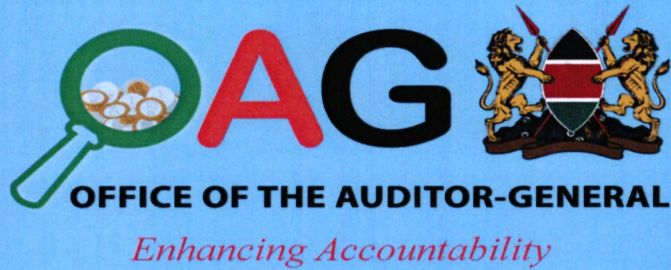


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**

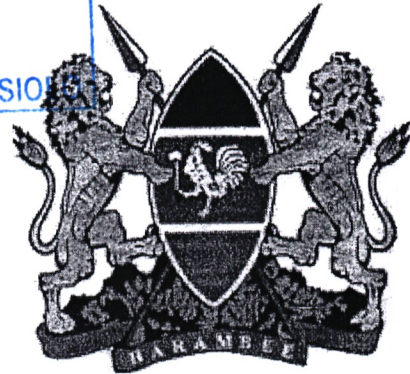
THE NATIONAL ASSEMBLY	
DATE: 06 JUL 2023	
Day: Thursday	
TAGGED BY:	Hon. Samuel Chepkonga, MP
CLERK AT THE TABLE:	Joyce Kemethle

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SAMBURU WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30th JUNE 2022

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

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*Samburu West Constituency
National Government Constituencies Development Fund (NGCDF)
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I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for The National Treasury and Planning, 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;

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- 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

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.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The Samburu West Constituency NG-CDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)

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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 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Isaak Hassan Adan
2.	Sub-County Accountant	Fredrick Mala Ndege
3.	Chairman NG-CDFC	Isaiah Letunta
4.	Member NG-CDFC	Violet Lelekong

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Samburu West Constituency NG-CDF. The reports and recommendation of ARMC when adopted by the NG-CDF 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) Samburu West Constituency NGCDF Headquarters

P.O. Box 450 - 20600
CDF Building
Maralal – Baragoi Road
MARALAL

(f) Samburu West Constituency NGCDF Contacts

Telephone: (254) 720 907 270
E-mail: iadan@ngcdf.go.ke / samburuwestcdf@gmail.com
Website: www.ngcdf.go.ke

Samburu West Constituency
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(g) Samburu West Constituency NGCDF Bankers

Equity Bank
Maralal Branch
Account No: 1100276511144
P.O. Box 300 - 20600
MARALAL

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084 - 00100
NAIROBI

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112 - 00200
NAIROBI

*Samburu West Constituency
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II. NG-CDF Chairman's Report



ISAIIAH K. LETUNTA
Chairman NG-CDF Samburu West

The Constituency was able to absorb funds up to 75%. This was partly due to late receipt of funds for Financial Year 2021/2022. The NG-CDF Board sent the last quarter of Financial Year 2021/2022 in late June, hence it was not possible to absorb the whole amount within the Financial Year.

The budget for the constituency for 2021/2022 was Kshs.137,088,879.00 and there was an opening balance of Kshs.30,559,531.00 and Kshs.41,188,879.00 received for last financial year making a total budget of 208,837,289. The constituency made payments totalling Kshs.161,961,691.00 being equivalent to 75% absorption rate.

Sector	Expenditure	Percentage
Compensation of employees	2,665,713	53%
Use of goods and services	8,311,656	60%
Transfer to other government units	79,817,234	77%
Other grants and transfers	70,957,087	92%
Acquisition of assets	210,000	3%

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The Constituency has done well in terms of project implementation. Among successful projects are a number of classrooms and Administration blocks for primary schools. During the year under review, the Constituency has done staff houses for police and office for a chief. The NG-CDF has improved the Education and security infrastructures in Samburu West Constituency.

The constituency has developed and launched a five-year strategic plan to address the above challenges. The plan will assist in developing infrastructures in Educational institutions and security agencies in the Constituency.

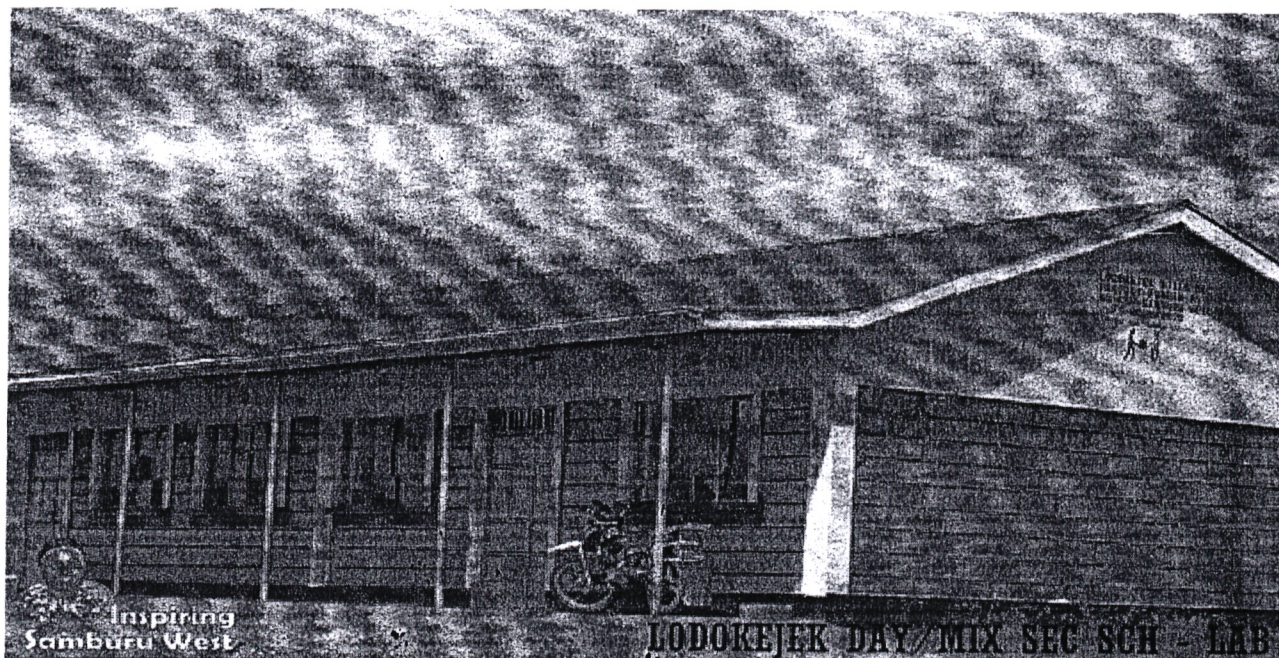
The NG-CDF Samburu West Committee is also having periodical ward meetings to build capacity of the constituents in understanding the operations of the fund.

The NG-CDF Committee has come up with measures to ensure projects are completed within a financial year i.e. no issue of on-going projects.

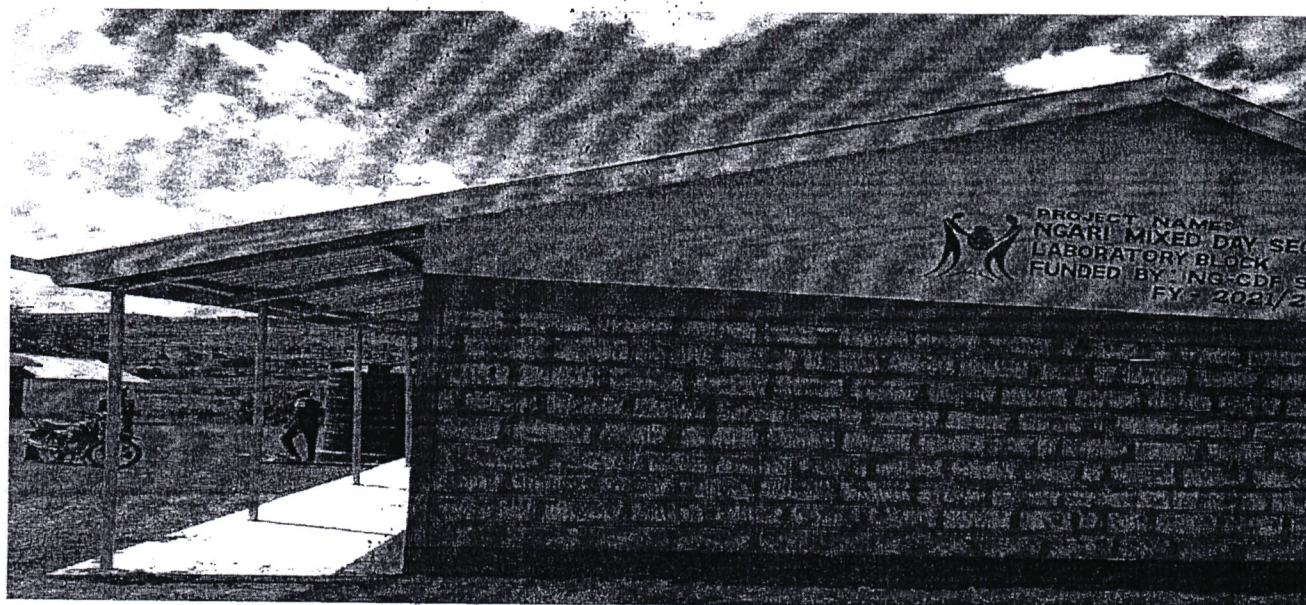
The constituency is doing capacity building of NG-CDF Committees and the Project Management Committees in areas of project planning, implementation, monitoring and evaluation. The Committees have also been trained in Risk management and control.



Project Name: Kisima Mixed Day Secondary School
Project Activity: Construction of Administration Block
Project Cost: Kshs.2,500,000.00
Project Achievement: Solved staffing problem in the institution



Project Name: Lodokejek Mixed Day Secondary School
Project Activity: Construction of Laboratory
Project Cost: Kshs.3,500,000.00
Project Achievement: Solved congestion on laboratory problem in the institution



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Project Name: Ngari Mixed Day Secondary School

Project Activity: Construction of Laboratory

Project Cost: Kshs.3,500,000.00

Project Achievement: Solved congestion on laboratory problem in the institution

Challenges

Some challenges affecting project implementation is the late disbursement of funds, late approval of proposals and reallocations. The constituency is also very sparse and almost all the schools have very poor infrastructures. The issue of early marriages and female genital mutilation (FGM) is also rampant in the constituency.

Recommendations

The constituency has developed and launched a five-year strategic plan to address the above challenges. The plan will assist in developing infrastructures in Education institutions and security agencies in the Constituency.

The NG-CDF Samburu West Committee is also having periodical ward meetings to build capacity of the constituents in understanding the operations of the fund.

The NG-CDF Committee has come up with measures to ensure projects are completed within a financial year i.e. no issue of on-going projects.

The constituency is doing capacity building of NG-CDF Committees and the Project Management Committees in areas of project planning, implementation, monitoring and evaluation. The Committees have also been trained in Risk management and control.

Isaiah K. Letunta

Chairman NG-CDF Committee Samburu West

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III. Statement of Performance against Predetermined Objectives for FY 2021/22

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 Samburu West Constituency 2018-2022 plan are to:

1. Enhanced security and peaceful co-existence
2. Improved access to quality affordable education for all school-going children in the constituency
3. Quality universal healthcare access
4. Integrated robust infrastructure
5. Sustainable environment for responsive development

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	Improved access to quality affordable education for all school going children in the constituency	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 bursaries beneficiaries at all levels	In FY 21/22 - We constructed 18 classrooms in primary schools, 12 classrooms in secondary schools. 1 dormitory in primary schools and 6 administration blocks in primary schools. - Bursary beneficiaries were 5200 in secondary, 300 universities and

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Constituency Program	Objective	Outcome	Indicator	Performance
				700 in colleges.
Security	Enhanced security and peaceful co-existence	Enhanced security infrastructure through construction/improving police stations, AP camps and patrol bases	Construction of Chief offices and toilets for Police stations.	Constructed 4 chief's offices and 12 latrines in police stations
Environment	Sustainable environment for responsive development.	Assist the community groups to acquire necessary facilities to conserve environment and other social amenities	Enhanced tree planting and provision of water tanks to conserve environment	Purchased water tanks for 18 schools (10,000 lts water tanks)
Disaster Management	Mainstreaming of climate change, disaster risk reduction and other crosscutting issues	Support establishment of PWDs friendly infrastructure in public institutions at all levels	Making sure all buildings done by Samburu West NGCDF have provisions for persons with disabilities	All classrooms, administration blocks, dormitories and latrines fitted with ramps

IV. Environmental and Sustainability Reporting

Samburu West NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile

To ensure sustainability of Samburu West NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Samburu West NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid - 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The NGCDF – Samburu West bought tanks and installed gutters for 18 schools around the constituency

3. Employee welfare

We invest in providing the best working environment for our employees. Samburu West constituency recruitment is guided by Employment Act, NG-CDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Samburu West constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of

movement and accessibility, within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Samburu West NG-CDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers, which are enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NG-CDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

Samburu West NG-CDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and

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policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG-CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and considers public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

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.

Samburu West NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

Isaak Hassan Adan
Fund Account Manager NG – Samburu West CDF

V. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government 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 NG-CDF - Samburu West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. 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 NG-CDF - Samburu West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the NG-CDF- Samburu West Constituency further confirms the completeness of the accounting records maintained for the 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.

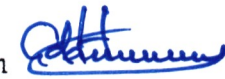
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The Accounting Officer in charge of the NG-CDF, Samburu West Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's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

Approval of the financial statements

The NG-CDF Samburu West Constituency financial statements were approved and signed by the Accounting Officer on 30/03/2022


Isaiah Letunta
Chairman – NG-CDF Committee

Isaak Hassan Adan 
Fund Account Manager NG – Samburu West

REPUBLIC OF KENYA

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Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SAMBURU WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Control, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Samburu West Constituency set out on

pages 1 to 47, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Samburu West Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and Public Finance Management Act, 2012 and comply with the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Cash and Cash Equivalents - Stale Cheques

The statement of assets and liabilities reflects a bank balance of Kshs.46,875,599. The bank reconciliation statement for this bank account reflects payments in cash book not in bank statement for unpresented cheques amounting to Kshs.8,569,899. However, the amount includes stale cheques totalling Kshs.607,157 which had not been reversed in the cash book as at 30 June, 2022.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.46,875,599 could not be confirmed.

2. Summary of Fixed Assets Register

Annex 4 to the financial statements reflects a balance of Kshs.24,114,011 in respect to summary of fixed assets which includes buildings and structures balance of Kshs.10,590,000. However, the asset register provided for audit review reflects a nil balance for the same items resulting to an unexplained variance of Kshs.10,590,000.

Further, the Fund assets were not tagged as required.

In the circumstances, the completeness and validity of the summary of fixed assets register balance of Kshs.24,114,011 could not be confirmed.

3. Misposting of Committee Members Allowances

Note 5 to the financial statements reflects Kshs.8,311,656 in respect to use of goods and services which includes a balance of Kshs.2,296,000 in respect of office and general supplies and services. Included in this balance is an amount of Kshs.920,000 incurred on allowances for committee members which was mis-posted to office and general supplies and services instead of committee allowance.

In the circumstances, the balance for office and general supplies and services of Kshs.2,296,000 was overstated by Kshs.920,000.

4. Failure to Supported Bank Reconciliations Statements - Project Management Committee Bank Balances

Note 17.4 to the financial statements reflects Project Management Committees (PMC) balances amounting to Kshs.10,232,560. However, the bank reconciliations statements and their related supporting documents were not provided for audit review contrary to Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 which require that Accounting Officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month and submit a bank reconciliation statement not later than date 10 of the subsequent month to the National Treasury with a copy to the Auditor-General.

In the circumstances, the validity and accuracy of the PMG account balances of Kshs.10,232,560 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Samburu West Constituency Management in accordance with the ISSAI 130 on the 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 judgement, 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 for the year ended 30 June, 2022 reflects budgeted receipts of Kshs.215,054,014 and actual receipts of Kshs.208,837,289 resulting to underfunding of Kshs.6,216,725 or 3% of the budget. Similarly, the Fund expended Kshs.161,961,690 against an approved budget of Kshs.215,054,014 resulting to an under-expenditure of Kshs.53,092,324 or 25% 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 paragraphs were raised under the report on financial statements, report on lawfulness and effectiveness in use of public resources, and report on effectiveness of internal control, risk management and governance.

Although the Management has indicated that the issues have been responded to, the matters have remained unresolved as the relevant parliamentary committee has not met to deliberate on the same.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, and 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. Delayed Project – Kenya Medical Training College (Maralal Campus)

Review of the Project Implementation Status (PIS) report revealed that construction of the Kenya Medical Training College (Maralal Campus) was to be undertaken during the year and Kshs.20,000,000 was allocated for the project. However, at the time of the audit the Project Management Committee (PMC) for implementing the project was yet to be established and the monies allocated were still lying idle at the Samburu West NG-CDF main account hence denying the public the benefits accruing from the use of the project.

In the circumstances, the value for money of the Kshs.20,000,000 could not be confirmed.

2. Incomplete Project - Samburu West Technical Training Institute

The statement of receipts and payments together with, Note 6 to the financial statements reflects transfer to other government units of Kshs.79,817,234 which includes transfers to tertiary institutions totalling Kshs.10,000,000. The amount was transferred to Meru National Polytechnic as part of the Samburu West NG-CDF contribution for the partnership between the Ministry of Education and the NG-CDF for the construction of the proposed Samburu West Technical Training Institute which was to be mentored by the Meru National Polytechnic.

However, it was noted that, despite the contract for the project having been awarded in August, 2014 at a contractual sum of Kshs.46,491,835 the project was yet to be completed. Physical verification revealed that the project site was abandoned and the clerk of works did not provide plausible explanation why the construction works were not ongoing.

In the circumstances, the value for money and regularity of the Kshs.10,000,000 incurred on the above project could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (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 comply, 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 CONTROL, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, and based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Control, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal control, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Risk Management Policy

As previously reported, the Management had not developed a risk management policy to guide it on risk assessment and formulation of risk mitigation strategies in the year under review. This is contrary to Regulation 165(1)(a)(b) of the Public Finance Management Act (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that the National Government entity develops risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In the circumstances, it has not been possible to confirm whether the internal control built within the financial and operational systems were functioning as intended.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 controls 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, SBS
AUDITOR-GENERAL

Nairobi

12 May, 2023

Samburu West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

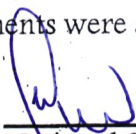
VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

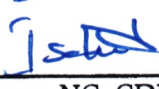
	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts			
Transfers from NGCDF Board	1	178,277,758	165,267,724
Proceeds from Sale of Assets	2		-
Other Receipts	3		-
Total Receipts		178,277,758	165,267,724
Payments			
Compensation of Employees	4	2,665,713	3,198,817
Use of Goods and Services	5	8,311,656	5,950,650
Transfers to Other Government Units	6	79,817,234	82,517,826
Other Grants and Transfers	7	70,957,087	51,821,544
Acquisition of Assets	8	210,000	-
Other Payments	9		-
Total Payments		161,961,690	143,488,837
Surplus/ (Deficit)		16,316,068	21,778,887

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 30/06/2023 and signed by:


 Fund Account Manager
 Isaak Hassan Adan


 National Sub-County
 Accountant
 Fredrick Mala Ndege


 Chairman NG-CDF Committee
 Isaiah Letunta

DISTRICT ACCOUNTANT
 Samburu District
 P. O. Box 75 Maralal

*Samburu West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VIII. Statement of Assets and Liabilities as at 30th June, 2022

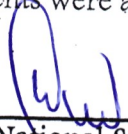
	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	46,875,599	30,559,531
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		46,875,599	30,559,531
Accounts Receivable			
Outstanding Imprests	11		
Total Financial Assets		46,875,599	30,559,531
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A		
Gratuity	12B		
Total Financial Liabilities			
Net Financial Assets		46,875,599	30,559,531
Represented By			
Fund Balance B/Fwd	13	30,559,531	8,780,643
Prior Year Adjustments	14		
Surplus/Deficit for The Year		16,316,068	21,778,887
Net Financial Position		46,875,599	30,559,531

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 30/03/2023 and signed by:


Fund Account Manager

Isaak Hassan Adan


National Sub-County
Accountant
Fredrick Mala Ndege

DISTRICT
Sambu District
P. O. Box 1000 Maralal


Chairman NG-CDF Committee

Isaiah Letunta

Samburu West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

IX. Statement of Cash Flows for the Year Ended 30th June 2022

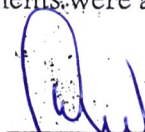
	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts from Operating Activities			
Transfers from NGCDF Board	1	178,277,758	165,267,724
Other Receipts	3		-
Total Receipts		178,277,758	165,267,724
Payments			
Compensation of Employees	4	2,665,713	3,198,817
Use of Goods and Services	5	8,311,656	5,950,650
Transfers to Other Government Units	6	79,817,234	82,517,826
Other Grants and Transfers	7	70,957,087	51,821,544
Other Payments	9		-
Total Payments		161,751,690	143,488,837
Total Receipts Less Total Payments			21,778,887
Adjusted For:			
Decrease/ (Increase) In Accounts Receivable	15		-
Increase/ (Decrease) In Accounts Payable	16		-
Prior Year Adjustments	14		
Net Cash Flow from Operating Activities		16,526,068	21,778,887
Cash flow From Investing Activities			
Proceeds from Sale of Assets	2		
Acquisition of Assets	8	(210,000)	
Net Cash Flows from Investing Activities		(210,000)	
Net Increase in Cash and Cash Equivalent		16,316,068	21,778,887
Cash & Cash Equivalent at Start of The Year	10	30,559,531	8,780,644
Cash & Cash Equivalent at End of The Year	10	46,875,599	30,559,531

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 30/03/2023 and signed by:


 Fund Account Manager

Isaak Hassan Adan


 National Sub-County
 Accountant
 Fredrick Mala Ndege


 Chairman NG-CDF Committee

Isaiah Letunta

*Samburu West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**Samburu West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/e %
	2021/2022	Kshs	Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding disbursements Kshs				
Receipts	2021/2022	Kshs	Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding disbursements Kshs	2021/2022	30/06/2022		
Transfers from NGCDF Board	137,088,879		30,559,531	47,405,604	215,054,014	208,837,289	Kshs	97%
Proceeds from Sale of Assets	-		-	-	-	-		-
Other Receipts	-		-	-	-	-		-
Totals	137,088,879		30,559,531	47,405,604	215,054,014	208,837,289		97%
Payments								
Compensation of Employees	3,738,600		955,360	336,809	5,030,769	2,665,713	Kshs	53.0%
Use of Goods and Services	8,389,397		3,651,518	1,925,834	13,966,749	8,311,656		60%
Transfers to Other Government Units	74,350,000		14,950,000	15,019,234	104,319,234	79,817,234		77%
Other Grants and Transfers	50,400,882		10,502,653	16,207,002	77,110,537	70,957,087		92%
Acquisition of Assets	210,000		500,000	7,700,000	8,410,000	210,000		3%
Other Payments	-		-	-	-	-		-
Unallocated Funds	-		-	6,216,725	6,216,725	-		-
Totals	137,088,879		30,559,531	47,405,604	215,054,014	161,961,690		75%

1. Compensation of employees was at 53.0% due to non-payment of gratuity
2. Use of goods was at 59.5% because the constituency does not have a motor vehicle or motorcycle
3. Transfer to other government units was at 76.5% because the KMTC funds had not been disbursed to the PMC account.
4. Acquisition of assets was at 2.5% due to Kshs.500,000.00 had not been cleared by the board.

**Samburu West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	53,092,324
Less undisbursed funds receivable from the Board as at 30 th June 2022	6,216,725
	46,875,599
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	46,875,599

The Constituency financial statements were approved on 30/03/2022 and signed by:

Isaiah Letunta
Fund Account Manager

Isaiah Letunta
Chairman NG-CDF Committee

Isaiah Letunta

Fredrick Mala Ndege

National Sub-County Accountant

DISTRICT
Samburu District
P. O. Box 100
Maralal

**Samburu West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022		Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	Kshs	Kshs	Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,738,600	955,360	336,809		5,030,769	2,665,713	2,365,056
1.2 Committee allowances	1,600,000	683,213	955,000		3,238,213	2,361,000	877,213
1.3 Use of goods and services	2,676,732	950,903	970,834		4,598,469	1,189,927	3,408,542
Total	8,015,332	2,589,476	2,262,643		12,867,451	6,216,640	6,650,811
2.0 Monitoring and evaluation							
2.1 Capacity building	1,050,000	520,912	-		1,570,912	1,350,000	220,912
2.2 Committee allowances	1,880,000	456,000	-		2,336,000	2,038,000	298,000
2.3 Use of goods and services	1,182,665	1,040,490	-		2,223,155	1,372,729	850,426
Total	4,112,665	2,017,402	-		6,130,067	4,760,729	1,369,338
3.0 Emergency							
3.1 Primary Schools	7,192,207	-	-		7,192,207	4,806,058	2,386,149
Total	7,192,207	-	-		7,192,207	4,806,058	2,386,149
4.0 Bursary and Social Security							
4.1 Secondary Schools	19,726,601	600,320	2,000,000		22,326,921	21,134,777	1,192,144
4.2 Tertiary Institutions	15,407,074	9,902,333	4,554,093		29,863,500	29,863,500	-
4.3 Social Security	2,598,000	-	-		2,598,000	2,598,000	-
Total	37,731,675	10,502,653	6,554,093		54,788,421	53,596,277	1,192,144
5.0 Sports							
5.1 Sports	2,741,000	-	5,489,132		8,230,132	7,077,000	1,153,132
Total	2,741,000	-	5,489,132		8,230,132	7,077,000	1,153,132

**Samburu West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
6.0 Environment						
Maralal Primary School	152,000			152,000	152,000	-
Shabaa-Primary School	152,000			152,000	152,000	-
Loikas Primary School	152,000			152,000	152,000	-
Lpartuk Primary School	152,000			152,000	152,000	-
Lkuroto Primary School	152,000			152,000	152,000	-
Bishop Lesuuda Sec School	152,000			152,000	152,000	-
Ng'ambo Primary School	152,000			152,000	152,000	-
Lofian Primary School	152,000			152,000	152,000	-
Kirimon Primary School	152,000			152,000	152,000	-
Mugur Primary School	152,000			152,000	152,000	-
Ladala Primary School	152,000			152,000	152,000	-
Nkejuemuny Primary School	152,000			152,000	152,000	-
Sawan Primary School	152,000			152,000	152,000	-
Nengerpus Primary School	152,000			152,000	152,000	-
Ledero Primary School	152,000			152,000	152,000	-
Loiragai Primary School	152,000			152,000	152,000	-
Lkishaki Primary School	152,000			152,000	152,000	-
Nkutotoarus Primary School	152,000			152,000	152,000	-
Environment			2,763,777	2,763,777	2,741,752	22,025
Total	2,786,000		2,763,777	5,499,777	5,477,752	22,025
7.0 Primary Schools Projects						
Lowaiting Primary School	1,200,000			1,200,000	1,200,000	-
Pura Primary School	1,200,000			1,200,000	1,200,000	-
Kelele Primary School	1,200,000			1,200,000	1,200,000	-

**Samburu West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
Ladala Primary School	2,400,000			2,400,000	2,400,000	-
Shabaa Primary School	1,200,000			1,200,000	1,200,000	-
Iporos Primary School	2,000,000			2,000,000	2,000,000	-
Lolkunono Primary School	350,000			350,000	350,000	-
Loibongare Primary School	350,000			350,000	350,000	-
Lchingei Primary School	700,000			700,000	700,000	-
Nengerpus Primary School	1,200,000			1,200,000	1,200,000	-
Nkutotoarus Primary School	1,200,000			1,200,000	1,200,000	-
Lareoibor Primary School	2,400,000			2,400,000	2,400,000	-
Bishop Lesuada Secondary School	2,000,000		1,650,000	3,650,000	3,650,000	-
Angatarongai Primary School	1,200,000			1,200,000	1,200,000	-
Mugur Primary School	1,300,000			1,300,000	1,300,000	-
Lpartuk Primary School	1,200,000			1,200,000	1,200,000	-
Lolua Mara Primary School	1,200,000			1,200,000	1,200,000	-
Lorukoti Primary School	2,000,000		350,000	2,350,000	2,350,000	-
Muslim Primary School	1,200,000			1,200,000	1,200,000	-
Longewan Primary School	1,300,000			1,300,000	1,300,000	-
Tamiyoi Primary School	2,500,000			2,500,000	2,500,000	-
Suguta Primary School	2,500,000			2,500,000	2,500,000	-
Loltulelei Primary School	2,500,000			2,500,000	2,500,000	-
Loikas Primary School	1,200,000			1,200,000	1,200,000	-
Lchorolelerai Primary School	1,200,000			1,200,000	1,200,000	-
Ngarnata Primary School	1,200,000			1,200,000	1,200,000	-
Lmari Primary School	1,200,000			1,200,000	1,200,000	-
Nlachata Primary School	1,200,000			1,200,000	1,200,000	-

**Samburu West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Lolua Primary School	1,200,000			1,200,000	1,200,000	-
Sirata Primary School	350,000			350,000	350,000	-
Kirimon Primary Schoek	700,000			700,000	700,000	-
Loiragai Primary School	700,000			700,000	700,000	-
Kitabor Primary School	350,000			350,000	350,000	-
Ngano Primary School	600,000			600,000	600,000	-
Lemisigiyo Primary School	700,000		950,000	1,650,000	1,650,000	-
Nonoto Primary School	350,000		350,000	350,000	348,000	2,000
Idaranja Primary School		1,200,000	2,519,234	3,719,234	3,719,234	-
Maralal Primary School		1,200,000		1,200,000	1,200,000	-
Amaya Primary School			2,000,000	2,000,000	2,000,000	-
Lodokejek Primary School			600,000	600,000	600,000	-
Lorrok Primary School			700,000	700,000	700,000	-
Siambu Primary School			350,000	350,000	350,000	-
Loshoo Primary School			350,000	350,000	350,000	-
Lolmisigiyo Primary School			1,200,000	1,200,000	1,200,000	-
Kelele Primary School			350,000	350,000	350,000	-
Loisukutan Primary School			350,000	350,000	350,000	-
Sawan Primary School		1,200,000		1,200,000	1,200,000	-
Naibor Keju Primary School		600,000		600,000	600,000	-
Sura Andoru Primary School		750,000		750,000	750,000	-
Lkeek Sapuki Primary School		45,250,000	11,719,234	61,919,234	60,717,234	1,202,000
Total						
8.0 Secondary Schools Projects						
Ngari Mixed Day Secondary School	3,500,000			3,500,000	3,500,000	-

**Samburu West Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kisima Mixed Day Secondary School	2,500,000			2,500,000	2,500,000	
Loikas Mixed Day Secondary School	2,400,000			2,400,000	2,400,000	
Lodokejek Mixed Day Secondary School	700,000			700,000	700,000	
Kirimon Mixed Day Secondary School			2,000,000	2,000,000		2,000,000
Samburu Mixed Secondary School			1,300,000	1,300,000		1,300,000
Total	9,100,000		3,300,000	12,400,000	9,100,000	3,300,000
9.0 Tertiary institutions Projects						
Samburu KMTC	20,000,000			20,000,000		20,000,000
Sirata TTI		10,000,000		10,000,000	10,000,000	
Total	20,000,000	10,000,000		30,000,000	10,000,000	20,000,000
10.0 Security Projects						
Lodokejek Chief's Office			700,000	700,000		700,000
Maralal Assistant Chief's Office			700,000	700,000		700,000
Total			1,400,000	1,400,000		1,400,000
11.0 Acquisition of assets						
Motor Vehicle			7,700,000	7,700,000		7,700,000
Purchase of Furniture and Equipment	210,000	500,000		710,000	210,000	500,000
Total	210,000	500,000	7,700,000	8,410,000	210,000	8,200,000
12.0 Other payments						
Total						
13.0 unallocated fund						
Funds not received from the Board			6,216,725	6,216,725		6,216,725
AIA						

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
PMC savings			6,216,725	6,216,725		6,216,725
Total	137,088,879	30,559,531	47,405,604	215,054,014	161,961,690	53,092,324

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury

XI. Significant Accounting Policies

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

1. Statement of compliance and basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in 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 (gratuity 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 West 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.

Significant Accounting Policies continued

Transfers from the National Government Constituency Development Fund (NG-CDF)
Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance 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.

Significant Accounting Policies continued

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 constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the constituency 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 constituency 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.

Significant Accounting Policies continued

6. Cash and Cash equivalent.

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 various commercial banks at the end of the financial year.

Significant Accounting Policies continued

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 (gratuity 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. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial 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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is 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 xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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 2022.

Significant Accounting Policies continued

14. Errors

Material prior period errors are 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.

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

15. Related Party Transactions:

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

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XII. Notes to the Financial Statements

1. Transfers from NG-CDF Board

Description	2021-2022	2020-2021
	Kshs.	Kshs.
AIE NO. B105556	44,000,000	
AIE NO. B105926	22,000,000	
AIE NO. B128693	6,000,000	
AIE NO. B163855	12,000,000	
AIE NO. B154423	18,000,000	
AIE NO. B089091	7,700,000	
AIE NO. B154478	23,088,879	
AIE NO. B105279	33,488,879	
AIE NO. B140725	12,000,000	
AIE NO. B005108		35,000,000
AIE NO. B030184		14,247,724
AIE NO. B030428		20,000,000
AIE NO. B124733		9,000,000
AIE NO. B119638		10,000,000
AIE NO. B047007		120,000
AIE NO. B128271		6,900,000
AIE NO. B132031		7,000,000
AIE NO. B128028		13,000,000
AIE NO. B126286		6,000,000
AIE NO. B049297		6,000,000
AIE NO. B105081		10,000,000
AIE NO. B138994		13,000,000
AIE NO. B140725		15,000,000
TOTAL	178,277,758	165,267,724

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Notes to the Financial Statements (Continued)*

2. Proceeds from Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Others (specify)		
Total		

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received		
Rents		
Receipts from sale of tender documents		
Hire of plant/equipment/facilities		
Unutilized funds from PMCs		
Other Receipts Not Classified Elsewhere		
Total		

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,645,913	3,198,817
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees		
Employer Contributions Compulsory national social security schemes	19,800	
Total	2,665,713	3,198,817

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Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	29,590	0
Electricity	-	0
Water & sewerage charges	-	-
Office rent	-	174,450
Communication, supplies and services	87,450	0
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	0
Rentals of produced assets	-	-
Training expenses	-	950,333
Hospitality supplies and services	50,000	0
Other committee expenses	1,852,000	0
Committee allowance	3,995,000	2,600,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	2,296,000	950,000
Fuel , oil & lubricants	-	0
Other operating expenses	-	0
Bank service commission and charges	1,616	0
Other Operating Expenses	-	1,275,867
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	0
Routine maintenance- other assets	-	0
TOTAL	8,311,656	5,950,650

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Notes to the Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Primary Schools (See Attached List)	57,067,234	51,802,860
Transfers to Secondary Schools (See Attached List)	12,750,000	30,714,966
Transfers to Tertiary Institutions (See Attached List)	10,000,000	
Total	79,817,234	82,517,826

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	34,935,000	22,068,550
Bursary – tertiary institutions (see attached list)	16,057,500	16,557,500
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	2,598,000	2,598,000
Security projects (see attached list)	-	8,100,000
Sports projects (see attached list)	7,082,777	-
Environment projects (see attached list)	5,477,752	2,497,494
Emergency projects (see attached list)	4,806,058	-
Total	70,957,087	51,821,544

8. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	210,000	
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery		

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Acquisition of Land		
Total	210,000	

Notes to the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan		
ICT Hub		

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	46,875,599	30,559,531
Equity Bank, Maralal Branch Account No. A/C No. 1100276511144	-	-
Total	46,875,599	30,559,531
10 B: Cash on Hand		
Location 1		
Location 2		
Location 3		
Other Locations (<i>Specify</i>)		
Total		

11: Outstanding Imprests

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

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Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)		
Retention held during the year (B)		
Retention paid during the Year (C)		
Closing Retention as at 30 th June D= A+B-C		

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)		
Gratuity held during the year (B)		
Gratuity paid during the Year (C)		
Closing Gratuity as at 30 th June D= A+B-C		

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	30,559,531	8,780,643
Cash in hand		
Total	30,559,531	8,780,643

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Notes to the Financial Statements (Continued)

14. Prior Year Adjustments

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** b/f FY 2021/2022 Kshs
Bank account Balances	30,559,531		30,559,531
Cash in hand			
Accounts Payables			
Receivables			
Others (specify)			
Total	30,559,531		30,559,531

** The adjusted balances are not carried down on the face of the financial statement.
 (Entity to provide disclosure on the adjusted amounts)

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022 KShs	2020-2021 KShs
Outstanding Imprest as at 1 st July 2021 (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
closing accounts in account receivables $D = A + B - C$		
Changes in Account Receivables $E = D - A$		

16. Changes in Accounts Payable – Deposits and Retentions

	2021-2022 KShs	2020-2021 KShs
Deposit and Retentions as at 1 st July (A)		
Deposit and Retentions held during the year (B)		
Deposit and Retentions paid during the Year (C)		
closing account payables $D = A + B - C$		
Changes in Accounts Payable $E = D - A$		

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		
Total		

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff		
Others (<i>specify</i>)		
Total		

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,365,056	1,067,975
Use of goods and services	5,655,093	4,624,208
Amounts due to other Government entities (see attached list)	24,502,000	7,232,402
Amounts due to other grants and other transfers (see attached list)	6,153,450	65,041,199
Acquisition of assets	8,200,000	
Funds pending approval	6,216,725	
Total	53,092,324	77,965,784

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	10,232,560	34,008,412
Total	10,232,560	34,008,412

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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Employees' salaries	2,365,056	1,067,975	Gratuity payment
Use of goods & services	Daily office running costs	5,655,093	4,624,208	Office running expenses
Sub-Total		8,020,149	5,692,183	
Amounts due to other Government entities				
Nontonto Primary school	Purchase of school desks	2,000		Balance left after purchase of desks
Amaya Primary school	Construction of 1 classroom	1,200,000		The project is on-going now
Kirimon Mixed Secondary School	Construction of administration block	2,000,000		The project is on-going now
Samburu Mixed Secondary School	Completion of laboratory	1,300,000		Project On going now
Samburu KMTTC	Construction of KMTTC	20,000,000		Waiting for approval of KMTTC land
Sub-Total		24,502,000	7,232,402	
Amounts due to other grants and other transfers				
Bursary Secondary	Payment of school fees for needy students	1,192,144		Bursary awarding on going
Emergency	Cater for emergency	2,386,149		The emergency balance has been reallocated
Sports	Constituency tournament	1,153,132		Sports activities on going now
Environment	Purchase of water tanks	22,025		Balance after purchase of water tanks

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Lodokejek Chief's Office	Construction of chief's office	700,000		Project on going now
Maralal Chief's Office	Construction of chief's office	700,000		Project on going now
Sub-Total		6,153,450	65,041,199	
Acquisition of Assets				
Motor Vehicle	Purchase of office vehicle	7,700,000		Procurement of office vehicle on going
Purchase of Furniture and Equipment	Purchase of office equipment	500,000		Office equipment to be done soon
Sub-Total		8,200,000		
Unallocated funds				
Funds not received from board	Funds not received from board	6,216,725		Funds yet to be received from board
Sub total		6,216,725		
Grand Total		53,092,324	77,965,784	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures	10,590,000			10,590,000
Transport equipment	4,798,169			4,798,169
Office equipment, furniture and fittings	6,614,699	210,000		6,824,699
ICT Equipment, Software and Other ICT Assets	1,786,678			1,786,678
Other Machinery and Equipment	114,465			114,465
Heritage and cultural assets				
Intangible assets				
Total	23,904,011	210,000		24,114,011

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Annex 5 –PMC Bank Balances as at 30th June 2022

PMC	Bank	Account number	Date Account opened	Bank Balance 2021/22	Bank Balance 2020/21
Ang'ata ronkai Primary School	Equity	1100278904429	10/06/2020	1,275,713	318,630
Bishop Lesuuda Mixed	Equity	1100280365676	08/07/2020	294,900	10,029
Kelele Primary Sch	Equity	1100278872671	12/11/2019	335,003	1,510,000
Kirimon Primary School	Equity	1100278857745	08/10/2018	253,381	150,000
Kirisia Boys Sec School	Equity	1100279743273	14/01/2020	1,470	2,197,470
Kisima Girls High School	Equity	1100280831320	23/09/2020	997,462	2,199,550
Kisima Mixed Day	Equity	1100278752127	11/05/2018	356,845	8,000
Kisima Police Station	Equity	1100277226033	02/05/2018	225,790	1,515,971
Kitabor Primary School	Equity	1100279878965	15/04/2020	82,435	-
Ladala Primary School	Equity	1100278499647	03/07/2018	1,468,830	-
Lareoibor Primary School	Equity	1100279543922	23/02/21	186,937	-
Lchingei Primary School	Equity	1100278986991	24/05/18	3,296	-
Lchorolelerai Primary School	Equity	1100278876338	15/10/19	124,747	-
Ldaranja Primary School	Equity	1100280823015	15/07/19	16,831	132,880
Lemisigiyo Primary School	Equity	1100279560706	13/03/18	44,333	31,508
Lesidaiprimary School	Equity	1100279890135	27/03/19	833	732
Lkiloririti Primary School	Equity	1100280817943	08/04/20	284,548	1,299,550
Lkurum Primary School	Equity	1100278862453	12/11/19	1,280	12,280
Lmisigiyo Primary	Equity	1100279560706	07/11/18	44,333	31,507
Lodokejek Mixed Day Sec	Equity	1100279557441	28/10/19	67,230	-
Lodokejek Primary School	Equity	1100277225168	12/04/22	111,146	431,252

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PMC	Bank	Account number	Date Account opened	Bank Balance 2021/22	Bank Balance 2020/21
Logorate Primary Sch	Equity	1100278761167	14/07/18	17,962	628,880
Loiborngare Primary School	Equity	1100279888004	15/03/18	21,508	-
Loikas Mixed Sec School	Equity	1100277480006	22/10/18	1,293,893	-
Loiragai Primary School	Equity	1100279009318	06/02/18	218,961	-
Loisukutan Primary School	Equity	1100280906951	29/10/19	55,103	1,199,550
Loiting Primary School	Equity	1100278499689	26/02/20	197,487	26,260
Lolgese Primary School	Equity	1100278654088	24/03/21	61,258	1,339,948
Lolkunono Primary School	Equity	1100278587671	23/02/21	1,058	-
Lolmisigiyo Primary School	Equity	1100280906923	24/05/18	56,950	1,199,550
Loltulelei Primary School	Equity	1100280070132	15/10/19	115,315	-
Longewan Primary School	Equity	1100278997072	15/07/19	551,575	-
Lorosoit Primary School	Equity	1100280925650	13/03/18	1,197	1,199,550
Lorukoti Primary School	Equity	1100278864093	27/03/19	46,365	4,880
Lorukoti Primary School	Equity	1100278864093	08/04/20	46,365	-
Loshoo Primary School	Equity	1100280813212	12/11/19	510	1,199,550
Lpartuk Primary School	Equity	1100278581456	07/11/18	154,101	-
Lpetpet Primary School	Equity	1100277303605	28/10/19	37,428	1000
Lporos Primary School	Equity	1100279861402	12/04/22	121	-
Malaso Mixed Sec School	Equity	1100279866922	14/07/18	43,588	528,708
Maralal Assist Chief Office	Equity	1100279868926	15/03/18	57,380	591,370
Milimani Mixed Sec School	Equity	1100279864754	22/10/18	57,206	1,289,971
Mugur Primary School	Equity	1100280824806	06/02/18	289,046	1,139,430

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Muslim School	Primary	Equity	1100279593432	29/10/19	115,919	-
Nengerpus School	Primary	Equity	1100279883821	26/02/20	1,353,291	801,450
Ngamata School	Primary	Equity	1100277303683	24/03/21	24,591	5,260
Ngambo School	Primary	Equity	1100279881258	23/02/21	205,192	1,200,540
Ngano Primary School		Equity	1100279557137	24/05/18	32,469	1,200,830
Ngari Mixed Day		Equity	1100277248478	15/10/19	57,394	-
Nkutotoarus Primary School		Equity	1100279879836	15/07/19	1,080,184	56,368
Nkutotoelepere Primary School		Equity	1100278700423	13/03/18	5,275	1,140,880
Nomotio School	Primary	Equity	1100278588501	27/03/19	432	2,300,280
Nontoto School	Primary	Equity	1100278642998	15/07/19	1,302	-
Ntachata School	Primary	Equity	1100282960987	02/04/19	-	-
Pura Primary School		Equity	1100279867028	23/06/20	125,613	
Seneiya Special School		Equity	1100280805109	07/06/19	19,734	1,614,430
Shabaa Primary School		Equity	1100279888040	30/01/20	319,647	6,115
SirataOirobi Day	Mixed	Equity	1100277339756	18/07/18	3,505	-
SirataOirobi School	Primary	Equity	1100279892267	15/06/21	101,153	-
St Pauls School	Primary	Equity	1100279879836	19/08/20	1,080,184	1,201,890
St.Marys School	Primary	Equity	1100280840689	05/09/18	134,137	1,199,550
Suguta Chiefs Office		Equity	1100280916841	09/02/18	42,180	1,424,430
Suguta Police Station		Equity	1100277249206	21/02/18	34,235	2,300,170
Suguta Primary School		Equity	1100278763926	15/07/19	330,983	-
Suraadoru School	Primary	Equity	1100279536952	02/04/19	1,151	45,739

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Tamiyoi Primary School	Equity	1100278869337	23/06/20	354,383	-
TSC Director's Office Toilet	Equity	1100280916795	15/07/19	31,797	699,550
TOTAL				10,232,560	34,090,678

Annex 6: 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 and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Unutilized Projects	NG-CDF Samburu West had implemented a number of new classrooms in the Constituency in the following new schools Loshoo, Ldaranja, Loisukatan, Loikas Mixed Secondary	Resolved	

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		<p>School and Lolmisigiyo Primary Schools. All the schools are new and the schools needed to be registered to be in use.</p> <p>The office has followed up the registration of the schools and as per now all the schools have been registered. All the classrooms built by NG-CDF Samburu West are in use now and in full utilisation. The schools also needed</p>		

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		<p>desks which the NG-CDF office has provided from the Emergency kitty. All the schools are operational now to full capacity.</p> <p>The schools registration certificates were provided in the response to the management letter.</p> <p>For Kisima Police Post NG-CDF Samburu West had done Staff houses.</p> <p>The security committee for the police post had requested for the</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>construction of toilets and fence so that security of the police officers can be guaranteed.</p> <p>As at today the staff houses have been occupied by police officers and are in full use.</p> <p>The project is fully operational now.</p>		
	<p>Lack of Risk Management Policy</p>	<p>The NG-CDF Board developed a risk management policy for all constituencies Samburu West NG-CDF included. The office reports every</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>month on various risk events and also prepares Quarterly risk reports after every 3 months.</p> <p>The constituency has a risk register which it reports against every month.</p> <p>The constituency also does quarterly risk reports every quarter.</p> <p>Every month the constituency does risk reporting.</p> <p>The risk policy developed by the NG-CDF Board.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Budgetary Control and Performance	<p>The underfunding of Kshs.47,405,604.0 made the constituency not realise 100% utilisation of funds. The NG-CDF Board did not release the entire budget for the FY 2020/2021 by 30th June 2021 this led to underperformance by 35%. This was a matter which the constituency could have avoided if the NG-CDF Board had released the entire</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>budget funding by 30th June 2021.</p> <p>The constituency had done requisition of funds in good time the delay of releasing funds was from the NG-CDF Board.</p>		
	Stalled Projects	<p>Samburu West NG-CDF is funding the construction of 2 laboratories at Samburu Mixed and Lolmolog Secondary Schools.</p> <p>The total cost of each of the Laboratories is Kshs.4,860,000.00</p>	Resolved	

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		<p>Each of the project has used Kshs.2,500,000.00 as per now, each project needs an additional Kshs.2,360,000.00 for the projects to be completed.</p> <p>The projects have stalled due to the NG-CDF Board not have sent the Kshs.2,360,000.00 for each of the project which was reallocated from a declined road project for FY 2018/2019.</p> <p>Samburu West NG-</p>		

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		<p>CDF reallocated the Kshs.4,916,725.00 for the declined road for FY 2018/2019 to complete the two laboratories.</p> <p>The office is waiting for the funds to be released from the NG-CDF Board so that the projects can be completed.</p> <p>The letters for the approved code list sent in previous management response.</p>		
	Cash and Cash Equivalents – Stale	By 30 th June 2021 the office had	Resolved	



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	Cheques	unpresented stale cheques amounting to Kshs.3,628,280.00 Some of the cheques were not stale by then. The office reversed the cheques later in the year but in future the cheques will be reversed immediately they become stale.		

Isaak Hassan Adan

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Isaak Hassan Adan
Fund Account Manager NG – Samburu West CDF