 |                 |                     |                         |                        |          |
| <b>Sub-Total</b>                   |                 |                 |                     |                         |                        |          |
| <b>Grand Total</b>                 |                 |                 |                     |                         |                        |          |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

| Name of Staff                | Job Group | Original Amount | Date Payable Contract ed | Amount Paid To-Date | Outstanding Balance 2018/2019 | Outstanding Balance 2017/2018 | Comments |
|------------------------------|-----------|-----------------|--------------------------|---------------------|-------------------------------|-------------------------------|----------|
|                              |           | a               | b                        | c                   | d=a-c                         |                               |          |
| <b>NGCDFC Staff gratuity</b> |           |                 |                          |                     |                               |                               |          |
| 1. NAOMY CHEPKOSGEY          | J         | 256,671         |                          | nil                 | 256,671                       | nil                           |          |
| 2. SIMION TANUI              | H         | 152,567         |                          | nil                 | 152,567                       | nil                           |          |
| 3. CHRISTOPHER KEMBOI        |           | 37,200          |                          | nil                 | 37,200                        | nil                           |          |
| <b>Grand Total</b>           |           | <b>446,438</b>  |                          |                     | <b>446,438</b>                |                               |          |



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – TINDERET CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**  
**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

| Asset class                                  | Historical Cost<br>b/f<br>(Kshs)<br>2017/18 | Additions<br>during the<br>year (Kshs) | Disposals<br>during the<br>year (Kshs) | Historical<br>Cost<br>(Kshs)<br>2018/19 |
|--|---|--|--|---|
| Land   | -   | -                                      | -                                      | -                                       |
| Buildings and structures                     | -   | -                                      | -                                      | -                                       |
| Transport equipment                          | 8,000,000                                   | -                                      | -                                      | 8,000,000                               |
| Office equipment, furniture and fittings     | 9,919,093                                   | -                                      | -                                      | 9,919,093                               |
| ICT Equipment, Software and Other ICT Assets | 1,214,460                                   | -                                      | -                                      | 1,214,460                               |
| Other Machinery and Equipment                | 524,495                                     | -                                      | -                                      | 524,495                                 |
| Heritage and cultural assets                 | 21,700                                      | -                                      | -                                      | 21,700                                  |
| Intangible assets                            | -   | -                                      | -                                      | -                                       |
| <b>Total</b>                                 | <b>19,679,748</b>                           | <b>-</b>                               | <b>-</b>                               | <b>19,679,748</b>                       |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

**ANNEX 5  
–PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2019**

| PMC                        | Bank            | Account number | Bank Balance 2018/19 | Bank Balance 2017/18 |
|----------------------------|-----------------|----------------|----------------------|----------------------|
| AIC LELGOTET PRIMARY       | KCB NANDI HILLS | 1178740331     | 1,574                |                      |
| AIC TAUNET SECONDARY       | KCB NANDI HILLS | 1149063696     | 2,969                |                      |
| AIC TIUYOBEI PRIMARY       | KCB NANDI HILLS | 1197602720     | 6,595                |                      |
| CHEPKAROI PRIMARY          | KCB NANDI HILLS | 1237520487     | 44,075               |                      |
| CHEPSANGOR PRIMARY         | KCB NANDI HILLS | 1155321286     | 357,045              |                      |
| IBOI SDA PRIMARY           | KCB NANDI HILLS | 1177974606     | 1,450                |                      |
| KABIRER PRIMARY            | KCB NANDI HILLS | 1168708117     | 13,980               |                      |
| KALYET POTOPTO PRIMARY     | KCB NANDI HILLS | 1172468303     | 981,193              |                      |
| KAMENJEIWA PRIMARY         | KCB NANDI HILLS | 1167367510     | 1,595                |                      |
| KANDUBEIWEK PRIMARY        | KCB NANDI HILLS | 1241109265     | 795                  |                      |
| KAPKERI PRIMARY            | KCB NANDI HILLS | 1160118035     | 324                  |                      |
| KAPSASUR COMMUNITY PRIMARY | KCB NANDI HILLS | 1154528561     | 15,118               |                      |
| KAPSOITO PRIMARY           | KCB NANDI HILLS | 1168228026     | 50,820               |                      |
| KAPTELDON PRIMARY          | KCB NANDI HILLS | 1171014589     | 1,348                |                      |
| KIGUSKONG PRIMARY          | KCB NANDI HILLS | 1176028391     | 203,452              |                      |
| KIMATKEI PRIMARY           | KCB NANDI HILLS | 1167763866     | 28,990               |                      |
| KIMWANI PRIMARY            | KCB NANDI HILLS | 1168254914     | 5,589                |                      |
| KIPTEGAT PRIMARY           | KCB NANDI HILLS | 1164404628     | 1,090                |                      |
| KOIJET PRIMARY             | KCB NANDI HILLS | 1198880945     | 138,499              |                      |
| KOSABEI PRIMARY            | KCB NANDI HILLS | 1168109108     | 31,954               |                      |
| MOMBWO PRIMARY             | KCB NANDI HILLS | 1179885554     | 240,451              |                      |
| MOROB I PRIMARY            | KCB NANDI HILLS | 1152642820     | 152,002              |                      |
| SEIYOT PRIMARY             | KCB NANDI HILLS | 1155137426     | 163,910              |                      |
| SENETWO PRIMARY            | KCB NANDI HILLS | 1171210558     | 17,177               |                      |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

| PMC  | Bank               | Account number    | Bank Balance 2018/19 | Bank Balance 2017/18 |
|--|--------------------|-------------------|----------------------|----------------------|
| SIGOWET PRIMARY                              | KCB NANDI HILLS    | 1180662636        | 3,860                |                      |
| SIMOTWET PRIMARY                             | KCB NANDI HILLS    | 1171056915        | 62,400               |                      |
| SOY SITET PRIMARY                            | KCB NANDI HILLS    | 1181507782        | 511,006              |                      |
| ST MATHEWS MARABA PRIMARY                    | KCB NANDI HILLS    | 1137747595        | 11,679               |                      |
| SABUKEI PRIMARY                              | KCB NANDI HILLS    | 1238623611        | 45,575               |                      |
| TACHASIS PRIMARY                             | KCB NANDI HILLS    | 1179136640        | 46,525               |                      |
| TAMOO DAYSTAR PRIMARY                        | KCB NANDI HILLS    | 1177665115        | 2,599                |                      |
| USWET PRIMARY                                | KCB NANDI HILLS    | 1168915066        | 1,302,070            |                      |
| BARASENDU SECONDARY                          | KCB NANDI HILLS    | 1170145396        | 213,485              |                      |
| CHEMAMUL SECONDARY                           | KCB NANDI HILLS    | 1137659319        | 134,089              |                      |
| FR MARTIN BOYLE SECONDARY                    | KCB NANDI HILLS    | 117873136         | 21,729               |                      |
| GOT NE LEL GIRLS SECONDARY                   | KCB NANDI HILLS    | 1140203428        | 82,643               |                      |
| HENRY KOSGEY KIBUKWO SECONDARY               | KCB NANDI HILLS    | 1106802705        | 265,563              |                      |
| KABIRER SECONDARY                            | KCB NANDI HILLS    | 1137273445        | 7,129                |                      |
| KABUTIEI SECONDARY                           | KCB NANDI HILLS    | 1167302036        | 1,512                |                      |
| KIBONGWA SECONDARY                           | KCB NANDI HILLS    | 1233406760        | 867,396              |                      |
| KIMWANI SECONDARY                            | KCB NANDI HILLS    | 1169020097        | 756,844              |                      |
| MOMBWO GIRLS SECONDARY                       | KCB NANDI HILLS    | 1200230698        | 112,204              |                      |
| SOKOSIK SECONDARY SCHOOL                     | KCB NANDI HILLS    | 1149784768        | 380                  |                      |
| TINDERET TECHNICAL TEACHERS TRAINERS COLLEGE | KCB NANDI HILLS    | 1236452178        | 13,148,796           |                      |
| CHEBOINGONG PRIMARY                          | EQUITY NANDI HILLS | 09202775519<br>00 | 890                  |                      |
| CHEPSIRE PRIMARY                             | EQUITY NANDI HILLS | 09202968737<br>70 | 700,680              |                      |
| CHERUNGUT PRIMARY                            | EQUITY NANDI HILLS | 09202715577<br>83 | 46,925               |                      |
| LUTTER KING KAPEWA PRIMARY                   | EQUITY NANDI HILLS | 09202722981<br>79 | 602,937              |                      |
| CHEPTONON SECONDARY                          | EQUITY NANDI HILLS | 09202714115<br>79 | 1,310                |                      |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

| <b>PMC</b>             | <b>Bank</b>        | <b>Account number</b> | <b>Bank Balance 2018/19</b> | <b>Bank Balance 2017/18</b> |
|------------------------|--------------------|-----------------------|-----------------------------|-----------------------------|
| SOBA CHIEFS OFFICE     | EQUITY NANDI HILLS | 09201707207<br>21     | 400,555                     |                             |
| KAMELILO CHIEFS OFFICE | EQUITY NANDI HILLS | 09202789172<br>08     | 500,000                     |                             |
| NGATIPKONG PRIMARY     | EQUITY NANDI HILLS | 09202714504<br>69     | 1,025                       |                             |
| KAPINDEREM PRIMARY     | EQUITY NANDI HILLS | 09202715260<br>21     | 145,830                     |                             |
| <b>TOTAL</b>           |                    |                       | <b>22,459,631</b>           |                             |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

**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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

| Reference No. on the external audit Report | Issue / Observations from Auditor   | Management comments  | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|--|-----------------------------------|--|
|  | <b>Basis of Qualified opinion</b>   |  |  |                                   |  |
| 1.0  | The statement of receipts and payments for the year ended 30 June 2018 reflects transfers to other government entities figure of Kshs. 20,100,000 relating to transfers to secondary Schools and tertiary institutions. However, a record of minutes , accounting documents such as cash books and other related records in relation to the projects which were being implemented showing how much had been spent and outstanding balances were not provided for audit verification contrary to section 15(1) (d) of the National constituency Development Fund Regulations,2016. In the consequences, it has not been possible to confirm whether the transfers to other government entities totalling kshs, 20,100,000 were actually received and utilized for the budgeted projects in the year and accounted for. | Capacity build PMCS  | J. CHUMBA - CHAIRMAN   | Resolved-ongoing                  | DEC 2019   |
| 2.0  | Note 15.4 to the financial statements reflects Project Management Committee Accounts Balances figure of Kshs. 15,990,575 relating to the projects during the year which had not been utilized by the end of the year.   | Capacity build PMCs to prepare cash book and bank reconciliation | B.SUGUT-FAM  | Resolved-ongoing                  | DEC 2019   |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

| Reference No. on the external audit Report | Issue / Observations from Auditor  | Management comments  | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|--|-----------------------------------|--|
|  | However Cash books, bank statements and bank reconciliation statements were not availed for audit review. Consequently, the accuracy and existence of project management committee account balances Kshs. 15,990,575 as at 30 June 2018 could not be confirmed.  |  |  |                                   |  |
| 3.0  | Included in the transfers to government entities figure of Kshs. 20,100,000 is an amount of Kshs. 400,000 in respect of the purchase of land for Kaplamaiywo Primary School. However documents of title such as title deed and valuation report for the purchased parcel of land were not availed for audit review. Consequently, it was not possible to confirm the ownership of the land and the propriety of expenditure of Kshs. 400,000 could not be confirmed. | Succession in process for title to be acquired                     | J. CHUMBA - CHAIRMAN   | Resolved-ongoing                  | 3 monthys after succession                                       |
|  | <b>Other matter</b>  |  |  |                                   |  |
| 1.0  | During the year under review, Tinderet Constituency Fund had an approved budget of Kshs. 112,528,580, but incurred expenditure totalling to Kshs. 54,298,952, resulting to under expenditure of Kshs. 58,229,628 or 48.25% of the approved budget. Non utilisation of funds is an indication that services and approved programmes were not delivered, and therefore,  | NGCDFC to disburse funds immediately received from the NGCDF Board | B.SUGUT  | Resolved-ongoing                  | DEC 2019   |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
TINDERET CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

| Reference No. on the external audit Report | Issue / Observations from Auditor   | Management comments                        | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|--|-----------------------------------|--|
|  | the budget did not meet the intended objectives of improving service delivery to the constituents of Tinderet. Hence there is need for the CDF management committee to ensure that projects are executed as planned for efficient service delivery to the citizens of Tinderet.   |  |  |                                   |  |
| 2.0  | During the year 2017/2018, Kshs. 78,997,413.80 was allocated to 106 projects. Verification of documents availed for audit revealed that an amount of Kshs. 47,905,172 was received in addition to balance brought forward of Kshs. 9,338,924.70 giving a total of Kshs, 57,244,096.70. out of this total an amount of Kshs. 20,600,000 was disbursed for various projects which were at various stages of completion.it was further observed that the funding for all the CDF operations was far below the approved budget making it difficult for the fund to operate optimally. | Capacity build PMC to absorb funds quickly | B.SUGUT  | Resolved-ongoing                  | DEC 2019   |
| 3.0  | During the year under review five projects with a budget of Kshs. 6,900,000 were verified and observation were made as under: Kapsimatwo Secondary School-Bus purchased and in use, Kamelil mixed Secondary School-construction of 2 classrooms ongoing, Koibeyo primary School-construction of four classrooms complete and in use and Kaplamaiywo   | Branding and labeling done                 | B.SUGUT-FAM  | Resolved-ongoing                  | DEC 2019   |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –  
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|--|---|-------------------------------------|--|-----------------------------------|--|
|  | Primary School-land ownership being processed.  |                                     |  |                                   |  |
| 4.0  | Included in the figure of other grants and transfers of Kshs. 27,607,479 is security projects figure of Kshs. 1,500,000 out of which Kshs. 500,000 was disbursed for the roofing, plastering, windows and painting of Meteitei chiefs office. However, audit verification revealed that plastering had not been done, windows and doors were not fixed and painting was not done. The project appeared to have stalled since no work was ongoing as at the time of audit inspection. Under the circumstances, the objective of the projects was not achieved and no value for money has been obtained from the expenditure of Kshs. 500,000 incurred on the [project. | Project ongoing and change of phase | J. CHUMBA - CHAIRMAN   | Resolved-ongoing                  | DEC 2019   |
|  |   |                                     |  |                                   |  |

