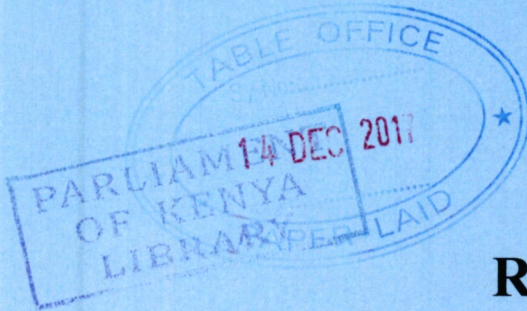


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

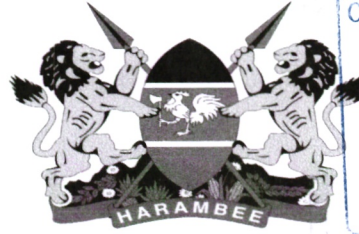
ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
TINDERET CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2016

*Paper laid on
the Table of
the House
by the
Leader of the
Majority Party on
Thursday,
14th December
2017 during
the Special
Morning Sitting*





**NATIOAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
TINDERET CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

**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, 2016

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

**Reports and Financial Statements
For the year ended June 30, 2016**

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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	ACCOUNTING OFFICER	YUSUF MBUNO
2.	A.I.E HOLDER	BENJAMIN SUGUT
3.	SUB COUNTY ACCOUNTANT	PHILEMON KEMBOI KITUM

(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 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, 2016

(f) TINDERET NGCDF Contacts

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

(g) TINDERET NG-CDF Bankers

1. Kenya Commercial Bank
A/C NO.1106819446
P.O. BOX 184-30301
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 2015/2016, 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 bad decision. During the year 2015/2016 the committee was allocated Ksh. 115,605,820. compared to Ksh. 109,079,884. in the year 2014/2015, the amount Ksh. 31,988,678. brought forward was received in 2014/2015.

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 PMC level
- v. Lack of skilled personnel to assist in project implementation.

We remain very firm and optimistic that year 2016/2017 will be of greater achievement having learned from the previous year performance,

Sign



**ALICE SITIENEI
CHAIRMAN CDFC**

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

**Reports and Financial Statements
For the year ended June 30, 2016**

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, 2016. 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, 2016, 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 September 1ST 2016.



ALICE SITIENEI
Chairman - CDFC



BENJAMIN SUGUT
Fund Account Manager



REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TINDERET CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Tinderet Constituency set out on pages 5 to 22 which comprise statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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.

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the report in compliance with Article 229 (7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund -
Tinderet Constituency for the year ended 30 June 2016*

considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

Basis for Adverse Opinion

1.0 Use of Goods and Services

1.1 Fuel, Oil and Lubricants

Included in the use of goods and services balance of Kshs.9,653,587 reflected in the statement of receipts and payments is fuel, oil and lubricants expenditure of Kshs.1,319,870 incurred on purchase of fuel and tyres as shown below.

Date	P.V No	Cheque No	Payee	Particulars	Amount (Kshs)
15/07/2015	8	4883	Nandi Hills Service Station	Purchase of fuel	200,000
18/08/2015	9	4912	Nandi Hills Service Station	Purchase of tyres	97,800
8/11/2015	5	5200	Nandi Hills Service Station	Purchase of fuel	300,000
2/3/2016	7	5456	Nandi Hills Service Station	Purchase of tyres	391,800
14/4/2016	3	5488	Nandi Hills Service Station	Purchase of tyres	130,270
5/6/2016	3	5633	Nandi Hills Service Station	Purchase of fuel	200,000
			Total		1,319,870

However, procurement records such as tender advertisement, bids/quotations, tender evaluation and award minutes, delivery notes, contract agreements, inspection and acceptance committee reports were not availed for audit verification. Under the circumstance, the propriety of Kshs.1,319,870 expenditure reported to have been incurred on fuel, oil and lubricants during the year under review cannot be confirmed.

2.0 Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other government entities figure of Kshs.39, 618,934 disbursed to various schools and health institutions for various projects. However, expenditure returns and acknowledgment letters were not availed for

audit verification. Under the circumstance, it has not been possible to confirm whether or not funds totaling to Kshs.39, 618,934 for the year ended 30 June 2016 were utilized for the intended projects.

3.0 Other Grants and Transfers

3.1 Bursary

Included in the other grants and transfers balance of Kshs.31,871,171 are bursary disbursements balance of Kshs.17,690,025 which include Kshs.10,190,025 and Kshs.7,500,000 disbursed to secondary schools and tertiary institutions respectively. However, the subcommittee minutes showing the criteria used to identify the beneficiaries and award the bursaries were not availed for audit verification. Further, the list of the beneficiaries was not availed for audit review. In addition, there was no report confirming 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. Also the list of bursary sub-committee members including two co-opted member's, one whom should be the area Education Officer seconded from the Ministry, was not availed for audit review. Under the circumstance, the management breached the law and the propriety of the expenditure of Kshs.17,690,025 reported to have been incurred on bursaries during the year under review cannot be confirmed.

3.2 Emergency Projects

Included in the other transfers and grants balance of Kshs.31,871,171 reflected in the statement of receipts and payments is emergency expenditure of Kshs.3,796,800 as shown below:

Date	Payment Voucher No.	Cheque No.	Payee	Activity	Amount (Kshs)
3/7/2015	1	4876	Chema Primary School	Completion of classrooms	300,000
27/07/2015	19	4897	Kiptebes Primary School	Completion of classrooms	300,000
6/8/2015	2	4903	Siret Secondary School	Completion of classrooms	400,000
6/8/2015	4	4905	Chebarus Secondary	Completion of classrooms	600,000
28/08/2015	17	4982	Tinderet High Altitude	Purchase of land	400,000
3/9/2015	1	4983	St Michael Kamelilo Sec	completion of classrooms	300,000
3/09.2015	3	4985	Chepkechir Primary	Completion of classrooms	300,000
3/2/2016	6	5455	Kosdac Ltd	Construction of	

				Kibukwo drift/bridge	196,800
8/9/2015	1	4902	Chebarus Secondary	Completion of classrooms	600,000
9/10/2015	7	4965	Tinderet High Altitude	Complete purchase of land	400,000
			Total		3,796,800

However, the projects funded were not of emergency nature as per Section 12(3) of the Constituency Development Fund, Act 2013. Further, procurement records such as quotations, bill of quantities, evaluation and award minutes, contract agreements, inspection and acceptance committee reports were not availed for audit review. Under the circumstances, the validity, accuracy and propriety of emergency expenditure of Kshs.3,796,800 for the year under review cannot be confirmed.

4.0 Construction of Constituency Development Fund Office

Included in the acquisition of assets balance of Kshs.5,815,200 reflected in the statement of receipts and payments is Kshs.5,649,600 expenditure incurred on the construction of the CDF office at Maraba. However, bills of quantities, tender documents, evaluation and award minutes, contract agreement and completion/interim certificates, were not availed for audit review. Under the circumstances, the validity and propriety of Kshs.5,649,600 expenditure incurred on the construction of CDF office in Maraba during the year under review cannot be confirmed.

5.0 Bank Balance

The statement of financial assets as at 30 June 2016 reflects bank balances of Kshs.53,381,547. A review of the bank reconciliation statement for the month of June 2016 reflects stale cheques totalling Kshs.1,711,184.95 and which had not been reversed in the cash book. Under the circumstances, the validity and accuracy of bank balances of Kshs.53,381,547 as at 30 June 2016 cannot be confirmed.

6.0 Statement of Cash Flow

The statement of cash flow reflects net cash flow from operating activities of Kshs.89,212,950 which is at variance with the computed figure of Kshs.21,392,870 resulting to a variance of Kshs.67,820,080 which however has not been explained. Further, the operating activities include acquisition of assets sum of Kshs.5,815,200 which however is not an operational expenditure. Under the circumstances, the validity and accuracy of the statement of cash flow for the year ended 30 June 2016 cannot be confirmed.

7.0 Summary Statement of Appropriation Recurrent and Development Combined

The summary statement appropriation recurrent and development combined reflects actual on comparable basis use of goods and services figure of Kshs.3,277,925 which is at variance with the sum of Kshs.9,653,587 reflected in the statement of receipts and payments resulting to a an unexplained variance of Kshs.6,375,662. Further, the statement

reflects actual on comparable basis total payments of Kshs.89,212,950 which however differ with the computed figure of Kshs.82,837,289 resulting to a variance of Kshs.6,375,661 that has however not been explained. Under the circumstances, the validity and accuracy of the summary statement of appropriation recurrent and development combined for the year ended 30 June 2016 cannot be confirmed.

Adverse Opinion

In my opinion, because of the matters described in the Basis of Adverse Opinion paragraph, the financial statements do not present fairly the financial position of National Government Constituencies Development Fund - Tinderet Constituency as at 30 June 2016, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budget Performance

During the year under review, Tinderet Constituency Fund had approved budget of Kshs.147,594,498 but incurred expenditure totalling Kshs.89,212,950 resulting to under - expenditure of Kshs.58,381,547 or approximately 40% of the approved budget as shown below:

Expense Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under Expenditure (Kshs)	% Under Expenditure
Compensation of Employees	2,261,131	2,254,059	7,072	0
Use of goods and services	12,514,718	9,653,587	2,861,131	23
Transfers to Other Government Units	70,948,477	39,618,934	31,329,543	44
Other grants and transfers	52,270,173	31,871,171	20,399,002	39
Acquisition of Assets	9,600,000	5,815,200	3,784,800	39
Totals	147,594,498	89,212,951	58,381,547	40

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

1.2 Project Implementation

During the financial year 2015/2016, Kshs.50,840,338 was disbursed for implementation of 74 projects as detailed below:

	Project Name	Project activities	Allocated Amount (Kshs)	Disbursed Amount (Kshs)	Status
1	Kimatkei Primary School	Foundation, walling, roofing, plastering and painting of one classroom	1,000,000	1,000,000	Complete
2	Chemutia secondary School	Foundation, walling, roofing ,plastering and painting of one classroom	500,000	500,000	complete
3	Setek secondary School	construction of two classrooms	1,000,000	1,000,000	complete
4	Kimatkei/kipkoil Water project	construction of water tank	3,000,000	3,000,000	complete
5	Komolia water Primary School	construction of water tank and piping	2,000,000	2,000,000	complete
6	Kibongwa-kibikong-kapsigilai-kiroro road	site clearance,fill in soft materials,fill in hard material, culveting installation 600mm,heavy grading and gravel patching	3,006,000	2,960,256	complete
7	chebarus-kiptegat-kipsakait	site clearence, boulder removal, heavy grading	1,830,000	1,830,000	complete
8	Momwo-kapkitony road	site clearence, boulder removal, heavy grading and grave patching	3,695,000	3,695,000	complete
9	Got ne lelPrimary	construction of two classrooms	1,000,000	1,000,000	complete
10	Chematich Primary	construction of two classrooms	1,000,000	1,000,000	complete
11	Lamaiywo Primary	completion of 3 classrooms	700,000	700,000	complete

12	St. Mathews Primary	Foundation, walling, roofing, plastering and painting of two classroom	1,000,000	1,000,000	complete
13	Underit Primary School	Foundation, walling, roofing, plastering and painting of two classroom	209,482	189,482	complete
14	Mombwo Girls secondary	construction of two classrooms	1,000,000	1,000,000	complete
15	Kapsimotwa secondary School	Roofing, plastering and painting of library	1,000,000	1,000,000	complete
16	Sarwat secondary School	completion of two classrooms	500,000	500,000	complete
17	Chemalal secondary School	completion of four classes	500,000	500,000	complete
18	Kabirer secondary School	Foundation, walling, roofing, plastering and painting of one classroom	500,000	500,000	complete
19	Gotonelel Secondary	refurbishment of dining hall	1,000,000	1,000,000	complete
20	Henry Kosgey secondary School	Roofing, plastering and painting of laboratory	1,500,000	1,500,000	complete
21	Mutumon secondary School	Completion of two classrooms	500,000	500,000	complete
22	Kipsielei Primary School	Plastering, ceiling and painting of 4 classrooms	400,000	400,000	complete
23	CDF Office	Purchase of Office Furniture and General Equipment	165,600	165,600	Complete
24	Kabunyaeria Primary School	Plastering and painting 3 classroom and foundation, walling, roofing, plastering and painting of 1	700,000	700,000	complete

		classrooms			
25	Olomotit Primary School	Foundation, walling, roofing, plastering and painting of one classroom	400,000	400,000	complete
		Sub Total	28,106,082	28,040,338	
26	Koiyet Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	on going
27	Emit Primary School	flooring, fittings plastering and painting of 6 classroom	300,000	300,000	on going
28	St. Martin Chepkemel Primary School	Foundation, walling, roofing, plastering and painting of two classroom and painting of 1 classroom	600,000	600,000	on going
29	Chepswerta Primary School	Plastering and painting 4 classroom/foundation, walling roofing plastering and painting of one classroom.	600,000	600,000	on going
30	Senetwo Primary School	Foundation, walling, roofing, plastering and painting of two classroom	500,000	500,000	on going
31	St. Martin Chepkemel Primary School	Foundation, walling, roofing, plastering and painting of two classroom	500,000	500,000	on going
32	Kamalambo Primary School	Foundation, walling, roofing, plastering and painting of two classroom	500,000	500,000	on going
33	Kamelil Primary School	Refurbishment, walling, roofing, plastering and painting of 4 classroom	400,000	400,000	on going

34	Chebangu Primary School	Construction of two classrooms	500,000	500,000	on going
35	Cheptilil Primary School	Construction of two classrooms	1,000,000	1,000,000	on going
36	Matema Primary School	Plastering and painting of 4 classrooms	500,000	500,000	on going
37	Chemase boarding Primary School	Foundation walling, roofing, plastering and painting administration.	500,000	500,000	on going
38	Kitoroch Primary School	Construction of two classrooms	500,000	500,000	on going
39	Chepswerta primary School	Foundation, walling, roofing, plastering and painting of two classroom	500,000	500,000	on going
40	Tinderet boys secondary School	construction of lab	1,000,000	1,000,000	On going
41	Kibugat Primary School	Foundation, walling, roofing, plastering and painting of one classroom	500,000	500,000	on going
42	Simatwet primary School	Foundation, walling, roofing, plastering and painting of two classroom	500,000	500,000	on going
43	Barasendu secondary School	Foundation walling, roofing, plastering of one classroom	500,000	500,000	on going
44	Chepkitlei Primary School	Completion of two classrooms	500,000	500,000	on going
45	Kapsigilai Primary School	Construction of two classrooms	500,000	500,000	on going
46	Kamuny secondary School	Finishing painting and plastering of one classroom	500,000	500,000	on going
47	Kimwani secondary School	Completion of one classroom	500,000	500,000	on going

48	Siret secondary School	Construction of two classrooms	500,000	500,000	on going
49	Uswet Primary School	Plastering and painting of 2 classrooms	200,000	200,000	on going
50	Uson Primary School	Plastering and painting of 4 classrooms	300,000	300,000	on going
51	Korosiot Primary School	Flooring, fittings plastering and painting of 7 classroom	300,000	300,000	on going
52	Kipyao secondary School	Foundation walling, roofing, plastering of one classroom	500,000	500,000	on going
53	Kamelilo secondary School	Construction of two classrooms	500,000	500,000	on going
54	Olomotit Primary School	Completion of two classrooms	500,000	500,000	on going
55	Taunet Primary School	Plastering and painting of 4 classrooms, completion	300,000	300,000	on going
56	Kapsoen Primary School	Plastering and painting of 6 classrooms, completion	400,000	400,000	ongoing
57	Kaputiei secondary School	Construction of one classroom	500,000	500,000	ongoing
58	Kabunyaeria Primary School	Foundation, walling, roofing, plastering and painting of two classroom	500,000	500,000	on-going
59	Kapmencheiywa Primary School	Foundation, walling, roofing, plastering and painting of 2 classrooms	500,000	500,000	on-going
60	Kapruret Primary School	Plastering and painting of 2 classroom	300,000	300,000	on-going
61	Kapsigilai Primary School	Plastering and painting 2 classrooms	300,000	300,000	on-going

62	Underit Primary School	Plastering and painting of 4 classrooms	500,000	500,000	on-going
63	Kolelach Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms/refurbishment of 3 classrooms	600,000	600,000	on-going
64	Sigoria Primary School	Plastering and painting of 3 classroom	300,000	300,000	on-going
65	Samutet Primary School	Plastering and painting of 3 classrooms	300,000	300,000	on-going
		Sub Total	19,100,000	19,100,000	
66	Chelambut primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms.	400,000	400,000	not started
67	Kiptiongin Primary School	Plastering and painting of 6 classroom	300,000	300,000	not started
68	Kibugat Primary School	Refurbishment, walling, roofing, plastering and painting of 1 classrooms	500,000	500,000	not started
69	Mbogo Valley Primary School	Foundation, walling, roofing, plastering and painting of 1 classrooms	400,000	400,000	not started
70	Chepsire primary School	Refurbishment by plastering and painting 6 classrooms	500,000	500,000	not started
71	Kitoroch Primary School	Foundation, walling, roofing, plastering and painting of one classroom	600,000	600,000	not started
72	Kikusgong primary School	Plastering and painting 6 classrooms to completion	400,000	400,000	not started
73	Kipwareng Primary School	Plastering and painting of four classrooms	300,000	300,000	not started

74	Kamelilo Primary School	Plastering, ceiling and painting of 4 classrooms	300,000	300,000	not started
		Sub Total	3,700,000	3,700,000	
		Grand Total	50,906,082	50,840,338	

According to the status report as at 30 June 2016, twenty five (25) projects with budget of Kshs.28,106,082 were complete, forty (40) projects with a budget of Kshs.19,100,000 were on going while nine (9) projects with a budget of Kshs.3,700,000 had not started. No reasons were provided to explain why the forty nine (49) projects were not completed even though all funds for their implementation had been received by the CDF. As a result, the residents of Tinderet Constituency did not benefit from the projects that were not implemented as budgeted.

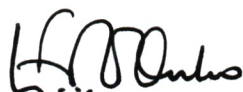
1.3 Project Verification

During the year under review, 19 projects with a budget of Kshs.18,500,000 were verified and the following observations made:

	Project	Activity	Amount (Kshs)	Remarks
1	Kapsimotwo preparatory School	Plastering, painting and finishing of dining hall	1,000,000	Renovation funds used to pay for school bus
2	Sositet Primary	Construction of two classrooms	1,000,000	Plastering, doors and window panes not done
3	Kibukwo secondary school	Construction of classroom	1,000,000	Roofing and flooring not done at lintel Stage
4	Setek Primary School	Construction of classrooms	1,000,000	Expenditure returns not availed.
5	St. John Tachasis sec	Construction of laboratory, wallings, fittings, windows and doors	2,000,000	Benches and gas fittings not yet done.
6	Kapsimotwa sec school	Construction of library, Foundation, pillars and walling	1,000,000	At planning stage
7	Kapsimotwa sec school	Roofing, plastering and painting of library	1,000,000	complete
8	Sarwat sec	construction of four classroom	1,000,000	At lintel stage and ongoing

9	Sarwat sec	completion of two classrooms	500,000	complete
10	Chemalal sec school	completion of four classrooms, plastering, painting, fixing of doors and windows	500,000	project needs more funds to complete
11	Taunet Dispensary	Construction of one bed room fabricated house for medical staff	1,120,690	Tendering in the process
12	Komolia Water Project	Construction of water Tank and laying of pipes	2,000,000	Returns not availed
	Total		13,120,690	

Out of twelve (12) projects, two (2) projects were complete and in use while seven (7) were on going and one (1) not started. As a result of the delays the residents of Tinderet Constituencies did not receive services. No plausible reasons have been provided for the delays in completing or initiating the projects. The projects are highlighted in the attached appendix marked II.



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

Nairobi

10 November 2017

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TINDERET
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IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED JUNE 30, 2016

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	110,605,820.	109,079,884.
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		110,605,820.	109,079,884.
PAYMENTS			
Compensation of Employees	4	2,254,059.	1,898,842.
Use of goods and services	5	9,653,587.	8,456,519.
Transfers to Other Government Units	6	39,618,934.	62,852,621.
Other grants and transfers	7	31,871,171.	18,771,954.
Acquisition of Assets	8	5,815,200.	-
Other Payments	9	-	-
TOTAL PAYMENTS		89,212,951.	91,979,937.
SURPLUS/DEFICIT		21,392,869.	17,099,947.

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 September 1ST 2016. and signed by:



ALICE SITIENEI
Chairman - CDFC



BENJAMIN SUGUT
Fund Account Manager



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TINDERET
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**Reports and Financial Statements
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V. STATEMENT OF ASSETS AS JUNE, 30 2016

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	53,381,547.	31,988,678.
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		53,381,547.	31,988,678.
 REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd	13	31,988,678.	14,888,988.
Surplus/Deficit for the year		21,392,869.	17,099,731.
Prior year adjustment	14	-	-
NET LIABILITIES		53,381,547.	31,988,678.

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 September 1st 2016 and signed by:



ALICE SITIENEI
Chairman - CDFC



BENJAMIN SUGUT
Fund Account Manager



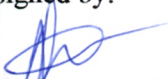
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TINDERET
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**Reports and Financial Statements
For the year ended June 30, 2016**

VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED JUNE 30TH 2016

Receipts for operating income	Note	2015 - 2016	2014 - 2015
Transfers from CDF Board	1	110,605,820.	109,079,884.
Compensation of Employees	4	2,254,059.	1,898,842.
Use of goods and services	5	9,653,586.	8,456,519.
Transfers to Other Government Units	6	39,618,934.	62,852,621.
Other grants and transfers	7	31,871,171.	18,771,954.
Acquisition of Assets	8	5,815,200.	-
Other Payments	9	-	-
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		89,212,950.	91,979,936.
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	5,815,200.	-
Net cash flows from Investing Activities		5,815,200.	-
NET INCREASE IN CASH AND CASH EQUIVALENT		21,392,869.	17,099,947.
Cash and cash equivalent at BEGINNING of the year	13	31,988,678.	14,888,731.
Cash and cash equivalent at END of the year	16	53,381,547.	31,988,678.

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 September 1st 2016 and signed by:



ALICE SITIENEI
Chairman CDFC



BENJAMIN SUGUT
Fund Account Manager



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TINDERET CONSTITUENCY

Reports and Financial Statements

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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	115,605,820.	31,988,678.	147,594,498.	142,594,498.	5,000,000.	96
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
Total	115,605,820.	31,988,678.	147,594,498.	110,605,820.	5,000,000.	96
PAYMENTS						
Compensation of Employees	2,261,131.	-	2,261,131.	2,254,059.	7,072.	100
Use of goods and services	10,404,497.	2,110,221.	12,514,718.	3,277,925.	-	100
Transfers to Other Government Units	60,540,869.	10,407,608.	70,948,477.	39,618,934.	34,190,674.	54
Other grants and transfers	40,799,323.	11,470,850.	52,270,173.	31,871,171.	20,399,002.	61
Acquisition of Assets	1,600,000.	8,000,000.	9,600,000.	5,815,200.	3,784,800.	61
Other Payments	-	-	-	-	-	-
Total	115,605,820.	31,988,678.	147,594,499.	89,212,950.	58,381,547.	60.44

NOTE: Under adjustment column (b), of summary statement of appropriation recurrent and development combined are figures of Ksh. 2,110,221.00, kshs. 10,407,608.00, kshs, 11,470,850.00, and kshs. 8,000,000.00 for Use of goods and services, Transfers to Other Government Units, Other grants and transfers, and Acquisition of Assets respectively are balances not utilised in the year 2014/2015, and brought forward to be utilised in the year 2015/2016.

The TINDERET NG-CDF financial statements were approved on September 1st 2016 and signed by:

ALICE SITIENEI
Chairman CDF

BENJAMIN SUGUT
Fund Account Manager



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TINDERET
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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 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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TINDERET
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advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2016.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TINDERET
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For the year ended June 30, 2016**

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES/CDF BOARD

Description	2015 - 2016	2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal Allocation	AIE NO. A724166	10,000,000.	7,300,000.
	AIE NO. A796382	10,000,000.	19,969,971.
	AIE NO. A820654	10,000,000.	14,361,983.
	AIE NO. A820799	27,000,000.	12,907,988.
	AIE NO. A825746	53,605,820.	27,269,971.
			27,269,972.
			-
Conditional grants	AIE NO...	-	-
	AIE NO...	-	-
Receipt from other Constituency		-	
TOTAL		110,605,820.	109,079,884.

2. PROCEEDS FROM SALE OF ASSETS

	2015 – 2016	2014 – 2015
	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	-	-

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

3. OTHER RECEIPTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	2,246,859.	1,898,842.
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF gratuity	7,200.	-
	-	-
Total	2,254,059.	1,898,842.

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

5. USE OF GOODS AND SERVICES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Utilities, supplies and services	1,958,055.	3,173,257.
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	6,375,662.	5,283,262.
Committee allowance	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	-
Fuel ,oil & lubricants	1,319,870.	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Total	9,653,587.	8,456,519.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TINDERET
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For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	28,018,934.	34,569,862.
Transfers to secondary schools (see attached list)	11,000,000.	23,800,000.
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	600,000.	4,482,759.
-TOTAL	39,618,934.	62,852,621.

7. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	10,190,025.	5,040,000.
Bursary – tertiary institutions (see attached list)	7,500,000.	5,180,540.
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	900,000.	2,000,000.
Water projects (see attached list)	2,959,456.	3,000,000.
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	-	-
Roads projects (see attached list)	4,549,890.	-
Sports projects (see attached list)	200,000.	1,465,000.
Environment projects (see attached list)	1,775,000.	-
Other Projects (see attached list)	-	-
Emergency Projects (specify)	3,796,800.	2,086,414.
Total	31,871,171.	18,771,954.

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

8 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	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	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	-	-
Total	5,815,200.	-

9. OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Other payments	-	-
Total	-	-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs	Kshs
<i>KCB NANDI HILLS A/C NO.110681446</i>	53,381,547.	31,988,677.
Total	53,381,547.	31,988,677.

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10B: CASH IN HAND	2015 - 2016	2014 - 2015
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (specify)	-	-
	-	-
Total	-	-
[Provide cash count certificates for each]		

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs

0

[Include an annex of the list is longer than 1 page.]

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	31,988,678.	14,332,219.
Cash in hand		
Imprest	-	556,511.
Total	31,988,678.	14,888,730.

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015- 2016	2014 - 2015
	Kshs	Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	xxx	xxx

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	xxx	xxx
Amounts due to other grants and other transfers (see attached list)	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

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For the year ended June 30, 2016**

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	0.	0.
Buildings and structures	8,000,000.	0
Transport equipment	9,919,093.	9,919,093.
Office equipment, furniture and fittings	215,260.	216,260.
ICT Equipment, Software and Other ICT Assets	538,095.	341,000.
Other Machinery and Equipment	39,150.	8,145.
Heritage and cultural assets		
Intangible assets		
Total	21,607,426.	10,483,498.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TINDERET
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ASSET REGISTER

FURNITURE AND FITTINGS

QTY	Type of furniture	Asset Number	Location	Acquisition Date	Cost (Kshs)	Current condition
1	Ex Napoli Desk	CDF/127/001	CDF Office	18/10/2005	18,500.	Good
1	L Shaped Desk Beach	CDF/127/002	CDF Office	“	16,500.	Good
1x2	Casco H/Chairs	CDF/127/003-004	CDF Office	“	34,800.	Good
4	VT24 with ARMS(N/Blue)Chairs	CDF/127/005-008	CDF Office	“	8,640.	Good
15	Barkley in Black PVC Chairs	CDF/127/009-023	CDF Office	18/10/2005	32,400.	Good
1	Glide L/B(N/Blue) chair	CDF/127/024	CDF Office	“	6,000.	Good
1	Office desk S/D ‘603’ B	CDF/127/025	CDF Office	“	8,300.	Good
2	Wooden Filings cabinets	CDF/127/026-027	CDF Office	“	23,000.	Good
1	Cupboard	CDF/127/028	CDF Office	“	15,900.	Good
1	5 seater (Sofa seat)	CDF/127/029	CDF Office	“	32,500.	Good
2	Board Room Tables	CDF/127/030-031	CDF Office	“	10,720.	Broken
1	Computer Table/Chair	CDF/127/031-032	CDF Office	01/02/2007	8,000.	Damaged

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TINDERET
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1	Branded H/P Compaq Computer	-CNC636MQ4R	CDF Office	01/02/2007	124,000.	Good
1	H/P Desk Jet Printer 5943	-HP LaserJet CN6361Z23Z	CDF Office	“	11,000.	US
1	Photocopier Minolta bizhub 162	HUB6330DGY	CDF Office	“	185,000.	US
4	Telephone Handset	KX-TSC39CID 3762	CDF Office	31/10/2005	6,650.	Good
1	Power Backup	-SGH6430439	CDF Office	01/02/2007	15,000.	Good
5	PCS of window curtains(Maroon & white in colour)	CDF/127/042-045	CDF Office	28/10/2005	6,000.	Damage d
1	Wall floor carpet (maroon)	CDF/127/046	CDF Office	5/11/2005	14,200.	Damage d
1	Safe	CDF/127/047	CDF Office	5/11/2005	5,000.	US
1	Rubber stamp self inking	CDF/127/048	CDF Office	18/03/2008	2,500.	Good
1	LG.USB Drive 512 MB	CDF/127/049	CDF Office	04/04/2008	2,295.	Good
1	Telephone Handset wireless	S/N3240720601 23	CDF Office	19/08/2008	3,350.	US
1	CPU	CNC0052SP	CDF Office		CDF Board	Good
1	Monitor	CNC951QHF6				
1	Power backup	400811070905	CDF Office		CDF Board	Good
1	Hp LaserJet Printer	CNCJH39311	CDF Office		CDF Board	Good
1	Land Rover Defender	GKA751S	CDF Office	23/03/009	4,079,250	Good
1	Toyota Land Cruiser	GKB551F	CDF Office	25/5/2014	5,839,843	Good
2	Metal Filing Cabinets	CDF/127/050	CDF Office	12/2/2016	36,000	Good
1	CDF office Building	CDF/127/051	Deputy County Commissioner Ground		8,000,000.	Comple t e yet to be used
1	Hp LaserJet Printer	VNH4316083	CDF Office	12/2/2016	129,600.	Good
1	Water Condenser	03847/10702		12/2/2016	5,600	Good

PREPARED:

BY: BENJAMIN SUGUT

FUND ACCOUNT MANAGER

DATE: 30/06/2016

