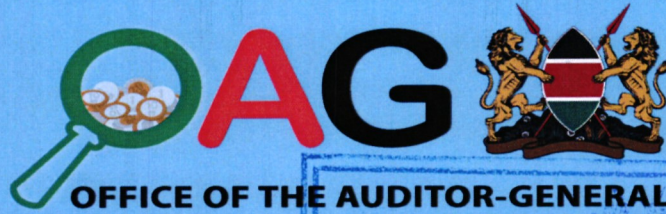


REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY

DATE: 06 JUL 2023

DAY:
Thursday

TABLED
BY:

Hon. Samuel Chepkonga, MP

REPORT

PREPARED BY:

Joyce Kemetelle

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

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

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



OFFICE OF THE AUDITOR GENERAL
UPPER EASTERN REGIONAL OFFICE - ISIOLO

16 MAR 2023
095
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P. O. Box 1027 - 60300, ISIOLO



SAMBURU NORTH 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)

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

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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 Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

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

- i. National Government Constituencies Development Fund Board (NGCDFB)

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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	Simon kipaika
2.	Sub-County Accountant	Beatrice kingori
3.	Chairman NGCDFC	Wilson leshore
4.	Member NGCDFC	James lengewa

(d) Fiduciary Oversight Arrangements

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

(e) Samburu north Constituency NGCDF Headquarters

P.O. Box 47-20600
Baragoi kenya

(f) Samburu North Constituency NGCDF Contacts

Telephone: (254) 7213533349
E-mail: cdfsamburunorth@cdf.go.ke
Website: www.samburunorth.go.ke

(g) Samburu North Constituency NGCDF Bankers

KCB bank ltd
A/C 1143133196
Maralal branch

(h) Independent Auditors

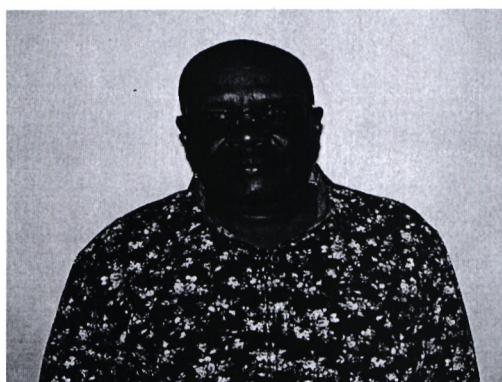
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

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

II. NG-CDFC Chairman's Report



MR. WILSON LESHORE.

On behalf of NG-CDFC, I am pleased to present annual reports and financial statements for the final year 2021/2022. Our total final budget for the year was kshs 232,240,450 against actual receipts of kshs 226,240,450 resulting to a difference of kshs 6,000,000 which represent unfunded amount from NGCDF Board. Our total absorption for the year was a commendable kshs 219,949,831 which represent a 94.7%. The funds remaining not yet absorbed of Ksh 6,290,619 as at end of the financial year shall be utilized in the subsequent financial year.

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

ITEMS	FINAL BUDGET	ACTUAL EXPENDITURE
Compensation of Employees	5,707,078	5,073,982
Use of goods and services	8,539,499	8,421,594
Transfers to Other Government Units	125,611,647	120,761,647
Other grants and transfers	85,560,289	85,480,444
Acquisition of Assets	821,937	212,164
Other Payments	-	-
funds pending approval	6,000,000	-

Samburu north Constituency

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				beneficiaries at all levels were as indicated below; Secondary school 3,400 were partially sponsored and 2,300 students were partially sponsored in colleges and universities while 4 students were partially sponsored in special schools
Security	To improve security in the constituency	Improved working environment for the chiefs/assistant chiefs, security personnel	-number of chief's offices built -number of staff houses built for the security personnel	In 2021/2022 financial year, 2 security facilities were built
Sports	To improve sports in the constituency	Increased number of sports groups engaged in sports	-Number of teams participating in sports tournament	During 2021/2022 financial year, sports funds was fully utilised
Environment	To improve environmental conservation in primary and secondary schools	Increased number of schools engaged in environmental conservation by tree planting and roof harvesting of drinking water	-Number of schools participating in environmental conservation	During 2021/2022 financial year, all projects under environment were implemented.2 schools did gabions construction
Disaster Management	To improve safety of learners in learning institutions in the constituency	Reduction of incidences of lightning strikes in schools	-number of schools which have installed lightning arresters	During 2021/2022,schools were encouraged to install lightning arresters-2 schools installed

IV. Environmental and Sustainability Reporting

Samburu North NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's 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 North NG CDF, the committee funds the following key sectors with the following sustainable priorities.

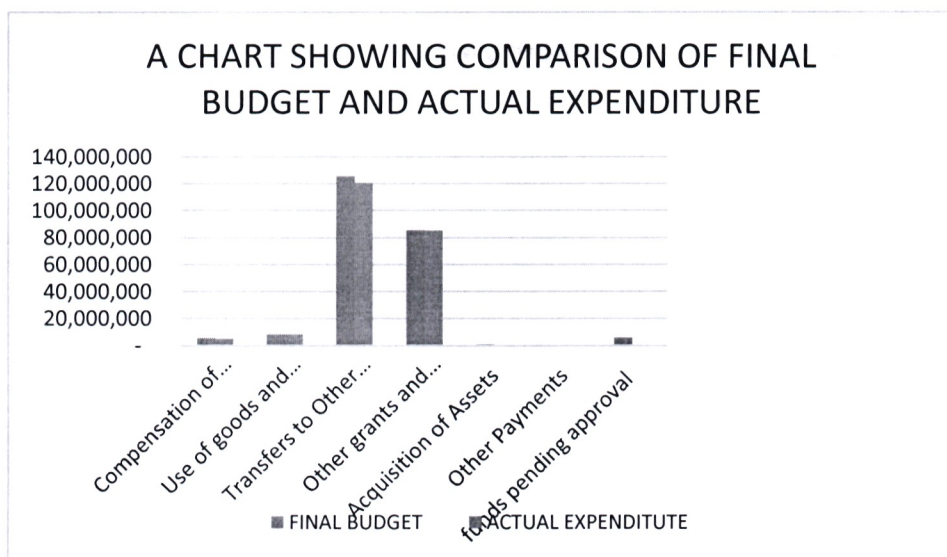
- a. **Education and Training:** Samburu North NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at 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; NGCDF 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

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

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



During the financial year as shown by the table and chart above shows that there was a little difference between final budget and actual expenditure. this is explain by unreleased funds from cdf board during the year.

The office has undertaken some of the major project, undertaken during the year includes in secondary schools and primary schools which have been completed and others ongoing in the financial year .some of pictorials are shown below:

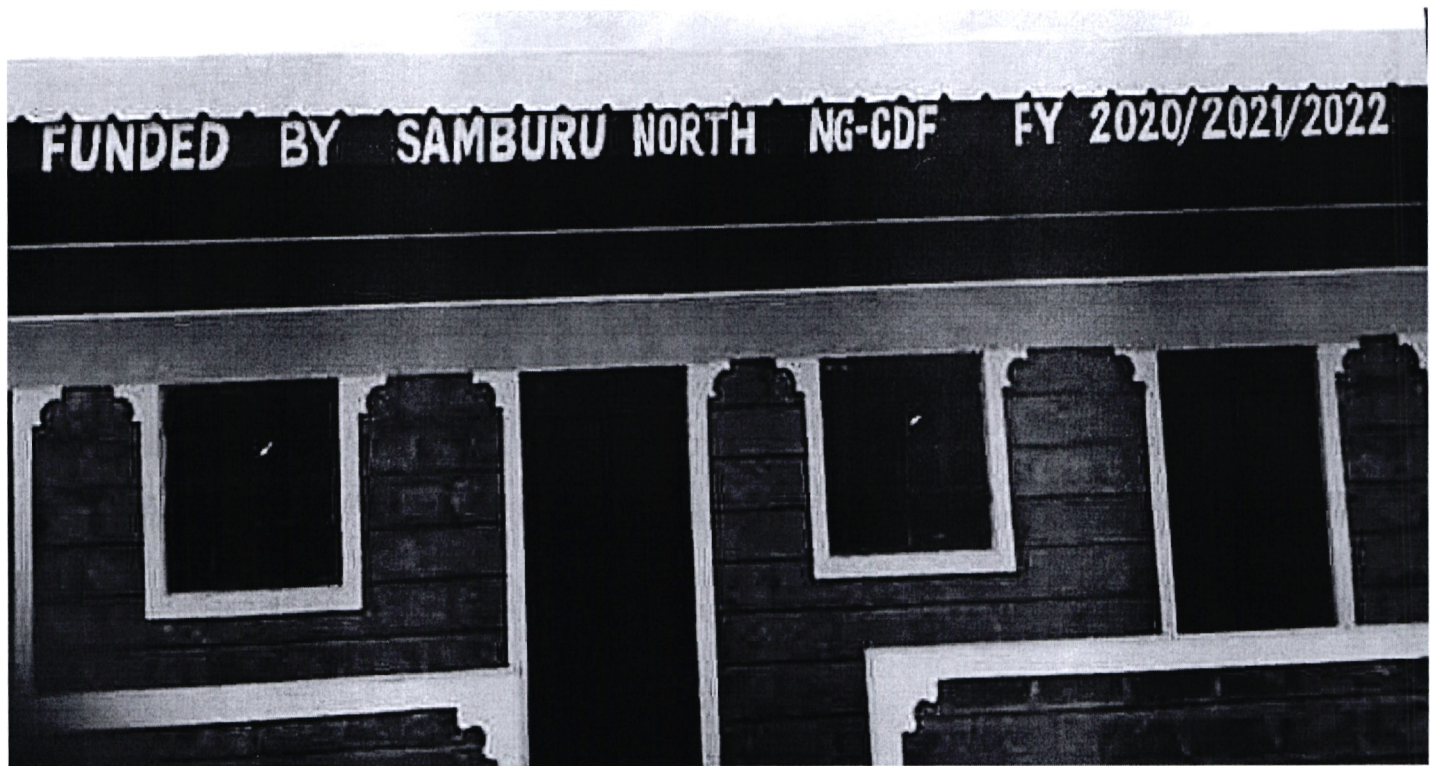


Arsim primary school administration block

*Samburu north Constituency
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Annual Report and Financial Statements for The Year Ended June 30, 2022*



Desks for various schools



Morijo police houses

Emerging issues

Student enrolment increase -There is need for the increased development in schools' infrastructure as a result of increasing student population so as to facilitate good working environment that will hence reduce congestion among the learners'.

challenges

a) **lack of technical personnel**- the pace of constructing new building is affected by lack of personnel eg masons, plumbers and electricians within the constituency.

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

b) **high cost of construction materials**-the cost of materials is very high in the constituency due to rugged terrain roads. however, the office has continued to engage county government to open up roads so as to facilitate easy transportation of construction materials.



MR. WILSON LESHORE

CHAIRMAN NGCDF COMMITTEE.

III. Statement Of Performance Against Predetermined Objectives for FY2021/22

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 North Constituency 2018-2022* plan are to:

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-number of usable physical infrastructure build in primary, secondary, and tertiary institutions -number of bursary beneficiaries at all levels	In FY 21/22 Number of classrooms built were 50, Number of classrooms renovated were 4, ,Number of dinning halls built were 1,Number of administration blocks built were 2, ,number of main gate/fencing were 2, - Bursary

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

Samburu north Constituency

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

3. Employee welfare

We invest in providing the best working environment for our employees. Samburu Northconstituency recruitment is guided by Employment Act, NGCDF 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 North 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. Samburu North constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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 North NGCDF 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 is 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.

NGCDF 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 interests

5. Community Engagements-

Samburu North NGCDF 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 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 gives full consideration to 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 NorthNG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

Name

FAM



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 NGCDF-Samburu north 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.

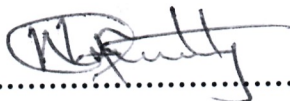
The Accounting Officer in charge of the NGCDF-Samburu north Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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 charge of the NGCDF- Samburu north 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.

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


The Accounting Officer in charge of the NGCDF Samburu north 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 NGCDF- Samburu north Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.



Name: Lawrence Mutiga
Chairman – NGCDF Committee



Name: _____
Fund Account Manager

16/3/2022

REPUBLIC OF KENYA

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Enhancing Accountability

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P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SAMBURU NORTH 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 North Constituency set out on pages 1 to 46, which comprise of the statement of financial 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 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 National Government Constituencies Development Fund - Samburu North 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 comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Project Management Committee (PMC) Accounts Bank Balances

Note 17.4 to the financial statements and as detailed in Annex 5 reflects Project Management Committees (PMC) accounts balances amounting to Kshs.11,150,656. However, the bank reconciliations statements and their related supporting documents were not provided for audit review.

In the circumstances, the accuracy and completeness of the Kshs.11,150,656 PMC balances could not be confirmed.

2. Inaccuracy in Cash and Cash Equivalents

The statement of assets and liabilities reflects a bank balance of Kshs.6,290,620. However, the bank reconciliation statement as at 30 June, 2022 reflects un-presented cheques amounting to Kshs.17,317,938. Further, the amount includes stale cheques totalling Kshs.1,059,920 which had not been replaced or reversed in the cash book as at 30 June, 2022.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.6,290,620 could not be confirmed.

3. Un-updated Asset Register

Annex 4 to the financial statements reflects Kshs.22,210,727 in respect to summary of fixed assets. However, the following anomalies were noted:

- i. Buildings and structures valued at Kshs.14,184,163 is reflected in annex 4 to the financial statements but not reflected in the fixed asset register.
- ii. The fixed asset register was last updated in 2019/2020 and reflects a balance of Kshs.8,122,700, which is at variance with the reported balance in annex 4 of Kshs.22,210,727 resulting to a variance of Kshs.14,088,027.

In the circumstances, the accuracy of the summary of fixed assets balance of Kshs.22,210,727 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 North 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

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. Unutilized Projects

As previously reported, projects Implemented in diverse years at Morijo Primary School, Morijo Police Post and Masikita Police Post costing Kshs.8,700,000 as outlined in the project implementation status report were found to have been completed but not in use.

In the circumstances, the value for money and regularity of the expenditure of Kshs.8,700,000 incurred on the projects could not be confirmed.

2. Stalled Project

During the year under review, physical verification of dining hall construction for Nyiro Girls Secondary School whose construction work started during the financial year 2017/2018 with a budgetary allocation of Kshs.4,300,000 stalled despite the Fund having spent Kshs.1,500,000 in its construction.

In the circumstances, the value for money and regularity of the Kshs.1,500,000 for the year ended 30 June, 2022 could not be determined.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 3000 and 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 CONTROLS, 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, I confirm that, nothing has come to my attention to cause me to believe that internal control, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with the International Standards for 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 overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls 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 controls, risk management and overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply 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 controls 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and 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 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 sustaining 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 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 May, 2023



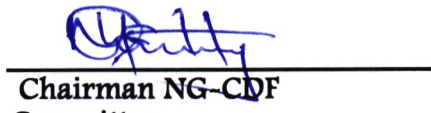
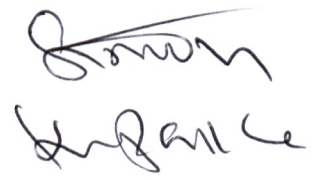
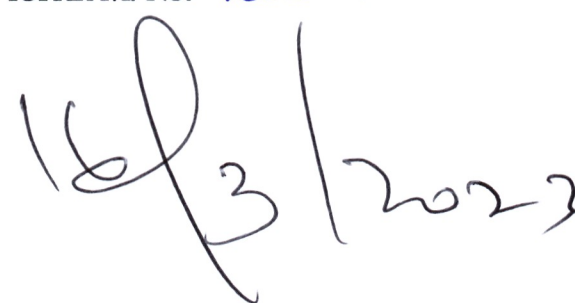
Samburu north Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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	184,677,758	158,867,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		184,677,758	158,867,724
Payments			
Compensation Of Employees	4	5,073,982	4,032,870
Use Of Goods and Services	5	8,421,594	8,285,966
Transfers To Other Government Units	6	120,761,647	57,000,000
Other Grants and Transfers	7	85,480,444	51,419,892
Acquisition Of Assets	8	212,164	909,900
Other Payments	9	-	-
Total Payments		219,949,831	121,648,628
Surplus/(Deficit)		(35,272,073)	37,219,096

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 _____ 2022 and signed by:

 _____ Fund Account Manager	 _____ National Sub-County Accountant	 _____ Chairman NG-CDF Committee
Name: 	Name: BEATRICE KINGORI ICPAK M/No: 20550	Name: Lawrence Letitia
		


*Samburu north 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	6,290,620	41,562,692
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		6,290,620	41,562,692
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		6,290,620	41,562,692
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A		
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		6,290,620	41,562,692
Represented By			
Fund Balance B/Fwd	13	41,562,692	4,343,596
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(35,272,073)	37,219,096
Net Financial Position		6,290,620	41,562,692

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 _____ 2022 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: 

Name: BEATRICE KINGORI
ICPAK M/No: 20550

Name: Lawrence
Wetitiyo




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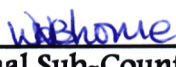
IX. Statement of Cash Flows for the Year Ended 30th June 2022

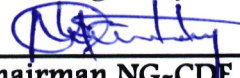
	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	184,677,758	158,867,724
Other Receipts	3	-	-
Total Receipts		184,677,758	158,867,724
Payments			
Compensation Of Employees	4	5,073,982	4,032,870
Use Of Goods and Services	5	8,421,594	8,285,966
Transfers To Other Government Units	6	120,761,647	57,000,000
Other Grants and Transfers	7	85,480,444	51,419,892
Other Payments	9	-	-
Total Payments		219,737,667	120,738,728
Total Receipts Less Total Payments		(35,059,909)	38,128,996
Adjusted For:			-
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		(35,059,909)	38,128,996
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(212,164)	(909,900)
Net Cash Flows from Investing Activities		(212,164)	(909,900)
Net Increase In Cash And Cash Equivalent		(35,272,073)	37,219,096
Cash & Cash Equivalent At Start Of The Year	10	41,562,692	4,343,596
Cash & Cash Equivalent At End Of The Year	10	6,290,620	41,562,692


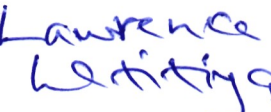
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

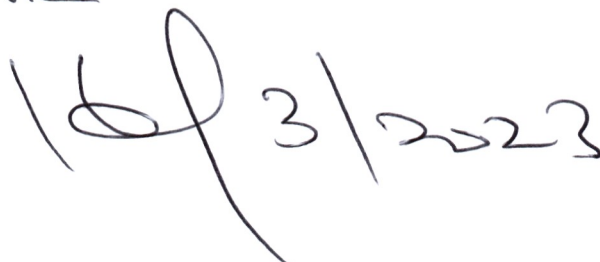
The Constituency financial statements were approved on _____ 2022 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name:  Name: BEATRICE KINGORI
ICPAK M/No: 20550 Name: Lawrence



3/2023

*Samburu north Constituency
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X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	A	B		c=a+b	D	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding & Disbursement	2021/2022	30/06/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	137,088,879	41,562,692	53,588,879	232,240,450	226,240,450	6,000,000	97%
Proceeds From Sale of Assets				0	-	-	0%
Other Receipts				0	-	-	
Totals	137,088,879	41,562,692	53,588,879	232,240,450	226,240,450	6,000,000	97%
Payments							
Compensation Of Employees	3,754,500	1,952,578	0	5,707,078	5,073,982	633,096	89%
Use Of Goods and Services	8,464,998	74,501	0	8,539,499	8,421,594	117,905	99%
Transfers To Other Government Units	70,094,750	11,000,000	44,516,897	125,611,647	120,761,647	4,850,000	96%
Other Grants and Transfers	53,998,631	28,489,676	3,071,982	85,560,289	85,480,444	79,845	100%
Acquisition Of Assets	776,000	45,937	0	821,937	212,164	609,773	26%
Other Payments	0	0	0	0	-	-	0%
Funds Pending Approval**	-	-	6,000,000	6,000,000	0	6,000,000	
Totals	137,088,879	41,562,692	53,588,879	232,240,450	219,949,831	12,290,620	95%

- i.) There was under-utilization of employee compensation due to accrued employee's gratuity
ii) There was under-utilization of acquisition of assets due to unspent balances.

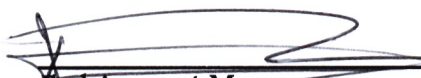
Nb; The changes resulted from original to final budget is due to unfunded projects from the last financial year


Samburu north 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	12,290,620
Less undisbursed funds receivable from the Board as at 30 th June 2022	6,000,000
	6,290,620
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	6,290,620

The Constituency financial statements were approved on _____ 2022 and signed by:

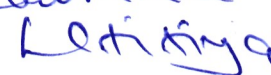

End Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: 


Name: BEATRICE KUNGORI
 ICPAK M/No: 20550

Name: Laurence Letitia


16/3/2023

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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
		Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,754,500	1,952,578		5,707,078	5,073,982	633,096
1.2 Committee allowances	2,200,000			2,200,000	2,200,000	-
1.3 Use of goods and services	2,152,332	23,949.00		2,176,281	2,176,281	-
Totals	8,106,832	1,976,527	-	10,083,359	9,450,263	633,096
2.0 Monitoring and evaluation						
2.1 Capacity building	2,500,000	6,780		2,506,780	2,493,000	13,780
2.2 Committee allowances	1,000,000	43,772		1,043,772	992,492	51,280
2.3 Use of goods and services	612,666			612,666	559,821	52,845
Totals	4,112,666	50,552	-	4,163,218	4,045,313	117,905
3.0 Emergency						
3.1 Primary Schools						
3.2 Secondary schools						
3.3 Tertiary institutions						
3.4 Security projects	7,192,207	1,871	-	7,194,078	7,171,500	22,578
3.5 Unutilised						
Totals	7,192,207	1,871	-	7,194,078	7,171,500	22,578
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	17,048,924	1,360,279		18,409,203	18,409,203	-
4.3 Tertiary Institutions	17,300,000	18,165,108		35,465,108	35,407,841	57,267
4.4 Universities	118,500			118,500	118,500	-

Samburu north Constituency

National Government Constituencies Development Fund (NGCDF)

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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			
4.5 Social Security				-	-	
Totals	34,467,424	19,525,387	-	53,992,811	53,935,544	57,267
5.0 Sports						
5.1 samburu north tournament	1,335,000	800,000	2,000,000	4,135,000	4,135,000	-
Total	1,335,000	800,000	2,000,000	4,135,000	4,135,000	-
6.0 Environment						
6.1 bendera environmental project		800,000		800,000	800,000	-
6.2 baragoi environmental project		62,418	71,982	134,400	134,400	-
6.3 loodua environmental project		300,000		300,000	300,000	-
6.4 Leirr Environment Project		600,000		600,000	600,000	-
6.5 sumuruai environmental project	500,000			500,000	500,000	-
6.6 Opiroi environmental project	500,000			500,000	500,000	-
Totals	1,000,000	1,762,418	71,982	2,834,400	2,834,400	-
7.0 Primary Schools Projects (List all the Projects)						
matepes prim school			200,000	200,000	200,000	-
Lulu Primary School			200,000	200,000	200,000	-
Sunoni Primary School			100,000	100,000	100,000	-
Simale Primary School			1,100,000	1,100,000	1,100,000	-
Barsaloi Primary School			600,000	600,000	600,000	-
Soit Pus Primary School			1,100,000	1,100,000	1,100,000	-
Louwa Primary School			1,100,000	1,100,000	1,100,000	-
louwa primary school			300,000	300,000	300,000	-

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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			
Nkorika Primary School			1,100,000	1,100,000	1,100,000	-
Angata Nanyukie Primary School			800,000	800,000	800,000	-
nkabai primary school			1,100,000	1,100,000	1,100,000	-
Baawa Primary School			1,100,000	1,100,000	1,100,000	-
Leirr Prtimary School			400,000	400,000	400,000	-
simale primary school			300,000	300,000	300,000	-
Naimaral Primary School			2,200,000	2,200,000	2,200,000	-
Muruankai Primary School			916,897	916,897	916,897	-
Lenkima Primary School			1,100,000	1,100,000	1,100,000	-
Marti Primary School			1,100,000	1,100,000	1,100,000	-
Lechet Primary School			1,100,000	1,100,000	1,100,000	-
Sidai Primary School			1,100,000	1,100,000	1,100,000	-
Loodua Primary School			1,100,000	1,100,000	1,100,000	-
Lare Orok Primary School			400,000	400,000	400,000	-
Tangar Primary School			1,100,000	1,100,000	1,100,000	-
Loikunkum Primary School			1,100,000	1,100,000	1,100,000	-
Sererit Primary School			1,000,000	1,000,000	1,000,000	-
Latakweny Primary School			1,300,000	1,300,000	1,300,000	-
Keleswa Primary School			400,000	400,000	400,000	-
Keleswa Primary School			800,000	800,000	800,000	-

Samburu north Constituency

National Government Constituencies Development Fund (NGCDF)

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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			
Kasipo Primary School			800,000	800,000	800,000	-
Urah Primary School			1,000,000	1,000,000	1,000,000	-
Ntasate Primary School			400,000	400,000	400,000	-
Loonjorin Primary School			400,000	400,000	400,000	-
Baragoi Primary School			2,000,000	2,000,000	2,000,000	-
BARAGOI PRIM SCHOOL			2,000,000	2,000,000	2,000,000	-
Ngilai Primary School			1,100,000	1,100,000	1,100,000	-
Masikita Primary School			1,100,000	1,100,000	1,100,000	-
Loonjorin Primary School			1,100,000	1,100,000	1,100,000	-
Muslim Primary School			900,000	900,000	900,000	-
ntaletiani primary school			1,100,000	1,100,000	1,100,000	-
seren primary school			400,000	400,000	400,000	-
keree primary school			1,100,000	1,100,000	1,100,000	-
Kurungu Primary School			500,000	500,000	500,000	-
Nomboroi Primary School			100,000	100,000	100,000	-
moriyo primary school			700,000	700,000	700,000	-
Sumuruai Primary School			800,000	800,000	800,000	-
Parkati Primary School			700,000	700,000	700,000	-
Sarima Primary School			1,100,000	1,100,000	1,100,000	-
urah primary school			400,000	400,000	400,000	-

*Samburu north Constituency
National Government Constituencies Development Fund (NGCDF)
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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			
anderi primary school	200,000			200,000	200,000	-
Uaso rongai primary school	400,000			400,000	400,000	-
Uaso rongai primary school	300,000			300,000	300,000	-
baawa primary school	100,000			100,000	100,000	-
baawa primary school	400,000			400,000	400,000	-
baawa primary school	1,200,000			1,200,000	1,200,000	-
Baragoi primary school	400,000			400,000	400,000	-
baragoi primary school	1,500,000			1,500,000	1,500,000	-
barsaloi arid zone primary school	800,000			800,000	800,000	-
bendera primary school	200,000			200,000	200,000	-
anderi primary school	500,000			500,000	500,000	-
bendera primary school	1,000,000			1,000,000	1,000,000	-
keree Primary school	100,000			100,000	100,000	-
kurungu primary school	100,000			100,000	100,000	-
kurungu primary school	400,000			400,000	400,000	-
Lare orok Primary School	400,000			400,000	400,000	-
Lare orok Primary School	1,300,000			1,300,000		1,300,000
Latakweny primary school	700,000			700,000	700,000	-
latakweny Primary school	268,750			268,750	268,750	-
latakweny primary school	1,000,000			1,000,000	1,000,000	-
Lchakwai primary school	750,000			750,000	750,000	-
anderi primary school	400,000			400,000	400,000	-
Lechet primary school	1,000,000			1,000,000	1,000,000	-
lechet primary school	100,000			100,000	100,000	-
Leirr primary school	400,000			400,000	400,000	-

Samburu north 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			
Lenkima primary school	100,000			100,000	100,000	-
Lesirikan primary school	1,200,000			1,200,000	1,200,000	-
Lkitagesi primary	1,300,000			1,300,000	1,300,000	-
Loodua primary school	400,000			400,000	400,000	-
LOODUA PRIMARY SCHOOL	100,000			100,000	100,000	-
LOIKUMKUM PRIMARY SCHOOL	100,000			100,000	100,000	-
LOONJORIN PRIMARY SCHOOL	800,000			800,000	800,000	-
LOONJORIN PRIMARY SCHOOL	100,000			100,000	100,000	-
LORROK LOLMONGO PRIMARY SCHOOL	300,000			300,000	300,000	-
LORROK LOLMONGO PRIMARY SCHOOL	400,000			400,000	400,000	-
LORROK LOMONGO PRIMARY SCHOOL	400,000			400,000	400,000	-
LOUWA PRIMARY SCHOOL	100,000			100,000	100,000	-
LPUSI PRIMARY SCHOOL	400,000			400,000	400,000	-
MARTI PRIMARY SCHOOL	100,000			100,000	100,000	-
MASIKITA PRIMARY SCHOOL	100,000			100,000	100,000	-
Morijo primary school	500,000			500,000	500,000	-
MORIJO PRIMARY SCHOOL	700,000			700,000	700,000	-
Arsim Lutheran primary school	2,450,000			2,450,000	2,450,000	-
MORIJO PRIMARY SCHOOL	400,000			400,000	400,000	-
MURUAKAI PRIMARY SCHOOL	450,000			450,000	450,000	-
NACHOLA PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-
NACHOLA PRIMARY SCHOOL	400,000			400,000	400,000	-
NAIMARAL PRIMARY SCHOOL	200,000			200,000	200,000	-
NALINGANGOR PRIMARY SCHOOL	100,000			100,000	100,000	-
NALINGANGOR PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-

*Samburu north Constituency
National Government Constituencies Development Fund (NGCDF)
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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			
NATITI PRIMARY SCHOOL	400,000			400,000	400,000	-
NGILAI PRIMARY SCHOOL	200,000			200,000	200,000	-
NGILAI PRIMARY SCHOOL	200,000			200,000	200,000	-
Ilaut primary school	700,000			700,000	700,000	-
NGILAI PRIMARY SCHOOL	400,000			400,000	400,000	-
NKABAI PRIMARY SCHOOL	100,000			100,000	100,000	-
NKORIKA PRIMARY SCHOOL	100,000			100,000	100,000	-
NOMBOROI PRIMARY SCHOOL	400,000			400,000	400,000	-
NONKEEK PRIMARY SCHOOL	1,200,000			1,200,000	1,200,000	-
ntalentiani primary school	100,000			100,000	100,000	-
Ntepes njeeseni primary school	800,000			800,000	800,000	-
Ntepes njeeseni primary school	650,000			650,000	650,000	-
Ntepes njeeseni primary school	120,000			120,000	120,000	-
Nteremuka primary school	100,000			100,000	100,000	-
ILAUT PRIMARY SCHOOL	400,000			400,000	400,000	-
Nteremuka primary school	400,000			400,000	400,000	-
Opiroi primary school	400,000			400,000	400,000	-
Opiroi primary school	800,000			800,000	800,000	-
Opiroi primary school	360,000			360,000	360,000	-
Salato primary school	400,000			400,000	400,000	-
Sarima primary school	100,000			100,000	100,000	-
Seren primary school	1,300,000			1,300,000	1,300,000	-
Sererit primary school	400,000			400,000	400,000	-
Sidai primary school	100,000			100,000	100,000	-
Sidai primary school	400,000			400,000	400,000	-

Samburu north 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			
lemolog primary school	1,300,000			1,300,000	1,300,000	-
Simale primary school	100,000			100,000	100,000	-
Simiti primary school	400,000			400,000	400,000	-
Soit ngiro primary school	400,000			400,000	400,000	-
Soit ngiro primary school	1,300,000			1,300,000	1,300,000	-
Soit pus primary school	100,000			100,000	100,000	-
South horr primary school	300,000			300,000	300,000	-
South horr primary school	200,000			200,000	200,000	-
South horr primary school	400,000			400,000	400,000	-
Suyan primary school	400,000			400,000	400,000	-
Tangar primary school	100,000			100,000	100000	-
LORUKO PRIMARY SCHOOL	800,000			800,000	800000	-
Tangar primary school	300,000			300,000	300000	-
Tuum primary school	400,000			400,000	400000	-
Tuum primary school	540,000			540,000	540000	-
Urah prim school	400,000			400,000	400000	-
Urah primary school	200,000			200,000	200000	-
Sumuruai primary school	1,000,000			1,000,000		1,000,000
Lesepen primary school	1,300,000			1,300,000	50000	1,250,000
Sumuruai primary school	400,000			400,000	400000	-
Simiti Primary School			1,000,000	1,000,000	1000000	-
Nalingangor Primary School			1,100,000	1,100,000	1100000	-
baragoi primary school				400,000	400000	-

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National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	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			
	400,000					
keleswa primary school	1,300,000			1,300,000		1,300,000
Total	49,588,750	-	44,016,897	93,605,647	88,755,647	4,850,000
8.0 Secondary Schools Projects (List all the Projects)						
St Peter and Paul Sec. Sch			500,000	500,000	500,000	-
Nyiro girls Sec School		1,000,000		1,000,000	1,000,000	-
Ndoto Boys Sec School		1,000,000		1,000,000	1,000,000	-
Illaut Secondary School		2,200,000		2,200,000	2,200,000	-
Baragoi Secondary School		1,100,000		1,100,000	1,100,000	-
Nyiro Boys Sec School		400,000		400,000	400,000	-
Nyiro Mixed Day Sec School		800,000		800,000	800,000	-
Morijo Mixed Day Sec School		1,100,000		1,100,000	1,100,000	-
Baawa Mixed Day Sec School		1,100,000		1,100,000	1,100,000	-
Marti Mixed Day Sec School		1,200,000		1,200,000	1,200,000	-
Marti Mixed Day Secondary School		1,100,000		1,100,000	1,100,000	-
Baawa mixed day secondary school	225,000			225,000	225,000	-
Latakweny mixed day secondary	600,000			600,000	600,000	-
Latakweny mixed day secondary school	225,000			225,000	225,000	-
Latakweny mixed day secondary school	800,000			800,000	800,000	-
Marti mixed day secondary school	540,000			540,000	540,000	-
Marti mixed day secondary school	1,070,000			1,070,000	1,070,000	-
Morijo mixed day secondary school	225,000			225,000	225,000	-

Samburu north Constituency

National Government Constituencies Development Fund (NGCDF)

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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			
Nachola mixed day secondary school	450,000			450,000	450,000	-
nachola mixed day secondary	600,000			600,000	600,000	-
Nachola mixed day secondary school	800,000			800,000	800,000	-
Nalingangor mixed day secondary school	1,200,000			1,200,000	1,200,000	-
Baawa mixed day secondary school	1,200,000			1,200,000	1,200,000	-
Ndoto boys secondary school	2,400,000			2,400,000	2,400,000	-
Nyiro boys secondary school	1,500,000			1,500,000	1,500,000	-
Nyiro boys secondary school	400,000			400,000	400,000	-
Nyiro mixed day secondary school	1,800,000			1,800,000	1,800,000	-
Opiroi mixed secondary school	400,000			400,000	400,000	-
Opiroi mixed secondary school	300,000			300,000	300,000	-
Tuum girls secondary school	321,000			321,000	321,000	-
Marti mixed day secondary school	225,000			225,000	225,000	-
Baragoi girls secondary school	1,000,000			1,000,000	1,000,000	-
Baragoi mixed day secondary school	1,000,000			1,000,000	1,000,000	-
Barsaloi mixed day secondary school	1,000,000			1,000,000	1,000,000	-
Barsaloi mixed day secondary school	1,000,000			1,000,000	1,000,000	-
Ilaut mixed day secondary school	600,000			600,000	600,000	-
Ilaut mixed day secondary school	225,000			225,000	225,000	-
Ilaut mixed day secondary school	400,000			400,000	400,000	-
Total	20,506,000	11,000,000	500,000	32,006,000	32,006,000	-
9.0 Tertiary institutions Projects (List all the Projects)						
10.0 Security Projects						

*Samburu north Constituency
National Government Constituencies Development Fund (NGCDF)
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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			
southhorr police post			1000000	1,000,000	1,000,000	-
Ngilai Chief Office		1,000,000		1,000,000	1,000,000	-
Tuum Chiefs Office		1,000,000		1,000,000	1,000,000	-
South Horr Chief Office		1,000,000		1,000,000	1,000,000	-
Mtaput Police Reservist		1,500,000		1,500,000	1,500,000	-
Morijo Police Post		1,000,000		1,000,000	1,000,000	-
Marti Chief Office		500,000		500,000	500,000	-
Lesirikan Chief Office		400,000		400,000	400,000	-
Bendera police reservis camp	800,000			800,000	800,000	-
Tuum chiefs office	100,000			100,000	100,000	-
Tuum police station	1,200,000			1,200,000	1,200,000	-
Opiroi chief office	1,000,000			1,000,000	1,000,000	-
Angata nanyukie chief office	1,000,000			1,000,000	1,000,000	-
Samburu dcc office	104,000			104,000	104,000	-
Chief office arsim	200,000			200,000	200,000	-
Lesrikan police post	400,000			400,000	400,000	-
baragoi police post	2,000,000			2,000,000	2,000,000	-
Morijo police post	1,500,000			1,500,000	1,500,000	-
Ngilai chief office	100,000			100,000	100,000	-
Seren chief office	1,000,000.00			1,000,000	1,000,000	-
South horr chief office	100,000			100,000	100,000	-
Tuum chiefs office	500,000			500,000	500,000	-

Samburu north 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			
Total	10,004,000	6,400,000	1000,000	17,404,000	17,404,000	-
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment	776,000	45,937		821,937	212,164	609,773
11.4 Purchase of computers						
11.5 Purchase of land						
12.0 Others						
12.1 Strategic Plan						
12.2 Innovation Hub						
12.2 Funds pending approval**			6,000,000	6,000,000		6,000,000
Total	137,088,879	41,562,692	53,588,879	232,240,450	219,949,831	12,290,620

(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 north 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 Equivalents.

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

*Samburu north Constituency
National Government Constituencies Development Fund (NGCDF)
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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
B123556		15,000,000
A823719		20,000,000
B124660		31,867,724
B119637		9,000,000
B128027		8,500,000
B128270		13,000,000
B132030		6,900,000
B132324		6,000,000
B139993		6,000,000
B126285		13,000,000
B105080		7,000,000
B140724		10,600,000
B13456		12,000,000
B105278	33,000,000	
B105555	44,000,000	
B105925	22,000,000	
B128692	5,000,000	
B163854	12000000	
B154139	12,000,000	
B154422	18,000,000	
B154479	24,088,879	
B089090	12,088,879	
A895080	2,500,000	
TOTAL	184,677,758	158,867,724

Samburu north Constituency

National Government Constituencies Development Fund (NGCDF)

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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	3,161,864	3,769,376
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,852,518	-
Employer Contributions Compulsory national social security schemes	59,600	263,494
Total	5,073,982	4,032,870

***Samburu north Constituency
National Government Constituencies Development Fund (NGCDF)
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5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	174,087	212,303
Electricity	-	0
Water & sewerage charges	-	-
Office rent	195,000	-
Communication, supplies and services	-	0
Domestic travel and subsistence	163,200	174,400
Printing, advertising and information supplies & services	-	0
Rentals of produced assets		-
Training expenses	2,493,000	2,493,220
Hospitality supplies and services	78,850	0
Other committee expenses	-	981,880
Committee allowance	3,197,490	1,184,000
Insurance costs	-	
Specialised materials and services	-	-
Office and general supplies and services	384,595	1,031,240
Fuel , oil & lubricants	1,054,322	1,863,356
Other operating expenses	-	71,000
Bank service commission and charges	-	0
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	681,050	274,567
Routine maintenance- other assets	-	0
Total	8,421,594	8,285,966

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	88,755,647	39,720,000
Transfers To Secondary Schools (See Attached List)	32,006,000	17,280,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	120,761,647	57,000,000

7. Other Grants and Other transfers

Description	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	18,409,324	19,208,605
Bursary – tertiary institutions (see attached list)	35,407,720	17,002,420
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	118,500	-
Security projects (see attached list)	17,404,000	6,810,911
Sports projects (see attached list)	4,135,000	1,200,000
Environment projects (see attached list)	2,834,400	-
Emergency projects (see attached list)	7,171,500	7,197,956
Total	85,480,444	51,419,892

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8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	493,200
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		195,500
Purchase of office furniture and and General Equipment	-	221,200
Purchase of computers ,printers and other IT equipments	212,164	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
Total	212,164	909,900

9. Other Payments

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

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10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>Kenya Commercial Bank, Maralal Branch Samburu north NG-CDF</i>	6,290,620	41,562,692
Total	6,290,620	41,562,692
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
Simon kipaika	5/7/2021	478000	478000	-
Simon kipaika	5/7/2021	490000	490000	-
Simon kipaika	25/7/2021	100,000	100,000	
Simon kipaika	37/8/2021	494000	494000	-
Simon kipaika	2/9/2021	180000	180000	-
Simon kipaika	30/9/2021	287500	287500	-
Simon kipaika	30/9/2021	447000	447000	-
Simon kipaika	30/9/2021	422000	422000	-
Simon kipaika	30/9/2021	420000	420000	

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				-
Simon kipaika	15/11/2021	440,000	440,000	-
Simon kipaika	29/11/2021	145,000	145,000	-
Simon kipaika	20/12/2021	400,000	400,000	-
Simon kipaika	20/12/2021	320,000	320,000	-
Simon kipaika	22/12/2021	460,000	460,000	-
Simon kipaika	27/12/2021	378,000	378,000	-
Simon kipaika	27/12/2021	504,500	504,500	-
Simon kipaika	11/1/2022	270,000	270,000	-
Simon kipaika	11/1/2022	400,000	400,000	-
Simon kipaika	11/1/2022	600,000	600,000	-
Simon kipaika	24/1/2022	550,000	550,000	-
Simon kipaika	28/2/2022	80,000	80,000	-
Simon kipaika	16/3/2022	335,000	335,000	-
Simon kipaika	16/3/2022	200,000	200,000	-
Simon kipaika	1/4/2022	80,000	80,000	-
Simon kipaika	6/4/2022	50,000	50,000	-
Simon kipaika	26/4/2022	300,000	300,000	-
Simon kipaika	30/4/2022	120,000	120,000	-
<i>Total</i>		8,951,000	8,951,000	-

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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	41,562,692	4,343,596
Cash in hand		
Imprest		
Total	41,562,692	4,343,596

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14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	41,562,692		41,562,692
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	41,562,692	-	41,562,692

****** *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	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	8,951,000	7,442,440
Imprest surrendered during the Year (C)	8,951,000	7,442,440
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	2020 – 2021
	KShs	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-E		

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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	633,096	1,952,578
Use of goods and services	67,907	74,501
Amounts due to other Government entities (see attached list)	4,900,000	57,516,897
Amounts due to other grants and other transfers (see attached list)	79,844	35,561,657
Acquisition of assets	609,773	45,937
Funds pending approval	6,000,000	
Total	12,290,620	95,151,571

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	11,150,656	7,440,186
Total	11,150,656	7,440,186

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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					

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		633,096	1,952,578	Awaiting cdf board disbursement
Use of goods & services		117905	74,501	Awaiting cdf board disbursement
Sub-total		751,001		
Amounts due to other Government entities				
Simale Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Simale Primary School	completion of a classroom		300,000	Awaiting cdf board disbursement
Lare Orok Primary School	2door pit latrine construction		400,000	Awaiting cdf board disbursement
Loonjorin Primary School	2door pit latrine construction		400,000	Awaiting cdf board disbursement
Loonjorin Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Kurungu Primary School	completion of a classroom		500,000	Awaiting cdf board disbursement
Sumuruai Primary School	fencing of the school		800,000	Awaiting cdf board disbursement
Parkati Primary School	renovations of classrooms		700,000	Awaiting cdf board disbursement
Sarima Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Barsaloi Primary School			600,000	Awaiting cdf board disbursement
Soit Pus Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Louwa Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Louwa Primary School	completion of a classroom		300,000	Awaiting cdf board disbursement
Nkorika Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Angata Nanyukie Primary School	fencing of the school		800,000	Awaiting cdf board disbursement
nkabai primary school	one classroom construction		1,100,000	Awaiting cdf board disbursement
Baawa Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Leirr Prtimary School	teachers houses		1,000,000	Awaiting cdf board disbursement
Naimaral Primary School	2 classroom construction		2,200,000	Awaiting cdf board disbursement
Muruankai Primary School	dormitory construction		916,897	Awaiting cdf board disbursement
Lenkima Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Marti Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Lechet Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Sidai Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Loodua Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Tangar Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Loikumkum Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Sererit Primary School	teachers houses		1,000,000	Awaiting cdf board disbursement
Keleswa primary school	Construction of one classroom	1,300,000		Awaiting cdf board disbursement
Latakweny Primary School	dining hall construction		1,300,000	Awaiting cdf board disbursement
Keleswa Primary School	toilet construction		400,000	Awaiting cdf board disbursement
Keleswa Primary School	fencing of the school		800,000	Awaiting cdf board disbursement
Kasipo Primary School	fencing of the school		800,000	Awaiting cdf board disbursement
Urah Primary School	teachers houses		1,000,000	Awaiting cdf board disbursement
Ntasate Primary School	toilet construction		400,000	Awaiting cdf board disbursement
Baragoi Primary School	renovations of dormitories		4,000,000	Awaiting cdf board disbursement
Ngilai Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Simiti Primary School	teachers houses		1,000,000	Awaiting cdf board disbursement
Lesepen pry school	One classroom construction	1,250,000		Awaiting cdf board disbursement
Masikita Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Nalingangor Primary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Muslim Primary School	kitchen construction		900,000	Awaiting cdf board disbursement
ntaletiani primary school	one classroom construction		1,100,000	Awaiting cdf board disbursement
Sumuruai primary school	Dining hall construction	1,000,000		Awaiting cdf board disbursement
seren primary school	toilet construction		400,000	Awaiting cdf board disbursement
keree primary school	one classroom construction		1,100,000	Awaiting cdf board disbursement
Nomboroi Primary School	desks acquisition		100,000	Awaiting cdf board disbursement
Morijo Primary School	classroom completion		700,000	Awaiting cdf board disbursement

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Lareorok primary school	Classroom construction	1300,000		Awaiting cdf board disbursement
Sunoni Primary School	one classroom construction		100,000	Awaiting cdf board disbursement
Lulu primary school	desks acquisition		200,000	Awaiting cdf board disbursement
Sub-Total		4,850,000	44,016,897	
secondary				
Nyiro girls Sec School	administration construction		1,000,000	Awaiting cdf board disbursement
Nyiro Boys Sec School	2door pit latrine construction		400,000	Awaiting cdf board disbursement
Nyiro Mixed Day Sec School	fencing of the school		800,000	Awaiting cdf board disbursement
Morijo Mixed Day Sec School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Baawa Mixed Day Sec School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Marti Mixed Day Sec School	dormitory construction		1,200,000	Awaiting cdf board disbursement
Marti Mixed Day Sec School	one classroom construction		1,100,000	Awaiting cdf board disbursement
Ndoto Boys Sec School	administration construction		1,000,000	Awaiting cdf board disbursement
Illaut Secondary School	2 classroom construction		2,200,000	Awaiting cdf board disbursement
Baragoi Secondary School	one classroom construction		1,100,000	Awaiting cdf board disbursement
sub-total		-	11,000,000	
Amounts due to other grants and other transfers				
Bursary				
bursary sec schools	bursary to needy students		1360279	Awaiting cdf board disbursement
bursary tertiary schools	bursary to needy students	57,267	18165107	Awaiting cdf board disbursement
sub-total		57,267	19,525,386	
South Horr Police Post	office construction	-	1,000,000	Awaiting cdf board disbursement
South Horr Chief Office	office construction	-	1,000,000	Awaiting cdf board disbursement
mtaput National Police Reservist Post	police line construction	-	1,500,000	Awaiting cdf board disbursement
Morijo Police Post	police line construction	-	1,000,000	Awaiting cdf board disbursement
Marti Chief Office	renovation of office	-	500,000	Awaiting cdf board disbursement
Lesirikan Chief Office	toilet construction	-	400,000	Awaiting cdf board disbursement

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Ngilai Chief Office	chief office	-	1,000,000	Awaiting cdf board disbursement
Tuum Chiefs Office	construction of chief office	-	1,000,000	Awaiting cdf board disbursement
Sub-Total			7,400,000	
Environment				
bendera environmental project	gabions construction	-	800,000	Awaiting cdf board disbursement
baragoi environmental project	gabions construction	-	134,400	Awaiting cdf board disbursement
loodua environmental project	gabions construction	-	300,000	Awaiting cdf board disbursement
leirr environmental project	gabions construction	-	600,000	Awaiting cdf board disbursement
Sub-Total		-	1,834,400	
Sports				
samburu north sports	constituency tournament	-	2800,000	Awaiting cdf board disbursement
Sub-Total		-	2800,000	
Acquisition of assets				
purchase of motor cycles	purchase of motor cycles	290,000	-	Awaiting cdf board disbursement
office equipping	office equipping		-	Awaiting cdf board disbursement
ict items purchase	ict items purchase	319,773	45,937	Awaiting cdf board disbursement
Sub-Total		609,773	45,937	
Others (specify)				
Sub-Total			29,559,786	
Funds pending approval				
samburu north TTI	fencing of the polytechnic	4000,000	4,000,000	Awaiting cdf board disbursement
Sunoni primary school	Classroom construction		1,000,000	Awaiting cdf board disbursement
St peter and paul baawa	Laboatory construction		1,500,000	Awaiting cdf board disbursement
samburu north sports	undertake constituency sports	2000,000	2,000,000	Awaiting cdf board disbursement
Sub-Total		6,000,000	8,500,000	
Grand Total		12,290,620	95,151,571	

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	0	-	-	0
Buildings and structures	14,184,163	-	-	14,184,163
Transport equipment	6,993,200	-	-	6,993,200
Office equipment, furniture and fittings	255,500	-	-	255,500
ICT Equipment, Software and Other ICT Assets	565,700	212164	-	777,864
Other Machinery and Equipment	0	-	-	0
Heritage and cultural assets		-	-	
Intangible assets	0	-	-	0
Total	21,998,563	212164	0	22,210,727

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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Date of A/c opening	Bank Balance 2021/22	Bank Balance 2020/21
bendera primary school	Equity	1,100,279,770,052	1/1/2020	2,988	2988
lchakwai primary school	Equity	1,100,279,787,138	1/1/2020	558	558
lesirikan assit chief office	Equity	1,100,279,782,036	1/1/2020	248	248
lesirikan primary school	Equity	1,100,279,777,586	1/1/2020	304,625	1975
lkitagesi primary school	Equity	1,100,279,779,958	1/1/2020	-	368
loruko primary school	Equity	1,100,279,776,155	1/1/2020	-	31283
marti primary school	Equity	1,100,279,779,551	1/1/2020	1,748	1748
maskita primary school	Equity	1,100,279,779,660	1/1/2020	-	1138
matepes primary school	Equity	1,100,279,795,406	1/1/2020	-	1248
morijo mixed school	Equity	1,100,279,776,335	1/1/2020	239,084	-
nalingangor mixed sec	Equity	1,100,279,771,072	1/1/2020	-	57328
nalingangor primary school	Equity	1,100,279,779,901	1/1/2020	-	1888
nomboroi primary school	Equity	1,100,279,867,443	1/1/2020	-	1488
sererit primary school	Equity	1,100,279,780,486	1/1/2020	451,778	1778
south horr primary school	Equity	11,002,797,780,401	1/1/2020	-	80
tuum primary school	Equity	1,100,279,780,179	1/1/2020	-	499688
urah primary school	Equity	1,100,279,783,818	1/1/2020	1,957	-
ARSIM PRIMARY SCHOOL	Equity	111000004569	1/1/2020	152,748	2242
BARAGOI BOYS SEC SCH.	Equity	1,100,279,783,030	1/1/2020	4,173	4353
BARAGOI PRY.SCH	Equity	1,100,279,783,005	1/1/2020	8,405	44
Barsaloi mixed sec school	Equity	1,100,279,767,135	1/1/2020	1,820	220

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PMC	Bank	Account number	Date of A/c opening	Bank Balance 2021/22	Bank Balance 2020/21
BARSALOI PRIMARY SCHOOL	Equity	110027978870,6	1/1/2020	1,100	1100
BENDERA PRIMARY SCHOOL	equity	110027977052,	1/1/2020	2,988	2988
ILLAUT PRY.SCH	Kcb	1217984313,	1/1/2020	-	-
Kasipo primary school	Equity	1100279784544,	1/1/2020	17,808	1128
KELESWA PRIMARY SCHOOL	equity	1100279780489,	1/1/2020	19,628	1748
LATAKWENY MIXED DAY SEC SCHOOL	Kcb	1285337476,	1/1/2020	1,810	-
Latakweny primary school	Equity	1100279780074,	1/1/2020	40,068	1368
LCHAKWAI PRIMARY SCHOOL	equity	1,100,279,787,138	1/1/2020	558	-
Leirr primary school	Equity	1100279786266,	1/1/2020	1,062	45718
Lemolog environment project	Equity	1100179816547,	1/1/2020	-	600
Lemolog primary school	Equity	1100279784576,	1/1/2020	-	6565
LENKIMA PRIMARY SCHOOL	equity	1,100,279,780,599	1/1/2020	-	8318
LKITAGES PRIMARY SCHOOL	equity	1,100,279,779,958	1/1/2020	61,368	361.50
LOIKUMKUM PRIMARY SCHOOL	equity	1,100,279,780,487	1/1/2020	5,975	0775
LOODUA PRY.SCH	Kcb	1,110,842,236	1/1/2020	552,830	-
LORUKO PRIMARY SCHOOL	equity	1,100,279,776,155	1/1/2020	403,128	3128
Louwa primary school	Equity	1100279794934,	1/1/2020	-	2588
LOWA PRIMARY SCHOOL	equity	1,100,279,794,934	1/1/2020	212,622	-
LPUSI PRIMARY SCHOOL	equity	1,100,280,783,812	1/1/2020	7,550	39550
MARTI MIXED DAY SEC SCHOOL	equity	1,100,279,783,018	1/1/2020	1,045,798	1,000,000
MARTI POLICE STATION	Kcb	1,285,073,576	1/1/2020	3,340	1310
MASIKITA PRIMARY SCHOOL	Kcb	1,164,708,821	1/1/2020	2,590	3590

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PMC	Bank	Account number	Date of A/c opening	Bank Balance 2021/22	Bank Balance 2020/21
MATEPES PRIMARY SCHOOL	equity	1,100,279,795,406	1/1/2020	1,248	1248
Morijo primary school	Kcb	1260361527	1/1/2020	964,936	23,735
Morunkai primary school	Equity	1100279788505	1/1/2020	828,440	949,900
NACHOLA MIXED DAY SEC SCHOOL	Kcb	1,285,145,720	1/1/2020	248,830	1199830
Nachola primary school	Equity	1100279794411,	1/1/2020	-	-
NALINGANGOR MIXED DAY SEC SCHOOL	Kcb	1,276,664,532	1/1/2020	1,148	757725
NALINGANGOR PRIMARY SCHOOL	equity	11002797779901`	1/1/2020	1,359,735	188756
NATITI PRIMARY SCHOOL			1/1/2020		-
NDOTO BOYS SEC.SCH	equity	11,002,797,839,143	1/1/2020	895,288	699,487.50
Ngilai primary school	Equity	1100279782999,	1/1/2020	1,835	14869.50
NKORIKA PRIMARY SCHOOL	equity	1,100,279,786,311	1/1/2020	4,302	4307.50
NOMBOROI PRIMARY SCHOOL	equity	1,100,279,867,443	1/1/2020	401,488	1487.50
NTEPES NJEESANI PRY.SCH	Kcb	1,277,996,970	1/1/2020	1,475	4475
NTEREMKA PRY SCH.	Kcb	1,276,491,409	1/1/2020	249,975	2975
NYIRO GIRLS SEC SCH.	equity	1,100,280,157,792	1/1/2020	9,248	4475
OPIROI MIXED DAY SEC SCHOOL	Kcb	1,257,699,024	1/1/2020	590	44590
OPIROI PRIMARY SCHOOL	Kcb	1,104,385,805	1/1/2020	56,788	73822.40
samburu north sub co(lesirkan)	equity	1,100,279,782,036	1/1/2020	-	90102
SEREN PRY.SCH	Kcb	1,121,967,280	1/1/2020	33,698	-
Simiti primary school	Equity	1100279774621,	1/1/2020	150,720	20
Soit pus primary school	Equity	1100263364639,	1/1/2020	440	440
SOUTH HERR POLICE POST	kcb	1,285,144,317	1/1/2020	2,795	925

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PMC	Bank	Account number	Date of A/c opening	Bank Balance 2021/22	Bank Balance 2020/21
SOUTH HERR PRY.SCH	equity	11,002,797,780,401	1/1/2020	900,080	80
Sumuruai primary school	Equity	1100279783037,	1/1/2020	138	500
SUYAN AP LINE	equity	1,100,280,784,162	1/1/2020	33,188	3844
SUYIAN PRIMARY SCHOOL	Kcb	1,133,305,458	1/1/2020	405,534	165554
Tangar B primary school	Equity	1100279778472,	1/1/2020	-	2975
TANGAR PRY.SCH	equity	1,100,279,783,044	1/1/2020	-	1368
TUUM PRIMARY SCHOOL	equity	1,100,279,780,179	1/1/2020	543,208	499688
UASO RONGAI PRIMARY SCHOOL	equity	1,100,280,034,591	1/1/2020	504,688	999682
bendera security camp	equity	1.10028E+12	1/1/2020	500	0
Totals				11,150,656	7,440,186

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)
CEN/HUB/SAMBURU.C/39(2)	Unaccounted for emergency projects	accountable documents availed to support	Resolved	
CEN/HUB/SAMBURU.C/39(2)	cash and cash equivalents –stale cheques	stale cheques reversed	Resolved	
CEN/HUB/SAMBURU.C/39(2)	unutilized projects	Recommendation taken into account	Resolved	
CEN/HUB/SAMBURU.C/39(2)	bursary acknowledgement	acknowledging receipt of funds availed	Resolved	
CEN/HUB/SAMBURU.C/39(2)	summary of fixed assets	reconcile reported amount of asset in the fixed asset register and the same time in financial statements.	Resolved	
CEN/HUB/SAMBURU.C/39(2)	Presentation of financial statements	The office revised the financial statements to reflect the correct position and comment on underutilization and overutilization.	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)
CEN/HUB/SAMBURU.C/39(2)	Unsupported expenditure on sports equipment of kshs 660,000	office avail accountable documents to support expenditure.	Resolved	
CEN/HUB/SAMBURU.C/39(2)	Delays in the implementation of projects	Office will ensure there will be fast track in the implementation of the projects.	Resolved	



Name
Fund Account Manager.