

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper laid on the  
Table of the House  
by the Deputy  
Majority Leader  
on Tuesday  
28<sup>th</sup> August 2018*



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
TINDERET CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2017**





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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2017**

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



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

**Reports and Financial Statements  
For the year ended June 30, 2017**

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

**Reports and Financial Statements**

**For the year ended June 30, 2017**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

**(b) Key Management**

The *TINDERET Constituency's* day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2017 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	ACCOUNTING OFFICER	<b>YUSUF MBUNO</b>
2.	A.I.E HOLDER	<b>BENJAMIN SUGUT</b>
3.	SUB COUNTY ACCOUNTANT	<b>LYDIA CHEPSOI</b>

**(d) Fiduciary Oversight Arrangements**

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

**(e) TINDERET CDF Headquarters**

P.O. Box 200-30301  
NANDI HILLS  
AT SUB COUTY HEADQUATERS.



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

**Reports and Financial Statements  
For the year ended June 30, 2017**

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**(f) TINDERET NGCDF Contacts**

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

**(g) TINDERET NG-CDF Bankers**

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

**(h) Independent Auditors**

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



**II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND  
COMMITTEE (CDFC)**

In relation to financial statement and TINDERET CDF performance for the year 2016/2017, I wish to make the following comments.

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 a bad decision. During the year 2016/2017 the committee received a total allocation of Ksh. 81,896,552 compared to Ksh. 115,605,820 in the year 2015/2016.

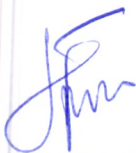
Good decisions foster opportunity and arriving at a good conclusion serves the whole constituency and the wananchi more justice than even the highest court of law. A systematic decision must take into account the available resources, basic expectations, proper judgement and the estimation of the probability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

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

- i. Environmental challenges and demographic features
- ii. Inadequate 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.

We remain very firm and optimistic that year 2017/2018 will be of greater achievement having learned from the previous year performance,

*Sign*



**JAMES CHUMBA  
CHAIRMAN NG-CDFC**



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

**Reports and Financial Statements  
For the year ended June 30, 2017**

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**III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that NG-CDF. 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 *TINDERET NG-CDF* is responsible for the preparation and presentation of the *NG-CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2017. 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 *NG-CDF*; (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 *NG-CDF*; (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 *TINDERET NG-CDF* accepts responsibility for the *NG-CDF'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 *NG-CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2017, and of the *NG-CDF's* financial position as at that date. The Accounting Officer charge of the *TINDERET NG-CDF* further confirms the completeness of the accounting records maintained for the *NG-CDF*, which have been relied upon in the preparation of the *NG-CDF's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *TINDERET NG-CDF* confirms that the *NG-CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *NG-CDF'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 *NG-CDF'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 *NG-CDF's* financial statements were approved and signed by the Accounting Officer on July 25<sup>TH</sup> 2017.



**JAMES CHUMBA**  
Chairman NG-CDFC



**BENJAMIN SUGUT**  
Fund Account Manager





## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TINDERET CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

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#### THE FINANCIAL STATEMENTS

#### Disclaimer of Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Tinderet Constituency set out on pages 5 to 20 which comprise the statement of assets as at 30 June 2017 and the 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.

I do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, as required by Article 229(6) of the Constitution, I have not been able to obtain sufficient appropriate audit evidence to confirm that public money has been applied lawfully and in an effective way.

#### Basis for Disclaimer of Opinion

##### 1.0 Transfer to Other Government Entities

##### 1.1 Unsupported Expenditure

The statement of receipts and payments reflects transfers to other government entities balance of Kshs.86,700,000 relating to funds disbursed to various project management committees. However, actual expenditure returns and acknowledgement letters from institutions that received funds were not availed for audit. In addition, a record of minutes, accounting documents such as cashbooks and other related records in relation to projects which were being implemented showing how much had been spent and outstanding balances were also not availed for audit review contrary to Section 15(1) (d) of the National Constituency Development Fund Regulations, 2016.

Under the circumstances, it was not possible to confirm whether the funds totaling Kshs.86,700,000 was actually received and utilized for the budgeted projects in the year under review.

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund- Tinderet Constituency for the year ended 30 June 2017*



## **1.2 Transfer to Tertiary Institutions**

Included in the transfer to other government entities figure of Kshs.86,700,000 is a disbursement of Kshs.10,000,000 in respect of transfer to tertiary institutions. Available information revealed that the amount of Kshs.10,000,000 was the Constituency Development Fund contribution towards the construction of a twin workshop, classrooms and a two storey office block for Tinderet Technical Training Institute which was co-funded by the Ministry of Education, Science and Technology through Kaiboi Technical Training Institute. Records availed for audit review indicate that the tender for the construction of the buildings was awarded to an Investments Company at a contract sum of Kshs.52,008,412.

However, no memorandum of understanding with the collaborating partner was availed for audit review contrary to Section 11(1)(h) of the National Government Constituencies Development Fund (NG-CDF) Regulations,2016 which requires that the Constituency Committee shall, subject to the provisions of the Act and these regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding.

Further, expenditure returns from the project and ownership document for land on which the buildings stand, such as title deed or lease were not availed for audit verification.

Under the circumstances, it was not possible to confirm whether or not the funds totaling Kshs.10,000,000 were used for the intended purpose and therefore the regularity of this expenditure could not be confirmed.

## **2.0 Other Grants and Transfers**

### **2.1 Construction of Tinderet High Altitude Camp**

Included in other grants and transfers balance of Kshs.28,643,857 is an amount of Kshs.1,352,110 in respect of construction of a high altitude training camp in Tinderet. However, tender minutes, expenditure returns and ownership documents such as title deed, allotment letter or lease were not availed for audit review.

Further, an audit Inspection of the project during the month of May 2018 revealed that the project had not started although funds had been disbursed to the project.

Under the circumstances, the propriety of the expenditure of Kshs.1,352,110 could not be confirmed.

### **2.2 Purchase of Land for Tinderet National Government –Constituency Development Fund Office**

Included in other grants and transfers balance of Kshs.28,643,857 is an amount of Kshs.500,000 in respect for purchase of land for National Government – Constituency Development Fund Office. However, the document of title, such as title deed, allotment



letter or lease and tender minutes, official search from lands office and valuation report for the purchased parcel of land were not availed for audit review.

Consequently, it was not possible to confirm ownership of the parcel of land and propriety of Kshs.500,000 could not be confirmed.

### **3.0 Other Grants and Payments**

#### **3.1 Bursary**

The statement of receipts and payments reflects other grants and transfers figure of Kshs.28,643,857 which includes bursary disbursements of Kshs.16,723,119 comprising of bursaries to secondary schools of Kshs.9,911,165 and Kshs. 6,811,954 bursaries to tertiary institutions. However, the criteria on how the needy cases were identified and how bursaries awarded were determined was not availed for audit review. Further, there was no report that the Constituency Development Fund Committee ratified the list of beneficiaries forwarded by the Bursary Committee as required by Constituencies Development Fund circular reference no. VOL1/111 dated 13 September 2010. In addition, the list of bursary sub-committee members including two co-opted members' one of who must be the area Education Officer seconded from the Ministry was not availed.

Consequently, the propriety and validity of bursaries figure of Kshs.16,723,119 could not be confirmed.

#### **3.2 Other Projects**

Included in the other grants and transfers figure of Kshs.28,643,857 are disbursements of Kshs.7,666,628 for other projects. However, the list of projects and actual expenditure returns from project management committees indicating how much had been spent and closing balances were not provided for audit review.

Consequently, the propriety and validity of Kshs.7,666,628 could not be confirmed.

### **4.0 Project Management Committee Accounts Balances**

Note 15.4 to the financial statements indicates that project management committee account balances of Kshs.19,488,197 relating to disbursed funds to the projects by the end of the year which had not been utilized. No explanation has been provided for failure to spend funds disbursed for various projects. Further, accounting records such as cash books, bank confirmation certificates and bank reconciliation statements in support of the project management committee balance were not availed for audit. Under the circumstances, the objectives of these projects which were funded and whose funds remained unutilized were not achieved and the citizen of Tinderet Constituency did not obtain value for money on these disbursements. In addition, the accuracy, validity and completeness of the project management committee account balances of Kshs.19,488,197 could not be confirmed.



## 5.0 Budget Control and Performance

### 5.1 Budgetary Performance

During the year under review, Tinderet, Constituency Fund had an approved budget of Kshs.135,278,099 but incurred expenditure totaling to Kshs.125,939,174 resulting to under expenditure of Kshs.9,338,925 or 7% of the approved budget as summarized below.

No	Item	Approved expenditure budget	Actual expenditure	Under Absorption	Under Absorption
		Kshs	Kshs	Kshs	(%)
1	Compensation of employees	2,502,790	987,265	1,515,525	61
2	Use of goods and services	7,580,440	6,690,855	889,585	12
3	Transfers to Other Government Units	88,200,000	86,700,000	1,500,000	2
4	Other grants and transfers	35,913,835	30,561,854	5,351,981	15
5	Acquisition of Assets	1,081,035	999,200	81,835	8
	<b>Total</b>	<b>135,278,099</b>	<b>125,939,174</b>	<b>9,338,925</b>	<b>7</b>

Non-utilization of funds is an indication that services and approved programmes were not delivered, and therefore, the budget did not meet the intended objectives of improving service delivery to the constituents.

### 5.2 Projects Implementation

During the financial year 2016/2017, Kshs.54,051,724 was allocated to 103 projects and out of which Kshs.51,819,938 was disbursed to projects resulting to non-disbursement of Kshs.2,231,786 as detailed below.

No	Project Name	Project Activity	Allocated Amount in 2016/2017 /approved budget	Disbursement in 2016/2017	Status
	<b>Completed Projects</b>		<b>Kshs</b>	<b>Kshs</b>	
1	Kimaran Primary School	Plastering and painting of 2 classrooms	500,000	500,000	complete
2	Sokosik Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete

No	Project Name	Project Activity	Allocated Amount in 2016/2017 /approved budget	Disbursement in 2016/2017	Status
3	Matema Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
4	Samutet Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
5	Matambach Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
6	Environment	Planting trees and installation by purchase of, 3,000 litres plastic tanks to store watering the trees.	1,637,931	1,302,000	complete
7	Ng-Cdf Office/ Furniture And Equipment	Provision of furniture to the office	1,081,035	999,200	complete
8	Kipwareng Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
9	Tachasis Primary School	Refurbishment by walling, roofing, plastering and painting of 10 classroom.	500,000	500,000	complete
10	Kiplelgut Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
11	Seiyot Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
12	Setek Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
13	Kapsasur Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
14	Chepkuchuru Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
15	Kapkeri Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
16	Morobi Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete



No	Project Name	Project Activity	Allocated Amount in 2016/2017 /approved budget	Disbursement in 2016/2017	Status
17	Daystar Tamoo Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
18	Kapsoito Primary School	Plastering and painting of 2 classrooms	200,000	200,000	complete
19	Chebarus Primary School	Refurbishment by Plastering and painting of 6 classrooms	200,000	200,000	complete
20	AIC Lelgotet Primary School	Plastering and painting of 2 classrooms	300,000	300,000	complete
21	Chemamul Primary School	Repair of office plastering and painting	200,000	200,000	complete
22	Sarwat Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
23	Koimoi Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
24	SDA Meteitei Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
25	Kabutiei Primary	Plastering and painting of 2 classrooms	200,000	200,000	complete
26	Ngatipkong Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms.	400,000	400,000	complete
27	Tambul Primary School	Refurbishment by plastering and painting of 4 classrooms	400,000	400,000	complete
28	Kiptegaa Primary School	plastering and painting 5 classrooms	400,000	400,000	complete
29	Kapnderem Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms.	400,000	400,000	complete
30	Kapteldon Primary	Foundation, walling, roofing, plastering and painting of 1 classrooms.	400,000	400,000	complete
31	Kiroro Primary	completion by plastering and painting of 3 classrooms	300,000	300,000	complete
32	Meteitei Primary	Refurbishment by plastering and painting of 5 classrooms	400,000	400,000	complete

No	Project Name	Project Activity	Allocated Amount in 2016/2017 /approved budget	Disbursement in 2016/2017	Status
33	Chematch Primary	plastering and painting of 2 classrooms	200,000	200,000	complete
34	Chepkoiyo Primary	purchase of 1 acre of land	500,000	500,000	complete
35	Kabirer Primary	Foundation, walling, roofing, plastering and painting of 1 classrooms/plastering and painting of 2 classrooms.	500,000	500,000	complete
36	Barasendu Secondary	Foundation, walling, roofing, plastering and painting of 1 classrooms/plastering and painting of 2 classrooms.	700,000	700,000	complete
37	Fr. Boyle Secondary School	roofing, plastering and painting of laboratory	500,000	500,000	complete
38	St. Michael Kamelilo Secondary School	plastering and painting of laboratory	500,000	500,000	complete
39	Kapurret Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
40	Kibugat Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
41	Mbogovale Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete
42	Kamelil Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete d
43	Koiyet Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	complete d
		<b>Sub Total</b>	<b>18,818,966</b>	<b>18,401,200</b>	
	<b>Ongoing Projects</b>				
44	Kipsiele Primary School	plastering, ceiling and painting of 2 classrooms Foundation, walling, roofing, plastering and painting of 1 classrooms.	700,000	700,000	Ongoing
45	Uswet Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Ongoing



No	Project Name	Project Activity	Allocated Amount in 2016/2017 /approved budget	Disbursement in 2016/2017	Status
46	Uson Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Ongoing
47	Chepswerta Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Ongoing
48	Kikusgong Primary School	Foundation, walling, roofing, plastering and painting of 6 classrooms	300,000	300,000	Ongoing
49	Soba River Primary School	Refurbishment by walling, roofing, plastering and painting of 5 classroom.	400,000	400,000	Ongoing
50	Chepsangor Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Ongoing
51	Cherondo Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Ongoing
52	Kipsisin Primary School	Plastering and painting of 6 classrooms to completion.	400,000	400,000	Ongoing
53	Kaplolon Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Ongoing
54	Lutter King Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms.	400,000	400,000	Ongoing
55	Chepkitlei Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms/plastering and painting of 5 classrooms.	500,000	500,000	Ongoing
56	Koibeyo Primary School	Foundation, walling, roofing, plastering and painting of 5 classrooms	3,000,000	1,500,000	Ongoing
57	Kalyet Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms/plastering and painting of 2 classrooms.	500,000	500,000	Ongoing
58	Senetwo Primary School	Refurbishment by plastering and painting of 8 classrooms	600,000	600,000	Ongoing

No	Project Name	Project Activity	Allocated Amount in 2016/2017 /approved budget	Disbursement in 2016/2017	Status
59	Kibongwa Primary	Foundation, walling, roofing, plastering and painting of 1 classrooms.	400,000	400,000	Ongoing
60	Chemutia Secondary	Plastering and painting of lab and foundation, walling, roofing, plas	500,000	500,000	Ongoing
61	Kamuny Secondary	plastering and painting of laboratory	500,000	500,000	Ongoing
62	Sarwat Secondary	plastering and painting of laboratory	500,000	500,000	Ongoing
63	Mombwo Girls Secondary	plastering and painting of 4 classrooms	500,000	500,000	Ongoing
64	Henry Kosgei Kibukwo Secondary	roofing,plastering and painting of Dinning hall	500,000	500,000	Ongoing
65	St. Andrews Senetwo Seondary	plastering and painting of laboratory	500,000	500,000	Ongoing
66	Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	4,094,828	4,066,628	Ongoing
67	Kipyoor Primary School	plastering and painting 8 classroom	400,000	400,000	Ongoing
68	SDA Labuiywo Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	500,000	500,000	Ongoing
69	St. Victoria Kibingei Primary	Foundation, walling, roofing, plastering and painting of 1 classrooms/plastering and painting of 2 classrooms	500,000	500,000	Ongoing
70	Kosabei Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms.	400,000	400,000	Ongoing
71	Iboi Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms/plastering and painting of 2 classrooms.	500,000	500,000	Ongoing
72	Kamuny Primary	Refurbishment by plastering and painting of 8 classrooms	400,000	400,000	Ongoing
73	Kolelach Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Ongoing



No	Project Name	Project Activity	Allocated Amount in 2016/2017 /approved budget	Disbursement in 2016/2017	Status
74	Kapmencheiywa Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms/plastering and painting of 2 classrooms	500,000	500,000	Ongoing
75	Kabunyeria Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Ongoing
76	Sda Revival Kapsoen	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Ongoing
77	Magoi Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Ongoing
		<b>Sub Total</b>	<b>21,494,828</b>	<b>19,966,628</b>	
	<b>Projects Not Started</b>				
78	Sigoria Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Not started
79	AIC Tinderet Primary	plastering and painting of dining Hall	500,000	500,000	Not started
80	Kaplelach Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Not started
81	Chelambut Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Not started
82	Chepkechir Primary	Foundation, walling, roofing, plastering and painting of 1 classrooms/plastering and painting of 1 classrooms.	500,000	500,000	Not started
83	Koisegem Primary	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Not started
84	Kibukwo Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Not started
85	AIC Chepkemel Primary School	Plastering and painting of 4 classrooms	400,000	400,000	Not started
86	Kiptebes Primary	Foundation, walling, roofing, plastering and painting of 1	500,000	500,000	Not started

No	Project Name	Project Activity	Allocated Amount in 2016/2017 /approved budget	Disbursement in 2016/2017	Status
		classrooms/plastering and painting of 4 classrooms			
87	Cherungut Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms.	400,000	400,000	Not started
88	Got Ne Lel Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms.	400,000	400,000	Not started
89	Simatwet Primary	plastering and painting of 2 classrooms	300,000	300,000	Not started
90	Mutumon Primary	Foundation, walling, roofing, plastering and painting of 4 classrooms.	2,000,000	2,000,000	Not started
91	Kaptebengwo Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms.	400,000	400,000	Not started
92	Chebangu Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms.	400,000	400,000	Not started
93	Emit Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Not started
94	Korosiot Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Not started
95	Underit Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Not started
96	Got Ne Lel Secondary School	Refurbishment by plastering and painting of 4 classrooms	400,000	400,000	Not started
97	Kapcheplanget Primary School	plastering and painting of 8 classroom	500,000	500,000	Not started
98	Mombwo Primary School	Plastering and painting of 4 classrooms	400,000	400,000	Not started
99	St. Barnabas Sosiot Primary	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	Not started
100	St. Pauls Chemalal Secondary	plastering and painting of laboratory	500,000	500,000	Not started
101	Savani Secondary	plastering and painting of dormitory	500,000	500,000	Not started
102	Cheptonon Secondary	plastering and painting of Staff quarters	400,000	400,000	Not started



No	Project Name	Project Activity	Allocated Amount in 2016/2017 /approved budget	Disbursement in 2016/2017	Status
103	Constituency Sports Tournament	Carry out constituency sports tournament and the winning teams/Schools to be awarded with trophies, balls, and games kits/construction of high altitude camp	1,637,931	1,352,110	Not started
		<b>Sub Total</b>	<b>13,737,931</b>	<b>13,452,110</b>	
		<b>Grand Total</b>	<b>54,051,724</b>	<b>51,819,938</b>	

According to the project status report as at 30 June 2017, forty-three (43) projects with a budget of Kshs.18,818,966 were completed, thirty-four (34) projects with a budget of Kshs.21,494,828 were on going and twenty-six (26) projects with a budget of Kshs.13,737,931 had not been implemented. No reasons were provided to explain why the twenty-six (26) projects had not been started although all funds were disbursed to project accounts for implementation.

As a result, resident of Tinderet Constituency did not benefit from the projects that were not implemented as budgeted.

### 5.3 Project Verification

During the year under review, four (4) projects with a budget of Kshs.1,450,000 were verified and the following observations were made.

No	Project Name	Approved project activity	Amount 'Kshs'	Observation
1	Kalyet Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms/ plastering and painting of 2 classrooms.	500,000	Plastering and painting had not been done.
2	AIC Tuiyobei Primary School	Completion of classrooms	250,000	Completion works had not been done
3	Savani Secondary School	Construction of four class rooms(One storey building) funded by CDF between 2006-2016	-	The project is complete but not in use.  -The total funding received and returns

No	Project Name	Approved project activity	Amount 'Kshs'	Observation
				were not available for review.
4	Barasendu Secondary School	Foundation, walling, roofing, plastering and painting of 1 classrooms/plastering and painting of 2 classrooms.	700,000	Complete and in use.  The project is not labelled.
		<b>Total</b>	<b>1,450,000</b>	

Out of four (4) projects, two (2) projects were complete but one (1) was in use while another one (1) was not in use. The other two (2) projects were on going. As a result of the delays the residents of Tinderet Constituency did not receive services.

#### **Management's Responsibility for the Financial Statements 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 such 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.

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.

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.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

#### **Auditor-General's Responsibilities for the Audit of the Financial Statements**

My responsibility is to conduct an audit of the Tinderet NGCDF financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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. However, because of the matter described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient



appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of Tinderet NGCDF in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**13 July 2018**

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


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**For the year ended June 30, 2017**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED JUNE,30  
2017**

	Note	2016-2017 Kshs	2015-2016 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	81,896,552	110,605,820
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>81,896,552</b>	<b>110,605,820</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	987,265	2,254,059
Use of goods and services	5	6,690,855	9,653,587
Transfers to Other Government Units	6	86,700,000	39,618,934
Other grants and transfers	7	28,643,857	31,871,171
Acquisition of Assets	8	2,917,197	5,815,200
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>125,939,174</b>	<b>89,212,951</b>
<b>SURPLUS/DEFICIT</b>		<b>(44,042,622)</b>	<b>21,392,869</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TINDERET NG-CDF financial statements were approved on July 26<sup>TH</sup> 2017. and signed by:

  
\_\_\_\_\_  
**JAMES CHUMBA**  
Chairman - CDFC

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



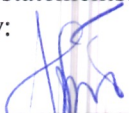
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TINDERET  
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**Reports and Financial Statements  
For the year ended June 30, 2017**

**V. STATEMENT OF ASSETS AS AT JUNE 3 2017**

	Note	2016-2017 Kshs	2015-2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per cash book)	10A	9,338,925	53,381,547
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>9,338,925</b>	<b>53,381,547</b>
<b>REPRESENTED BY</b>			
Retention	12	-	-
Fund balance b/fwd	13	53,381,547	31,988,678
Surplus/Deficit for the year		(44,042,622)	21,392,869
Prior year adjustment	14	=	=
<b>NET LIABILITIES</b>		<b>9,338,925</b>	<b>53,381,547</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TINDERET NG-CDF financial statements were approved on July 26<sup>TH</sup> 2017 and signed by:

  
**JAMES CHUMBA**  
Chairman - CDFC

  
**BENJAMIN SUGUT**  
Fund Account Manager

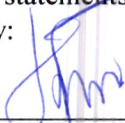
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TINDERET  
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**Reports and Financial Statements  
For the year ended June 30, 2017**

**VI. STATEMENT OF CASHFLOW FOR THE ENDED JUNE 30, 2017**

<b>Receipts for operating income</b>		<b>2016 - 2017</b>	<b>2015 - 2016</b>	<b>2015 - 2016</b>
<b>Note</b>			<b>Restated</b>	
Transfers from CDF Board	1	81,896,552	110,605,820	110,605,820
Compensation of Employees				
	4	987,265	2,254,059	2,254,059
Use of goods and services	5	6,690,855	9,653,586	9,653,586
Transfers to Other Government Units	6	86,700,000	39,618,934	39,618,934
Other grants and transfers	7	28,643,857	31,871,171	31,871,171
Acquisition of Assets	8	-	-	5,815,200
Other Payments	9	-	-	
<b>Adjusted for:</b>				
Adjustments during the year	14	-	-	
<b>Net cash flow from operating activities</b>		<b>123,021,977</b>	<b>83,397,750</b>	<b>89,212,951</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>				
Proceeds from Sale of Assets	2	-	-	
Acquisition of Assets	10	2,917,197	5,815,200	5,815,200
<b>Net cash flows from Investing Activities</b>		<b>(2,917,197)</b>	<b>(5,815,200)</b>	<b>(5,815,200)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(44,042,622)</b>	<b>21,392,870</b>	<b>21,392,869</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>53,381,547</b>	<b>31,988,678</b>	<b>31,988,678</b>
<b>Cash and cash equivalent at END of the year</b>	16	<b>9,338,925</b>	<b>53,381,547</b>	<b>53,381,547</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TINDERET NG-CDF financial statements were approved on July 26<sup>TH</sup> 2017 and signed by:

  
\_\_\_\_\_  
**JAMES CHUMBA**  
Chairman CDFC

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



**CONSTITUENCIES DEVELOPMENT FUND – TINDERET CONSTITUENCY**

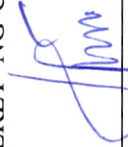
**Reports and Financial Statements  
For the year ended June 30, 2017**

**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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	81,896,552	53,381,547	135,278,099	135,278,099	-	100
Proceeds from Sale of Assets						
Other Receipts						
<b>Total</b>	<b>81,896,552</b>	<b>53,381,547</b>	<b>135,278,099</b>	<b>135,278,099</b>	<b>-</b>	<b>100</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,128,800	373,990	2,502,790	987,265	1,515,525	39
Use of goods and services	5,242,990	2,337,450	7,580,440	6,690,855	889,585	88
Transfers to Other Government Units	45,600,000	42,600,000	88,200,000	86,700,000	1,500,000	98
Other grants and transfers	27,843,727	6,152,110	33,995,837	28,643,857	5,351,980	84
Acquisition of Assets	1,081,035	1,917,997	2,999,032	2,917,197	81,835	97
<b>Other Payments</b>						
<b>Total</b>	<b>81,896,552</b>	<b>53,381,547</b>	<b>135,278,099</b>	<b>125,939,174</b>	<b>9,338,925</b>	<b>93</b>

NOTE: Under adjustments column (b), of Summary Statement of Appropriation: Recurrent and Development combined are figures of Ksh. 373,990, kshs. 2,337,450, kshs, 42,600,000, and kshs. 8,070,107 for Compensation of Employees, Use of goods and services, Transfers to Other Government Units and Other grants and transfers respectively are balances not utilised in the year 2015/2016, and brought forward to be utilised in the year 2016/2017.

The TINDERET NG-CDF financial statements were approved on July 26<sup>TH</sup> 2017 and signed by:



**JAMES CHUMBA**  
Chairman CDF



**BENJAMIN SUGUT**  
Fund Account Manager

## **VIII. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *NG-CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *NG-CDF*.

### **2. Recognition of revenue and expenses**

The *NG-CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *NG-CDF*. In addition, the *NG-CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *NG-CDF*.

### **3. In-kind contributions**

In-kind contributions are donations that are made to the *NG-CDF* 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 *NG-CDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### **4. 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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TINDERET  
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**Reports and Financial Statements**

**For the year ended June 30, 2017**

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commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**5. 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 NG-CDF 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.

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NG-CDF's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NG-CDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. 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 June 30, 2017.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TINDERET  
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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES/ NG-CDF BOARD**

Description	2016 - 2017	2016 - 2017	2015 - 2016
		Kshs	Kshs
Normal Allocation	AIE NO. A 839517	4,094,828	10,000,000
	AIE NO. A 855217	36,853,449	10,000,000
	AIE NO. A 855555	40,948,275	10,000,000
			27,000,000
			53,605,820
			-
Conditional grants	AIE NO...	-	-
	AIE NO...	-	-
Receipt from other Constituency		-	
<b>TOTAL</b>		<b>81,896,552</b>	<b>110,605,820</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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For the year ended June 30, 2017**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER RECEIPTS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	982,465	2,246,859
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF gratuity	4,800	7,200
	-	-
<b>Total</b>	<b>987,265</b>	<b>2,254,059</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TINDERET  
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**Reports and Financial Statements  
For the year ended June 30, 2017**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	1,955,540	1,958,055
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Other committee expenses	1,791,355	6,375,662
Committee allowance	1,690,760	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	-
Fuel ,oil & lubricants	1,253,200	1,319,870
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
<b>Total</b>	<b>6,690,855</b>	<b>9,653,587</b>



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

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	62,800,000	28,018,934
Transfers to secondary schools (see attached list)	13,900,000	11,000,000
Transfers to tertiary institutions (see attached list)	10,000,000	-
Transfers to health institutions (see attached list)	-	600,000
<b>-TOTAL</b>	<b>86,700,000</b>	<b>39,618,934</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – secondary schools (see attached list)	9,911,165	10,190,025
Bursary – tertiary institutions (see attached list)	6,811,954	7,500,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	900,000
Water projects (see attached list)	-	2,959,456
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	1,200,000	-
Roads projects (see attached list)	-	4,549,890
Sports projects (see attached list)	1,752,110	200,000
Environment projects (see attached list)	1,302,000	1,775,000
Other Projects (see attached list)	-	-
Emergency Projects (specify)	7,666,628	3,796,800
<b>Total</b>	<b>28,643,857</b>	<b>31,871,171</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TINDERET  
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**Reports and Financial Statements**

**For the year ended June 30, 2017**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**8 ACQUISITION OF ASSETS**

**Non Financial Assets**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	1,917,997	5,649,600
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	999,200	165,600
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>2,917,197</b>	<b>5,815,200</b>

**9. OTHER PAYMENTS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Other payments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

<b>Name of Bank, Account No. &amp; currency</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
KCB Nandi Hills A/C No.110681446	-	53,381,547
Equity Nandi Hills A/C No.0920265847067	9,338,925	-
<b>Total</b>	<b>9,338,925</b>	<b>53,381,547</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TINDERET  
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<b>10B: CASH IN HAND</b>		
	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (specify)	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**11: OUTSTANDING IMPRESTS**

<b>Name of Officer or Institution</b>	<b>Date Imprest Taken</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>

0

<b>12. Retention</b>			
<b>Supplier/Contractor</b>	<b>PV no</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>TOTAL</b>			

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

**13. BALANCES BROUGHT FORWARD**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	53,381,547	31,988,678
Cash in hand		
Imprest	-	-
<b>Total</b>	<b>53,381,547</b>	<b>31,988,678</b>

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE**

	<b>2016- 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	425,102	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<b>425,102</b>	<b>-</b>

**15.2: PENDING STAFF PAYABLES**

	<b>Kshs</b>	<b>Kshs</b>
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (specify)	-	-
	<b>-</b>	<b>-</b>

**15.3: OTHER PENDING PAYABLES**

	<b>Kshs</b>	<b>Kshs</b>
Amounts due to other Government entities (See Annex 1)	1,500,000	-
Amounts due to other grants and other transfers	-	-
Others (specify)	-	-
	<b>1,500,000</b>	<b>-</b>

**15.4: PROJECT MANAGEMENT COMMITTEE (PMC) ACCOUNT BALANCES**

	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (See Annex 2)	19,488,197	-
	<b>19,488,197</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TINDERET  
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**15.5: SUMMARY OF FIXED ASSET REGISTER (See Annex 3)**

Asset class	Historical Cost	Historical Cost	Historical Cost
	(Kshs)	(Kshs)	(Kshs)
	2016/17	2015/16	2015/16
		Restated	
Land			
Buildings and structures	7,567,598	5,649,600	8,000,000
Transport equipment	9,919,093	9,919,093	9,919,093
Office equipment, furniture and fittings	1,214,460	215,260	215,260
ICT Equipment, Software and Other ICT Assets	524,495	524,495	538,095
Other Machinery and Equipment	21,700	21,700	39,150
Heritage and cultural assets			
Intangible assets			
<b>Total</b>	<b>19,247,346</b>	<b>16,330,148</b>	<b>18,711,598</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TINDERET  
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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.0	Unpresented stale cheques	Stale cheques to be reversed	P.KEMBOI-DA	Resolved	
2.1	Summary statement of appropriation	Correct totalling	B.SUGUT-FAM	Resolved	
2.2	Page numbering	Financial statement has been paged	B.SUGUT-FAM	Resolved	
3.0	Budget performance	Under performance due to delay disbursements	B.SUGUT-FAM	Resolved	
4.0	Project implementation status report- unimplemented projects	Tendering and formation of committees take long	B.SUGUT-FAM	Resolved	
5.0	Project verification - branding	Branding and labeling done	B.SUGUT-FAM	Resolved	

**ANNEX 1: FUNDS DUE TO OTHER GOVERNMENT ENTITIES**

<b>NO.</b>	<b>PROJECT NAME</b>	<b>ALLOCATED AMOUNT</b>	<b>AMOUNT DISBURSED</b>	<b>BALANCE AS AT 30/6/2017</b>
	KOIBEYO PRI	3,000,000.00	1,500,000.00	1,500,000.00



**ANNEX 2 PROJECT MANAGEMENT COMMITTEE BALANCES  
PRIMARY**

NO.	PROJECT NAME	BANK	AC NO.	BALANCE AS AT 30/6/2017
	AIC CHEPKEMEL PR	KCB	1106666275	701,101.15
	AIC METETEI	KCB	1156445256	112,567.75
	AIC TINDERET PRI	KCB	1182354130	12,579.60
	AIC TUIYOBEL PRI	KCB	1197602720	2,345.60
	CHEBANGU PRI	KCB	1170918557	403,200.00
	CHEKECHIR PRI	KCB	1156803748	675,075.00
	CHELAMBUT PRI	KCB	1158879849	180,160.00
	CHEMASE BOARDING PRI	KCB	1184135525	2,405.00
	CHEPKETILE PRI	KCB	1138222910	1,799.00
	CHEMUTAI PRI	KCB	1137417617	1,107.00
	CHEPKUCHURU	KCB	1157025072	109,300.00
	CHEPSANGOR PRI	KCB	1155321286	31,775.00
	CHEPSWERTA PRI	KCB	1121721109	92.55
	CHERONDO PRI	KCB	1147442517	86,080.00
	CHERUNGUT PRI	EQUITY NANDIHILJ	271557783	400,000.00
	EMIT PRIM	KCB	1137375442	402,225.00
	GOT NE LEL PRI	KCB	1169075134	388,390.00
	IBOI PRI	KCB	1177974606	15,205.00
	KABIRER PRI	KCB	1168708117	529,220.00
	KABOLEBO PRI	KCB	1155141962	764.50
	KABUNYERIA PRI	KCB	1169973825	109,560.00
	KABUTIEI PRI	KCB	1167302036	8,088.00
	KAPCHEPLANGET	KCB	1155123298	38,320.00
	KABWARENG PRI	KCB	1169973825	109,560.00
	KAPKERI PRI	KCB	1160118035	80,820.00
	KAPLELACH PRI	KCB	1156040965	431,720.00
	KAPSASUR COMMUNITY PRI	KCB	1154528561	326.50
	KAPSOEN PRIMARY	KCB	1138066710	122,321.50
	KAPTEBENGWO PRI	KCB	1171224907	455,915.00
	KAPTELTON PRI	KCB	1171014589	429,310.00
	KALYET POTOPOTO PRI	KCB	1172468303	154,913.50

KAMENJEWI PRI	KCB	1167367510	521,925.00
KIBUKWO PRI	KCB	1154435636	401,560.00
KIPLEGUT PRI	KCB	1155922409	5,624.00
KIPNGELEL	KCB	1198929367	3,435.00
KIPSIELEI PRI	KCB	1154395111	264,290.00
KIPTEBES PRI	KCB	1173920072	2,836.00
KIPTEGAT PRI	KCB	1164404628	135,809.50
KIPYAOR PRI	KCB	1158820755	5,340.00
KITOROCH	KCB	1169076610	59,295.00
KOIBEYO PRI	KCB	1168029104	119,075.00
KOISEGEM PRI	KCB	1154244725	538,490.00
KOLELACH PRI	KCB	1180685423	50,655.00
KOROSIOT PRI	KCB	1167888170	706,150.00
KOSABEI PRIMARY	KCB	1168109108	191,060.00
MAGOI PRU	KCB	1164764543	15,540.00
MOMBWO PRI	KCB	1179885554	90,981.00
MUTUMON PRI	KCB	1160161062	1,031,100.00
OLOMOTIT PRI	KCB	1130982661	144.50
SDA LABUYWO	KCB	1136941304	205,751.50
SEIYOT PRI	KCB	1155137425	5,480.00
SETEK GAA PRI	KCB	1156020573	1,830.00
SETEK PRI	KCB	1154466205	388,248.00
SENETWO PRI	KCB	1171210558	555,475.00
SIGORIA PRI	KCB	1182473172	400,910.50
SIMOTWET PRI	KCB	1171056915	300,937.00
ST BARNABAS SOSIOT	KCB	1156801974	425,647.00
ST VICTORIA KIBINGEI	KCB	1138126985	919.50
TACHASIS SCHOOL FOR THE H	KCB	1179136640	504,345.00
UNDERIT PRIMARY	KCB	1157671535	470,112.50
USON PRIMARY	KCB	1167436687	1,980.00
<b>SECONDARY</b>			
AIC SETEK SEC	KCB	1113270632	100,579.00
ALL SAINTS KAPKENO SEC	KCB	1135016534	1,765.00
BARASENDU SEC	KCB	1170145396	413,056.00



CHEMUTIA SECONDARY	KCB	1154611841	3,540.50
CHEPTONON SEC	EQUITY NANDIHILJ	211411579	129,285.00
FR MARTIN BOYLE SEC	KCB	1178743136	7,560.00
FR. BOYLE KABOLEBO SEC	EQUITY NANDIHILJ	9.20262E+11	433,395.00
GOT NE LEL GIRLS SEC	KCB	1140203428	899.00
HK KIBUKWO SEC	KCB	1106802705	260,012.00
KAMUNY SEC	EQUITY NANDIHILJ	297493677	346,833.00
KIMWANI SEC	KCB	1169020097	57,489.50
KIPYAOR SEC	KCB	1165354403	3,910.00
MOMBWO GIRLS	KCB	1200230698	504,000.00
SARWAT SEC	KCB	1154081745	5,046.50
SAVANI SEC	KCB	1106792696	1,335,525.00
SOKOSIK SEC	KCB	1149784768	10,872.00
ST ANDREW SENETWO	KCB	1147131570	195,275.00
ST MICHAEL KAMELILO SEC	KCB	1146454260	500,409.00
ST PAUL CHEMALAL	KCB	1128395150	55,775.00
<b>DISPENSARY</b>			
KAPKANIN DISPENSARY	KCB	1168038766	250.00
<b>CHIEFS OFFICE</b>			
KABIRER CHIEFS OFFICE	EQUITY	170843797	24,225.00
KAPSIMOTWO CHIEFS OFFICE	EQUITY	170733685	15.00
METEITEI CHIEFS OFFICE	EQUITY	170733462	209,367.50
SOBA CHIEFS OFFICE	EQUITY	170720721	300,000.00
<b>SPORTS</b>			
TINDERET HIGH ALTITUDE	KCB	1153002833	1,187,920.05
<b>TOTAL</b>			<b>19,488,196.70</b>

ANNEX 3 ASSET REGISTER

QTY	Type of furniture	Asset Number	Location	Acquisition Date	Cost (Kshs)	Current condition
<b>Building and Structures</b>						
1	NG-CDF OFFICE Building	CDF/127/051	Deputy County Commissioner Ground		7,567,598	Complete and in use
<b>Sub Total</b>					<b>7,567,598</b>	
<b>Transport Equipment</b>						
1	Land Rover Defender	GKA751S	NG-CDF OFFICE	23/03/009	4,079,250	Good
1	Toyota Land Cruiser	GKB551F	NG-CDF OFFICE	25/5/2014	5,839,843	Good
<b>Sub Total</b>					<b>9,919,093</b>	
<b>Office Equipment, Furniture and Fittings</b>						
1	Ex Napoli Desk	CDF/127/001	NG-CDF OFFICE	18/10/2005	18,500	Good
1	L Shaped Desk Beach	CDF/127/002	NG-CDF OFFICE	18/10/2005	16,500	Good
1x2	Casco H/Chairs	CDF/127/003-004	NG-CDF OFFICE	18/10/2005	34,800	Good
4	VT24 with ARMS(N/Blue)Chairs	CDF/127/005-008	NG-CDF OFFICE	18/10/2005	8,640	Good
15	Barkley in Black PVC Chairs	CDF/127/009-023	NG-CDF OFFICE	18/10/2005	32,400	Good
1	Glide L/B(N/Blue) chair	CDF/127/024	NG-CDF OFFICE	18/10/2005	6,000	Good
1	Office desk S/D '603' B	CDF/127/025	NG-CDF OFFICE	18/10/2005	8,300	Good
2	Wooden Filings cabinets	CDF/127/026-027	NG-CDF OFFICE	18/10/2005	23,000	Good
1	Cupboard	CDF/127/028	NG-CDF OFFICE	18/10/2005	15,900	Good
1	5 seater (Sofa seat)	CDF/127/029	NG-CDF OFFICE	18/10/2005	32,500	Good
2	Board Room Tables	CDF/127/030-031	NG-CDF OFFICE	18/10/2005	10,720	Broken
1	Computer Table/Chair	CDF/127/031-032	NG-CDF OFFICE	1/2/2007	8,000	Damaged
<b>Furniture additions</b>						
2	Coffee Tables -wooden	NG-CDF/151/006	NG-CDF OFFICE	10/11/2016	76,000	Good
4	cabinetes-iron bar	NG-CDF/151/007	NG-CDF OFFICE	10/11/2016	118,000	Good
20	conference chairs	NG-CDF/151/009	NG-CDF OFFICE	10/11/2016	370,000	Good
2	Office tables- drawers	NG-CDF/151/010	NG-CDF OFFICE	10/11/2016	73,400	Good
1	Executive table-external	NG-CDF/151/014	NG-CDF OFFICE	10/11/2016	168,000	Good
2	Executive chairs	NG-CDF/151/015	NG-CDF OFFICE	10/11/2016	165,000	Good
2	Coat hangers	NG-CDF/151/016	NG-CDF OFFICE	10/11/2016	28,800	Good
<b>Sub Total</b>					<b>1,214,460</b>	
<b>ICT Equipment and Other ICT Assets</b>						
1	Branded H/P Compaq Computer	-CNC636MQ4R	NG-CDF OFFICE	1/2/2007	124,000	Good
1	H/P Desk Jet Printer 5943	-HP LaserJet CN6361Z23Z	NG-CDF OFFICE	1/2/2007	11,000	Good
1	Photocopier Minolta bizhub 162	HUB6330DGY	NG-CDF OFFICE	1/2/2007	185,000	Good
4	Telephone Handset	KX-TSC39CID 3762	NG-CDF OFFICE	31/10/2005	6,650	Good
1	Power Backup	-SGH6430439	NG-CDF OFFICE	1/2/2007	15,000	Good
1	Hp LaserJet Printer	VNH4316083	NG-CDF OFFICE	12/2/2016	129,600	Good
5	PCS of window curtains(Maroon & white in colour)	CDF/127/042-045	NG-CDF OFFICE	28/10/2005	6,000	Damaged
1	Telephone Handset wireless	S/N324072060123	NG-CDF OFFICE	19/08/2008	3,350	Good
1	CPU	CNC0052SP	NG-CDF OFFICE		CDF Board	Good
1	Monitor	CNC951QHF6				
1	Power backup	400811070905	NG-CDF OFFICE		CDF Board	Good
1	Hp LaserJet Printer	CNCJH39311	NG-CDF OFFICE		CDF Board	Good



1	Water Condenser	03847/10702		12/2/2016	5,600	Good
1	LG.USB Drive 512 MB	CDF/127/049	NG-CDF OFFICE	4/4/2008	2,295	Good
2	Metal Filing Cabinets	CDF/127/050	NG-CDF OFFICE	12/2/2016	36,000	Good
<b>Sub Total</b>					<b>524,495</b>	
<b>Other Machinery and Equipment</b>						
1	Wall floor carpet (maroon)	CDF/127/046	NG-CDF OFFICE	5/11/2005	14,200	Damaged
1	Safe	CDF/127/047	NG-CDF OFFICE	5/11/2005	5,000	Good
1	Rubber stamp self inking	CDF/127/048	NG-CDF OFFICE	18/03/2008	2,500	Good
<b>Sub Total</b>					<b>21,700</b>	
<b>Grand Total</b>					<b>19,247,346</b>	