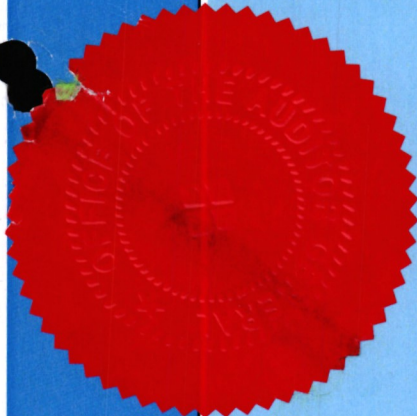
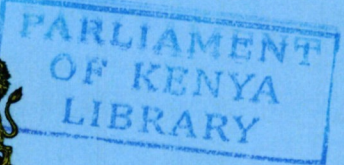




Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY

DATE: 24 MAR 2022

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B. Inzofu

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SAMBURU EAST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2020



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -SAMBURU
EAST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Simon Kipaika
2.	Sub-County Accountant	Simon Marwa
3.	Chairman NGCDFC	Francis Lemartile
4.	Member NGCDFC	Stephen Lenengwesi

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Samburu East Constituency Headquarters

P.O. Box 21
Wamba Kenya

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(f) NGCDF Samburu East Constituency Contacts

Telephone: (254) 713470998
E-mail: cdfsamburueast@cdf.go.ke
Website: www.samburueast.go.ke

(g) NGCDF Samburu East Constituency Bankers

Equity bank ltd
A/C 1100261742735
Maralal branch

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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I. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

On behalf of NGCDFC, I am pleased to present annual reports and financial statements for the final year 2019/2020. Our overall performance was 94% which was commendable; the final budget reflects receipts of Kshs 143,868,542 whereas the actual receipts were Kshs 74,500,815.00 equally, the fund had a final expenditure budget of Kshs 143,868,542 against actual expenditure of Kshs 67,592,834 resulting to under expenditure of Kshs 76,275,708 or 47% during the year. This huge under expenditure resulted from underfunding from CDF board. Some of the major project, undertaken during the year includes two new secondary schools which were started in July 2018 and have been going on whose pictorials are shown below



Seiya boy's modern dormitory



Narasha boy's modern dormitory

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Seiya boys' classrooms

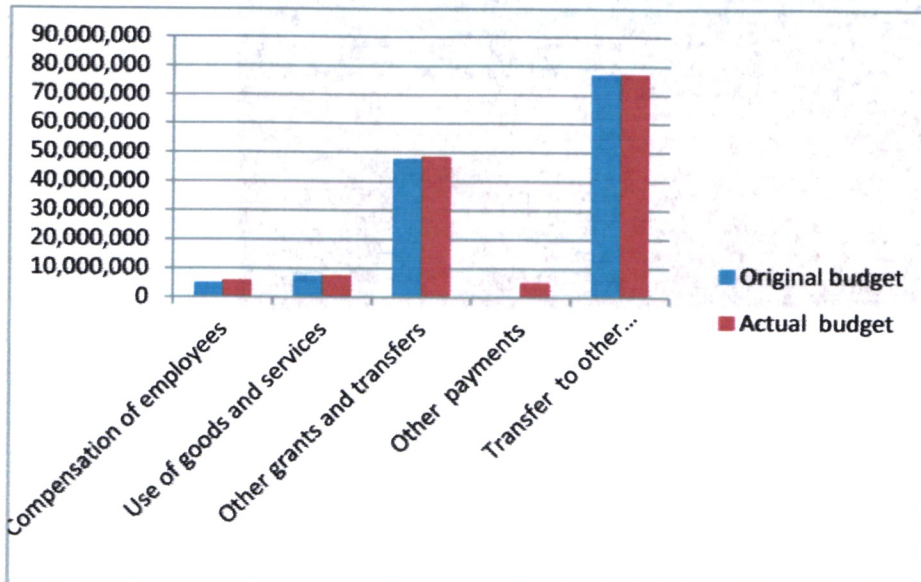
There is a need for increased development in school's infrastructure as a result of increasing student population. However, the pace of constructing new building is affected by lack of personnel e.g masons, plumbers and electricians within the constituency.

However, the challenges have been met by using the personnel in the ministry of roads and public works in Samburu County.

A summary of final budget and actual expenditure based on expenditure items are shown in the table and chart below:

Votes/item	Original budget	Actual budget
Compensation of employees	5,005,000.00	5,836,619.00
Use of goods and services	7,358,095.00	7,472,695.00
Other grants and transfers	47,845,595.00	48,550,388.00
Other payments	296,534.20	5,046,340.00
Transfer to other government entities	76,862,500.00	76,962,500.00
Balance b/f 2018/2019		6,500,818.00
TOTAL	137,367,724.00	143,868,542.00

Samburu East final Vs Actual Budget of Various Items F/y 2019/2020



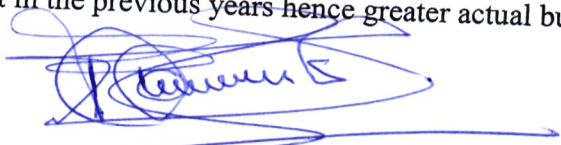
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During the financial year as shown by the table and chart above shows that there is huge difference between actual budget and original. This is explained by resulting adjustment resulting from balances brought in the previous years hence greater actual budgets than original budget during the year

Sign



CHAIRMAN NGCDF COMMITTEE

Francis Kematele

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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II. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-Samburu East Constituency's 2018-2022 strategic plans are to:

- i) Improving infrastructural development in all public education institutions within the constituency
- ii) Increase retention and aim at 100% transition rate of both secondary and tertiary education in the constituency.
- iii) Promote security in the constituency through infrastructural development enable a serene environment for development.
- iv) Promote youth talents and skills through sporting activities in the constituency and
- v) Promotion of environmental conservation and sustainability through planting of trees, water harvesting and enhancing waste management in the constituency.

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions -number of bursary beneficiaries at all levels	In FY 19/20 we increased the number of classrooms from 10 to 20, dormitories increased from 2 to 5 and equipping of schools increased from 10 to 20 with the furniture's across various schools as per codelist - Bursary beneficiaries at all levels were as per the approved list.
Security	To reduce insecurity in the constituency through infrastructural development	Enabling environment created for the livestock keepers and business traders	-number of security infrastructural projects	In FY 19/20 -we allocated funds to Lpus leluai police line for office construction as per budget execution

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Environment	To reduce gullies in the constituency and also water enhancing water harvesting in schools	More land saved from destruction by gullies and also more water reservation in schools	The number of gabions budgeted in the wards, and gutters in the schools	In FY 19/20 -we allocated funds to help reduce gullies effects in the constituency as per budget execution and also budget of water harvesting included in the project's construction budgets
Sports	-Promote youth talents and skills through sporting activities in the constituency -promotion of a healthy youth culture and empowering them to be better tomorrow	Youth talents are built and idleness leading to improper engagement is reduced	The number of organised sport activities in the 4 wards	In FY 19/20 -we allocated funds to Promote youth talents and skills in the 4 wards
Disaster Management	To tackle unforeseen events in the constituency	Unforeseen events occurrences	The number of emergence occurrence's in the constituency	In FY 19/20 -we allocated emergency funds to mitigate

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III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

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

SUSTAINABILITY STRATEGY AND PROFILE

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

Model	Definition	Relevance to sustainable strategy
Vision	Equitable social economic development across the constituency	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To provide leadership and policy direction for effective and efficient management of funds	This communicates what the office does to attain sustainable developments

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Core Values	Accountability, Transparency, Integrity, professionalism, commitment, teamwork, mentality, excellence, advocacy for citizen participation	These are the norms, principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives
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To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring.

ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan

Protection of the environment in which we live in and operate forms part of Samburu east NG-CDF initiatives. Care for the environment is one of our key responsibilities and an important aspect in the way in which we carry out our operations.

Our Environmental Policy

In our policy statement Samburu east NG-CDF commits to:

- ✓ Comply with all relevant environmental legislation, regulations and approved codes of practice by protecting the environment and striving to prevent and minimize our contribution to pollution of land, air, and water
- ✓ Seeking to keep wastages to a minimum and ensuring we maximize the efficient use of materials and resources. Managing and disposing of all waste in a responsible manner;
- ✓ Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- ✓ Regularly communicating our environmental performance to our employees and other significant stakeholders
- ✓ Developing our management processes to ensure that environmental factors are considered during planning and implementation
- ✓ Monitoring and continuously improving our environmental performance.

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- ✓ Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

Our Environmental Action Plan

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

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

Impact Area	Approach
Capacity Building	<ul style="list-style-type: none"> • Promote environmental awareness by sensitizing the Samburu east NG-CDFC, NG-CDFC staff and PMCs on good conservation practices • To encourage, through regular communication to Samburu east NG-CDFC staff and other stakeholders of changes in individual behaviour that may assist reduce wastage.
Conservation of Energy and Resources	<ul style="list-style-type: none"> • To maximize use of available technologies to remove the need to use paper • To encourage our clients to engage with us using electronic means where possible • To maximize on rain water harvesting • To make energy efficiency a key factor in the selection of any new energy devise being purchased • To invest in available energy saving technologies and devices within our existing premises
Environmental Protection and Conservation	<ul style="list-style-type: none"> • To promote use of volt guards to control power surges • We have constructed culverts and gabions to

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	<p>prevent soil erosion</p> <ul style="list-style-type: none"> • To encourage tree planting in the constituency to improve the forest cover. • To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires
<p>Pollution Control and Waste Management</p>	<ul style="list-style-type: none"> • To ensure that all paper waste is recycled • To ensure segregation of waste • To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks

EMPLOYEES WELFARE

TERMS AND CONDITIONS OF SERVICE

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

Categories of Employment

Samburu east NG-CDFC offers only categories of employment, which are:

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

Recruitment Procedure

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

The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job

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- Education, experience, skills and competencies required for the job
- Location of the job
- Clear instructions on how to apply and information to be submitted in the application
- Closing date for receipt of applications

Appointment of a selection and Interview subcommittee

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

Interviews

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

Offer of Appointment

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

Letters of Appointment

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

Orientation and Induction of employees

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

Promotions

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

HEALTH, SAFETY AND WELL BEING

To provide guidelines on the health, safety and well-being of the office staff we committed to.

Guidelines to General Safety

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The office has maintained a healthy and safe working condition for its employees to ensure there is no personal injury caused by accidents in the office. All the staff must always consider personal safety to themselves and others when performing their duties.

Emergency Preparedness

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

Fire precautions

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

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

Provision of protective equipment and clothing

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

Reporting of an Accident

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

Guidance and Counselling

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

HEALTH CARE SERVICES

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

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that NGCDF Samburu

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East has put in place care and support programs for the infected and affected officers to enable them remain productive.

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the NGCDF Samburu East shall have a role to play in the wider struggle to mitigate the effects of the pandemic.

An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

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

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

Addiction to drugs or substance abuse is treated like any other disease. An officer who has been determined to have a drug and substance abuse problem referred to a Government doctor for evaluation and ascertainment and is later engaged for rehabilitation services that are within the limits and budgets endorsed by the NG-CDFC.

Persons Living with Disability

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

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

Sexual harassment and other Forms of Harassment

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

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Disciplinary action will be taken against an officer of the NGCDF Samburu East for harassing another person.

Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

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

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

Reporting Harassment Cases

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

MARKET PLACE PRACTICES

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

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

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects. How the organization ensures responsible competition practices is dealing with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

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d) Product stewardship

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

COMMUNITY ENGAGEMENTS

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

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

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

In summary stakeholder's participation is important since:

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

Public Awareness

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

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

Covid-19 Mitigation Measures

Taking into consideration the current Corona Virus epidemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures.

- ✓ Printing of brochures disseminating information regarding Corona Virus protection measures and intensive public awareness

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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IV. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Samburu East Constituency is responsible for the preparation and presentation of Samburu East Constituency financial statements, which give a true and fair view of the state of affairs of Samburu East Constituency for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Samburu East Constituency accepts responsibility for the Samburu East Constituency 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 Samburu East Constituency financial statements give a true and fair view of the state of Samburu East Constituency transactions during the financial year ended June 30, 2020, and of the Samburu East Constituency financial position as at that date. The Accounting Officer charge of the NGCDF-Samburu East Constituency further confirms the completeness of the accounting records maintained for Samburu East Constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-Samburu East Constituency confirms that Samburu East Constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Samburu East Constituency 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 Samburu East Constituency financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements


The NGCDF-Samburu East Constituency financial statements were approved and signed by the Accounting Officer on 21/3/2021 2021.



Fund Account Manager

Name:

David K. Omondi



Sub-County Accountant

Name: *MARWA GIMASE*
ICPAK Member Number: *15600*

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Samburu East Constituency set out on pages 22 to 53, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccuracies in Comparative Balances

The Notes to the financial statements reflect comparative balances totalling to Kshs.41,678,140 that differs with prior year balances totalling to Kshs.38,123,329 resulting to an unreconciled variance amounting to Kshs.5,952,821 as detailed below:

Description	Note	Comparative Balance (Kshs)	Balance Reported in 2018/2019 (Kshs)	Variance (Kshs)
Bursary Secondary Schools	7	15,615,141	14,435,141	1,180,000
Bursary Tertiary	7	17,748,788	18,928,799	1,180,011
Cultural Projects	7	3,573,816	-	3,573,816
Balances Brought Forward	13	4,740,395	4,759,389	18,994
Total		41,678,140	38,123,329	5,952,821

Consequently, the accuracy, completeness and validity of the comparative balances totalling to Kshs.41,678,140 for the year ended 30 June, 2020 could not be confirmed.

2. Variances between Reported Balances and Supporting Schedules

The Notes to the financial statements reflect balances totalling to Kshs.3,397,640 whereas supporting schedules totalled to Kshs.16,936,000 resulting to an unreconciled variance amounting to Kshs.14,536,360 as detailed below:

Particulars	Note	Balance in the Note (Kshs)	Supporting Schedules (Kshs)	Variance (Kshs)
Other Operating Expenses	5	1,379,000	880,000	499,000
Bursary to Secondary Schools	7	1,773,640	6,094,000	4,320,360
Bursary to Tertiary School	7	245,000	9,962,000	9,717,000
Total		3,397,640	16,936,000	14,536,360

Consequently, the accuracy, completeness and validity of the above expenditure balance totalling to Kshs.3,397,640 for the year ended 30 June, 2020 could not be confirmed.

3. Unsupported Compensation of Employees

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects compensation of employees' totalling to Kshs.3,673,314. The balance includes basic wages of temporary employees amounting to Kshs.2,246,143 whereas the gross payroll amounted to Kshs.2,355,756 resulting to an unreconciled variance amount of Kshs.109,613.

Further, the balance includes gratuity payments amount of Kshs.827,817 that were not supported by; contract document, period of payment and rate of payment.

Consequently, the accuracy, completeness and validity of compensation of employees cost totalling to Kshs.3,673,314 for the year ended 30 June, 2020 could not be confirmed.

4. Unsupported Use of Goods and Services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services totalling to Kshs.7,266,999. The balance includes expenditure totalling to Kshs.3,648,391 that have not been supported by specific service, invoice number, itemized cost and vendor name as detailed below:

Particulars	Amount (Kshs)
Utilities	100,000
Domestic Travel	211,400
Training	1,595,000
Office General Supplies	362,991
Other Operating Expenses	1,379,000
Total	3,648,391

Further, the balance includes committee allowances amount of Kshs.1,725,000 and other committee expenses amount of Kshs.447,000 that have not been supported by committee members, allowance type, rate, date of meeting details of allowances or nature of payments.

Consequently, the accuracy, completeness and validity of use of goods and services totalling to Kshs.7,266,999 for the year ended 30 June, 2020 could not be confirmed.

5. Unsupported Other Grants and Transfers

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.11,245,994. The balance includes bursary payments to secondary schools totalling to Kshs.1,773,640 whereas the supporting schedule amounted to Kshs.6,094,000 resulting to an unreconciled variance totalling to Kshs.,4,320,360. In addition, bursary payments amounting to Kshs.1,118,000 were made to students without admission numbers.

Further, the balance includes sports activities amount of Kshs.1,547,354 incurred on. However, the amount was transferred to a sports association whose registration details and nature of services were not provided.

In addition, the balance includes emergency projects amount of Kshs.6,380,000 out of which amount of Kshs.4,050,000 was incurred on peace meetings. However, the Management did not provide supporting documents such as incident reports, notice of meetings, meetings permit, venue of meetings and Committee minutes authorizing the payments.

Consequently, the accuracy, completeness and validity of emergency projects expenditure totalling to Kshs.11,245,994 for the year ended 30 June, 2020 could not be confirmed.

6. Inaccuracy in Bank Balances

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.6,907,984. The bank reconciliation statement included stale cheques totalling to Kshs.87,121. However, the stale cheques had not been reversed in the cashbook as at 30 June, 2020.

Consequently, the accuracy, completeness and validity of the bank balances totalling to Kshs.6,907,984 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

7. Misclassification of Payments

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects other payments totalling to Kshs.4,444,027. Detailed review of the transactions and supporting documents established that the amount related to transfers to primary schools, which were misclassified to other expenditure code.

Consequently, the accuracy, completeness and validity of other payments totalling to Kshs.4,444,027 for the year ended 30 June, 2020 could not be ascertained.

8. Inaccuracies in Committee Bank Balances

Note 17.4 to the financial statements reflects Project Management Committee account balances totalling to Kshs.11,754,130. However, sixty-eight (68) bank accounts for incomplete and ongoing projects with a funding allocation amounting to Kshs.82,104,807 were omitted from this balance.

Further, the balance brought forward totalling to Kshs.16,120,2016 was also not supported by bank statements or project completion report.

Consequently, the accuracy, completeness and validity of Project Management Committee account balances totalling to Kshs.11,754,130 as at 30 June, 2020 could not be ascertained.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.143,868,542 and Kshs.68,000,000 respectively, resulting to an underfunding amounting to Kshs.75,868,542 or 53% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.143,868,542 and Kshs.67,592,834 respectively, resulting to an under expenditure amounting to Kshs.76,275,708 or 53% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular reference No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delay in Project Implementation

Review of the Project Implementation Status Report as at 30 June, 2020 indicated that one hundred and forty-nine (149) projects with a budget allocation totalling to Kshs.151,678,410 were at different implementation statuses. Thirty-nine (39) projects totalling to Kshs.30,352,500 were complete and in use while sixty-eight (68) projects with a budget allocation totalling to Kshs.82,104,807 were ongoing and forty-two (42) projects totalling to Kshs.39,221,103 were not started due to slow tendering processes and delays in receipt of funds from the NGCDF Board.

In the circumstances, I am unable to confirm whether the public will obtain value for money for the above delayed projects for the year ended 30 June, 2020.

2. Unsatisfactory Implementation of Project

Twenty-eight (28) projects with a budget allocation totalling to Kshs.26,382,500 were physically verified during the month of January, 2021. Twenty-three (23) projects with a budget allocation totalling to Kshs.25,558,000 were not satisfactorily implemented as shown in **Appendix I**.

In the circumstances, I am unable to confirm whether the public will obtain value for money for the above unsatisfactory implemented projects with an allocation totalling to Kshs.25,558,000 for the year ended 30 June, 2020.

3. Undelivered Desks

The Management procured forty-five (45) desks for three (3) primary schools; Lempuranai, Matakwanani and Ntepess Primary School at an amount of Kshs.180,000. However, twenty-three (23) desks amounting to Kshs.92,000 were not delivered.

In the circumstances, I am unable to confirm whether the public obtained value for money for the expenditure totalling to Kshs.92,000 on undelivered desks for the year ended 30 June, 2020.

4. Non-compliance with the Public Sector Accounting Standards Board Requirements

The annual reports and financial statements had the following errors; there is no blank page left for the report of the Auditor General. The forward note by the chairman on page 6 reflects actual receipts of Kshs.74,500,815 while the statement of receipts and payments reflects Kshs.68,000,000. The budget execution by programs and sub-programmes does not indicate the year it relates to. This is contrary to Public Sector Accounting Standards Board (PSASB) reporting template.

In the circumstances, the presentation of the financial statements for the year under review is not in accordance with the prescribed PSASB format.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 December, 2021

Appendix II: Unsatisfactory Implementation of Projects

No.	Project Beneficiary & Details	Cost (Kshs)	Observations
1	Construction of pit latrine at Matakwani Primary School	250,000	-Procurement file not was provided -The latrine seen was labeled 2018/2019 and not 2019/2020.
2	Renovation at DEB Primary School	1,000,000	-Procurement file was not provided - The class renovated was labeled 2018/2019.
3	Supply of furniture to Wamba CCM Primary School	800,000	-Inspection and Acceptance Committee meeting minutes were not provided
4	Construction of a pit latrine for the Assistant County Commissioner	250,000	-The toilet was not labeled with a risk of double funding.
5	Construction of one room guard house and a gate at Wamba Mixed Secondary School	200,000	- -Drawings and bill of quantities was not provided
6	Fencing and gate installation at Tipito Girls Secondary School.	1,000,000	-Bill of quantities and procurement file were not provided - Fence and gate were partly destroyed by elephants. -Project not labeled
7	Supply of forty (40) lockers to Tipito Girls Secondary School	200,000	-Lockers not labeled hence could not be identified.
8	Competition of Dormitory	900,000	-Painting was not complete.
9	Supply of double decker beds to Tipito Girls Secondary School	360,000	-Beds not labeled hence could not be identified.
10	Supply of sixty (60) Mattresses to Tipito Girls Secondary School	150,000	-Mattresses not labeled hence could not could not be identified.
11	Construction of two rooms teachers houses to completion at Lempaute Primary School	1,000,000	- The houses were complete, branded and in use -Bill of quantities Architectural drawing, and bank statement were not provided .
12	Construction of kitchen to completion at	1,000,000	-Kitchen complete, branded (2018-19) and in use

No.	Project Beneficiary & Details	Cost (Kshs)	Observations
	Lodungokwe Primary School		- Bill of Quantities, Architectural drawing, bank statements, returns and public work supervision report were provided.
13	Supply of 15 desk @Kshs.4000 to Lerata Primary School	60,000	-Desks delivered but not branded -Project procurement file was not provided .
14	Construction of two (2) 3 door pit latrine @Kshs.500,000 to completion at Lussen Gap Girls Secondary School	1,000,000	-Four (4) two door pit latrine constructed instead of two (2) latrines. -Complete but not in use, awaiting handover.
15	Construction of a dormitory to lintel at Lussen Gap Girls Secondary School	3,000,000	-Roofing was complete and plastering on going - Bill of Quantities, Architectural drawing, bank statements were not provided.
16	Construction of three (3) classrooms to completion @ Kshs.1,200,000 at Lussen Gap Girls Secondary School	3,600,000	-Classrooms complete but not in use, awaiting handover. - Bills of Quantities, Architectural drawing and Bank statements were not provided.
17	Fencing of the school by use of concrete poles ,wire mesh with barbed wire to completion at Lussen Gap Girls Secondary School	2,500,000	-Fencing was incomplete and contractor was not on site -Bills of Quantities, Architectural drawing and Bank statements were not provided.
18	Construction of twin house roofing (2-bedroom house) at Lussen Gap Girls Secondary School	2,000,000	-Stalled at lintel -Contractor not on site -Bill of Quantities, Architectural drawing and Bank statements were not provided.
19	Construction of two (2) two rooms teachers house to completion at Kiltamany Primary School	1,000,000	-Three teachers' houses were complete and in use but not branded. - Bills of Quantities Architectural drawing and bank statements were not provided.

No.	Project Beneficiary & Details	Cost (Kshs)	Observations
20	Construction of a classroom at Sukuroi Primary School	1,000,000	-Project complete and in use but not branded. -Project file was not provided.
21	Construction of two (2) two rooms teachers houses.	1,000,000	-The houses were complete, branded and in use - Three (3) rooms constructed instead of two -Project file was not provided.
22	Completion of fencing and construction of a modern gate using concrete poles, wire mesh with barbed wire at Kule Primary School	2,500,000	-Certificate of completion was signed by the Principal and inspection not by the committee or engineer. - Bank statement, procurement records Bill of Quantities were not provided.
23	Renovation of the Deputy County Commissioner's Office	700,000	-The Project was not in approved Code list for 2019-2020 - Bank statements, procurement records, Bills of Quantities were not provided.
	Total	25,558,000	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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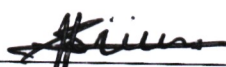
**Reports and Financial Statements
for the year ended June 30, 2020**

V. STATEMENT OF RECEIPTS AND PAYMENTS FOR JUNE 30, 2020

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	68,000,000	163,825,359
Proceeds from Sale of Assets	2	-	-
Other Receipts	3		6000
TOTAL RECEIPTS		68,000,000	163,831,359
PAYMENTS			
Compensation of employees	4	3,673,314	2,568,285
Use of goods and services	5	7,266,999	7,573,638
Transfers to Other Government Units	6	40,962,500	102,435,407
Other grants and transfers	7	11,245,994	47,093,609
Acquisition of Assets	8	-	-
Other Payments	9	4,444,027	2,400,000
TOTAL PAYMENTS		67,592,834	162,070,936
SURPLUS/DEFICIT		407,166	1,760,423

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Samburu East Constituency financial statements were approved on 2/3/2021 and signed by:


Fund Account Manager
Name: Daniel A. Chumyat


National Sub-County Accountant
Name: MARWA GIMASE
ICPAK Member Number: 15600


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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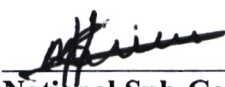
STATEMENT OF ASSETS AND LIABILITIES FOR JUNE 30, 2020

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,907,984	6,500,818
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		6,907,984	6,500,818
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		6,907,984	6,500,818
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		6,907,984	6,500,818
REPRESENTED BY			
Fund balance b/fwd. 1st July...	13	6,500,818	4,740,395
Surplus/Deficit for the year		407,166	1,760,423
Prior year adjustments	14		-
NET FINANCIAL POSITION		6,907,984	6,500,818

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SAMBURU EAST Constituency financial statements were approved on 23/1/2021 and signed by:


Fund Account Manager

Name: 


National Sub-County Accountant
 Name: **MARWA GIMASE**
 ICPAK Member Number: **15600**

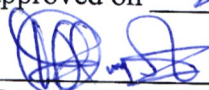
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOMBASA EAST CONSTITUENCY
Accounts and Financial Statements
for the year ended June 30, 2020

I. STATEMENT OF CASHFLOW JUNE 30, 2020

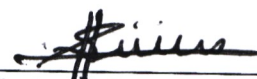
		2019 - 2020	2018- 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	68,000,000	163,825,359
Other Receipts	3	-	6000
		68,000,000	163,831,359
Payments for operating expenses			
Compensation of Employees	4	3,673,314	2,568,285
Use of goods and services	5	7,266,999	7,573,638
Transfers to Other Government Units	6	40,962,500	102,435,407
Other grants and transfers	7	11,245,994	47,093,609
Other Payments	9	4,444,027	2,400,000
		67,592,834	162,070,939
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		407,166	1,760,423
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		407,166	1,760,423
Cash and cash equivalent at BEGINNING of the year	13	6,500,818	4,740,395
Cash and cash equivalent at END of the year		6,907,984	6,500,818

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SAMBURU EAST Constituency financial statements were approved on 2/3/21 2021 and signed by:



Fund Account Manager
Name: David W. O'Connell



National Sub-County Accountant
Name: MAREWA GIMASE
ICPAK Member Number: 15600

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU EAST CONSTITUENCY**

**Reports and Financial Statements
for the year ended June 30, 2020**

**II SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND
DEVELOPMENT COMBINED FOR JUNE 30, 2020**

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 NG-CDF Board	137,367,724	6,500,818	143,868,542	68,000,000	75,868,542	47.0%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts	0	0	0	-	-	0.0%
TOTAL RECEIPTS	137,367,724	6,500,818	143,868,542	68,000,000	75,868,542	47.0%
PAYMENTS						
Compensation of Employees	5,005,000	831,619	5,836,619	3,673,314	2,163,305	62.9%
Use of goods and services	7,358,095	114,600	7,472,695	7,266,999	205,696	97.2%
Transfers to Other Government Units	76,862,500	100,000	76,962,500	40,962,500	36,000,000	53.2%
Other grants and transfers	47,845,595	704,793	48,550,388	11,245,994	37,304,394	23.2%
Acquisition of Assets	0	0	0	-	-	0.0%
Other Payments	296,534	4,749,806	5,046,340	4,444,027	602,313	88.1%
TOTAL	137,367,724	6,500,818	143,868,542	67,592,834	76,275,708	47.0%

- i.) There was underutilization of employee compensation due to accrued employee's gratuity
- ii) There was underutilization of goods and services due to unspent balance
- iii) There was underutilization of transfers to other government units due to underfunding from cdf board
- iv) There was underutilization of grants and transfers due to underfunding from cdf board
- v) There was underutilization of other payments this as resulted from ICT hubs unutilized but this has since been reallocated

Nb; The changes resulted from original to final budget is due to unfunded projects from the last financial year and reallocations

The NGCDF-SAMBURU EAST Constituency financial statements were approved on 23/12/2021 and signed by:

Fund Account Manager

Name:

David R. Ogunu

Sub-County Accountant

Name: *MARWA GIMBE*

ICPAK Member Number: *15600*

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
AMBURU EAST CONSTITUENCY**
Reports and Financial Statements
for the year ended June 30, 2020

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	2019/2020	2019/2020
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration					
Employees' Salaries	5,005,000.00	831,619	5,836,619.00	3,672,314.00	2,164,305.00
Goods and Services	2,237,063.00	-	2,237,063.00	2,226,009.00	11,054.00
Committee Expenses	1,000,000.00	-	1,000,000.00	987,395.00	12,605.00
Sub-Total	8,242,063.00	831,619.00	9,073,682.00	6,885,718.00	2,187,964.00
2.0 Monitoring and Evaluation					
Goods and Services	1,121,031.72	114,600.00	1,235,631.72	1,089,095.00	146,536.72
Committee Expenses	1,000,000.00	-	1,000,000.00	975,500.00	24,500.00
Capacity Building of NG-CDFs/PMCs	2,000,000.00	-	2,000,000.00	1,990,000.00	10,000.00
Sub-Total	4,121,031.72	114,600.00	4,235,631.72	4,054,595.00	181,036.72
3.0 Emergency					-
Emergency	7,198,241.00	-	7,198,241.00	6,380,000.00	
Emergencies					-
Sub-Total	7,198,241.00	0.00	7,198,241.00	6,380,000.00	818,241.00
4.0 Bursary and Social Security Programme					-
Bursary Secondary Schools	17,000,000.00	6,002.98	17,006,002.98	1,773,640.00	15,232,362.98
Bursary Tertiary Schools	20,000,000.00	-	20,000,000.00	245,000.00	19,755,000.00
Bursary Special		-	-	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU EAST CONSTITUENCY**

**Accounts and Financial Statements
For the year ended June 30, 2020**

Schools					-
Social Security Programmes - NHIF		-	-	-	-
Bursaries					-
Sub-Total	37,000,000.00	6,002.98	37,006,002.98	2,018,640.00	34,987,362.98
5.0 Sports	-	-	-	-	-
Samburu East Sports Association	1,547,354	0	1,547,354.00	1,547,354.00	
Sub-Total	1,547,354	-	1,547,354.00	1,547,354.00	-
6.0 Environment					-
Seiya Environmental Project	1,000,000.00	-	1,000,000.00	-	-
Sereolipi environmental project	500,000.00	-	500,000	-	-
Sub-Total	1,500,000.00	0	1,500,000.00	-	1,500,000.00
7.0 Primary School Projects					
Nkaroni primary school	532,500	-	532,500.00	532,500.00	-
Milgis primary school	180,000	-	180,000.00	180,000.00	-
Lerata primary school	60,000	-	60,000.00	60,000.00	-
Ntepes primary school	60000	-	60,000.00	60,000.00	-
Milimani primary school	60000	-	60,000.00	60,000.00	-
Matakwani primary school	250,000	-	250,000.00	250,000.00	-
matakwani primary school	60000	-	60,000.00	60,000.00	-
Lempuranai primary school	60000	-	60,000.00	60,000.00	-
Lderkesi	60000	-	60,000.00	60,000.00	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU EAST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

primary school					
Ndonyo wasin primary school	60000	-	60,000.00	60,000.00	-
Nalepobo primary school	60000	-	60,000.00	60,000.00	-
Muugur primary school	60000	-	60,000.00	60,000.00	-
Raraiti primary school	60000	-	60,000.00	60,000.00	-
Sereolipi primary school	60000	-	60,000.00	60,000.00	-
Wamba ccm primary school	800,000	-	800,000.00	800,000.00	-
Legarde primary school	1,000,000	-	1,000,000.00	-	-
Girgir primary school	900,000	--	900,000.00	-	-
Resim primary school	1,000,000		1,000,000.00		
Sakuroi primary school	1,000,000		1,000,000.00	1,000,000.00	
Lpus primary school	1,000,000		1,000,000.00		
Kiltamany primary school	1,000,000		1,000,000.00	-	
Kiltamany primary school	1,500,000		1,500,000.00		
Lempaute primary school	1,000,000		1,000,000.00	1,000,000.00	
Lodungokwe primary school	1,000,000		1,000,000.00		
Nairimirimo primary school	3,000,000		3,000,000.00	2,000,000.00	
Ndonyo nasipa primary school	2,500,000.00		2,500,000.00		
Ndume primary school	1,000,000.00		1,000,000.00		
pareu primary school	1,000,000.00		1,000,000.00		
Noolotero primary school	1,000,000.00		1,000,000.00		
Ngilai primary school	1,000,000.00		1,000,000.00		
Ngilai primary school	250,000.00		250,000.00	250,000.00	
Raraiti primary school	250,000.00		250,000.00	250,000.00	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU EAST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

Oromodei primary school	1,000,000		1,000,000.00		
Kule primary school	1,000,000		1,000,000.00	1,000,000.00	
Remot primary school	1,000,000		1,000,000.00		
Sub-Total	24,822,500.00	0.00	24,822,500.00	7,922,500.00	16,900,000.00
3.0 sec School Projects					
Uaso girls sec school	2,500,000		2,500,000.00		
Uaso girls sec school	360,000		360,000.00	360,000.00	
Uaso girls sec school	150,000		150,000.00	150,000.00	
Uaso girls sec school	200,000		200,000.00	200,000.00	
Uaso girls sec school	1,100,000		1,100,000.00	1,100,000.00	
Tipito girls sec school	1,000,000		1,000,000.00	1,000,000.00	
Tipito girls sec school	200,000		200,000.00	200,000.00	
Tipito girls sec school	900,000		900,000.00	900,000.00	
Tipito girls sec school	360,000		360,000.00	360,000.00	
Tipito girls sec school	500,000		500,000.00	500,000.00	
Tipito girls sec school	150,000		150,000.00	150,000.00	
Narasha boys sec school	4,100,000		4,100,000.00	4,100,000.00	
Narasha boys sec school	2,400,000		2,400,000.00	2,400,000.00	
Narasha boys sec school	250,000		250,000.00	250,000.00	
Narasha boys sec school	360,000		360,000.00	360,000.00	
Narasha boys sec school	150,000		150,000.00	150,000.00	
Narasha boys sec school	500,000		500,000.00	500,000.00	
Narasha boys sec school	300,000		300,000.00	300,000.00	
Seiya boys sec school	4,100,000		4,100,000.00	4,100,000.00	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

Seiya boys sec school	240000		2,400,000.00	2,400,000.00	
Seiya boys sec school	250000		250,000.00	250,000.00	
Seiya boys sec school	360000		360,000.00	360,000.00	
Seiya boys sec school	150000		150,000.00	150,000.00	
Seiya boys sec school	500,000		500,000.00	500,000.00	
Seiya boys sec school	300,000		300,000.00	300,000.00	
Wamba mix sec school	200,000		200,000.00	200,000.00	
Lolokwe mix sec school	200,000		200,000.00	200,000.00	
Girgir mix sec school	200,000		200,000.00	200,000.00	
Gigir mix sec school	2,000,000		2,000,000.00		
Wamba girls sec school	2,500,000		2,500,000.00		
Ngila mix sec school	1,500,000		1,500,000.00	1,500,000.00	
Lolokwe mix sec school	200,000	100,000.00	300,000.00	300,000.00	
Lussen gap girls sec school	3,600,000		3,600,000.00	3,600,000.00	
Lussen gap girls sec school	2,000,000		2,000,000.00	2,000,000.00	
Lussen gap girls sec school	3,000,000		3,000,000.00	3,000,000.00	
Lussen gap girl sec school	1,000,000		1,000,000.00	1,000,000.00	
Lussen gap girls sec school	2,500,000		2,500,000.00		
Nalele boys sec school	3,600,000		3,600,000.00		
Nalele boys sec school	1,000,000		1,000,000.00		
Nalele boys sec school	2,000,000		2,000,000.00		
Nalele boys sec school	3,000,000		3,000,000.00		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU EAST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

Sub-total	52,040,000.00	100,000.00	52,140,000.00	33,040,000.00	19,100,000.00
9.0 Tertiary institutions projects					
10.0 Security Projects					
Lpus leluai police line	600,000.00		600,000.00	600,000.00	
Deputy county commissioner office		700,000.00	700,000.00	700,000.00	
sub-total	600,000.00	700,000.00	1,300,000.00	1,300,000.00	0.00
11.0 Acquisitions of Assets					-
12.0 Others					-
CONSTITUENCY MOTOR CYCLE	296,534.20	0	296,534		
constituency innovation hubs		4,444,027	4,444,027	4444027.02	
NGCDF office toilet		304,569	304,569		
Sub-Total	296534.2	4,748,596.02	5,045,130.22	4,444,027.02	601,103.20
GRAND TOTAL	137,367,724.14	6,500,818.00	143,868,541.92	67,592,834.02	76,275,707.90

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Transfers from the Exchequer

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU EAST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

A fixed asset register is maintained by each public entity and a summary provided for purposes of no consolidation. This summary is disclosed as an annexure to the financial statements.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU EAST CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU EAST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
NG-CDF FUNDING			
AIE NO	B005130	-	54,784,483
AIE NO	B030211	-	10,000,000
AIE NO	B042837	-	13,000,000
AIE NO	B042613	-	11,000,000
AIE NO	B007465	-	8,000,000
AIE NO	B005466	-	12,000,000
AIE NO	B047582	-	55,040,876
AIE NO	B041200	4,000,000	-
AIE NO	B047646	20,000,000	-
AIE NO	B049169	6,000,000	-
AIE NO	B104087	15,000,000	-
AIE NO	B104470	23,000,000	-
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		68,000,000	163,825,359

2. PROCEEDS FROM SALE OF ASSETS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
TOTAL	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU EAST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of Tender Documents	-	-
Other Receipts Not Classified Elsewhere (specify)	-	6000
TOTAL	-	6,000

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of temporary employees	2,246,143	2,222,017
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	19,000	34,000
Other personnel payments	342,718	312,268
Employer contribution to NSSF	237,636	-
Gratuity-contractual employees	827,817	-
TOTAL	3,673,314	2,568,285

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5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	129,608	48,000
Electricity	-	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	211,400	299,250
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,595,000	1,378,200
Hospitality supplies and services	-	-
Other committee expenses	447,000	3,166,285
Committee allowance	1,725,000	563,050
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	362,991	684,968
Fuel, oil & lubricants	772,000	756,635
Other operating expenses	1,379,000	677,250
Bank service commission and charges	34,579	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	610,421	-
Routine maintenance- other assets	-	-
TOTAL	7,266,999	7,573,638

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	7,922,500	39,675,407
Transfers to Secondary Schools	33,040,000	62,760,000
Transfers to Tertiary Institutions	-	-
Transfers to Health Institutions	-	-
TOTAL	40,962,500	102,435,407

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary – Secondary	1,773,640	15,615,141
Bursary –Tertiary	245,000	17,748,788
Bursary- Special Schools	-	-
Mocks & CAT	-	-
Water	-	-
Food Security	-	-
Electricity	-	-
Security	1,300,000	1,412,000
Roads and Bridges	-	-
Sports	1,547,354	2,194,640
Environment	-	-
Cultural Projects	-	3,573,816
Agriculture	-	-
Emergency Projects	6,380,000	6,549,224
TOTAL	11,245,994	47,093,609

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8. ACQUISITION OF ASSETS

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

9. OTHER PAYMENTS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Strategic Plan	-	2,400,000
ICT Hubs	4,444,027	-
	-	-
TOTAL	4,444,027	2,400,000

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10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
Equity bank, Maralal. Samburu east NG-CDF	A/C no.11002617427355	6,907,984	6,500,818

11: OUTSTANDING IMPRESTS

Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2020)
	Date imprest taken	Kshs	Kshs	Kshs
	2/7/2019	150,000	150,000	-
Simon Kipaika	18/7/2019	300,000	300,000	-
Simon Kipaika	28/8/2019	180,000	180,000	-
Simon Kipaika	30/8/2019	170,000	170,000	-
Simon Kipaika	25/10/2019	750,000	750,000	-
Simon Kipaika	11/12/2019	307,000	307,000	-
Simon Kipaika	27/12/2019	220,000	220,000	-
Simon Kipaika	17/1/2020	411,000	411,000	-
Simon Kipaika	12/2/2020	940,000	940,000	-
Simon Kipaika	14/2/2020	410,000	410,000	-
Simon Kipaika	4/3/2020	188,000	188,000	-
Simon Kipaika	25/3/2020	334,000	334,000	-
Simon Kipaika	16/4/2020	200,000	200,000	-
Simon Kipaika	12/5/2020	350,000	350,000	-
		4,910,000	4,910,000	-

12A. RETENTION

Supplier/Contractor	PV No.	2019 - 2020	2018 - 2019
		-	-
TOTAL		-	-

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12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	-	-
Total	-	-

13. BALANCES BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	Kshs (1/7/2019)	Kshs (1/7/2018)
Bank accounts	6,500,818	4,740,395
Cash in hand	-	-
Imprest	-	-
TOTAL	6,500,818	4,740,395

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY2019 - per	Adjustment	Adjusted Ksh
Description of the			
Bank accounts balances	-	-	-
Cash in	-	-	-
Accounts Payable	-	-	-
Receivable	-	-	-
Others (specify)	-	-	-
TOTAL			

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2019-2020	2018-2019
	Kshs	Kshs
Outstanding Imprest as at 1st July 2019 (A)	-	-
Imprest issued during the year (B)	4,910,000	-
Imprest surrendered during the Year ©	4,910,000	-
Net changes in accounts receivables (D=A+B-C)	-	-

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020	2019- 2018
	Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Net changes in accounts payable (D=A+B-C)	-	-

17. OTHER IMPORTANT DISCLOSURES

	2019-2020	2018-2019
	Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Net changes in accounts payable (D=A+B-C)	-	-

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	-
Others (specify)	-	-
	-	-

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17.3: UNUTILIZED FUND (See Annex 3)

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Compensation of employees	2,163,305	831,619
Use of goods and services	206,306	114,600
Amount due to other government entities (see attached list)	36,000,000	100,000
Amounts due to other grants and other transfers (see attached list)	37,304,394	704,793
others (specify)	601,103	4,749,806
Totals	76,275,708	6,500,818

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	11,754,130	16,120,206
	-	-

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	A	B	C	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods			204,697		
7.					
8.					
9.					
Sub-Total			204,697		
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total			204,697		

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		A	B	C	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)			2,164,305			
10. Employee salaries						
11.						
12.						
Sub-Total			2,164,305			
Grand Total			2,164,305			

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -
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ANNEX 3 - UNUTILIZED FUND

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2015	2014	
		a	b	c	d=a-c		
1.Compensation of employees	Salaries	2,163,305					awaiting fund from cdf board
Sub total		2,163,305					
2.Use of goods and services	goods and services	205,696					awaiting fund from cdf board
Sub total		205,696					
3.Amounts due to other Government entities							
Legarde Primary School	teachers house construction	1,000,000					awaiting fund from cdf board
Girgir Primary School	classroom construction	900,000					awaiting fund from cdf board
Resim Primary School	classroom construction	1,000,000					awaiting fund from cdf board
Lpus Primary School	classroom construction	1,000,000					awaiting fund from cdf board
Kiltamany Primary School	teachers house construction	1,000,000					awaiting fund from cdf board
Kiltamany Primary School	water pipe connection	1,500,000					awaiting fund from cdf board
Lodungokwe Primary School	teachers house construction	1,000,000					awaiting fund from cdf board

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Ndonyo Nasipa Primary School	fencing completion	2,500,000					awaiting fund from cdf board
Ndume Primary School	teachers house construction	1,000,000					awaiting fund from cdf board
Pareu Primary School	classroom construction	1,000,000					awaiting fund from cdf board
Noolotero Primary School	classroom construction	1,000,000					awaiting fund from cdf board
Ngilai Primary School	teachers house construction	1,000,000					awaiting fund from cdf board
Oromodei Primary School	classroom construction	1,000,000					awaiting fund from cdf board
Remot Primary School	classroom construction	1,000,000					awaiting fund from cdf board
Nairimirimo Primary School	dormitory construction	1,000,000					
Sub-Total		16,900,000					
Girgir Mix Sec School	fencing of the school	2,000,000					awaiting fund from cdf board
Wamba Girls Sec School	dormitory construction	2,500,000					awaiting fund from cdf board
Jusen Gap Girls Sec School	fencing of the school	2,500,000					awaiting fund from cdf board
Nalele Boys Sec School	classroom construction	3,600,000					awaiting fund from cdf board
Nalele Boys Sec School	toilet construction	1,000,000				0	awaiting fund from cdf board
Nalele Boys Sec School	twin house construction	2,000,000				0	awaiting fund from

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										cdf board
Nalele Boys Sec School	dormitory construction	3,000,000								awaiting fund from cdf board
Uaso Girls Sec Schools	fencing completion	2,500,000								awaiting fund from cdf board
Sub-Total		19,100,000.00								
4.Amounts due to other grants and other transfers										
Bursary secondary schools	various institutions	15,232,362.00	-	0				0		Awaiting funds from cdf board
Bursary tertiary institution	various institutions	19,755,000.00								awaiting fund from cdf board
Sub-Total		34,987,362.00								
5.Emergency										
Emergency	Emergency allocation	818,241.00	-	0				0		awaiting fund from cdf board
Sub-Total		818,241.00								
Seiya Environmental Project	gabions construction	1,000,000.00								awaiting fund from cdf board
Sereolipi Environmental Project	gabions construction	500,000.00								awaiting fund from cdf board
sub-total		1,500,000.00								
6. Others specify			-	0				0		
Constituency Motor Cycle	acquisition of motor bike	296,534.20								awaiting fund from cdf board

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Cdf Pit Latrine	construction of pit latrine	304,569.00					awaiting fund from cdf board
Sub-Total		601,103.00					
Grand Total		76,275,708					

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost Kshs 2018/2019	Additions during the year	Disposals during the year	Historical Cost Kshs 2019/2020
Land	0	0	0	0
Buildings and structures	0	0	0	0
Transport equipment	3,744,473	0	0	3,744,473
Office equipment, furniture and fittings	2,622,500	0	0	2,622,500
ICT Equipment, Software and Other ICT Assets	0	0	0	0
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	6,366,973	0	0	6,366,973

ANNEX 5 – PMC BANK BALANCES AS AT 30TH JUNE 2020

		2019 -2020	2018 - 2019
		Kshs	Kshs
Seiya Boys Sec School	1100279067210	537,480	-
Uaso Girls Sec School	410277245732	5,280	-
Kule Primary School	1100279774412	4,520	-
Matakwan Primary School	1100279774412	15,900	-

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Mpassion Primary School	1100277526178	510	1,000,000
Narasha Boys Sec School	1100279071992	1,323,440	-
Ndonyo Wasin Primary School	410267122070	90,200	-
Raraiti Primary School	1100278860257	320,000	-
Sereolipi Primary School	410278832558	880	-
Sirata Lemurt Primary School	41017764902	10,120	-
Sukuroi Primary School	410267405268	5,280	-
Silango Nanyoike Pry School	410262838142	-	900,000
Lorrok-Onyoike Pry School	1100277394206	-	2,000,000
Lmarmaroi Primary School	410277556850	-	1,000,000
Miliaai Environmental Project	1100177564205	-	1,220,206
Tipito Girls Sec School	0410277529526	-	10,000,000
Lussen Gap Girls Sec School	1100279871228	9,440,520	-
Totals		11,754,130	16,120,206

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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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
Sr/samburueast cdf/2018-19/(2)	Presentation and Disclosures of Financial Statements	Errors in the financial statements amended to reflect the true position	Fund account manager	Not resolved	
Sr/samburueast cdf/2018-19/(2)	Inaccuracies' in the Financial Statements	Issues noted and now amended to reflect fair presentation and disclosures of financial statements	Fund account manager	Not resolved	
Sr/samburueast cdf/2018-19/(2)	Variances between Financial Statements and Supporting schedules	Variances are reconciled to reflect the true position	Fund account manager	Not resolved	
Sr/samburueast cdf/2018-19/(2)	Misstatement of Compensation of Employees	Variances between reported compensation of employees and computed are now reconciled	Fund account manager	Not resolved	
Sr/samburueast cdf/2018-19/(2)	Cash and Cash Equivalents	Issues noted and have been responded accordingly	District accountant	Not resolved	
Sr/samburueast cdf/2018-19/(2)	Bursary Payments	Bursary payments issues explained accordingly	Fund account manager	Not resolved	