

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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THE AUDITOR-GENERAL

ON

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

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

THE NATIONAL ASSEMBLY	
DATE: 02 JUN 2022	DAY: THURSDAY
TABLED BY: MR. EMMANUEL WANJAU	(MAJORITY PARTY WMA)
CLERK AT THE TABLE: INZOFU MWALE	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -TINDERERT
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2019

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



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

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TINDERET CONSTITUENCY
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)

TINDERET CONSTITUENCY

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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.

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Tinderet Constituency Headquarters

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
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(f) NGCDF Tinderet Constituency Contacts

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

(g) NGCDF Tinderet Constituency Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

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

The NG-CDF committee is the main implementing organ of the NG-CDF budget and its decisions are of enormous importance. Decision making is the single greatest weight upon our shoulders which impacts all of us either negatively or positively. An effective decision empowers others to grow and people will want to mimic the committee for bad decision. During the year 2018/2019 the committee received a total allocation of ksh.109, 040, 876 and Kshs 58,229,628 unspent in 2017/2018. The committee spend a total of Kshs. 106,763,825 by 30th June 2019 which reflects about 64%.

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

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

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

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

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

Among our Key achieving projects are as under:

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



CHEPTONON SECONDARY SCHOOL BUS

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
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CHAIRMAN CONSULTING STAKEHOLDERS



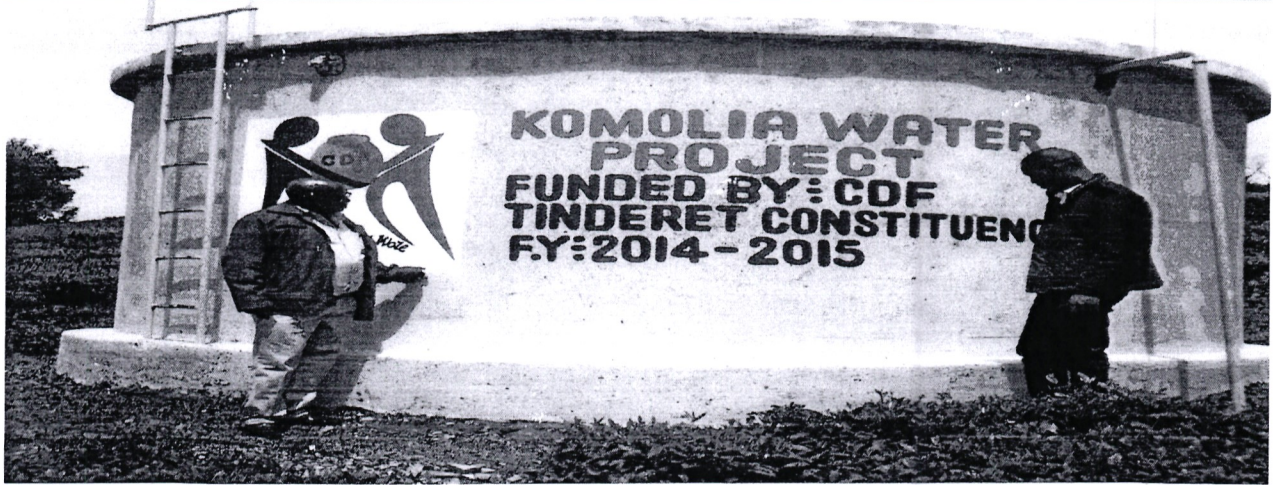
METEITEI BOYS

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)

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KOMOLIA WATER PROJECT



KIPTEGAT PRIMARY SCHOOL

Sign

JAMES CHUMBA

CHAIRMAN NG-CDF COMMITTEE

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

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

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Tinderet Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Tinderet Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-Tinderet Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

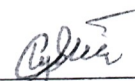
The Accounting Officer in charge of the NGCDF-Tinderet Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible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

Approval of the financial statements

The NGCDF-Tinderet Constituency financial statements were approved and signed by the Accounting Officer on August 28th 2019.



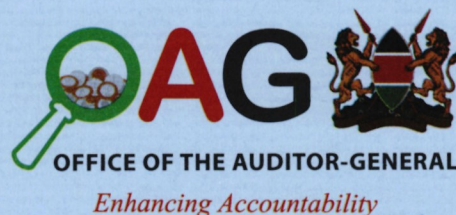
**Fund Account Manager
Name: BENJAMIN SUGUT**



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

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

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

Basis for Qualified Opinion

1. Inconsistencies in the Financial Statements

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

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

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

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

2. Unsupported Project Management Committee Account Balances

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

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

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Unfunded and Incomplete Projects

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the National Government Constituencies Development Fund - Tinderet Constituency's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

01 October, 2021

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)

TINDERET CONSTITUENCY


Reports and Financial Statements

For the year ended June 30, 2019

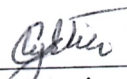
IV. STATEMENT OF RECEIPTS AND PAYMENTS

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tinderet Constituency financial statements were approved on August 28th 2019 and signed by:



Fund Account Manager
Name: BENJAMIN SUGUT




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


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
TINDERET CONSTITUENCY
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V. STATEMENT OF ASSETS AND LIABILITIES

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tinderet Constituency financial statements were approved on AUGUST 28TH 2019 and signed by:


 Fund Account Manager
 Name: BENJAMIN SUGUT



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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
TINDERET CONSTITUENCY
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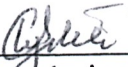
VI. STATEMENT OF CASHFLOW

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tinderet Constituency financial statements were approved on August 28th 2019 and signed by:



Fund Account Manager
 Name: BENJAMIN SUGUT



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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) -TINDERET CONSTITUENCY

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VII. 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	109,040,876	58,229,628	167,270,504.00	167,270,504	-	100
Proceeds from Sale of Assets				-	-	
Other Receipts		112,000	112,000.00	112,000	-	100
TOTAL	109,040,876	58,341,628	167,382,504	167,382,504	-	100
PAYMENTS						
Compensation of Employees	2,394,828	1,223,738	3,618,566	1,390,669	2,227,897	38
Use of goods and services	7,418,851	2,425,343	9,844,194	8,920,813	923,382	91
Transfers to Other Government Units	59,950,000	37,286,766	97,236,766	57,013,793	40,222,973	59
Other grants and transfers	39,277,197	17,293,781	56,570,978	39,280,698	17,290,280	69
Acquisition of Assets		-	-	-	-	0
Other Payments				157,853	(157,853)	100
AIA-Authority not given		112,000	112,000	112,000	112,000	0
TOTALS	109,252,876	58,341,628	167,270,504	106,618,679	60,618,679	64

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

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

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

[Signature]

Fund Account Manager
Name: BENJAMIN SUGUT

[Signature]

Sub-County Accountant
Name: LYDIA CHEPSOI
ICPAK Member Number

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY
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VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY
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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Koiyet Primary	100,000.00	-	100,000	0	100,000
Koiyet Primary	100,000.00	500,000	600,000	500,000	100,000
Sigoria Primary	100,000.00	-	100,000	0	100,000
Sigoria Primary	500,000.00	-	500,000	0	500,000
Kiplelgut Primary	100,000.00	-	100,000	0	100,000
Korosiot Primary	100,000.00	-	100,000	0	100,000
Korosiot Primary	300,000.00	-	300,000	0	300,000
Kapteldon Primary	100,000.00	500,000	600,000	500,000	100,000
Kapteldon Primary	100,000.00	-	100,000	0	100,000
Kaplelach Primary	100,000.00	-	100,000	0	100,000
Kaplelach Primary	200,000.00	-	200,000	0	200,000
AIC Senetwo Primary	600,000.00	-	600,000	600,000	0
Kabolebo Primary	400,000.00	-	400,000	0	400,000
Got Ne Lel Primary	100,000.00	-	100,000	0	100,000
Got Ne Lel Primary	300,000.00	-	300,000	0	300,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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

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

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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Mbogo vale Primary	100,000.00	-	100,000	0	100,000
Mbogo vale Primary	200,000.00	-	200,000	0	200,000
Kosabei Primary	100,000.00	-	100,000	0	100,000
Kosabei Primary	500,000.00	500,000	1,000,000	500,000	500,000
Sigowet Primary	300,000.00	400,000	700,000	400,000	300,000
Koimoi Primary	100,000.00	-	100,000	0	100,000
Koimoi Primary	500,000.00	-	500,000	0	500,000
Kamelil Primary	100,000.00	-	100,000	0	100,000
Kamelil Primary	100,000.00	-	100,000	0	100,000
Chepkuchuru Primary	100,000.00	-	100,000	0	100,000
Chepkuchuru Primary	200,000.00	-	200,000	0	200,000
SDA Revival Kapsoen Primary	200,000.00	-	200,000	0	200,000
Kapsoen Primary	200,000.00	-	200,000	0	200,000
Koisegem Primary	100,000.00	-	100,000	0	100,000
Koisegem Primary	500,000.00	-	500,000	0	500,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TINDERET CONSTITUENCY

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

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

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IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

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

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019 Kshs	2017-2018 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	112,000	-
Other Receipts Not Classified Elsewhere	-	-
Total	112,000	-

4. COMPENSATION OF EMPLOYEES

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

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

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

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

7. OTHER GRANTS AND OTHER PAYMENTS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

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

9. OTHER PAYMENTS

	2018-2019 Kshs	2017-2018 Kshs
Strategic plan	157,853	-
ICT Hub	-	-
TIVET	-	-
	157,853	-

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
STAFF GRATUITY	446,438	284,540
Total	446,438	284,540

13. BALANCES BROUGHT FORWARD

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

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14. PRIOR YEAR ADJUSTMENTS

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

TINDERET CONSTITUENCY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019 Kshs	2017-2018 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: UNUTILIZED FUND (See Annex 3)

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

15.4: PMC account balances (See Annex 4)

	2018-2019 Kshs	2017-2018 Kshs
PMC account Balances (see attached list)	22,459,631	15,990,575
	22,459,631	15,990,575

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) –

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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

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

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**ANNEX 5
–PMC BANK BALANCES AS AT 30TH JUNE 2019**

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

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

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

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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

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

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

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

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Primary School-land ownership being processed.				
4.0	Included in the figure of other grants and transfers of Kshs. 27,607,479 is security projects figure of Kshs. 1,500,000 out of which Kshs. 500,000 was disbursed for the roofing, plastering, windows and painting of Meteitei chiefs office. However, audit verification revealed that plastering had not been done, windows and doors were not fixed and painting was not done. The project appeared to have stalled since no work was ongoing as at the time of audit inspection. Under the circumstances, the objective of the projects was not achieved and no value for money has been obtained from the expenditure of Kshs. 500,000 incurred on the [project.	Project ongoing and change of phase	J. CHUMBA - CHAIRMAN	Resolved-ongoing	DEC 2019

