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OF

THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

I. 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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Core Values

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

II. 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)

III. Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	Beatrice Bowen
2.	Sub-County Accountant	Lydia Chepsoi
3.	Chairman NGCDFC	James Chumba
4.	Member NGCDFC	Nancy Cheruiyot

IV. 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.

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V. NGCDF Tinderet Constituency Headquarters

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

VI. NGCDF Tinderet Constituency Contacts

Telephone: (254) NONE
E-mail: cdf Tinderet@ngcdf.go.ke
Website: www.ngcdf.go.ke

VII. NGCDF Tinderet Constituency Bankers

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

VIII. Independent Auditors

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

IX. Principal Legal Adviser

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

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

I am pleased to present the Financial Statement for Tinderet Constituency for 2019-2020.

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 2019/2020 the committee had a total budgetary allocation of ksh.137,479,724 out of this amount, the board released Ksh.68,000,000 to the constituency account towards disbursements to projects. This represented 49% (percent) of the allocation.

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:

- Covid 19 pandemic
- Environmental challenges and demographic features
- Delayed funding
- Identification of mutually exclusive projects
- Community participation at Project Management Committee level
- 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 2020/2021 will be of greater achievement having learned from the previous year performance.

Among our Key achieving projects are as under:

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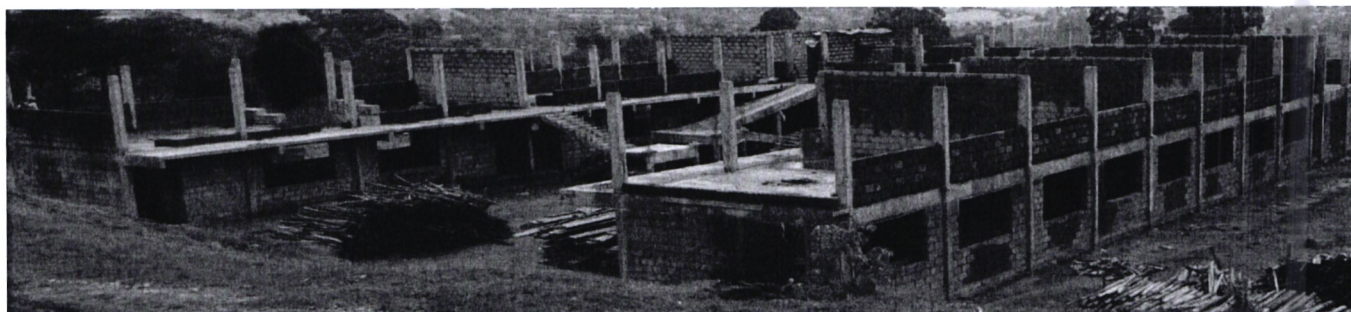


NG CDF TINDERET OFFICE

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SOBA CHIEFS OFFICE



TINDERET TTI

Sign 

JAMES CHUMBA

CHAIRMAN NG-CDF COMMITTEE

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**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S
PREDETRMINED**

OBJECTIVES

Introduction

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

Tinderet is s constituency whose latent for growth is promising. The constituency stands feet high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2023) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on marketing and value addition, improved social infrastructure on road development and improved governance. It was anticipated that this will help in achieving food security, improved quality of education, health care for all, expanded access to ICT and environmental conservation among others.

The key development objectives of NGCDF-Tinderet Constituency's 2018-2022 plan are to:

In underscoring the above, the key development objectives of NGCDFC-Tinderet Constituency's 2018-2022 plan included but not limited to;

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

Education Sector

Education Sector intends to improve enrolment, retention and transition rates while reducing the burden of education for low income households. The NG-CDF has been credited with the high number of mixed day secondary schools started in the last ten years that have enhanced access to secondary school education mostly among the rural population. It has played tremendous actions in improving quality of education in Tinderet Constituency. Education sector has been noted has the highest sector that will receive bulk of the funds. Out of the total allocation in this sector, significant amount money shall be utilized in construction/renovation of physical infrastructure in schools. The Physical infrastructure shall include construction or renovation of libraries, classrooms, laboratories, dormitories, kitchen, latrines, water tanks, buying of desks and equipping of laboratories and

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libraries. The fund shall support needy and bright students and youth in schools and tertiary institutions through bursary. The program shall also build the capacity of youth to undertake skill-based courses than enables them earn living. The skills are designed to respond to the current manufacturing and service markets. The Fund has strategically built the capacity of Tinderet Vocational and Training College, Sigoria and Tinderet Trainers College, Meteitei to office contemporary skills and knowledge to support our youth. The program is also building national schools through investments in the infrastructure and facilities. Some of the flagship's schools include; Meteitei Boys, St. Mary's girls Tachasis, St. Peters Soba Secondary, Fr. Martin Boyle Secondary

Environment

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

Sports

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

Security Sector

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

Emergency

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms increased Number of laboratories increased Number of dormitories increased Number of administration blocks increased
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Drill boreholes to promote access to clean and safe water Equip schools and public facilities with sanitation	Number of boreholes drilled Number of sanitation facilities built in primary and secondary Number of trees	Number of sanitation facilities increased Through utilization of the environment vote

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Constituency Program	Objective	Outcome	Indicator	Performance
		facilities Provide tree seedlings to schools to improve the forest cover	planted	Planted additional Number of tree seedlings
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of assistant chiefs' offices increased Number of police stations increased
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – Tinderet Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Tinderet NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. SUSTAINABILITY STRATEGY AND PROFILE

The TINDERET NG-CDF Committee endeavoured to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Model	Definition	Relevance to sustainable strategy
Vision	To be renowned Constituency in advocating for all round socio-economic development and sustainability.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To involve all the stakeholders in the development process of the Constituency in order to achieve desires development goals.	This communicates what the office does to attain sustainable developments
Core Values	Accountability, Transparency, Integrity, Honesty, Equality, Equity	These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring

1. ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of TINDERET NG-CDF initiatives

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

Our Environmental Policy

In this policy statement TINDERET NG-CDF commits to:

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

Our Environmental Action Plan

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

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

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

3. EMPLOYEES WELFARE

TERMS AND CONDITIONS OF SERVICE

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

Categories of Employment

TINDERET NG-CDFC offers only categories of employment, which are

Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.

Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done

The Advertisement contains the following:

- 1 Job title
- 2 Main purpose of the job
- 3 A brief description of the key responsibilities of the job
- 4 Education, experience, skills and competencies required for the job
- 5 Location of the job
- 6 Clear instructions on how to apply and information to be submitted in the application
- 7 Closing date for receipt of applications

Appointment of a selection and Interview subcommittee

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A selection and interview subcommittee is appointed to oversee the selection strategy for application re-determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may which may be accepted or rejected by the candidate within the stipulated time.

Letters of Appointment

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is the issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

Orientation and Induction of employees

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this.

Induction and orientation is done within the first three months of employment.

Promotions

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal. Recommendations for promotion is only made by the NG-CDFC resolution.

HEALTH, SAFETY AND WELL BEING

This provides guidelines on the health, safety and well-being of the office staff.

Guidelines to General Safety

The office has maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents.

All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

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Emergency Preparedness

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events.

Fire precautions

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers

Provision of protective equipment and clothing

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

Reporting of an Accident

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits Act 2007.

Guidance and Counselling

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

Health Care Services

The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive.

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDRC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There

shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

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Addiction to drugs or substance will be treated like any other disease. An officer who is determined to have a drug and substance abuse problem by engaging in rehabilitation services will be referred by the office to a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

Persons Living with Disability

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise in the workplace as may be reasonably required to accommodate persons with disabilities

Sexual harassment and other Forms of Harassment

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive.

Disciplinary action will be taken against an officer of the Institute for harassing another person. Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying – which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

Reporting Harassment Cases

Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual

4. MARKET PLACE PRACTICES

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

- i. Responsible Supply chain and supplier relations***
Payments to suppliers are done promptly upon presentation of requisite supporting documents
- ii. Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices***
Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders
- iii. Product stewardship***

In order to safeguard consumer rights and interests, the TINDERET NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. COMMUNITY ENGAGEMENTS

Public Participation in Project Identification and Implementation and Monitoring

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. Thereafter the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders participation is important since:

- (α) Providing information helps them understand the issues, options, and solutions available for the projects
- (β) Consulting with the public aids in obtaining their feedback on alternatives or decisions
- (c) Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

Public Awareness

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

Public Awareness and Sensitisation Exercise Provide

- a) A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- b) Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- c) Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- d) Increase public participation at all stages of project cycle funded under NG-CDF kitty
- e) Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- f) Measure the impact of the projects funded by NG-CDF
- g) Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.
- h) Promote awareness creation on constitution and devolved governance system in Kenya

V. 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, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Tinderet Constituency further confirms the completeness of the accounting records maintained for the *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.

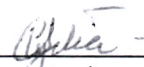
The Accounting Officer in charge of the NGCDF-Tinderet Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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 MARCH 10th 2021.



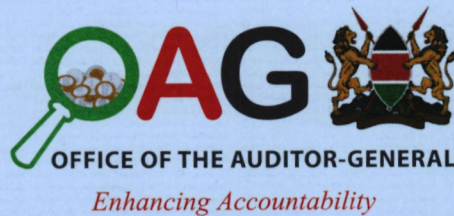
Fund Account Manager
Name: BEATRICE BOWEN



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

REPUBLIC OF KENYA

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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Tinderet Constituency set out on pages 21 to 63, which comprise the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Tinderet Constituency as at 30 June, 2020, and (of) its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unutilized Fund

Note 15.3 to the financial statements reflects a Nil balance of unutilized fund while the annex 3 shows a figure of Kshs.79,277,451 resulting to unexplained/unreconciled variance of Kshs.79,277,451.

Consequently, the accuracy and completeness of the unutilized Nil fund balance as at 30 June, 2020 could not be confirmed.

2.0 Bursary to Tertiary Institutions

The statement of receipts and payments reflects other grants and other transfers figure of Kshs.39,550,531 which according to Note 7 to the financial statements includes bursary-tertiary institutions figure of Kshs.15,477,567. Included in this amount is phase 1

bursary disbursements of Kshs.7,387,500 made to Tinderet Technical and Vocational College for full scholarship of 500 students each getting Kshs.14,775. However, a scrutiny of NG-CDF minutes, correspondence from the college, fee structure, approved code list for financial year 2019-2020 revealed the following:

- i) According to NG-CDF meeting held on 12 March, 2020, the College was allocated Kshs.10,210,000 for full scholarship of 500 students each getting Kshs.20,420. Therefore the variance of Kshs.2,822,500 resulting from the disbursement of Kshs.7,387,500 and the approved amount of Kshs.10,210,000 could not be explained.
- ii) A visit to the institution established that out of the total 500 students on sponsorship from Tinderet NGCDF, only 470 students reported to the institution leading to an excess bursary disbursement of Kshs.612,600 which has not been refunded to Tinderet NGCDF account by the beneficiary institution.

Consequently, the accuracy and completeness of bursary-tertiary figure of Kshs.15,477,567 for the year ended 30 June, 2020 could not be confirmed.

3.0 Cash and Cash Equivalents

The statement of assets and liabilities as at 30 June, 2020 reflects cash and cash equivalents figure of Kshs.9,797,400. Audit review of the cash book, bank reconciliation and bank statement reflected un-presented cheques amounting to Kshs.2,097,235 as at 30 June, 2020. A scrutiny of the un-presented cheques revealed that cheques totalling to Kshs.706,035 had gone stale as at the time of audit in February, 2021. No explanation was provided for failure to reverse the cheques to the cash book.

Consequently, the accuracy and completeness of cash and cash equivalents figure of Kshs.9,797,400 as at 30 June, 2020 could not be confirmed.

4.0 Project Management Committee Account Balances

Note 15.4 to the financial statements reflects project management committee accounts balances figure of Kshs.22,132,618 relating to disbursed funds to the projects during the year which had not been utilized by the end of the year. However, the respective cash books and bank reconciliation statements were not provided for audit review. In addition, the Management did not explain how the previous year's cash balances totaling to Kshs.22,459,631 were utilized and whether the unspent balances were returned to the constituency account as stipulated in Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that "all unutilized funds of the project management committee shall be returned to the constituency account".

Consequently, the accuracy, completeness and existence of project management committee accounts balances of Kshs.22,132,618 as at 30 June, 2020 could not be confirmed.

5.0 Fixed Assets Register

Annex 4 to the financial statements reflects total assets worth Kshs.19,858,648. However, the fixed assets register was not provided for audit verification.

Consequently, the accuracy and completeness of the assets balance of Kshs.19,858,648 for the year ended 30 June, 2020 could not be confirmed including their nature, number, physical location and fair value.

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

1.0 Budgetary Control and Performance

During the year under review, the Fund had a budget of Kshs.198,098,403 comprising of 2019/2020 allocation of Kshs.137,479,724 and unspent balance brought forward from 2018/2019 of Kshs.60,618,679.

During the same period, the Fund recorded actual expenditure of Kshs.118,821,278 or approximately 60% of the budget resulting to an under expenditure of Kshs.79,277,124 or approximately 40% of the budgeted amount.

Failure to utilize the funds as budgeted is an indication that services and approved programs were not delivered, and therefore the budget did not meet the intended objectives of improving service delivery to the residents of Tinderet Constituency. The Management should therefore re-look into its budgeting mechanism to ensure only priority programmes are budgeted for, or redirect the funds to other needy projects.

Tinderet Constituents did not get value for money from the budgeted funds.

3.0 Budget Underfunding

During 2019/2020 financial year, the constituency had an original budget of Kshs.137,479,724 as detailed in the summary statement of appropriation-recurrent and development combined, of this amount only Kshs.68,000,000 or 49% was disbursed from the NGCDF Board to the constituency as per the statement of receipts and payments resulting to underfunding by Kshs.69,479,724 or 51%.

The underfunding negatively affected the implementation of the planned projects and programs thus denying the residents of Tinderet Constituency the services they are entitled to.

4.0 Projects

4.1 Projects Implementation

During the financial year ended 30 June, 2020, the Constituency had an approved budget of Kshs.116,266,000 to be spent on two hundred thirty-nine (239) projects out of which an amount of Kshs.61,916,000 was disbursed to seventy (70) projects. One hundred and sixty-nine (169) projects with a total budget of Kshs.54,350,000 were not funded during the year. As at 30 June, 2020, according to the Projects Implementation Status report, not all projects had been completed and put into use since most of them were ongoing at different stages of completion with works going on or awaiting further funding from NG CDF Board.

Projects	Number Budgeted	Number Funded	Budget Amount (Kshs.)	Actual Expenditure (Kshs.)	Utilization Difference (Kshs.)
Primary Schools	199	48	65,500,000	31,500,000	34,000,000
Secondary Schools	34	16	46,650,000	26,800,000	19,850,000
Security	6	6	4,116,000	3,616,000	500,000
Total	239	70	116,266,000	61,916,000	54,350,000

Failure to fund or complete the projects as budgeted may lead to delay on their completion, implementation and may deny the people of Tinderet Constituency the benefits accrued from the projects.

3.2 Projects Verification

During the year under review, twenty-two (22) projects with a total funding of Kshs.22,859,000 were verified. Fourteen (14) projects with a total disbursement of Kshs.6,795,000 were found to be complete and in use, eight (8) projects with a disbursement of Kshs.13,800,000 were ongoing and one (1) school project under purchase of buses with a total disbursement of Kshs.3,264,000 had the bus delivered.

The ongoing projects are as detailed in the table below;

S/No.	Project Name	Project Activity	Amount Disbursed (Kshs.)	Results of Verification
1	Tinderet Technical Teachers Training College	Construction of a two (2) storey administration, tuition, lecture theatres and workshops block	9,500,000	Ongoing roofing in progress
2	Metetei Adventist Primary School	Construction of one classroom to completion	500,000	Ongoing. Windows and door not fitted, plastering not started.

S/No.	Project Name	Project Activity	Amount Disbursed (Kshs.)	Results of Verification
3	Tachasis Primary School	Completion of 100 student capacity dormitory; Roofing, plastering and painting	500,000	Ongoing. Not painted, floor not plastered.
4	St. Andrews Seretwo Secondary	Completion of one classroom from slab level	400,000	Ongoing. Not painted, window pens and ceiling not fitted.
5	Kamelilo Chief Office	Completion of Chiefs Office-comprising of 3 offices (Plastering and Painting)	700,000	Ongoing. Doors and windows not fitted, plastering not done.
6	Kimwani Secondary School	completion of laboratory	500,000	Ongoing. Project in use
7	Kimwani Primary School	Renovation of 9 classrooms	1,000,000	5 classrooms were completed and in use while 4 classrooms were not completed
8	Kapteldon Primary	Foundation, walling, roofing, plastering and painting of 1 classrooms	700,000.00	Roofing on going
		Total	13,800,000	

Incomplete projects did not meet the expectations of the stakeholders and the Tinderet constituents did not get value for money.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Construction of Tinderet Technical Teachers Training College

Note 6 to the financial statements reflects transfers to tertiary institutions figure of Kshs.9,500,000 which relates to construction of a two (2) storey administration, tuition, lecture theatres and workshops block at the College which started in September, 2019. The amount was credited to Project Management Committee (PMC) of the college account in the month of April, 2020.

The tender for construction works Tender No. TTC/NG-CDF/PRO/01/2019 was advertised on 22 February, 2019 in the Daily Nation. It was then awarded to the winning bidder at a contract sum of Kshs.50,310,437 as per the letter of notification dated 7 May, 2019 from the Project Management Committee (PMC). However, a Contract agreement of Kshs.36,000,000 was signed on 16 May, 2019 after negotiation between the PMC and the contractor.

Audit inspection of the project carried out in the month of February, 2021, revealed that the construction was still in progress and roofing was going on. However, the following anomalies were noted from the site visit and review of project file;

- i) A sub-contractor was paid Kshs.337,662 by the PMC of the College for landscaping which was however supposed to be done by the contractor as indicated on page 99 of the bills of quantities provided during the audit.
- ii) Acceptance letter for tender award from contractor was not provided for audit verification.
- iii) A performance bond from the contractor was not provided for audit verification contrary to the letter dated 10 May, 2019 from the PMC which required the contractor to give a performance bond.
- iv) The contract agreement availed was not witnessed by a legal representative hence might not hold in case of a law suit.

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

2.0 Emergency Expenditure

2.1 Renovation of Kimwani Primary School

The statement of receipts and payments reflects other grants and other transfers balance of Kshs.39,550,531 which includes an emergency figure of Kshs.4,763,464 as disclosed in Note 7 to the financial statements. Included in that emergency figure is an amount of Kshs.1,000,000 disbursed to Kimwani Primary School vide Payment voucher no.665 and cheque no.3008 for renovation of 9 classrooms. The works to be done included roofing, flooring, shatters, plastering and painting walls. Audit inspection of the project carried out in the month of February, 2021 revealed that only five (5) classrooms were renovated, the receipts had no ETRs, all the floors had large pot holes, 85 percent of the roofing timber were recycled, an indication of poor workmanship, therefore there was no value for money spent on the project.

Consequently, the validity of the expenditure of Kshs.1,000,000 incurred on renovation of the classrooms could not be confirmed.

2.2 Emergency Projects

The statement of receipts and payments reflects other grants and other transfers figure of Kshs.39,550,531 for the year ended 30 June, 2020 which according to Note 7 to the financial statements included emergency projects figure of Kshs.4,763,464. Included in the emergency figure were payments totaling to Kshs.3,436,464 made to various projects.

The projects did not meet the threshold of being emergency in nature. Further, the Management did not provide the reports submitted to the board after emergency payments were made which is contrary to Section 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

The legality of the emergency expenditure of Kshs.3,436,464 could not be confirmed.

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 Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material 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 noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with policies and procedures may deteriorate.

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


28 January, 2022

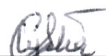
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
TINDERET CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VI. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020	2018-2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	68,000,000	164,325,359
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	112,000.00
TOTAL RECEIPTS		68,000,000	164,437,359
PAYMENTS			
Compensation of employees	4	1,137,331	1,258,529
Use of goods and services	5	10,154,516	9,052,953
Transfers to Other Government Units	6	67,800,000	57,013,793.00
Other grants and transfers	7	39,550,531	39,280,698.00
Acquisition of Assets	8	178,900	-
Other Payments	9	-	157,853.00
TOTAL PAYMENTS		118,821,278	106,763,826.00
SURPLUS/DEFICIT		(50,821,278)	57,673,533

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 March 10th 2021 and signed by:


 Fund Account Manager
 Name: BEATRICE BOWEN


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

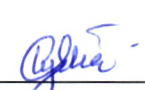
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
TINDERET CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	9,797,400	60,618,679
Cash Balances (cash at hand)	10B	-	-
		9,797,400	60,618,679
Current Recievables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		9,797,400	60,618,679
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		<u>9,797,400</u>	
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	60,618,678	2,945,145
Surplus/Defict for the year		(50,821,278)	57,673,533
Prior year adjustments	14		-
NET LIABILITIES		<u>9,797,400</u>	60,618,678

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 March 10th 2021 and signed by:


 Fund Account Manager
 Name: BEATRICE BOWEN


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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)

TINDERET CONSTITUENCY


Reports and Financial Statements

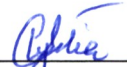
For the year ended June 30, 2020

VIII. STATEMENT OF CASHFLOW

Receipts for operating income		2019 - 2020	2018- 2019
Transfers from CDF Board	1	68,000,000	164,325,359
Other Receipts	3	-	112,000
		68,000,000	164,437,359
Payments for operating expenses			
Compensation of Employees	4	1,137,331	1,390,669
Use of goods and services	5	10,154,516	9,078,666
Transfers to Other Government Units	6	67,800,000	57,013,793
Other grants and transfers	7	39,550,531	39,280,698
Other Payments	9	-	-
		118,821,278	106,763,826
Adjusted for:			
gratuity payable			-
Net cash flow from operating activities		118,821,278	106,763,826
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	1,78,900	-
Net cash flows from Investing Activities		(178,900)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(50,821,278)	57,673,533
Cash and cash equivalent at BEGINNING of the year	13	60,618,678	2,945,145
Cash and cash equivalent at END of the year	16	9,797,400	60,618,678

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 March 10th 2021 and signed by:


Fund Account Manager
Name: BEATRICE BOWEN


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

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

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	137,479,724	60,618,679	198,098,403.00	128,618,678	69,479,725.00	65
Proceeds from Sale of Assets				-	-	
Other Receipts		-	-	-	-	
TOTAL	137,479,724	60,618,679	198,098,403	128,618,678	69,479,725.00	65
PAYMENTS						
Compensation of Employees	2,814,826	356,752	3,171,578	1,137,331	2,034,247	36
Use of goods and services	7,647,533	4,198,629	11,846,162	10,154,516	1,691,646	86
Transfers to Other Government Units	78,650,000	40,222,973	118,872,973	67,800,000	51,072,973	57
Other grants and transfers	48,367,364	15,661,425	64,028,789	39,550,531	24,478,258	62
Acquisition of Assets		178,900	178,900	178,900	-	0
Other Payments		-	-	-	-	
AIA-Authority not given	-	-	-	-	-	
TOTALS	137,479,723	60,618,679	198,098,402	118,821,278	79,277,124	60

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

- i. Compensation of employees was at 36% because the balance of kshs. 2,034,247 had been received but not spent
- ii. Use of goods and services was at 86% because the balance of kshs. 1,691,646 had been received but not spent
- iii. Transfers to Other Government Units was at 57% because the balance of kshs. 51,072,973 had been received but not spent
- iv. Other grants and transfers was at 62% because the balance of kshs. 24,478,258 had been received but not spent

The NGCDF-Tinderet Constituency financial statements were approved on March 10th 2021 and signed by:


Fund Account Manager
Name: BEATRICE BOWEN


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, 2020**

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,814,828	1,982,562	4,797,390	1,137,331	3,660,059
1.2 Committee allowances	2,229,236	40,370	2,269,606	0	2,269,606
1.3 Use of goods and services	1,793,906	0	1,793,906	0	1,793,906
1.4 Acquisition of assets	-	-	0	0	0
SUB TOTAL	6,837,969	2,022,932	8,860,901	1,137,331	7,723,570
2.0 Monitoring and evaluation					
2.1 Capacity building	1,553,337	-	1,553,337	0	1,553,337
2.2 Committee allowances	1,098,744	58,744	1,157,487	0	1,157,487
2.3 Use of goods and services	972,311	278,526	1,250,836	0	1,250,836
SUB TOTAL	3,624,392	337,269	3,961,661	0	3,961,661
3.0 Emergency					
3.1 Primary Schools	7,198,241	4,136,464	11,334,705	4,763,463	6,571,242
3.2 Secondary schools	0	0	0	0	0
3.3 Tertiary institutions	0	0	0	0	0
3.4 Security projects	0	-	0	0	0

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY
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SUB TOTAL	7,198,241	4,136,464	11,334,705	4,763,463	6,571,242
4.0 Bursary and Social Security			0		
4.1 Primary Schools	-	-	0	-	
4.2 Secondary Schools	22,583,501	200,565	22,784,066	11,722,500	11,061,566
4.3 Tertiary Institutions	11,786,432	0	11,786,432	15,477,567	-3,691,135
4.4 Universities	0	-	0	0	0
4.5 Social Security	-		0		
5.0 Sports	34,369,933	200,565	34,570,498	27,200,067	7,370,431
Constituency sports	1,449,594	1,934,955	3,384,550	1,925,000	1,459,550
SUB TOTAL	1,449,594	1,934,955	3,384,550	1,925,000	1,459,550
			0		
6.0 Environment			0		
Chebarus Primary	196,400	0	196,400	0	196,400
Chepsire primary	196,400	-	196,400	0	196,400
Kimwani Primary	196,400	-	196,400	0	196,400
chemamul primary	196,400	-	196,400	0	196,400
Simotwet Primary	196,400	-	196,400	0	196,400
Kapsoen Primary	196,400	-	196,400	0	196,400
kalyet potopoto Primary	196,400	-	196,400	0	196,400
Kiptiogin primary	196,400	-	196,400	0	196,400
Kamuny Primary	196,400	-	196,400	0	196,400
Kapkulumben Primary	196,400	-	196,400	0	196,400
Got Nel Lel Primary	196,400	-	196,400	0	196,400
Kapruret Primary	196,400	-	196,400	0	196,400
Uswet primary	196,400	-	196,400	0	196,400
Metetei Primary	196,400	-	196,400	0	196,400

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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BAL B/F		2,967,836	0	0	0
SUB TOTAL	2,749,594	2,967,836	5,717,430	2,046,000	3,671,430
7.0 Primary Schools Projects			0		
			0		
AIC Chepkemel Primary School		500,000.00	500,000	0	500,000
AIC Senetwo Primary School		600,000.00	600,000	0	600,000
Aic Tinderet Academy Primary School		400,000.00	400,000	0	400,000
AIC Tuiyobei Primary School		400,000.00	400,000	0	400,000
Barasendu Primary School		200,000.00	200,000	0	200,000
Bugon Primary School		500,000.00	500,000	0	500,000
Chebangu Primary School		100,000.00	100,000	0	100,000
Chebangu Primary School		200,000.00	200,000	0	200,000
Chebangu Primary School		500,000.00	500,000	0	500,000
Chelambut Primary School		100,000.00	100,000	0	100,000
Chelambut Primary School		400,000.00	400,000	0	400,000
Chemase Boarding Primary School		500,000.00	500,000	0	500,000
Chepkochir Primary School		200,000.00	200,000	0	200,000
Chepketile Primary School		300,000.00	300,000	0	300,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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For the year ended June 30, 2020

Chepketile Primary School		200,000.00	200,000	0	200,000
Chepketile Primary School		200,000.00	200,000	0	200,000
Chepkoiyo Primary School		500,000.00	500,000	0	500,000
Chepkuchuru Primary School		100,000.00	100,000	0	100,000
Chepkuchuru Primary School		200,000.00	200,000	0	200,000
Chepsangor Primary School		100,000.00	100,000	0	100,000
Chepsangor Primary School		200,000.00	200,000	0	200,000
Chepsire Primary School		700,000.00	700,000	0	700,000
Chepswerta Primary School		100,000.00	100,000	0	100,000
Cherondo Primary School		100,000.00	100,000	0	100,000
Cherungut Primary School		100,000.00	100,000	0	100,000
Cherungut Primary School		100,000.00	100,000	0	100,000
Cherungut Primary School		500,000.00	500,000	0	500,000
Emit Primary School		100,000.00	100,000	0	100,000
Emit Primary School		400,000.00	400,000	0	400,000
Got Ne Lel Primary School		100,000.00	100,000	0	100,000
Got Ne Lel Primary School		300,000.00	300,000	0	300,000

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Kabirer Primary School		100,000.00	100,000	0	100,000
Kabolebo Primary School		400,000.00	400,000	0	400,000
Kabunyaeria Primary School		100,000.00	100,000	0	100,000
Kabunyaeria Primary School		500,000.00	500,000	0	500,000
Kalyet Potopoto Primary School		100,000.00	100,000	0	100,000
Kalyet Potopoto Primary School		300,000.00	300,000	0	300,000
Kalyet Potopoto Primary School		500,000.00	500,000	0	500,000
Kamelil Primary School		100,000.00	100,000	0	100,000
Kamelil Primary School		100,000.00	100,000	0	100,000
Kamenjeiwa Primary School		500,000.00	500,000	0	500,000
Kapcheplanget Primary School		700,000.00	700,000	0	700,000
Kapinderem Primary School		100,000.00	100,000	0	100,000
Kapkeri Primary School		100,000.00	100,000	0	100,000
Kapkeri Primary School		100,000.00	100,000	0	100,000
Kapkeri Primary School		500,000.00	500,000	0	500,000
Kaplelach Primary School		100,000.00	100,000	0	100,000
Kaplelach Primary School		200,000.00	200,000	0	200,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY
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Kaplolon Primary School		100,000.00	100,000	0	100,000
Kaplolon Primary School		500,000.00	500,000	0	500,000
Kapruret Primary School		100,000.00	100,000	0	100,000
Kapsasur community Primary School		100,000.00	100,000	0	100,000
Kapsasur community Primary School		500,000.00	500,000	0	500,000
Kapsoen Primary School		200,000.00	200,000	0	200,000
Kapsoito Primary School		500,000.00	500,000	0	500,000
Kaptebengwo Primary School		100,000.00	100,000	0	100,000
Kaptebengwo Primary School		200,000.00	200,000	0	200,000
Kapteldon Primary School		100,000.00	100,000	0	100,000
Kapteldon Primary School		100,000.00	100,000	0	100,000
Kibugat Primary School		100,000.00	100,000	0	100,000
Kibugat Primary School		100,000.00	100,000	0	100,000
Kibukwo Primary School		100,000.00	100,000	0	100,000
Kibwareng Primary School		500,000.00	500,000	0	500,000
Kiguskong Primary School		200,000.00	200,000	0	200,000
Kimaran Primary School		600,000.00	600,000	0	600,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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Kipkures Primary School		500,000.00	500,000	0	500,000
Kiplegut Primary School		100,000.00	100,000	0	100,000
Kipsielei Primary School		300,000.00	300,000	0	300,000
Kipsisin Primary School		100,000.00	100,000	0	100,000
Kipsisin Primary School		200,000.00	200,000	0	200,000
Kiptebes Primary School		400,000.00	400,000	0	400,000
Kipyaoor Primary School		100,000.00	100,000	0	100,000
Kipyaoor Primary School		100,000.00	100,000	0	100,000
Kitoroch Primary School		300,000.00	300,000	0	300,000
Koimoi Primary School		100,000.00	100,000	0	100,000
Koimoi Primary School		500,000.00	500,000	0	500,000
Koisegem Primary School		100,000.00	100,000	0	100,000
Koisegem Primary School		500,000.00	500,000	0	500,000
Koiyet Primary School		100,000.00	100,000	0	100,000
Koiyet Primary School		100,000.00	100,000	0	100,000
Kolelach Primary School		100,000.00	100,000	0	100,000
Kolelach Primary School		100,000.00	100,000	0	100,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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For the year ended June 30, 2020

Korosiot Primary School			100,000.00	100,000	0	100,000
Korosiot Primary School			300,000.00	300,000	0	300,000
Kosabei Primary School			100,000.00	100,000	0	100,000
Kosabei Primary School			500,000.00	500,000	0	500,000
Lutter King Kapewa Primary School			100,000.00	100,000	0	100,000
Lutter King Kapewa Primary School			500,000.00	500,000	0	500,000
Magoi Primary School			100,000.00	100,000	0	100,000
Magoi Primary School			200,000.00	200,000	0	200,000
Matambach Primary School			100,000.00	100,000	0	100,000
Matambach Primary School			100,000.00	100,000	0	100,000
Mbogo vale Primary School			100,000.00	100,000	0	100,000
Mbogo vale Primary School			200,000.00	200,000	0	200,000
Meteitei Adventist Primary School			100,000.00	100,000	0	100,000
Meteitei Adventist Primary School			500,000.00	500,000	0	500,000
Mombwo Primary School			400,000.00	400,000	0	400,000
Mutumon Primary School			400,000.00	400,000	0	400,000
Ngatipkong Primary School			100,000.00	100,000	0	100,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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For the year ended June 30, 2020

Ngatipkong Primary School		100,000.00	100,000	0	100,000
Ngatipkong Primary School		500,000.00	500,000	0	500,000
Olomotit Primary School		100,000.00	100,000	0	100,000
Samutet Primary School		100,000.00	100,000	0	100,000
Sarwat Primary School		100,000.00	100,000	0	100,000
Sarwat Primary School		100,000.00	100,000	0	100,000
SDA Iboi Primary School		100,000.00	100,000	0	100,000
SDA Iboi Primary School		300,000.00	300,000	0	300,000
SDA Labuiywo Primary School		300,000.00	300,000	0	300,000
SDA Revival Kapsoen Primary School		200,000.00	200,000	0	200,000
Seiyot Primary School	0	100,000.00	100,000	0	100,000
Setek Gaa Primary School		200,000.00	200,000	0	200,000
Setek Primary School		100,000.00	100,000	0	100,000
Sigoria Primary School		100,000.00	100,000	0	100,000
Sigoria Primary School		500,000.00	500,000	0	500,000
Sigowet Primary School		300,000.00	300,000	0	300,000
Simotwet Primary School		1,000,000.00	1,000,000	0	1,000,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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Soba Primary School			300,000.00	300,000	0	300,000
Sokosik Primary School			100,000.00	100,000	0	100,000
Sokosik Primary School			200,000.00	200,000	0	200,000
SoySitet Primary School			500,000.00	500,000	0	500,000
ST Martin Chepkemel Primary School			800,000.00	800,000	0	800,000
St Paul kibisem Primary School			500,000.00	500,000	0	500,000
St Peters chemamul Primary School			1,000,000.00	1,000,000	0	1,000,000
St Peters Kaplamaiwo Primary School			600,000.00	600,000	0	600,000
St Victoria Kibingei Primary School			100,000.00	100,000	0	100,000
St Victoria Kibingei Primary School			500,000.00	500,000	0	500,000
ST. Barnabas Sositot			600,000.00	600,000	0	600,000
Tambul Primary School			100,000.00	100,000	0	100,000
Tambul Primary School			300,000.00	300,000	0	300,000
Taunet Primary School			400,000.00	400,000	0	400,000
Temso Primary School			200,000.00	200,000	0	200,000
Tuiyobei Primary School			600,000.00	600,000	0	600,000
Tulwomoi Primary School			500,000.00	500,000	0	500,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY
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Underit Primary School			100,000.00	100,000	0	100,000
Underit Primary School			400,000.00	400,000	0	400,000
Uson Primary School			100,000.00	100,000	0	100,000
Uson Primary School			300,000.00	300,000	0	300,000
Uswet Primary School			100,000.00	100,000	0	100,000
Uswet Primary School			400,000.00	400,000	0	400,000
Uswet Primary School			800,000.00	800,000	0	800,000
ST. Paul kibisem primary	500,000			500,000		
ST. Peters chemamul	500,000			500,000		
Magoi Primary	300,000			300,000		
Kapsasur Community Primary	500,000			500,000		
Bugon Primary	500,000			500,000		
Chepsangor Primary	700,000			700,000		
Chepkiwen primary	1,700,000			1,700,000		
Chepkoiyo Priomary	700,000			700,000		
SDA Iboi Primary	700,000			700,000		
Emit primary	500,000			500,000		
Kipsielei Primary	700,000			700,000		
Tamoo Daystar Primary	1,000,000			1,000,000		
Soysitet primary	1,500,000			1,500,000		
Kibukwo Primary	700,000			700,000		
Seiyot Primary	700,000			700,000		
Setek Primary	700,000			700,000		

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Kolelach Primary	700,000		700,000	
Matambach Primary	500,000		500,000	
Luther King Kapewa primary	700,000		700,000	
Kapurret Primary	700,000		700,000	
Got Ne Lel Primary	700,000		700,000	
St. Mathews Maraba primary	1,400,000		1,400,000	
Kapteldon Primary	700,000		700,000	
Samutet primary	700,000		700,000	
Chebang Primary	700,000		700,000	
Lelgotet Primary	700,000		700,000	
Chepkaroi Primary	700,000		700,000	
Kipyaoor primary	500,000		500,000	
Chelambut primary	700,000		700,000	
Mutumon Primary	700,000		700,000	
Kibugat Primary	500,000		500,000	
Chepkechir Primary	700,000		700,000	
Mbogo Valley Primary	400,000		400,000	
Simotwet Primary	1,200,000		1,200,000	
Kamelilo Priamry	700,000		700,000	
Ngatipkong Primary	700,000		700,000	
Cherungut Primary	700,000		700,000	
Koimoi Primary	1,700,000		1,700,000	
Chepkuchuru Primary	700,000		700,000	
SDA Revival Kapsoen Primary	700,000		700,000	
Metetei Adventist Primary	700,000		700,000	
ST, Barnabas Sositot primary	700,000		700,000	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY
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Sigowet Primary	700,000		700,000		
Tachasis Primary -School	500,000		500,000		
Olomotit primary	700,000		700,000		
Setek Gaa Primary	700,000		700,000		
Kapsoen Primary	300,000		300,000		
Morobi Primary	700,000		700,000		
SUB TOTAL	35,500,000	30,500,000	65,500,000	31,500,000	34,000,000
8.0 Secondary Schools Projects			0		
Chemutia Secondary	0	800,000	800,000	0	800,000
Kapsigilai Girls Secondary	0	700,000	700,000	0	700,000
St Paul Chemalal Secondary	0	500,000	500,000	0	500,000
St Peters soba secondary	0	500,000	500,000	0	500,000
Cheptonon secondary	0	3,000,000	3,000,000	0	3,000,000
St. Andrews Senetwo secondary	0	400,000	400,000	0	400,000
FR. Boyle Secondary Kabolebo	0	500,000	500,000	0	500,000
All Saints Kapkeno girls	0	400,000	400,000	0	400,000
Henry Kosgei Kibukwo Secondary	0	500,000	500,000	0	500,000
Sokosik Secondary	0	500,000	500,000		
Chemamul Secondary	0	500,000	500,000		
Kipyao Secondary	0	700,000	700,000		
Tinderet Secondary	0	500,000	500,000		
Fr Martin Boyle Secondary	0	3,000,000	3,000,000		
Kibongwa Secondary	1,400,000		1,400,000		
Chemelil secondary school	4,950,000		4,950,000		
Cherondo Secondary	2,000,000		2,000,000		
Mbogo Valley Secondary	2,000,000		2,000,000		

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

Reports and Financial Statements

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Koisegem Secondary	2,400,000		2,400,000	
Kiptegat Secondary	2,000,000		2,000,000	
Kipkures Secondary	2,000,000		2,000,000	
Kabirer Secondary	700,000		700,000	
Kapsigilai Girls Secondary	6,800,000		6,800,000	
Kimwani Secondary	500,000		500,000	
St Paul Chemalal Secondary	500,000		500,000	
St Peters soba secondary	1,000,000	0	1,000,000	1,000,000
All Saints Kapkeno girls	1,100,000	-	1,100,000	1,100,000
Henry Kosgei Kibukwo Secondary	1,000,000	-	1,000,000	1,000,000
Sokosik Secondary	500,000	0	500,000	500,000
Chemamul Secondary	1,000,000	0	1,000,000	1,000,000
Kipyao Secondary	1,000,000	0	1,000,000	1,000,000
Kibukwo Girls Secondary	800,000		800,000	
Chebarus secondary	1,500,000	0	1,500,000	1,500,000
Sarwat Secondary	1,000,000	0	1,000,000	0
SUB TOTAL	34,150,000	12,500,000	46,650,000	19,850,000
9.0 Tertiary institutions Projects			0	
9.1 Tinderet Technical Teachers Training College	9,500,000	0	9,500,000	0
SUB TOTAL	9,500,000	0	9,500,000	0
10.0 Security Projects			0	
Kapsimatwo chief's office	300,000	0	300,000	300,000
Soba chief's office	500,000	0	500,000	500,000
Kabirer chief's office	300,000	-	300,000	300,000
Meteitei chief's office	300,000	-	300,000	300,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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For the year ended June 30, 2020

Kamelilo Chief Office	700,000	0	700,000	0	700,000
Potopoto Police Station	500,000	-	500,000	0	500,000
BAL B/F		1,516,000	1,516,000	0	1,516,000
SUB TOTAL	2,600,000	1,516,000	4,116,000	3,616,000	500,000
			0		
			0		
11.0 Acquisition of assets			0		
11.1	-	-	0	-	-
11.2		-	0	0	-
	-	-	0	-	-
	-	-	0	-	-
11.4 Purchase of computers	-	-	0	-	-
			0		
12.0 Others			0		
12.1 Strategic Plan		3,342,147	3,342,147	3,342,147	-
12.2 Innovation Hub	-	-	0	-	-
12.2 TIVET	-	-	0	-	-
	137,479,724	56,116,022	193,595,746	156,355,869	

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in accounting policy note below. This cash basis of accounting has been supplemented with accounting for 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. 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.

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

External Assistance

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

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered 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 determining of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

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

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale 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 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. Prepaid expenses, if not paid during the period where goods/services are consumed, shall be disclosed as prepaids/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. When 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 purpose of consolidation. This summary is disclosed as an annexure to the financial statements.

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SIGNIFICANT ACCOUNTING POLICIES

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 financial value received for in-kind contributions can be reliably determined, the Entity includes such value in its statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise 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 amount 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 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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the 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 for 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
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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 accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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.

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	ksh	Kshs
NGCDF Board		
AIE NO. B005016		43,405,173
AIE NO. B005088		11,379,310
AIE NO. B030155		10,000,000
AIE NO. B007492		6,000,000
AIE NO. B005488		15,000,000
AIE NO. B042630		11,000,000
AIE NO. B 042698		500,000
AIE NO. B 047060		12,000,000
AIE NO. B041002		55,040,876
AIE NO. B041227	4,000,000	
AIE NO. B047663	20,000,000	
AIE NO. B049189	7,000,000	
AIE NO. B104164	14,000,000	
AIE NO. B104498	23,000,000	
TOTAL	68,000,000	164,325,359

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – TINDERET
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2. PROCEEDS FROM SALE OF ASSETS

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

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OTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of tender documents	-	112,000.00
Other Receipts Not Classified Elsewhere (specify)	-	-
Total	-	112,000.00

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of contractual employees	1,104,211	1,181,489
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	33,120	77,040
Gratuity payable	-	-
Total	1,137,331	1,258,529

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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	310,725.13	1,622,209
Office rent	-	-
Communication, supplies and services	448,000.00	-
Domestic travel and subsistence	149,000.00	
Printing, advertising and information supplies & services	146,340.00	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	625,057.20	-
Other committee expenses	945,000	1,200,152
committee allowances	2,040,000	3,995,548
Insurance costs	-	-
Specialised materials and services (strategic plan)	3,342,147	157,853
Office and general supplies and services	467,160.00	81,800.00
Fuel ,oil & lubricants	1,150,000	1,450,004
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	349,100	250,000
Routine maintenance – other assets	162,000	321,100
Bank Charges	19,987	-
Total	10,154,516	9,078,666

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – TINDERET
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to primary schools	31,500,000	25,676,421
Transfers to secondary schools	26,800,000	15,450,000
Transfers to Tertiary institutions	9,500,000	15,887,372
Transfers to Health institutions		
TOTAL	67,800,000	57,013,793

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary -Secondary	11,722,500	12,221,529
Bursary -Tertiary	15,477,567	15,036,519
Bursary-Special schools	-	-
Mocks & CAT	-	-
Water		
Agriculture (food security)	-	-
Electricity projects	-	-
Security	3,616,000	1,400,000
Roads		
Sports	1,925,000	2,633,160
Environment	2,046,000	1,649,000
Emergency Projects (specify)	4,763,464	6,340,490
Total	39,550,531	39,280,698

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

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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2019 - 2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	178,900	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of Office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
Total	178,900	-

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	157,853
ICT Hub	-	-
TIVET	-	-
		157,853

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – TINDERET
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
<i>Equity NANDI HILLS A/C NO. 0920265847067</i>		9,797,400	60,618,679
		-	-
		-	-
Total		9,797,400	60,618,679

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2020)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total				-

12A. RETENTION

2019 - 2020

2018-2019

Kshs

Kshs

Supplier 1

-

-

Total

-

-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

		2019 - 2020	2018 - 2019
		Kshs (1//7/2019)	Kshs (1/7/2018)
Bank accounts		60,618,678	2,945,145
Cash in hand		-	-
Imprest		-	-
Total		60,618,678	2,945,145

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – TINDERET
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14. PRIOR YEAR ADJUSTMENTS

		2019 - 2020	2018 - 2019
Bank accounts		Kshs	Kshs
Cash in hand		-	-
Imprest		-	-
		-	-
Total		-	-

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1 PENDING STAFF PAYABLES

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

15.2: PENDING STAFF PAYABLES (see Annexure 2)

	2019-2020 Kshs	2018-2019 Kshs	
Naomy Chepkosgey	289,729	256,671	
Simion Tanui	235,190	152,567	
Christopher Kemboi		37,200	
	<u>524,919</u>	<u>446,438</u>	

15.3: UNUTILIZED FUND (see Annexure 3)

	Kshs	Kshs
Compensation of employees		1,713,040
Use of goods and services		1,326,282
Amounts due to other Government entities (see attached list)		40,222,973
Amounts due to other grants and other transfers (see attached list)		17,290,280
Acquisition of assets		(560,753)
Others –AIA Authority not Given		112,000
		60,618,679

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	22,132,618.30	22,459,631
	22,132,618.30	22,459,631

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – TINDERET
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I. 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. in 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)
	Basis of Qualified opinion				
	<p>Project Management Committee Account Balances</p> <p>Note 15.4 to the financial statements reflects project management committee accounts balances figure of Kshs.22,459,631 relating to disbursed funds to the projects during the year which had not been utilized by the end of the year. However, cash books and bank reconciliation statements were not availed for audit review. Consequently, the accuracy, completeness and existence of project management committee accounts balances of Kshs.22,459,631 as at 30 June 2019 could not be confirmed.</p>	Certificate of Bank Balances certified by the bank manager availed	Benjamin Sugut(FAM)	Resolved	One week
	<p>Late disbursement of cash</p> <p>During 2018/19 financial year Tinderet constituency had an approved final budget of Kshs.167,270,504. The NG-CDF Board disbursed a total of Kshs164,437,359 which was 98% of the total budget. However, of the</p>	This was due to the late disbursement of funds	Benjamin Sugut(FAM)	Consultations ongoing to ensure timely release of funds to constituency account	Within one year

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – TINDERET
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Referen No. in the terna 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)
	disbursed amount Kshs.55,040,876 was disbursed towards the end of the financial on 26 June 2019 vide AIE number BO42002. The late disbursement however led to underutilization of the disbursed funds and subsequently affected the implementation of projects related to the financial year.				

ANNEXURES TO THE FINANCIAL STATEMENTS

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – TINDERET
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS
PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – TINDERET
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.		289,729			289,729	
11.		235,190			235,190	
12.						
Sub-Total		524,919			524,919	
Grand Total						

ANNEX 3 - ANALYSIS OF UNUTILIZED FUND

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

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19		Comments
Compensation of employees		3,660,059	1,713,040		
Use of goods & services		219,473.13	1,326,282		
Amounts due to other Government entities		53,850,000.00	40,222,973		
Sub-Total		59,704,798	43,262,295		
Amounts due to other grants and other transfers			17,290,280		
	Bursary-Secondary schools	7,370,431.00			
	ENVIRONMENT	3,671,430.00			
	SECURITY	500,000.00			
	SPORTS	1,459,550.00			
Sub-Total		13,001,411.00	17,290,280		
Sub-Total					
Acquisition of assets					
Others (Strategic plan ,furniture, office expenditures budget for 2017/2018)			-560,753		
AIA-Authority not given			112,000		
Gratuity due but not paid			514,857		
	Emergency	6,571,242			
Sub-Total		6,571,242	66,104		
Grand Total		79,277,451.13	60,618,679		

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – TINDERET
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	(Kshs)	(Kshs)
	2019 - 2020	2018 - 2019
Land	-	-
Buildings and structures	8,178,900	8,000,000
Transport equipment	9,919,093	9,919,093
Office equipment, furniture and fittings	1,214,460	1,214,460
ICT Equipment, Software and Other ICT Assets	524,495	524,495
Other Machinery and Equipment	21,700	21,700
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	19,858,648	19,679,748

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –
TINDERET CONSTITUENCY
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**ANNEX 5
–PMC BANK BALANCES AS AT 30TH JUNE 2020**

	NAME OF PROJECT	ACCOUNT NO./BANK	BANK BALANCE AS AT 30.06.2020
1	KAMELIL MIXED SECONDARY	0920276782971-EQUITY	1380
2	KIBUKWO GIRLS	0920276415503-EQUITY	4750.5
3	BUGON PRIMARY	0920272706474-EQUITY	895
4	KABIRER CHIEFS OFFICE	0920170843797-EQUITY	100168
5	KAPSIMATWO CHIEFS OFFICE	0920170733685-EQUITY	395482.5
6	METETEI CHIEFS OFFICE	0920170733462-EQUITY	33780
7	FR BOYLE KABOLEBO SECONDARY	0920262193855-EQUITY	563
8	KAPNDEREM PRIMARY	0920271526021-EQUITY	119160
9	CHEBOINGONG PRIMARY	0920277551900-EQUITY	890
10	CHERUNGUT PRIMARY	0920271557783-EQUITY	46805
11	CHEPSIRE PRIMARY SCHOOL	0920296873770-EQUITY	500
12	LUTTER KING KAPEWA PRIMARY	0920272298179-EQUITY	5517.75
13	KAMELILO CHIEFS OFFICE	0920278917208-EQUITY	185650
14	SOBA CHIEFS OFFICE	0920170720721-EQUITY	213735
15	AIC SENETWO PRIMARY	0920278927186-EQUITY	699820
16	TINDERET CHIEFS OFFICE	0920279877061-EQUITY	92487.5
17	SONGHOR CHIEFS OFFICE	0920279890077-EQUITY	37520
18	TEMSE CHIEFS OFFICE	0920279890278-EQUITY	42040
19	KIBISEM CHIEFS OFFICE	0920279888133-EQUITY	93000
20	SOKOSIK CHIEFS OFFICE	920279888698-EQUITY	327
21	CHEMELIL CHIEFS OFFICE	0920279873454-EQUITY	515
22	CHEPKEMEL CHIEFS OFFICE	0920279878483 -EQUITY	23500
23	CHEPSIRE CHIEFS OFFICE	0920279896193-EQUITY	93000
24	KABOLEBO CHIEFS OFFICE	0920279878615 -EQUITY	10520
25	KAMELIL CHIEFS OFFICE	0920279877428-EQUITY	520
26	CHEMAMUL CHIEFS OFFICE	920279877664 -EQUITY	93000

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	NAME OF PROJECT	ACCOUNT NO.	BANK	BANK BALANCE AS AT 30.06.2020
27	KOLELACH PRIMARY	1180685423	KCB	784
28	MAGOI PRIMARY	1164764543	KCB	1,583.50
29	SOKOSIK PRIMARY	1161342745	KCB	733
30	ST PAUL KIBISEM	1230055371	KCB	2342
31	TAMOO DAYSTAR	1177665115	KCB	1534
32	USON PRIMARY	1167436687	KCB	4678
33	USWET PRIMARY	1168915066	KCB	521005
34	ALL SAINTS KAPKENO GIRLS	1135016534	KCB	143616
35	CHEMAMUL SECONDARY SCHOOL	1137659319	KCB	1,243,320.00
36	CHEMASE SECONDARY	1164297716	KCB	5,365.00
37	HENRY KOSGEY KIBUKWO SEC	1106802705	KCB	1,006,343.00
38	KAPSIIGILAI GIRLS	1128184133	KCB	3,700,453.00
39	KAPSIMATWO SECONDARY SCHOOL	1159475989	KCB	384.00
40	SAVANI SECONDARY	1106792696	KCB	388.00
41	ST. PETERS SOBA	1180067479	KCB	1,027,379.00
42	TINDERET SECONDARY SCHOOL	1106805291	KCB	598,775.00
43	KOSABEI PRIMARY	1168109108	KCB	933.00
44	AIC KIPYAOR SECONDARY	1165354403	KCB	100,350.00
45	KAPRURET PRIMARY	1173621156	KCB	1,411.00
46	KABUTIEI SECONDARY	1167302036	KCB	195.00
47	KABIRER PRIMARY	1168708117	KCB	33,225.00
48	KAPLELACH PRIMARY	1156040965	KCB	1,404.00
49	KIGUSKONG PRIMARY	1176028391	KCB	4,587.00
50	AIC TUIYOBELI PRIMARY	1197602720	KCB	5,530.00
51	KAPSOITO PRIMARY	1168228026	KCB	3,069.00
52	ST MATHEWS MARABA PRIMARY	1137747595	KCB	10,488.00
53	ST PAULS KIBISEM PRIMARY	1230055371	KCB	2,342.00
54	MAGOI PRIMARY	1164764543	KCB	1,583.00
55	KAPCHEPLANGET PRIMARY	1155123298	KCB	44,559.00
56	CHEMUTIA SECONDARY	1154611841	KCB	438.00
57	TULWOMOI PRIMARY	1158277717	KCB	97,959.00
58	KABUTIEI PRIMARY	1156899729	KCB	12,394.00
59	SETEK GAA PRIMARY	1156020573	KCB	201,300.00
60	MOMBWO GIRLS SECONDARY	1200230698	KCB	111,013.00
61	ST MARYS TACHASIS SECONDARY	1179376137	KCB	28.50
62	FR MARTIN BOYLE SECONDARY	117873136	KCB	664.00
63	KIBONGWA SECONDARY	1233406760	KCB	81,331.45
64	SOKOSIK SECONDARY	1149784768	KCB	103,798.10
65	CHEMAMUL SECONDARY	1137659319	KCB	1,243,320.00

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66	ST VICTORIA KIBINGEI PRIMARY	1138126985	KCB	409.00
67	EMIT PRIMARY	1137375442	KCB	5,728.00
68	GOT NE LEL PRIMARY	1169075134	KCB	3,708.00
69	KABUNYERIA PRIMARY	1169973825	KCB	26,453.50
70	CHERONDO PRIMARY	1147442517	KCB	2,367.50
71	KOIYET PRIMARY	1198880945	KCB	1,472.00
72	KAMELILO PRIMARY	1167838947	KCB	307.00
73	KAMENJEIWA PRIMARY	1167367510	KCB	1,645.00
74	KIPYAOR PRIMARY	1158820755	KCB	4,568.00
75	KIMATKEI PRIMARY	1167763866	KCB	9,925.00
76	USON PRIMARY	1167436687	KCB	4,678.00
77	KAPKERI PRIMARY	1160118035	KCB	353263
78	KOLELACH PRIMARY	1180685423	KCB	784
79	AIC LEL GOTET PRIMARY	1178740331	KCB	509
80	TACHASIS PRIMARY	1179136640	KCB	545460
81	SIGOWET PRIMARY	1180662636	KCB	16769
82	KIPTEGAT PRIMARY	1164404628	KCB	398.5
83	CHEBONGU PRIMARY	1170918557	KCB	10650
84	MOMBWO PRIMARY	1179885554	KCB	239260
85	SDA REVIVAL KAPSOEN PRIMARY	1178735141	KCB	643
86	CHEPKAROI PRIMARY	1237520487	KCB	10725
87	LAMAIYWO PRIMARY	1168124832	KCB	12659.5
88	KAPTELTON PRIMARY	1171014589	KCB	1293
89	KABUTIEI PRIMARY	1156899729	KCB	12394.5
90	MATEMA PRIMARY	1157370349	KCB	9301.5
91	KABIRER SECONDARY	1137273445	KCB	6064
92	AIC KIPSIWO PRIMARY	1232326925	KCB	7910
93	SOBA RIVER PRIMARY	1158877536	KCB	2030
94	BARASENDU SECONDARY	1170145396	KCB	5420.2
95	SIGORIA PRIMARY	1182473172	KCB	614.3
96	TINDERET TTC	1236452178	KCB	6,613,487.45
97	ST MICHAELS KAMELILO SECONDARY	1146454260	KCB	82512.5
98	KAPSIMOTWA SECONDARY	1159475989	KCB	384.5
99	AIC TAUNET SECONDARY	1149063696	KCB	3908.5
100	MOROBI PRIMARY	1152642820	KCB	30.5
101	SENETWO PRIMARY SCHOOL	1171210558	KCB	16111.05
102	USWET PRIMARY	1168915066	KCB	521005
103	CHEBANGU PRIMARY	1170918557	KCB	70650
104	TUIYOBELI PRIMARY	1197922660	KCB	50739
105	SOYSITET PRIMARY	1181507782	KCB	1200
106	CHEPSANGOR PRIMARY	1155321286	KCB	227240
107	KIBUKWO PRIMARY	1154435636	KCB	1444

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108	KIMWANI SECONDARY	1169020097	KCB	539363
109	CHEMASE BOARDING PRIMARY	1184135525	KCB	3123.5
110	METEITEI SECONDARY	1107714761	KCB	87553
111	GOT NE LEL SECONDARY	1140203428	KCB	326
				22,132,618.30