



Enhancing Accountability

REPORT

OF

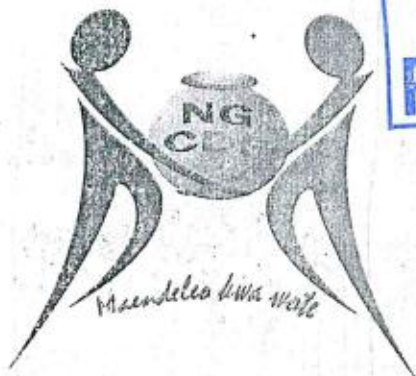
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 07 MAR 2023	DAY: TUESDAY
TABLED BY:	The Leader of Majority Party (LOM)
BY: [Signature]	Inzofu Mwale

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



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

16 SEP 2022

RECEIVED

Revised Template 30th June 2021



SAMBURU NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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)
Reports and Financial Statements for The Year Ended June 30, 2021***

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*Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

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)
- 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 2021 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

*Samburu North Constituency
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(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

II. NG-CDFC CHAIRMAN'S REPORT



MR. WILSON LESHORE.

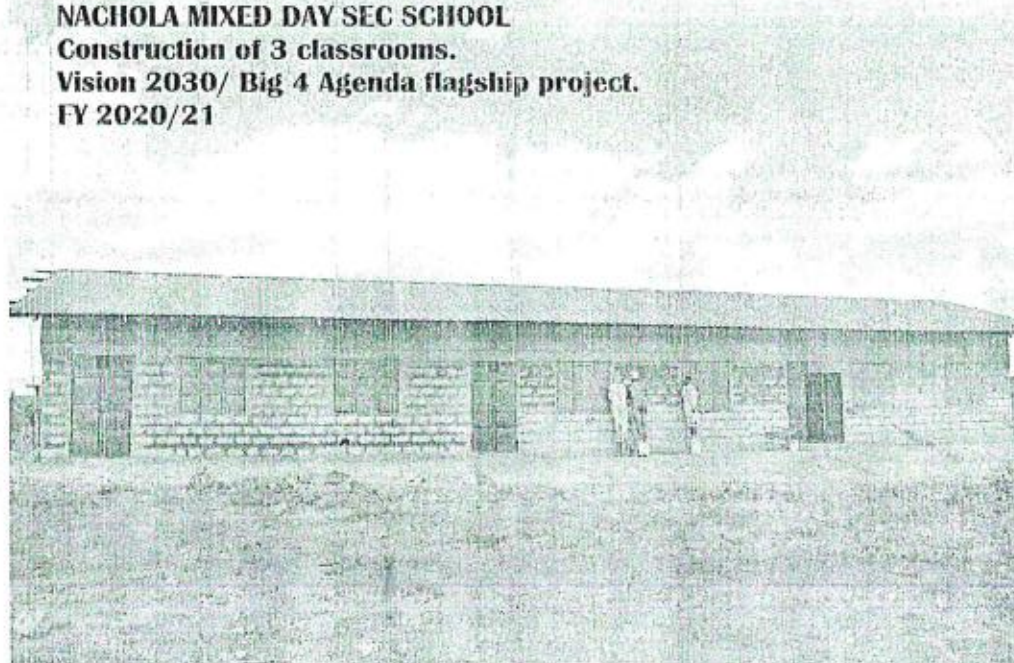
On behalf of NG-CDFC, I am pleased to present annual reports and financial statements for the final year 2020/2021. Our overall performance was 75.3 %which was commendable, the final budget reflects receipts of kshs 216,800,199 whereas the actual receipts were kshs 158,867,724 equally, the fund had a final expenditure budget of kshs 212,800,199 against actual expenditure of kshs 121,648,628 resulting to under expenditure of kshs 91,151,571 or 56.1% during the year some of the major project, undertaken during the year includes three new secondary schools which have been ongoing since July 2019 whose pictorials are shown below:

NACHOLA MIXED DAY SEC SCHOOL

Construction of 3 classrooms.

Vision 2030/ Big 4 Agenda flagship project.

FY 2020/21

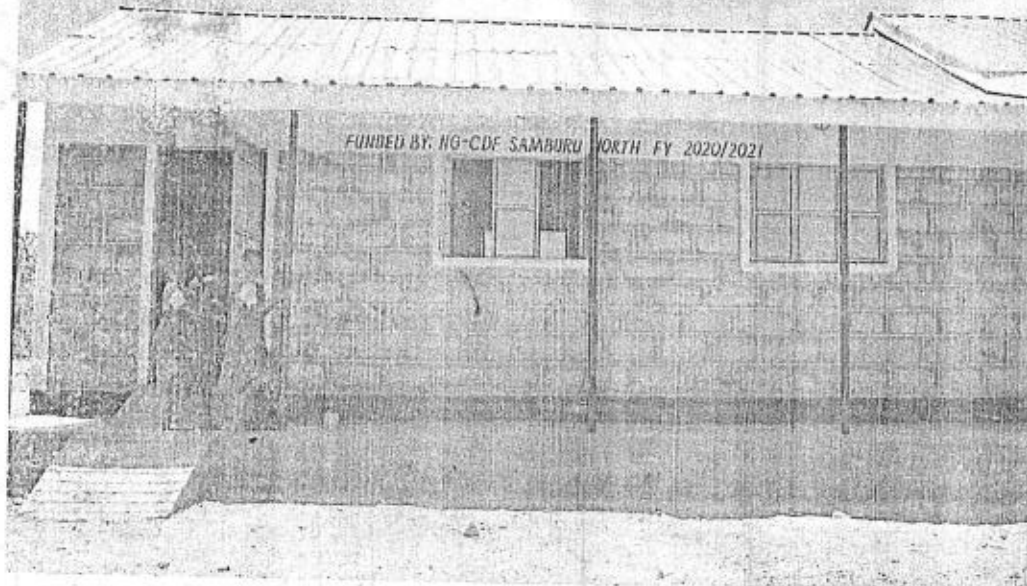


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**Ndoto Boys Sec. School
Classroom and adminstration block construction
FY 2020/21**



**Loodua Primary School
Classroom Construction.
FY 2020/21**



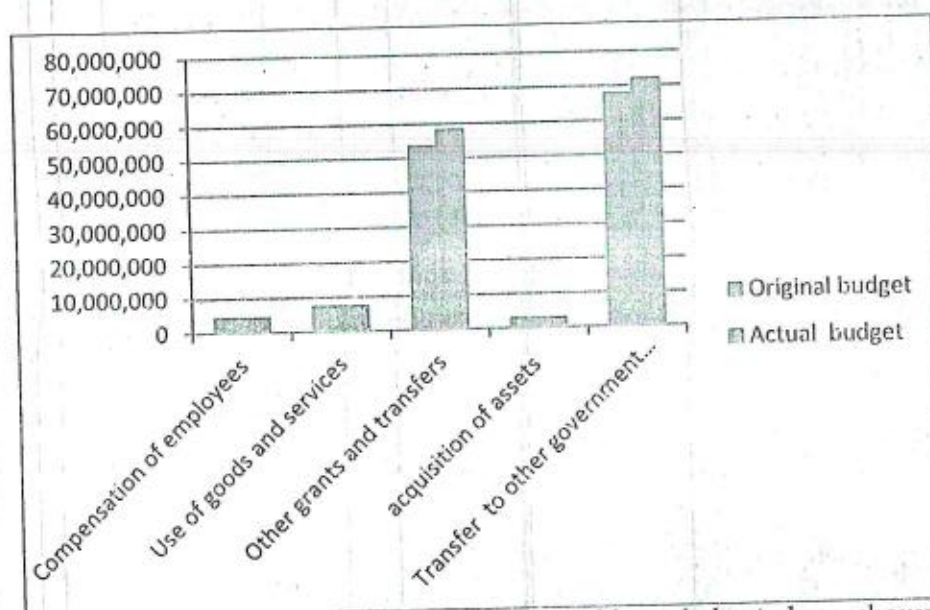
There is need for the increased development in school's infrastructure as a result of increasing student population. however, the pace of constructing new building is affected by lack of personnel eg masons, plumbers and electricians within the constituency.

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

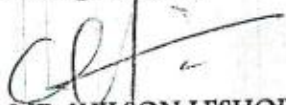
Samburu North Constituency
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A summary of final budget and actual expenditure based on expenditure items are shown in the table and chart below:

Votes/item	Original budget	Actual budget
Compensation of Employees	4,000,000	5,985,448
Use of goods and services	8,337,998	8,360,467
Transfers to Other Government Units	69,866,897	114,516,897
Other grants and transfers	54,883,984	82,981,549
Acquisition of Assets	955,837	955,837
Other Payments	-	-



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


MR. WILSON LESHORE

CHAIRMAN NGCDF COMMITTEE.

*Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of *Samburu North Constituency 2018-2022* plan are to:

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 20/21 -we built 20no of classrooms, schools -also, we award bursary to 5000 students at all levels ie secondaries, colleges and universities
Security	To enhance security in the constituency	Enabling environment created for the livestock keepers and business traders	-number of police post constructed	In FY 20/21 -we constructed 3 police post in morijo, lesirkan and tuum
Environment	To promote environment sustainability	More land saved from destruction by gullies and also more water reservation in schools	-no of gabions in the constituency, and water catchment in schools	In FY 20/21 -we established 40 gabions in bendera area
Sports	-to empower the youth and harness their talent	Youth talents are built and idleness leading to improper engagement is reduced	-number of youths engaged in the financial year	In FY 20/21 -we undertook sports activity where 500 youths were engaged in the constituency
Disaster Management	To tackle unforeseen events in the constituency	Unforeseen events occurrences	No of people assisted in the constituency.	In FY 20/21 -we assisted 1000 residents in elbarta, nachola and nyiro

-
- 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:

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/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.

Samburu North Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

- 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 of using sports as development strategy within the constituency. On macro levels, 2020 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

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:

Target 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

	<ul style="list-style-type: none"> 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 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.

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

Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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, 2021. 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, 2021, and of the entity's financial position as at that date. The Accounting Officer in 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.

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 13/8 2021.


Chairman NGCDF Committee
Name: Wilson Gashura


Fund-Account Manager
Name: Simon Kipaila

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SAMBURU NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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 intended purpose.
- C. Report on Effectiveness of Internal Controls, 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 16 to 61, which comprise the statement of financial assets and liabilities as at 30 June, 2021, 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, 2021, 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 National Government Constituencies Development Fund Act, 2015 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Presentation of the Financial Statements

The name of the fund is indicated as Samburu North Constituency National Government Constituencies Development Fund instead of the National Government Constituencies Development Fund - Samburu North Constituency. The pagination of the financial statements is not consistent from number 16 to 54.

In the circumstances, the financial statements are not in compliance with the Public Sector Accounting Standards Board template.

2. Inaccurate Bank Balance

The statement of assets and liabilities as at 30 June, 2021 reflects a bank balance of Kshs.41,562,692. The bank reconciliation statement as at 30 June, 2021 for this bank account reflects payments in cash book not in bank statement for un-presented cheques amounting to Kshs.2,723,063. However, the amount includes stale cheques totalling to Kshs.78,100 which had not been reversed in the cash book as at 30 June, 2021.

Consequently, the accuracy and completeness of the bank balance of Kshs.2,723,063 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

In the circumstances, the underfunding adversely affected the implementation of the planned development projects and failure to absorb in full the funds disbursed denied the residents the benefits accruing from the planned programmes and activities.

The summary statement of appropriation reflects budgeted and actual receipts on comparable basis Kshs.216,800,199 and Kshs.163,211,320 respectively resulting to a shortfall of Kshs.53,588,879 or 25% of the approved budget. Further, the Fund incurred total expenditure of Kshs.121,648,628 against budgeted amount of Kshs.216,800,199 resulting to under-absorption of Kshs.95,151,571 or 44% of the budgeted expenditure.

The under-absorption implied that some projects and programmes planned for implementation during the year, were not undertaken which may have affected service delivery to the residents of Samburu North Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unutilized Projects

During the year under review, three projects Implemented in diverse years at a cost of Kshs.10,600,000 were found to have been completed but not in use as detailed below:

No.	Project Name	Financial Year Completed	Activity	Allocation (Kshs)
1	Masikita Police Post	2018/2019	Construction of 6 Police Housing Units	4,500,000
2	Tangar B Primary School	2019/2020	Construction of two Classes, Fencing of School Compound and Construction of Toilets	3,000,000
3	Nteremuka Primary School	2020/2021	Construction of 3 Classrooms to Completion	3,100,000
TOTAL				10,600,000

In the circumstances, the value for money and regularity of the Kshs.10,600,000 incurred on the above three projects could not be confirmed.

2. Delayed Implementation of Projects

As disclosed under Notes 6 and 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects Kshs.57,000,000 and Kshs.51,419,892 in respect of transfers to other Government units and other grants and transfers respectively. However, a review of the project implementation status report revealed that funds totalling Kshs.35,716,897 disbursed to various Project Management Committees for implementation of projects had not been utilized.

The funds were lying idle in the bank accounts, therefore, denying the constituents of Samburu North Constituency the benefits accruing from the use of the funds.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that 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 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 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

27 July, 2022

*Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

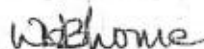
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	158,867,724	68,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		158,867,724	68,000,000
PAYMENTS			
Compensation of employees	4	4,032,870	3,215,297
Use of goods and services	5	8,285,966	7,140,626
Transfers to Other Government Units	6	57,000,000	23,480,000
Other grants and transfers	7	51,419,892	30,374,197
Acquisition of Assets	8	909,900	2,184,163
Other Payments	9	-	-
TOTAL PAYMENTS		121,648,628	66,394,283
SURPLUS/DEFICIT		37,219,096	1,605,717

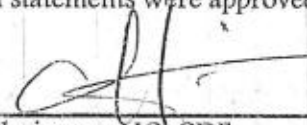
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Samburu North Constituency financial statements were approved on 13/8/2021 and signed by:



Fund Account Manager



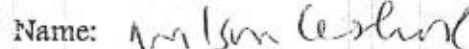
National Sub-County
Accountant



Chairman NGCDF
Committee

Name: 

Name: BEATRICE KINGORI
ICPAK M/No: 20550


Name: 


Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	41,562,692	4,343,596
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		41,562,692	4,343,596
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		41,562,692	4,343,596
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		41,562,692	4,343,596
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	4,343,596	2,737,000
Prior year adjustments	14	-	-
Surplus/Deficit for the year		37,219,096	1,605,717
NET FINANCIAL POSITION		41,562,692	4,343,596

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Samburu North Constituency financial statements were approved on 13/1/2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: G. M. M. M.
Idir Paul

Name: BARRUCE KINGORI
ICPAK M/No: 20550

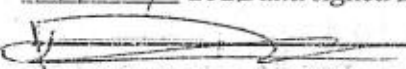
Name: Walter G. G. G.

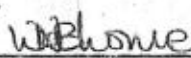
Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

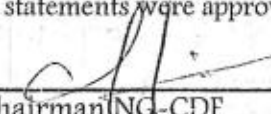
STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	158,867,724	68,000,000
Other Receipts	3	-	-
		158,867,724	68,000,000
Payments for operating activities			
Compensation of Employees	4	4,032,870	3,215,297
Use of goods and services	5	8,285,966	7,140,626
Transfers to Other Government Units	6	57,000,000	23,480,000
Other grants and transfers	7	51,419,892	30,374,197
Other Payments	9	-	-
		120,738,728	64,210,120
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		38,128,996	3,789,880
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(909,900)	(2,184,163)
Net cash flows from Investing Activities		(909,900)	(2,184,163)
NET INCREASE IN CASH AND CASH EQUIVALENT		37,219,096	1,605,717
Cash and cash equivalent at BEGINNING of the year	10	4,343,596	2,737,879
Cash and cash equivalent at END of the year		41,562,692	4,343,596

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Samburu North Constituency financial statements were approved on 12/8/2021 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: 

Name: BEATRICE KINARI
ICPAK M/No: 20550

Name: 

*Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	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 %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	4,343,596	75,367,724	216,800,199	163,211,320	53,588,879	75.3%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts	0			0	-	-	0.0%
TOTAL RECEIPTS	137,088,879	4,343,596	75,367,724	216,800,199	163,211,320	53,588,879	75.3 %
PAYMENTS							
Compensation of Employees	4,000,000	1,985,076	372	5,985,448	4,032,870	1,952,578	67.4%
Use of goods and services	8,337,998	22,468		8,360,467	8,285,966	74,501	99.1%
Transfers to Other Government Units	69,866,897	0	44,650,000	114,516,897	57,000,000	57,516,897	49.8%
Other grants and transfers	54,883,984	2,336,052	29,761,513	86,981,549	51,419,892	35,561,657	59.1%
Acquisition of Assets		0	955,838	955,838	909,900	45,937	95.2%
Other Payments	0	0		0	-	-	-
TOTAL	137,088,879	4,343,596	75,367,724	216,800,199	121,648,628	95,151,571	56.1 %

i.) There was under-utilization of employee compensation due to accrued employee's gratuity

ii) There was under-utilization of goods and services due to unspent balance

iii) There was under-utilization of transfers to other government units due to underfunding from cdf board

iv) There was under-utilization of grants and transfers due to under-funding from cdf board


v) There was under-utilization of other payments this as resulted from ict hubs underutilized but this has cease been reallocated

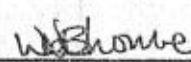
Nb; The changes resulted from original to final budget is due to unfunded projects from the last financial year

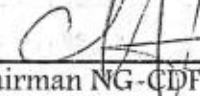
Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	95,151,571
Less undisbursed funds receivable from the Board as at 30th June 2021	53,588,879
	41,562,691
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/21	41,562,691

The NGCDF-Samburu North Constituency financial statements were approved on 12/11/2021 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Simon Wanjiku

Name: BEATRICE KINGORI
ICPAK M/No: 20550

Name: Wilson Geshure

Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of utilization (f=d/c %)
	2020/2021	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	4,000,000	1,985,076	372	5,985,448	4,032,870	1,952,578	
1.2 Committee allowances	1,000,000			1,000,000	1,000,000	-	100
1.3 Use of goods and services	2,025,332	22,468	1	2,047,801	2,023,852	23,949	99
Total	7,025,332	2,007,544	373	9,033,249	7,056,722	1,976,527	
2.0 Monitoring and evaluation							
2.1 Capacity building	2,500,000			2,500,000	2,493,220	6,780	100
2.2 Committee allowances	2,200,000			2,200,000	2,156,228	43,772	98
2.3 Use of goods and services	612,666			612,666	612,666	-	100
Total	5,312,666	-	-	5,312,666	5,262,114	50,552	
3.0 Emergency							
3.1 Primary Schools				-			#DIV/0!
3.2 Secondary schools				-			-
3.3 Tertiary institutions				-			-
3.4 Security projects	7,192,207		7,620	7,199,827	7,197,956	1,871	-
3.5 Unutilized				-			-
Total	7,192,207	-	7,620	7,199,827	7,197,956	1,871	
4.0 Bursary and Social Security							
4.1 Secondary Schools	17,000,000	394,040	3,174,844	20,568,884	19,208,605	1,360,279	93
4.2 Tertiary Institutions	18,000,000	1,942,012	15,225,515	35,167,527	17,002,420	18,165,107	48
4.3 Social Security				-			-
4.4 Special Needs				-			#DIV/0!

*Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Total	35,000,000	2,336,052	18,400,359	55,736,411	36,211,025	19,525,386	
5.0 Sports						0.00	
5.1 Samburu north sports	2,000,000			2,000,000	1,200,000	800,000	60
Total	2,000,000	-	-	2,000,000	1,200,000	800,000	
6.0 Environment							
bendera environmental project	800,000	-		800,000	-	800,000	-
baragoi environmental project	134,400	-		134,400	-	134,400	
loodua environmental project	300,000			300,000	-	300,000	
leirr environmental project	600,000			600,000	-	600,000	
Total	1,834,400	-	-	1,834,400	-	1,834,400	
7.0 Primary Schools Projects							
Simale Primary School	1,100,000			1,100,000		1,100,000	
Simale Primary School	300,000			300,000		300,000	
Lave Orok Primary School	400,000			400,000		400,000	
Loonjerin Primary School	400,000			400,000		400,000	
Loonjerin Primary School	1,100,000			1,100,000		1,100,000	
Kurungu Primary School	500,000			500,000		500,000	
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	
Suyian Primary School	900,000			900,000	900,000	-	
Barsaloi Primary School	600,000		1,600,000	2,200,000	1,600,000	600,000	
Soit Pus Primary School	1,100,000		100,000	1,200,000	100,000	1,100,000	
Louwa Primary School	1,100,000		100,000	1,200,000	100,000	1,100,000	
Louwa Primary School	300,000			300,000		300,000	
Nkorika Primary School	1,100,000		200,000	1,300,000	200,000	1,100,000	
Angata Nanyukie Primary School	800,000			800,000		800,000	
ntabai primary school	1,100,000			1,100,000		1,100,000	

Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Baawa Primary School	1,100,000		320,000	1,420,000	320,000	1,100,000	
Leirr Primary School	400,000		600,000	1,000,000		1,000,000	
Ntepes Primary School	400,000		1,100,000	1,500,000	1,500,000	-	
Opiroi Primary School	2,200,000			2,200,000	2,200,000	-	
Naimaral Primary School	2,200,000			2,200,000		2,200,000	
Muruankai Primary School	916,897		1,000,000	1,916,897	1,000,000	916,897	
Lenkima Primary School	1,100,000		500,000	1,600,000	500,000	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	2,200,000	1,100,000	1,100,000	
Tangar Primary School	1,100,000		500,000	1,600,000	500,000	1,100,000	
Loikumkum Primary School	1,100,000		100,000	1,200,000	100,000	1,100,000	
Sererit Primary School	1,000,000			1,000,000		1,000,000	
Latakweny Primary School	1,300,000		2,200,000	3,500,000	2,200,000	1,300,000	
Keleswa Primary School	400,000		1,100,000	1,500,000	1,100,000	400,000	
Keleswa Primary School	800,000		100,000	900,000	100,000	800,000	
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	
Baragoi Primary School	2,000,000		2,000,000	4,000,000	4,000,000	-	
Baragoi Primary School	4,000,000			4,000,000		4,000,000	
Bendera Primary School	1,100,000		200,000	1,300,000	1,300,000	-	
Ngilai Primary School	300,000		200,000	500,000	500,000	-	
Ngilai Primary School	1,100,000			1,100,000		1,100,000	
Ioruko primary school	400,000			400,000	400,000	-	
Simiti Primary School	1,000,000			1,000,000		1,000,000	

*Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Masikita Primary School	1,100,000		600,000	1,700,000	600,000	1,100,000	
Nteremuka Primary School	1,100,000		1,200,000	2,300,000	2,300,000	-	
Nalingangor Primary School	1,100,000		100,000	1,200,000	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		1,100,000	1,500,000	1,100,000	400,000	
kerec primary school	1,100,000			1,100,000		1,100,000	
Nomboroi Primary School			100,000	100,000		100,000	
Nomboroi Primary School			1,000,000	1,000,000	1,000,000	-	
chakwai Primary School			100,000	100,000	100,000	-	
Nachola Primary School			100,000	100,000	100,000	-	
Ukitagesi Primary School			100,000	100,000	100,000	-	
South Horr Primary School			2,200,000	2,200,000	2,200,000	-	
Lesirikan Primary School			2,200,000	2,200,000	2,200,000	-	
Tuum Primary School			2,000,000	2,000,000	2,000,000	-	
Morijo Primary School			700,000	700,000	-	700,000	
Morijo Primary School			200,000	200,000	200,000	-	
Sunoni Primary School			100,000	100,000		100,000	
Lpusi primary school			800,000	800,000	800,000	-	
Natiti Primary School			1,100,000	1,100,000	1,100,000	-	
Natiti Primary School			100,000	100,000	100,000	-	
Uaso Rongai Primary School			2,200,000	2,200,000	2,200,000	-	
Illaut Primary School			1,100,000	1,100,000	1,100,000	-	
Arsim Lutheran Primary School			1,100,000	1,100,000	1,100,000	-	
Tangar B primary school			1,100,000	1,100,000	1,100,000	-	
Tangar B primary school			400,000	400,000	400,000	-	
adu primary school			200,000.00	200,000		200,000	-

Samburu North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

matepes primary school			100,000.00	100,000	100,000	-	
Total	50,716,897		33,020,000	83,736,897	39,720,000	44,016,897	
8.0 Secondary Schools Projects				-		-	
Nyiro girls Sec School	1,000,000		1,500,000	2,500,000	1,500,000	1,000,000	
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	
Opiroi Mixed Day Sec School	800,000		2,200,000	3,000,000	3,000,000	-	
Nachola Mixed Day Sec School	3,300,000			3,300,000	3,300,000	-	
Marti Mixed Day Sec School	1,200,000			1,200,000		1,200,000	
Marti Mixed Day Sec School	1,100,000		1,000,000	2,100,000	1,000,000	1,100,000	
Ndoto Boys Sec School	1,000,000		1,700,000	2,700,000	1,700,000	1,000,000	
Latakweny Mixed Day Sec School	3,300,000			3,300,000	3,300,000	-	
Illaut Secondary School	2,200,000			2,200,000		2,200,000	
Nalingangor Mixed Day Sec School	400,000		1,100,000	1,500,000	1,500,000	-	
Nalingangor Mixed Day Sec School	350,000			350,000	350,000	-	
Baragoi Secondary School	1,100,000		1,490,000	2,590,000	1,490,000	1,100,000	58
				-		-	#DIV/OI
Barsaloi mixed day sec school			140,000	140,000	140,000	-	100
Total	19,150,000	-	9,130,000	28,280,000	17,280,000	11,000,000	#DIV/OI
9.0 Tertiary institutions Projects				-		-	
samburu north tti	-			-		-	#DIV/OI
Total		-				-	
10.0 Security Projects				-		-	
South Horr Police Post	1,000,000		1,000,000	2,000,000	1,000,000	1,000,000	
South Horr Chief Office	1,000,000			1,000,000		1,000,000	

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Intaput National Police Reservist Post	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	
Marti Police Station	400,000			400,000	400,000	-	
Lesirikan Chief Office	400,000			400,000		400,000	
Ngilai Chief Office	1,000,000			1,000,000		1,000,000	
lesirikan Police Post	1,057,377		2,000,000	3,057,377	3,057,377	-	
Tuum Chiefs Office	1,000,000			1,000,000		1,000,000	
Tuum Police Post	-		2,000,000	2,000,000	2,000,000	-	
Suyan Ap line	-		353,534	353,534	353,534	-	100
Total	8,857,377	-	5,353,534	14,210,911	6,810,911	7,400,000	
11.0 Acquisition of assets							
11.1 Motor Vehicles	-		493,200	493,200	493,200	-	-
11.2 Construction of CDF office	-			-		-	-
11.3 Purchase of furniture and equipment			241,437	241,437	195,500	45,937	-
11.4 Purchase of computers	-		221,200	221,200	221,200	-	-
Total	-	-	955,837	955,837	909,900	45,937	
12.0 Other payments							
							#DIV/OI
Total	-	-	-	-	-	-	
13.0 unallocated fund							
Samburu north TTI			4,000,000	4,000,000	-	4,000,000	
St. Peters and Paul Secondary School			1,500,000	1,500,000		1,500,000	
Sunoni Primary School			1,000,000	1,000,000		1,000,000	
Samburu north sports			2,000,000	2,000,000		2,000,000	
AIA			-	-		-	#DIV/OI
PMC savings			-	-		-	
Total	-	-	8,500,000	8,500,000	-	8,500,000	
	137,088,879	4,343,596	75,367,724	216,800,199	121,648,628	95,151,571	

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.

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.

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.

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.

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.

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 30th June 2020 for the period 1st July 2020 to 30th June 2021 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 2021

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
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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
		B041201		
1330407	Normal Allocation	B047647		4,000,000
		B049170		20,000,000
		B104088		6,000,000
		B047647		15,000,000
		B164504		23,000,000
		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	
1330408	Conditional Grants	AIE NO...		
1330409	Receipt from another Constituency			
	TOTAL		158,867,724	68,000,000

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2. PROCEEDS FROM SALE OF ASSETS

	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings			-
3510601	Receipts from the Sale of Vehicles and Transport Equipment			-
3510801	Receipts from the Sale Plant Machinery and Equipment			-
3510803	Receipts from the Sale of Office and General Equipment			-
	TOTAL		-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	-	-

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,769,376	2,856,198
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	-
Employer Contributions Compulsory national social security schemes	263,494	359,099
TOTAL	4,032,870	3,215,297

Samburu North Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020	2021	2019 - 2020
	Kshs		Kshs
Utilities, supplies and services		212,303	3,826
Electricity			
Water & sewerage charges			
Office rent			
Communication, supplies and services			
Domestic travel and subsistence		174,400	30,100
Printing, advertising and information supplies & services			
Rentals of produced assets			
Training expenses		2,493,220	1,478,600
Hospitality supplies and services			
Other committee expenses		981,880	758,100
Committee allowance		1,184,000	1,342,000
Insurance costs			
Specialized materials and services			
Office and general supplies and services		1,031,240	1,102,582
Fuel, oil & lubricants		1,863,356	908,135
Other operating expenses		71,000	1,273,300
Bank service commission and charges			
Other Operating Expenses			
Security operations			
Routine maintenance - vehicles and other transport equipment		274,567	243,983
Routine maintenance- other assets			
TOTAL		8,285,966	7,140,626

Samburu North Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Transfers to Primary Schools		39,720,000	20,000,000
Transfers to Secondary Schools		17,280,000	3,480,000
Transfers to Tertiary Institutions			
TOTAL		57,000,000	23,480,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Bursary - Secondary (see attached list)		19,208,605	13,430,743
Bursary -Tertiary (see attached list)		17,002,420	832,100
Bursary- Special Schools		-	-
Mocks & CAT (see attached list)		-	-
Social Security programmes (NHIF)			
Security Projects (see attached list)		6,810,911	2,000,000
Sports Projects (see attached list)		1,200,000	1,682,854
Environment Projects (see attached list)			2,500,000
Emergency Projects (see attached list)		7,197,956	9,928,500
TOTAL		51,419,892	30,374,197

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2020 - 2021	2019 - 2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings		2,184,163.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	493,200.00	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	195,500.00	-
Purchase of office furniture and General Equipment	221,200	-
Purchase of computers, printers and other IT equipments	-	-
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	909,900	2,184,163

9. OTHER PAYMENTS

Strategic Plan	-	-
ICT Hubs	-	-
		-
TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
		Kshs (30/6/2020)	Kshs (30/6/2019)
KCB bank, Maralal. Samburu NORTH NG-CDF	A/C no.1143133196	41,562,692	4,343,596
		-	-
		-	-
TOTAL		41,562,692	4,343,596
10B: CASH IN HAND)			
		2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2021)</i>
	<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
simon Kipaika		783,200	783,200	
simon Kipaika		760,000	760,000	
simon Kipaika		780,000	780,000	
simon Kipaika		998,440	998,440	
simon Kipaika		360,000	360,000	
simon Kipaika		495,000	495,000	
simon Kipaika		300,000	300,000	
simon Kipaika		421,500	421,500	
simon Kipaika		537,000	537,000	-
simon Kipaika		483,000	483,000	-
simon Kipaika		300,000	300,000	-
simon Kipaika		460,000	460,000	-
simon Kipaika		594,300	594,300	-
simon Kipaika		170,000	170,000	-
simon Kipaika		7,442,440	7,442,440	-

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12A. RETENTION

		2020-2021	2019-2020
		KShs	KShs
Retention as at 1st July (A)		-	-
Retention held during the year (B)		-	-
Retention paid during the Year (C)		-	-
Closing Retention as at 30th June D= A+B-C		-	-

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12B. GRATUITY

	2020-2021	2019-2020
	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

	2020- 2021	2019- 2020
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	4,343,596	2,737,879
Cash in hand		
Imprest		
TOTAL	4,343,596	2,737,879

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-		-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020- 2021	2019- 2020
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	7,442,440	6,769,300
Imprest surrendered during the Year (C)	7,442,440	6,769,300

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Net changes in accounts receivables (D=A+B-C)	-	-
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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 - 2019	2018 - 2019
	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 receivables D= A+B-C		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDF Staff	928,880	0
Others (specify)	-	-
Total	928,880	0

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,952,578	198,4703
Use of goods and services	74,501	22,468
Amounts due to other Government entities (see attached list)	57,516,897	48,650,000
Amounts due to other grants and other transfers (see attached list)	35,561,657	28,098,312
Acquisition of assets	45,937	955,837
Others (specify)		
Funds pending approval		8,500,000
	95,151,571	88,211,320

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020- 2021	2019- 2020
	Kshs	Kshs
PMC account balances (see attached list)	7,440,186.15	1,513,886

Samburu North Constituency

National Government Constituencies Development Fund (NGCDF)

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Supplier of Goods or Services	Original Amount		Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	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.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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National Government Constituencies Development Fund (NGCDF)
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2021	Comments
NG-CDFC Staff				
Peter lepakiyo	Office clerk	1/8/2018	81,000	Gratuity
James lenangurum	Ass. project officer	1/8/2018	64,800	Gratuity
Stephen lekaura	Project officer	1/8/2018	97200	Gratuity
Lteriano lernasayo	Security guard	1/8/2018	48600	Gratuity
Philip letupukwa	Assistant accountant	1/8/2018	113,400	Gratuity
Maura lepiyanoi	Security guard	1/8/2018	48,600	Gratuity
Muchemi njeru	Procurement officer	1/8/2018	64,800	Gratuity
Dorcas lekasuruga	Records clerk	1/8/2018	81,000	Gratuity
Benta shania	Office clerk	1/8/2018	48,600	Gratuity
Lazaro longole	Records clerk	1/8/2018	64,800	Gratuity
James lenkuiriri	Records clerk	1/8/2018	81,000	Gratuity
Mandela lelesiit	Supportive clerk	1/8/2018	32,400	Gratuity
Fatma ali abdi	Records clerk	1/8/2018	64,800	Gratuity
Kamaus leswakeri	Driver	1/8/2018	71,280	Gratuity
Sub-Total			929,880	
Grand Total			929,880	

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		1,952,573.00	1,985,076.17	Awaiting cdf board disbursement
Use of goods & services		74,501.00	22,468.00	Awaiting cdf board disbursement
Amounts due to other grants and other transfers		31,561,657.00	28,097,538.00	Awaiting cdf board disbursement
Sub-Total		33,583,736.00	30,105,105.17	
Amounts due to other Government entities				
Simale Primary School	one classroom construction	1,100,000.00		
Simale Primary School	completion of a classroom	300,000.00		
Lare Orok Primary School	2door pit latrine construction	400,000.00		
Loonjorin Primary School	2door pit latrine construction	400,000.00		
Loonjorin Primary School	one classroom construction	1,100,000.00		
Kurungu Primary School	completion of a classroom	500,000.00		
Sumuruai Primary School	fencing of the school	800,000.00		
Parkati Primary School	renovations of classrooms	700,000.00		
Sarina Primary School	one classroom construction	1,100,000.00		
Suyian Primary School				
Barsaloi Primary School		600,000.00		
Barsaloi Primary School	solar equipping		500,000.00	Awaiting cdf board disbursement

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Barsaloi Primary School	toilet construction		500,000.00	Awaiting cdf board disbursement
Barsaloi Primary School	fencing of the school		600,000.00	Awaiting cdf board disbursement
Soit Pus Primary School	one classroom construction	1,100,000.00		
Soit Pus Primary School	desks acquisition		100,000.00	Awaiting cdf board disbursement
Louwa Primary School	one classroom construction	1,100,000.00		
Louwa Primary School	desks acquisition		100,000.00	Awaiting cdf board disbursement
Louwa Primary School	completion of a classroom	300,000.00		
Nkorika Primary School	one classroom construction	1,100,000.00		
Nkorika Primary School	desks acquisition		200,000.00	Awaiting cdf board disbursement
Angata Nanyukie Primary School	fencing of the school	800,000.00		
nkabai primary school	one classroom construction	1,100,000.00		
Baawa Primary School	one classroom construction	1,100,000.00		
Baawa Primary School	furniture acquisition		320,000.00	Awaiting cdf board disbursement
Leirr Prtimary School	teachers house	1,000,000.00		
Leirr Prtimary School	teachers house		600,000.00	Awaiting cdf board disbursement
Ntepess Primary School	one classroom construction	-	1,100,000.00	Awaiting cdf board disbursement
Opiroi Primary School		-		
Naimaral Primary School	2 classroom construction	2,200,000.00		
Muruankai Primary School	dormitory construction	916,897.00		

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Muruankai Primary School	completion of a classroom		1,000,000.00	Awaiting cdf board disbursement
Lenkima Primary School	one classroom construction	1,100,000.00		
Lenkima Primary School	toilet construction		500,000.00	Awaiting cdf board disbursement
Marti Primary School	one classroom construction	1,100,000.00		
Lechet Primary School	one classroom construction	1,100,000.00		
Sidai Primary School	one classroom construction	1,100,000.00		
Loodua Primary School	one classroom construction	1,100,000.00		
Loodua Primary School	one classroom construction		1,100,000.00	Awaiting cdf board disbursement
Tangar Primary School	one classroom construction	1,100,000.00		
Tangar Primary School	toilet construction		500,000.00	Awaiting cdf board disbursement
Loikunkum Primary School	one classroom construction	1,100,000.00		
Loikunkum Primary School	desks acquisition		100,000.00	Awaiting cdf board disbursement
Sererit Primary School	teachers house	1,000,000.00		
Latakweny Primary School	dining hall construction	1,300,000.00		
Latakweny Primary School	2 classroom construction		2,200,000.00	Awaiting cdf board disbursement
Keleswa Primary School	toilet construction	400,000.00		
Keleswa Primary School	one classroom construction		1,100,000.00	Awaiting cdf board disbursement
Keleswa Primary School	fencing of the school	800,000.00		

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Keleswa Primary School	desks acquisition		100,000.00	Awaiting cdf board disbursement
Kasiyo Primary School	fencing of the school	800,000.00		
Urah Primary School	teachers house	1,000,000.00		
Ntusate Primary School	toilet construction	400,000.00		
Baragoi Primary School	administration construction	-	2,000,000.00	Awaiting cdf board disbursement
Baragoi Primary School	renovations of dormitories	4,000,000.00		
Bendera Primary School	desks acquisition	-	200,000.00	Awaiting cdf board disbursement
Ngilai Primary School	desks acquisition	-	200,000.00	Awaiting cdf board disbursement
Ngilai Primary School	one classroom construction	1,100,000.00		
Ioruko primary school		-		
Simiti Primary School	teachers house	1,000,000.00		
Masikita Primary School	one classroom construction	1,100,000.00		
Masikita Primary School	fencing of the school		600,000.00	Awaiting cdf board disbursement
Nteremuka Primary School	one classroom construction	-	1,100,000.00	Awaiting cdf board disbursement
Nteremuka Primary School	desks acquisition		100,000.00	Awaiting cdf board disbursement
Nalingangor Primary School	one classroom construction	1,100,000.00		
Nalingangor Primary School	desks acquisition		100,000.00	Awaiting cdf board disbursement
Muslim Primary School	kitchen construction	900,000.00		
ntaletiani primary school	one classroom construction	1,100,000.00		
seren primary school	toilet construction	400,000.00		

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seren primary school	one classroom construction		1,100,000.00	Awaiting cdf board disbursement
keree primary school	one classroom construction	1,100,000.00		
Nomboroi Primary School	desks acquisition	100,000.00	100,000.00	Awaiting cdf board disbursement
Nomboroi Primary School	administration construction	-	1,000,000.00	Awaiting cdf board disbursement
Lchakwai Primary School	desks acquisition	-	100,000.00	Awaiting cdf board disbursement
Nachola Primary School	desks acquisition	-	100,000.00	Awaiting cdf board disbursement
Lkitagesi Primary School	desks acquisition	-	100,000.00	Awaiting cdf board disbursement
South Horr Primary School	2 classroom construction	-	2,200,000.00	Awaiting cdf board disbursement
Lesirikan Primary School	2 classroom construction	-	2,200,000.00	Awaiting cdf board disbursement
Tuum Primary School	dormitory construction	-	2,000,000.00	Awaiting cdf board disbursement
Morijo Primary School	classroom completion	700,000.00	700,000.00	Awaiting cdf board disbursement
Morijo Primary School	desks acquisition	-	200,000.00	Awaiting cdf board disbursement
Sunoni Primary School	one classroom construction	100,000.00	100,000.00	Awaiting cdf board disbursement
Lpusi primary school	fencing of the school	-	800,000.00	Awaiting cdf board disbursement
Natiti Primary School	one classroom construction	-	1,100,000.00	Awaiting cdf board disbursement
Natiti Primary School	desks acquisition	-	100,000.00	Awaiting cdf board disbursement
Uaso Rongai Primary School	2 classroom construction	-	2,200,000.00	Awaiting cdf board disbursement
Illaut Primary School	one classroom construction	-	1,100,000.00	Awaiting cdf board disbursement
Arsim Lutheran Primary School	one classroom construction	-	1,100,000.00	Awaiting cdf board disbursement

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Tangar B primary school	one classroom construction	-	1,100,000.00	Awaiting cdf board disbursement
Tangar B primary school	toilet construction	-	400,000.00	Awaiting cdf board disbursement
Lulu primary school	desks acquisition	200,000.00	200,000.00	Awaiting cdf board disbursement
matepes primary school	desks acquisition	-	100,000.00	Awaiting cdf board disbursement
Sub-Total		44,016,397.00	33,020,000.00	
secondary				
Nyiro girls Sec School	administration construction	1,000,000.00	1,500,000.00	Awaiting cdf board disbursement
Nyiro Boys Sec School	2door pit latrine construction	400,000.00		
Nyiro Mixed Day Sec School	fencing of the school	800,000.00		
Morijo Mixed Day Sec School	one classroom construction	1,100,000.00		
Baawa Mixed Day Sec School	one classroom construction	1,100,000.00		
Opirei Mixed Day Sec School	2 classroom construction	-	2,200,000.00	Awaiting cdf board disbursement
Marti Mixed Day Sec School	dormitory construction	1,200,000.00		
Marti Mixed Day Sec School	one classroom construction	1,100,000.00		
Marti Mixed Day Sec School	dormitory construction		1,000,000.00	Awaiting cdf board disbursement
Ndoto Boys Sec School	administration construction	1,000,000.00		
Ndoto Boys Sec School	administration construction		600,000.00	Awaiting cdf board disbursement
Ndoto Boys Sec School	one classroom construction		1,100,000.00	Awaiting cdf board disbursement
Maat Secondary School	2 classroom construction	2,200,000.00		
Nalingangor Mixed Day Sec School	one classroom construction	-	1,100,000.00	Awaiting cdf board disbursement

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Nalingangor Mixed Day Sec School		-		
Baragoi Secondary School	one classroom construction	1,100,000.00		
Baragoi Secondary School	one classroom construction		1,100,000.00	Awaiting cdf board disbursement
Baragoi Secondary School	furniture acquisition		390,000.00	Awaiting cdf board disbursement
Barsaloi mixed day sec school	furniture acquisition	-	140,000.00	Awaiting cdf board disbursement
sub-total		11,000,000.00	9,130,000.00	
Amounts due to other grants and other transfers				
Bursary				
bursary sec schools	bursary to needy students	1360279	3568884	Awaiting cdf board disbursement
bursary tertiary schools	bursary to needy students	18165107.17	17167527	Awaiting cdf board disbursement
sub-total		19,525,386.17	20,736,411.00	
	office construction	1,000,000.00	1,000,000.00	Awaiting cdf board disbursement
South Horr Police Post				
South Horr Chief Office	office construction	1,000,000.00		
mtaput National Police Reservist Post	police line construction	1,500,000.00		
Morijo Police Post	police line construction	1,000,000.00		
Marti Chief Office	renovation of office	500,000.00		
Lesirikan Chief Office	toilet construction	400,000.00		
Ngilai Chief Office	chief office	1,000,000.00		
	police line construction	-	2,000,000.00	Awaiting cdf board disbursement
Lesirikan Police Post				
Tuum Chiefs Office	construction of chief office	1,000,000.00		
Tuum Police Post	police line construction	-	2,000,000.00	Awaiting cdf board disbursement

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Suyan Ap line	police line construction	-	353,534.26	Awaiting cdf board disbursement
Sub-Total		7,400,000.00	5,353,534.26	
Environment				
bendera environmental project	gabions construction	800,000.00		
baragoi environmental project	gabions construction	134,400.00		
loodua environmental project	gabions construction	300,000.00		
leirr environmental project	gabions construction	600,000.00		
Sub-Total		1,834,400.00		
Sports				
Samburu north sports	constituency tournament	800,000		
Sub-Total		800,000.00		
Acquisition of assets				
purchase of motor cycles	purchase of motor cycles	-	493,200.00	Awaiting cdf board disbursement
office equipping	office equipping	-	241,437.00	Awaiting cdf board disbursement
ict items purchase	ict items purchase	45,937.00	221,200.00	Awaiting cdf board disbursement
Sub-Total		45,937.00	958,837.00	
Others (specify)			0	
Sub-Total			0	
grants		29,559,786.17	27,045,782.26	
Funds pending approval				
samburu north TFI	fencing of the polytechnic	4,000,000.00	4,000,000.00	Awaiting cdf board disbursement
Sunoni primary school	Classroom construction	1,000,000.00	1,000,000.00	Awaiting cdf board disbursement
St peter and paul baawa	laboratory construction	1,500,000.00	1,500,000.00	Awaiting cdf board disbursement

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Samburu north sports	undertake constituency sports	2,000,000.00	2,000,000.00	Awaiting cdf board disbursement
Sub-Total		8,500,000.00	8,500,000.00	
Grand Total		95,151,571	79,320,711	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	0	0	0	0
Buildings and structures	14,184,163	0	0	14,184,163
Transport equipment	6500,000	493,200	0	6,993,200
Office equipment, furniture and fittings	0	255,500	0	255,500
ICT Equipment, Software and Other ICT Assets	344,500	221,200	0	565,700
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	21,028,663	969,900	0	21,998,563

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 202xx

PMC	Bank	Account number	Bank Balance	Bank Balance
			2020/21	2019/20
bendera primary school	equity	1,100,279,770,052	2987.50	1500
Ichakwai primary school	equity	1,100,279,787,138	557.50	2000
lesirikan assit chief office	equity	1100279782036	247.50	760
lesirikan primary school	equity	1100279777586	1975	3000
lkitagesi primary school	equity	1100279779958	367.50	680
loruko primary school	equity	1100279776155	3122.50	3260
marti primary school	equity	1100279779551	1747.50	2260
maskita primary school	equity	1100279779660	1137.50	1650
malepes primary school	equity	1100279795406	1247.50	500
morijo mixed school	equity	1100279776335	-	100
nalangangor mixed sec	equity	1100279771072	57327.50	380
nalangangor primary school	equity	1100279779901	1887.50	2580
nomboroi primary school	equity	1100279867443	1487.50	2000
sererit primary school	equity	1100279780486	1777.50	121410
south horr primary school	equity	11002797780401	80	500
tuum primary school	equity	1100279780179	499687.50	380
urah primary school	equity	1100279783818	-	60
ARSIM PRIMARY SCHOOL	equity	1,100,279,817,108.00	2241.50	-
BARAGOI BOYS SEC SCH.	equity	1,100,279,783,030	4352.50	-

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BARAGOI PRY.SCH	equity	1,100,279,783,005	43.25	-
Barsaloi mixed sec school	equity	1100279767135	220	50140
BARSALOI PRIMARY SCHOOL	equity	1,100,279,788,706	1100	-
BENDERA PRIMARY SCHOOL	equity	110,027,977,052	2987.50	-
ILLAUT PRY.SCH	kcb	1,217,984,313	-	-
Kasipo primary school	equity	1100279784544	1127.50	10760
KELESWA PRIMARY SCHOOL	equity	1,100,279,780,489	1747.50	-
LATAKWENY MIXED DAY SEC SCHOOL	kcb	1,285,337,476	-	-
Latakweny primary school	equity	1100279780074	1367.50	1380
ICHAKWAI PRIMARY SCHOOL	equity	1,100,279,787,138	-	-
Leirr primary school	equity	1100279786266	45717.50	450000
Lemolog environment project	equity	1100179816547	600	4720
Lemolog primary school	equity	1100279784576	6565	65.65
LENKIMA PRIMARY SCHOOL	equity	1,100,279,780,599	8318	-
LKITAGES PRIMARY SCHOOL	equity	1,100,279,779,958	361.50	-
LOIKUMKUM PRIMARY SCHOOL	equity	1,100,279,780,487	0775	-
LOODUA PRY.SCH	kcb	1,110,842,236	-	-
LORUKO PRIMARY SCHOOL	equity	1,100,279,776,155	3127.50	-

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Louwa primary school	equity	1100279794934	2587.50	100
LOWA PRIMARY SCHOOL	equity	1,100,279,794,934	-	-
LPUSI PRIMARY SCHOOL	equity	1,100,280,783,812	39550	-
MARTI MIXED DAY SEC SCHOOL	equity	1,100,279,783,018	1,000,000	-
MARTI POLICE STATION	kcb	1,285,073,576	1310	-
MASIKITA PRIMARY SCHOOL	kcb	1,164,708,821	3590	-
MATEPES PRIMARY SCHOOL	equity	1,100,279,795,406	1247.50	-
Morijo primary school	kcb	1260361527	23,735	100
Morunkai primary school	equity	1100279788505	949,900	20
NACHOLA MIXED DAY SEC SCHOOL	kcb	1,285,145,720	1199830	-
Nachola primary school	equity	1100279794411	-	-
NALINGANGOR MIXED DAY SEC SCHOOL	kcb	1,276,664,532	757725	-
NALINGANGOR PRIMARY SCHOOL	equity	11002797779901	188756	-
NATITI PRIMARY SCHOOL			-	-
NDOTO BOYS SEC.SCH	equity	11,002,797,839,143	699,487.50	-
Ngilai primary school	equity	1100279782999	14869.50	200000
NKORIKI PRIMARY SCHOOL	equity	1,100,279,786,311	4307.50	-
NOMBOROI PRIMARY SCHOOL	equity	1,100,279,867,443	1487.50	-
NTEPES NJEESANI PRY.SCH	kcb	1,277,996,970	4475	-
NTEREMKA PRY SCH.	kcb	1,276,491,409	2975	-
NYIRO GIRLS SEC SCH.	equity	1,100,280,157,792	4475	-
OPIROI MIXED DAY SEC SCHOOL	kcb	1,257,699,024	44590	1,760

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OPIROI PRIMARY SCHOOL	kcb	1,104,385,805	73822.40	-
samburu north sub co(lesirkan)	equity	1,100,279,782,036	90102	-
SEREN FRY.SCH	kcb	1,121,967,280	-	-
Simiti primary school	equity	1100279774621	20	-
Soit pus primary school	equity	1100263364639	440	200,620
SOUTH HERR POLICE POST	kcb	1,285,144,317	925	-
SOUTH HERR PRY.SCH	equity	11,002,797,780,401	80	-
Sumuruai primary school	equity	1100279783037	500	250,000
SUYAN AP LINE	equity	1,100,280,784,162	3844	-
SUYIAN PRIMARY SCHOOL	kcb	1,133,305,458	165554	-
Tanger B primary school	equity	1100279778472	2975	200,000
TANGAR PRY.SCH	equity	1,100,279,783,044	1367.50	-
TUM PRIMARY SCHOOL	equity	1,100,279,780,179	499687.50	-
WASO RONGAI PRIMARY SCHOOL	equity	1,100,280,034,591	999681.50	-
			7,440,186.15	1,513,886

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor 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)
Samburu north cdf/2019/2020	Errors in Annual Report and Financial Statements	amended to reflect fair presentation and disclosures and also are aligned to the annual financial reporting template.	Not resolved	
Samburu north cdf/2019/2020	Inaccuracies' in the Financial Statements.	amended to reflect fair presentation and disclosures and also are aligned to the annual financial reporting template.	Not resolved	
Samburu north cdf/2019/2020	Variances between Financial Statements and supporting schedules	variances between Financial Statements and Supporting schedules regarding bursary are now reconciled	Not resolved	
Samburu north cdf/2019/2020	Compensation of employees' variances.	variance as observed by your office, is hereby reconciled as below by presentation of reconciliation table and the payroll.	Not resolved	
Samburu north cdf/2019/2020	Expenses not supported by adequate schedules	office now do avail supporting schedules containing detailed program activity, names of payee's rate of payment, meetings	Not resolved	
Samburu north cdf/2019/2020	Misclassified expenditure	office has undertaken classification of misclassified items to the correct classification in accordance with budget	Not 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)
		classification codes and chart of accounts		
Samburu north cdf/2019/2020	Other grants and transfers	bursary payments schedules in respect to both levels of institution is hereby availed bursary list containing names of students, institutions amount and their respective cheque numbers	Not resolved	
Samburu north cdf/2019/2020	Emergency payments	the office did incur provision of relief food to the people as result of displacement due to clashes in the constituency distribution list availed	Not resolved	
Samburu north cdf/2019/2020	Acquisition of assets.	the office has now undertaken reconciliation of the project cost against actual payments and taken appropriate action including updating the fixed assets register.	Not resolved	
Samburu north cdf/2019/2020	Bank Balances	Regarding unrepresented cheques and the stale cheques, the management will ensure that stale cheques are reversed and revoked back to the cashbook and make follow up on the un cleared balances	Not resolved	