



OFFICE OF THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	DATE: 09 MAY 2019
	DAY: THURSDAY
TABLED BY:	HON. BENJAMIN WACHIAI MAJORITY PARTY WHIP
OF	CHIEF OF TABLE: IMZOFU MWALU

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THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – SAMBURU WEST
CONSTITUENCY**

**FOR THE YEAR
ENDED 30 JUNE 2018**



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OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100 NAIROBI

Revised Template 30th June 2018

27 SEP 2018

RECEIVED



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SAMBURU WEST CONSTITUENCY**

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Core Values

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

(b) Key Management

The NGCDF SAMBURU WEST day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Kenneth Njagi
3.	Sub-County Accountant	Amos Kasyoka
4.	Chairman NGCDFC	Essau Lenemiria
5.	Member NGCDFC	Violet Lelekong

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF SAMBURU WEST Constituency Headquarters

P.O. Box 450
Building/House/Plaza
Maralal Baragoi road
Maralal, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

(f) NGCDF SAMBURU WEST Constituency Contacts

Telephone: (254) 725559131
E-mail: samburuwestngcdf@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF SAMBURU WEST Constituency Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Equity bank ltd
Maralal branch
PO BOX 300-20600
Maralal

...

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

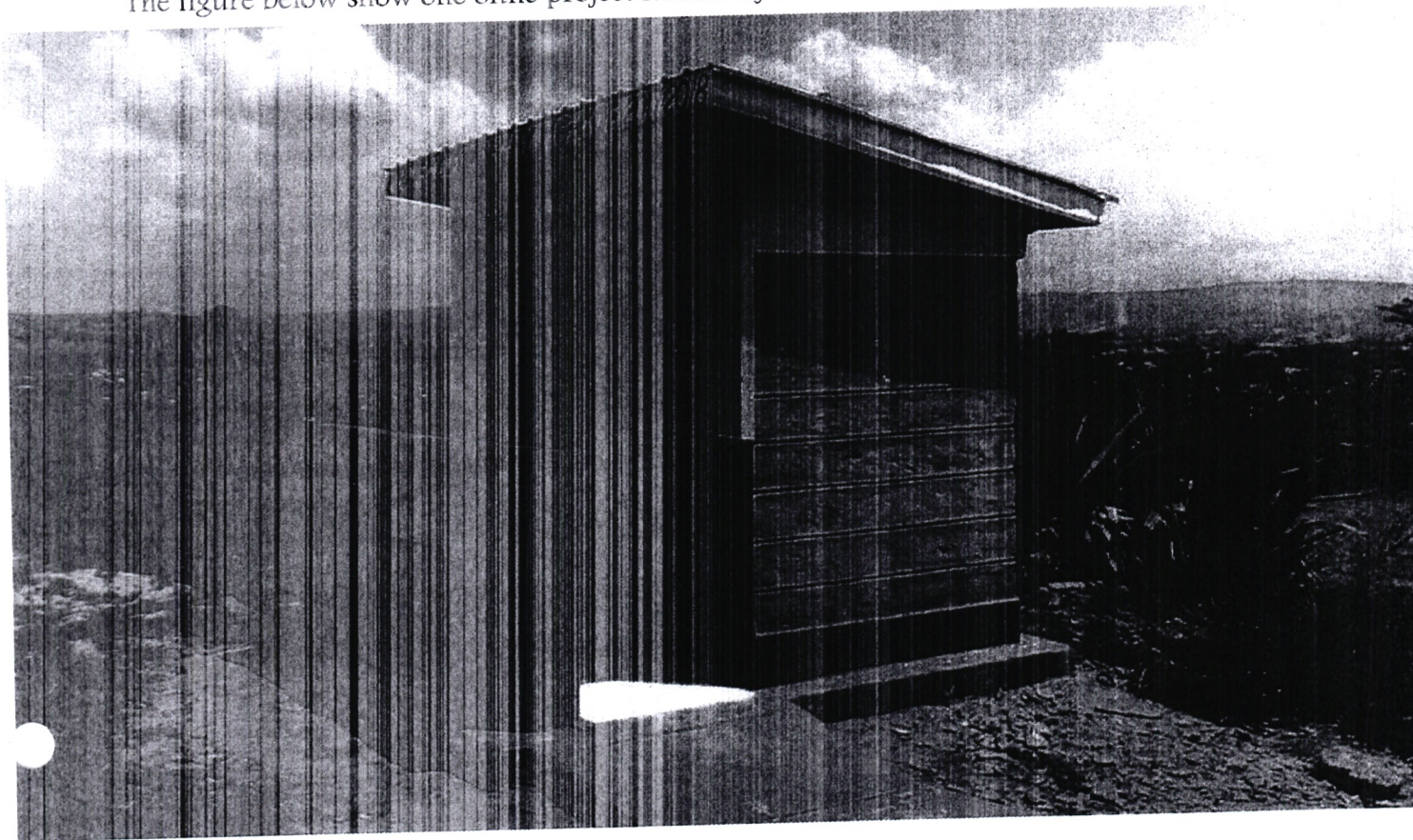
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

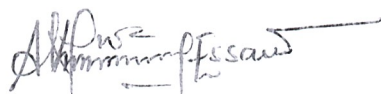
Samburu West NG-CDFC has ensured that most projects initiated this year have been completed or the intended phase is complete.

KEY ACHIEVEMENTS:

- a) All projects have been built up to standard with consultation with relevant government ministries.
- b) Bursary applications are so many beyond what we can afford but we have done our best to ensure the neediest students have been considered.

The figure below show one of the project funded by Samburu West NG-CDF



Sign 

CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the NGCDF-SAMBURU WEST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. 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 WEST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-SAMBURU WEST Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

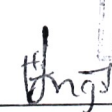
The Accounting Officer in charge of the NGCDF-SAMBURU WEST Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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 WEST Constituency financial statements were approved and signed by the Accounting Officer on _____ 2018.



Fund Account Manager
Name: Kenneth Njagi



Sub-County Accountant
Name: Amos Kasyoka
ICPAK Member Number: 19606

DISTRICT ACCOUNTANT
SAMBURU CENTRAL

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-SAMBURU WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Samburu West Constituency set out on pages 6 to 28, which comprise the statement of assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of National Government Constituencies Development Fund-Samburu West Constituency as at 30 June 2018, 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 do not comply with the National Government Constituencies Development Fund Act, 2015.

Basis for Adverse Opinion

1. Transfers from CDF Board

The statement of receipts and payments reflects transfers from NGCDF Board amounting to Kshs.86,810,345 for the year ended 30 June 2018. However, the summary statement of appropriation-recurrent and development combined reflects actual transfers from NGCDF Board of Kshs.87,954,040 and thus, resulting in unexplained variance Kshs.1,143,695. Consequently, the accuracy of the transfers from NGCDF Board for the year ended 30 June 2018 could not be confirmed.

2. Undisclosed Expenditure

The statement of receipts and payments reflects total payments of Kshs.87,273,339 for the year ended 30 June 2018. However, examination of the payment vouchers provided for audit revealed undisclosed payments amounting to Kshs.7,045,000 made during the financial year 2017/2018 that were not captured in the ledger and financial statements,

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund-Samburu West Constituency for the year ended 30 June 2018

respectively. No explanation was provided for the omission of the expenses in these financial statements.

Consequently, the accuracy and completeness of the payments of Kshs.87,273,339 reflected in the financial statements for the year ended 30 June 2018 could not be ascertained.

3. Unsupported Expenditure on Bursaries

Disclosed in Note 7 to the financial statements under other grants and other payments are amounts of Kshs17,414,080 and Kshs.16,567,379 paid as bursary-secondary schools and bursary-tertiary institutions, respectively to the needy students in various learning institutions. However, no acknowledgement letters from the students or institutions were presented for audit review to confirm that the bursaries were actually received and accounted for.

As a result, the validity, completeness and accuracy of the bursary payments totalling Kshs.33,981,459 could not be ascertained.

4. Lack of Fixed Assets Register

The statement of receipts and payments reflects an expenditure of Kshs.10,155,399 in respect of acquisition of assets in the year ended 30 June 2018. As disclosed in Note 8 to the financial statements, the assets acquired includes construction of buildings – Kshs.4,800,000 and purchase of office furniture and general equipment – Kshs.5,355,399. However, the management did not maintain during the year under review a register of assets as required by regulation 143 of the Public Finance Management (National Government) Regulations, 2015.

Consequently, the existence of the assets and, completeness and accuracy of the records relating to the assets procured during the year at a total cost of Kshs.10,155,399 could not be ascertained.

5. Comparative 2016/2017 Figures

The comparative figures for 2016/2017 reflected in the statement receipts and payments for the year under review differs with the corresponding figures in the Notes to the financial statements as shown below:

Item	Comparative Figure for 2016/2017 Kshs.	Note No.	Amount as per the Notes
Compensation of Employees	7,389,800.00	4	Nil
Use of Goods and Services	1,218,372.00	5	Nil
Transfers to other Government entities	71,061,047.00	6	Nil
Other Grants and Other Payments	57,524,170.00	7	Nil
Acquisition of Assets	2,165,521.00	9	Nil

No explanations were provided for the above anomalies.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund-Samburu West Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters discussed in the Basis for Adverse Opinion and Basis for Conclusions on Lawfulness and Effectiveness in the Use of Public Resources Effectiveness of Internal Controls, Risk Management and Governance sections, I have determined that there are no other key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, because of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusions on Lawfulness and Effectiveness in the Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Project Implementation Analysis

Audit verification revealed that the NGCDF – Samburu West had budgeted to implement a total of sixty-nine projects during 2017/2018 financial year. As at 30 June 2018, fifty-three projects were complete but sixteen had not been started as summarized below:

Project Category	No of Projects Budgeted	No of Projects Implemented	Projects not Started	Amount Budgeted Kshs.	Amount Spent Kshs.	Actual as % of Budget
Transfer to Other Government Units	28	27	1	30,350,000	21,177,099	70%
Other Grants and Transfers	41	26	15	51,025,618	46,705,999	92%
Total	69	53	16	81,375,618	67,883,098	83%

No satisfactory explanation was provided for the failure to implement all the projects as planned.

2. Unutilized Funds

Included in transfers to primary schools' expenditure of Kshs.5,950,730 under Note 6 to the financial statements is an amount of Kshs.750,000 disbursed to two Project Management Committees (PMCs) for electrical installation at Sura Adoru primary school - Kshs.150,000 and construction of classroom at Lpartuk primary school - Kshs.600,000. However, a review of the PMCs bank accounts revealed that the funds had not been utilized as at 30 June 2018. No explanation was provided for the failure to utilize the funds for the intended purposes.

3. Unutilized Classroom at Nkopelian Primary School

During the year under review, the CDF management disbursed an amount of Kshs.1,000,000 for construction of a classroom at Nkopelian primary school. Physical verification undertaken revealed that although the project had been completed, the classroom had not been put to use. No reason was given for the failure to put to use the facility as intended.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusions on Lawfulness and Effectiveness in the Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that the internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Failure to Use and Maintain Imprest Warrants

Examination of records maintained by the CDF office revealed that during the year under review, the fund manager was issued with several imprests totalling Kshs.4,617,000. However, the management did not use or maintain imprest warrants to record and

account for the amounts issued. Therefore, imprests accountability procedures and processes were weak.

Consequently, the authenticity of the payments of Kshs.4,617,000 made during the year ended 30 June 2018 could not be ascertained.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the ability of National Government Constituencies Development Fund-Samburu West Constituency to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern 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 National Government Constituencies Development Fund-Samburu West Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

17 April 2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SAMBURU WEST CONSTITUENCY**

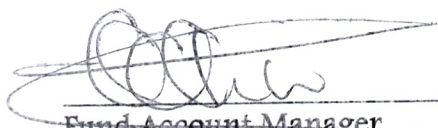
Reports and Financial Statements

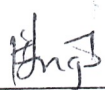
For the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
RECEIPTS			
Transfers from NGCDF board	1	86,810,345	139,399,466
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	=	=
TOTAL RECEIPTS		86,810,345	139,399,466
PAYMENTS			
Compensation of employees	4	1,885,336	7,389,800
Use of goods and services	5	11,208,416	1,218,372
Transfers to Other Government Units	6	19,760,729	71,061,047
Other grants and transfers	7	44,263,459	57,524,170
Acquisition of Assets	8	10,155,399	-
Other Payments	9	-	<u>2,165,521</u>
TOTAL PAYMENTS		87,273,339	139,358,910
SURPLUS/(DEFICIT)		<u>(462,994)</u>	<u>40,555</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SAMBURU WEST Constituency financial statements were approved on _____ 2018 and signed by:


 Fund Account Manager
 Name: Kenneth Njagi



 Sub-County Accountant
 Name: Amos Kasyoka
 ICPAK Member Number: 19606

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**


V. STATEMENT OF ASSETS

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	680,702	42,280
Cash Balances (cash at hand)	10B	-	-
Total cash and cash equivalent		680,702	42,280
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		680,702	42,280
FINANCIAL LIABILITIES			
Accounts Payable-Deposits and retentions			
NET FINANCIAL ASSETS		680,702	42,280
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	42,280	1,924.85
Prior year adjustments	14	1,101,416	-
Surplus/Deficit for the year		(462,994)	40,555
NET FINANCIAL POSITION		680,702	42,280

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SAMBURU WEST Constituency financial statements were approved on 2018 and signed by:


Fund Account Manager
Name: Kenneth Njagi

FUND ACCOUNTS MANAGER
NG-CDF SAMBURU WEST CONSTITUENCY
26 SEP 2018
P. O. Box 450 - 20600,
MARALAL

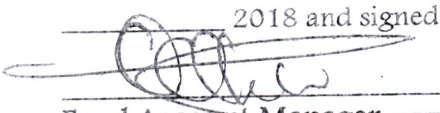

Sub-County Accountant
Name: Amos kasyoka
ICPAK Member Number: 19606

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

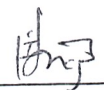
VI. STATEMENT OF CASHFLOW

		2017 - 2018	2016 - 2017
Receipts for operating income			
Transfers from NGCDF Board	1	86,810,345	139,399,466
Other Receipts	3	=	=
		86,810,345	139,399,466
Payments for operating expenses			
Compensation of Employees	4	1,885,336	7,389,800
Use of goods and services	5	11,208,416	1,218,372
Transfers to Other Government Units	6	19,760,729	71,061,047
Other grants and transfers	7	44,263,459	57,524,170
Other Payments	9	-	2,165,521
		(77,117,940)	(139,358,911)
Adjusted for:			
Adjustments during the year	14	1,101,416	
Net cash flow from operating activities		638,422	40555
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(10,155,399)	(-)
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	13	42,280	1924.85
Cash and cash equivalent at END of the year		<u>680,702</u>	<u>42,480</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SAMBURU WEST Constituency financial statements were approved on 2018 and signed by:


Fund Account Manager
Name: Kenneth Njagi

FUND ACCOUNTS MANAGER
NG-CDF SAMBURU WEST CONSTITUENCY
26 SEP 2018
P. O. Box 450 - 20600,
MARALAL.


Sub-County Accountant
Name: Amos Kasyoka
ICPAK Member Number: 19606

ANNUAL REPORT OF EXECUTIVE DIRECTOR
Reports and Financial Statements
 For the year ended June 30, 2018

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	86,810,345	12,523,006	99,333,351	87,954,040	11,379,310	88.5
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	1,900,000		1,900,000	1,885,336	14,664	99.2
Use of goods and services	11,290,000		11,290,000	11,208,416	81,584	99
Transfers to Other Government Units	19,000,000	4,000,000	23,000,000	19,760,729	3,239,271	86
Other grants and transfers	42,078,409.7	3,421,590.3	45,500,000	44,263,459	1,236,541	97
Acquisition of Assets	12,541,935	2,211,416	14,753,351	10,155,399	4,599,952	69
Other Payments		2890000	2,890,000			0
TOTALS	86,810,344.8	12,523,006	99,333,351.1	87,273,339	12,060,012	88

(a)

- i. 88.5%-Prior year adjustments, receivables from the board and bal b/f attributed to this
- ii. 86%-Funds not received
- iii. 69%-Funds not received
- iv. 0% Funds not received

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Reports and Financial Statements
For the year ended June 30, 2018

The NGCDF-SAMBURU WEST Constituency financial statements were approved on _____

2018 and signed by:




Fund Account Manager
Name: Kenneth Njagi

FUND ACCOUNTS MANAGER
NG-CDF SAMBURU WEST CONSTITUENCY
26 SEP 2018
P.O. Box 450 - 20600,
MARALAL



Sub-County Accountant
Name: Amos Kasyoika
ICPAK Member Number: 19606



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

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

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

Reports and Financial Statements

For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

SIGNIFICANT ACCOUNTING POLICIES

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO A 856000	1	5,500,000	39,648,275.10
AIE NO A 892974	2	37,905,172	36,853,449.00
AIE NO A 890897	3	43,405,172.8	4,094,827.60
			29,000,000.00
			29,802,914.00
TOTAL		86,810,344.8	139,399,465.7

2. PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Total		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2017- 2018 Kshs	2016-2017 Kshs
Interest Received		
Rents		
Receipts from Sale of tender documents		
Other Receipts Not Classified Elsewhere		
Total		

4. COMPENSATION OF EMPLOYEES

	2017-2018 Kshs	2016-2017 Kshs
Basic wages of contractual employees	1,885,336	
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Gratuity		
Other personnel payments		
Total	1,885,336	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Committee Expenses	2,309,000	
Utilities, supplies and services	21,250	
Communication, supplies and services	41900	
Domestic travel and subsistence		xxx
Printing, advertising and information supplies & services	3,112,523	xxx
Rentals of produced assets		xxx
Training expenses		xxx
Hospitality supplies and services	675,550	xxx
Insurance costs		xxx
Specialized materials and services	2,890,000	xxx
Office and general supplies and services	284,510	xxx
Other operating expenses		xxx
Routine maintenance – vehicles and other transport equipment	1,873,683	xxx
Routine maintenance – other assets		xxx
Total	11,208,416	xxx

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities		XX
Transfers to primary schools (see attached list)	5,950,730	XX
Transfers to secondary schools (see attached list)	9,259,999	XX
Transfers to tertiary institutions (see attached list)		XX
Transfers to roads and bridges (see attached list)	4,550,000	XX
TOTAL	19,760,729	XX

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	17,414,080	XX
Bursary – tertiary institutions (see attached list)	16,567,379	XX
Bursary – special schools (see attached list)		XX
Mock & CAT (see attached list)		XX
Security projects (see attached list)	3,000,000	XX
Sports projects (see attached list)	1,410,000	XX
Environment projects (see attached list)	1,385,000	XX
Emergency projects (see attached list)	4,487,000	XX
Total	44,263,459	XX

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings	xx	xx
Construction of Buildings	4,800,000	xx
Refurbishment of Buildings	xx	xx
Purchase of Vehicles and Other Transport Equipment	xx	xx
Overhaul of Vehicles and Other Transport Equipment	xx	xx
Purchase of Household Furniture and Institutional Equipment		xx
Purchase of Office Furniture and General Equipment	5,355,399	xx
Purchase of ICT Equipment, Software and Other ICT Assets	xx	xx
Purchase of Specialised Plant, Equipment and Machinery	xx	xx
Rehabilitation and Renovation of Plant, Machinery and Equip.	xx	xx
Acquisition of Land	xx	xx
Acquisition of Intangible Assets	xx	xx
Total	10,155,399	xx

9. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
	xx	XX
	xx	XX
	xx	XX
	xx	xxx

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings	xx	xx
Construction of Buildings	4,800,000	xx
Refurbishment of Buildings	xx	xx
Purchase of Vehicles and Other Transport Equipment	xx	xx
Overhaul of Vehicles and Other Transport Equipment	xx	xx
Purchase of Household Furniture and Institutional Equipment		xx
Purchase of Office Furniture and General Equipment	5,355,399	xx
Purchase of ICT Equipment, Software and Other ICT Assets	xx	xx
Purchase of Specialised Plant, Equipment and Machinery	xx	xx
Rehabilitation and Renovation of Plant, Machinery and Equip.	xx	xx
Acquisition of Land	xx	xx
Acquisition of Intangible Assets	xx	xx
Total	10,155,399	xx

9. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
	xx	xx
	xx	xx
	xx	xx
	xx	xxx

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

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Name of Bank, Account No.</i>	Equity bank ltd Acc no 1100276511144	KCB BANK-MARALAL 1104381117
<i>Name of Bank, Account No.</i>	xxx	xxx
<i>Name of Bank, Account No.</i>	xxx	xxx
Total	680,702	42,280
10B: CASH IN HAND		
Location 1	xxx	xxx
Location 2	xxx	xxx
Location 3	xxx	xxx
Other Locations (<i>specify</i>)	xxx	xxx
Total	xxx	xxx
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018
NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12 RETENTION

	2017 - 2018 Kshs	2016-2017 Kshs	
Supplier 1			XX
Supplier 2			XX
Supplier 3			XX
 Total			XX

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2017-2018 Kshs	2016-2017 Kshs	
Bank accounts	42,280		XX
Cash in hand			XX
Imprest			XX
 Total	42,280		XX

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

	2017- 2018 Kshs	2016-2017 Kshs
Bank accounts	1,101,416	
Cash in hand		
Imprest		
Total	1,101,416	

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017- 2018 Kshs	2016-2017 Kshs
Construction of buildings	5,421,590	-
Construction of civil works		
Supply of goods	3,101,416	-
Supply of services	4,000,000	-
	12,523,006	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Staff salaries	14,664	-
Gratuity	-	-
	14,664	-

15.3: UNUTILIZED FUNDS (See Annex 3)

	Kshs	Kshs
Compensation of employees	230,702	xx
Use of goods and services	150,000	xx
Amounts due to other Government entities (see attached list)	-	xx
Amounts due to other grants and other transfers (see attached list)	300,000	xx
Acquisition of assets	-	xx
Others (<i>specify</i>)	-	xx
	680,702	xxx

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	5,900,000	xxx
	5,900,000	xxx

NATIONAL GOVERNMENT ENTITY - (SAMBURU WEST NG-CDF)
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted B	Amount Paid To- Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2018	Comments
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.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT ENTITY - (SAMBURU WEST NG-CDF)
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2014	Comments
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

NATIONAL GOVERNMENT ENTITY - SAMBURU WEST NG-CDF)
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land				
Buildings and structures	5,000,000			5,000,000
Transport equipment	4798169			4798169
Office equipment, furniture and fittings	1,220,000			1,220,000
ICT Equipment, Software and Other ICT Assets	800,000			800,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	11,818,169			11,818,169

NATIONAL GOVERNMENT ENTITY - (SAMBURU WEST NG-CDF)
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs'000)

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Suguta police	Equity Bank	1100277249206	1500000	
Kisima police	Equity Bank	1100277226033	1500000	
Lpetpet pry	Equity Bank	1100277303605	500000	
Kirimon pry	KCB Ltd	1232881961	500000	
Nkopeliani pry	Equity Bank	1100277273866	1000000	
Ngamata pry	Equity Bank	11002773036883	400000	
Ngari day	Equity Bank	11002772484478	500000	
Total			5900000	

NATIONAL GOVERNMENT ENTITY - (SAMBURU WEST NG-CDF)
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs'000)

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)