

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 24 JAN 2024

DAY:

WEDNESDAY

REPORT

PARLIAMENT  
OF KENYA  
LIBRARY

TABLED  
BY:

HON. SAMUEL  
CHEPKONGA, MP

CLERK-AT  
THE TABLE:

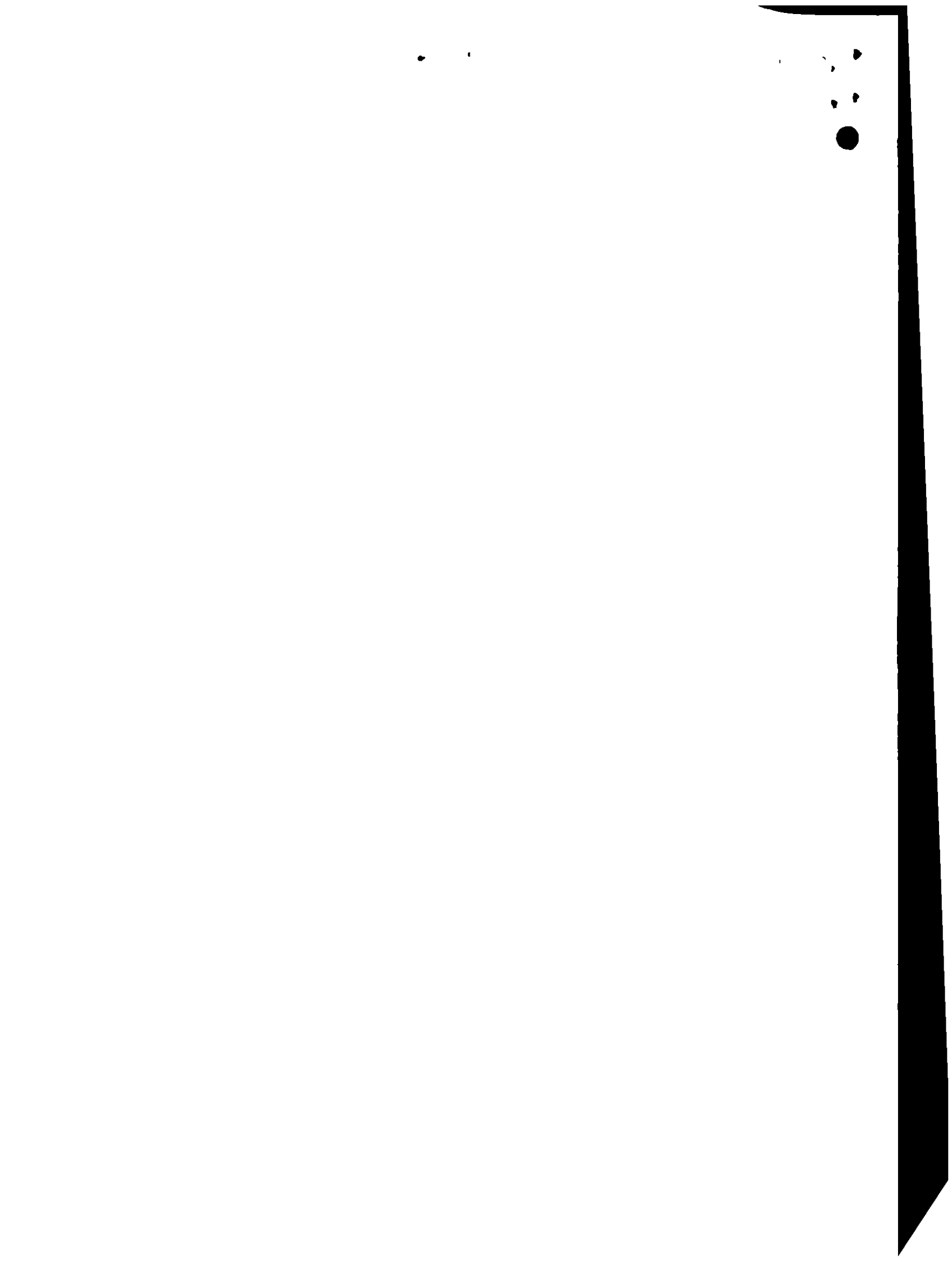
ADNE SHIBUKO

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – SAMBURU WEST  
CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE, 2023





OFFICE OF THE AUDITOR GENERAL  
UPPER ELDORADO REGIONAL OFFICE - ISIOLO  
337 RE-11-11-D  
08 APR 2024  
P. O. Box 1027-60300, ISIOLO



---

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

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

---

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

*Samburu West Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

---

<b>Table of Content</b>	<b>Page</b>
I. Acronyms and Abbreviations .....	ii
II. Key Constituency Information and Management .....	iii
III. NG-CDFC Chairman's Report .....	vii
IV. Statement Of Performance Against Predetermined Objectives for FY2022/23.....	xii
V. Statement of Governance .....	xiv
VI. Environmental and Sustainability Reporting.....	xvii
VII. Statement Of Management Responsibilities.....	xxi
VIII. Report Of the Independent Auditors On The NGCDF- Samburu west Constituency .....	xxiii
IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023 .....	1
X. Statement Of Assets and Liabilities As At 30 <sup>th</sup> June, 2023 .....	2
XI. Statement Of Cash Flows for The Year Ended 30th June 2023 .....	3
XII. Summary Statement of Appropriation for The Year Ended 30 <sup>th</sup> June 2023.....	4
XIII. Budget Execution By Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2023.....	6
XIV. Significant Accounting Policies.....	12
XV. Notes To the Financial Statements.....	18
XVI. Annexes .....	29

**I. Acronyms and Abbreviations**

*Provide a list of all applicable acronyms and abbreviation e.g.*

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-

FY-Financial Year

## **II. 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 2022. 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 West 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)

### **Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	ABDUB DOKO YATTANI
2.	Sub-County Accountant	STEPHEN MWANGI
3.	Chairman NGCDFC	ISIAH LENTUTA
4.	Member NGCDFC	CHRISTINE LELESIT

### **(c) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Samburu West 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.

### **(d) Samburu West Constituency NGCDF Headquarters**

P.O. Box 450-20600  
Cdf Office Building  
Maralal - Baragoi Road/Highway  
Maralal, KENYA

### **(e) Samburu West Constituency NGCDF Contacts**

Telephone: (254) 0722371227  
E-mail: [samburuwestcdf@gmail.com](mailto:samburuwestcdf@gmail.com)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)



**(f) Samburu West Constituency NGCDF Bankers**

Equity Bank  
Account Number 1100276511144  
Maralal Branch  
P.O.Box 300-20600  
Maralal

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

**NG-CDFC Chairman's Report**



**ISALIAH K. LETUNTA**  
**Chairman NG-CDF Samburu West**

The Constituency was able to absorb funds up to 45%. This was partly due to late receipt of funds for Financial Year 2022/2023. The NG-CDF Board sent the last quarter of Financial Year 2022/2023 in late June, hence it was not possible to absorb the whole amount within the Financial Year.

The budget for the constituency for 2022/2023 was Kshs. 145,143,603 and there was an opening balance of Kshs. 46,875,598 and Kshs. 6,216,725 received for last financial year making a total budget of 198,235,926. The constituency made payments totalling Kshs.80,156,744 being equivalent to 40.4% absorption rate.

<b>Sector</b>	<b>Expenditure</b>	<b>Percentage</b>
Compensation of employees	2,758,135	42.9%
Committee expenses	4,335,972	75.7%
Use of goods and services	6,281,600	75.6%
Transfer to other government units	700,000	0.8%
Other grants and transfers	54,330,037	72.7%
Acquisition of assets	11,400,000	100.0%

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

*Samburu West Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

---

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

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

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

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

*Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

---



**Project Name:** Nolkerr national police reservist  
**Project Activity:** Construction of Police post  
**Project Cost:** Kshs.3,500,000.00  
**Project Achievement:** Solved staffing problem in the institution



**Project Name:** Milimani Mixed Day Secondary School

**Project Activity:** Construction of Laboratory

**Project Cost:** Kshs.3,500,000.00

**Project Achievement:** Solved congestion on laboratory problem in the institution

### **Challenges**

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

### **Recommendations**

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

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

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

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



**Isaiah K. Letunta**  
**Chairman NG-CDF Committee Samburu West**

### III. Statement Of Performance Against Predetermined Objectives for FY2022/23

#### Introduction

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

The key development objectives of *Samburu West Constituency 2023-2027* plan are to:

*(Enumerate all the objectives of the constituency as per the Strategic Plan)*

#### 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:

<b>s</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	To enhance accessibility to quality education for all by improving the learning environment through quality school infrastructure and bursaries for better performance.	Increased enrolment in primary schools and tertiary institutions. Better grades leading to improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure built in primary, secondary and tertiary institutions, number of schools and students. % increase in the number of students joining secondary schools and tertiary institutions.	Number of physical infrastructures in schools has increased. Number of bursary beneficiaries increases as number of students joining secondary schools, special schools and tertiary institutions increased.
Security	To support the creation of conducive environment that enhances peace, security, efficiency and effectiveness in public administration	Less crime in the area	Number of crimes reported, number of security projects completed.	3 Assistant Chief's, Chief's offices, police station have been constructed to completion. Also, funds have been allocated for construction of Assistant County Commissioners office.

Sports	To empower and develop youth and special groups to reduce dependency by nurturing talents and sports	Nurture talents and support youths in the area	Sport activities and events organized	Constituency sports activities organized and winning teams awarded.
Emergency	To support building of capacity and capability for timely response and management of disaster risks	Better built projects with a greater impact	Number of completed projects in use	NGCDFC and PMC training has been undertaken and timely responded to emergencies
Education	To enhance accessibility to quality education for all by improve the learning environment through quality school infrastructure and bursaries for better performance.	Increased enrolment in primary schools and tertiary institutions. Better grades leading to improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure built in primary, secondary and tertiary institutions, number of schools and students. % increase in the number of students joining secondary schools and tertiary institutions.	Number of physical infrastructures in schools has increased. Number of bursary beneficiaries increases as number of students joining secondary schools, special schools and tertiary institutions increased.



#### **IV. Statement of Governance**

##### **a) Appointment and Removal of NGCDFC Members**

The members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee. A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee. Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel. The selection panel referred to in paragraph (1) shall consist of— one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel; the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and two persons, one of either gender, nominated by the Constituency office.

The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board. The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants considering age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act. The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

The Board shall co-opt the person referred to in section 43(2) (g) of the Act to ensure equitable representation in the membership of a Constituency Committee. The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency. The Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2)(b), (c), (d) and (e) of the Act to the National Assembly for approval. The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing. A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board. At least one of the Constituency Committee members appointed under section 43(2)(b)(c) or (d) shall be a mandatory signatory to the Constituency accounts.

The members of a Constituency Committee may be removed in accordance with section 43 (13) and (14) of the Act upon a receipt of a complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5). The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter. Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and decide based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication in paragraph

(14), consider the matter and issue a final declaration which shall be binding on all parties. A member against whom a complaint is made shall not, participate in the deliberations and activities of a Constituency Committee from the time the Constituency Committee starts considering the complaint. If a member against whom a complaint is made responds to the allegations to the satisfaction of a Constituency Committee and the committee decides in favour of such member, the member shall resume duties as a member of the Committee.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively. A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard. A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

**b) Roles and functions of the NGCDFC Committee**

The functions of a Constituency Committee shall be to;

- i. Build the capacity of project management committees and Committee.
- ii. Sensitize the Community on the operations of the Fund, consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency, ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act, ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans, in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution.
- iii. Consult with relevant government departments to ensure that cost estimates for projects are realistic, in considering joint projects. Ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations.
- iv. Enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding, rank projects proposals in order of priority while ensuring that on-going projects take precedence, ensure that all projects receive adequate funding and are completed within three years, where a project involves purchase of a parcel of land or a

- building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.
- v. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board, monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board, ensure that project reports are prepared and submitted to the Board.
- vi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act, collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act, recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- viii. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status, and a list of all projects approved, funded and commenced during previous financial years, and their completion status, enter into performance contracting with the Board on an annual basis, in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution.
- ix. Receive returns from project management committees in accordance with regulation 15, maintain a database of project management committees and reports from the respective committees, and perform any other function assigned to it by the Board.

#### **V.Environmental and Sustainability Reporting**

Samburu West 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 West NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

## **2. Environmental performance**

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.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Samburu West constituency 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 West constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

## **4. Market place practices-**

Samburu West 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 interest

#### **5. Community Engagements-**

Samburu West 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**

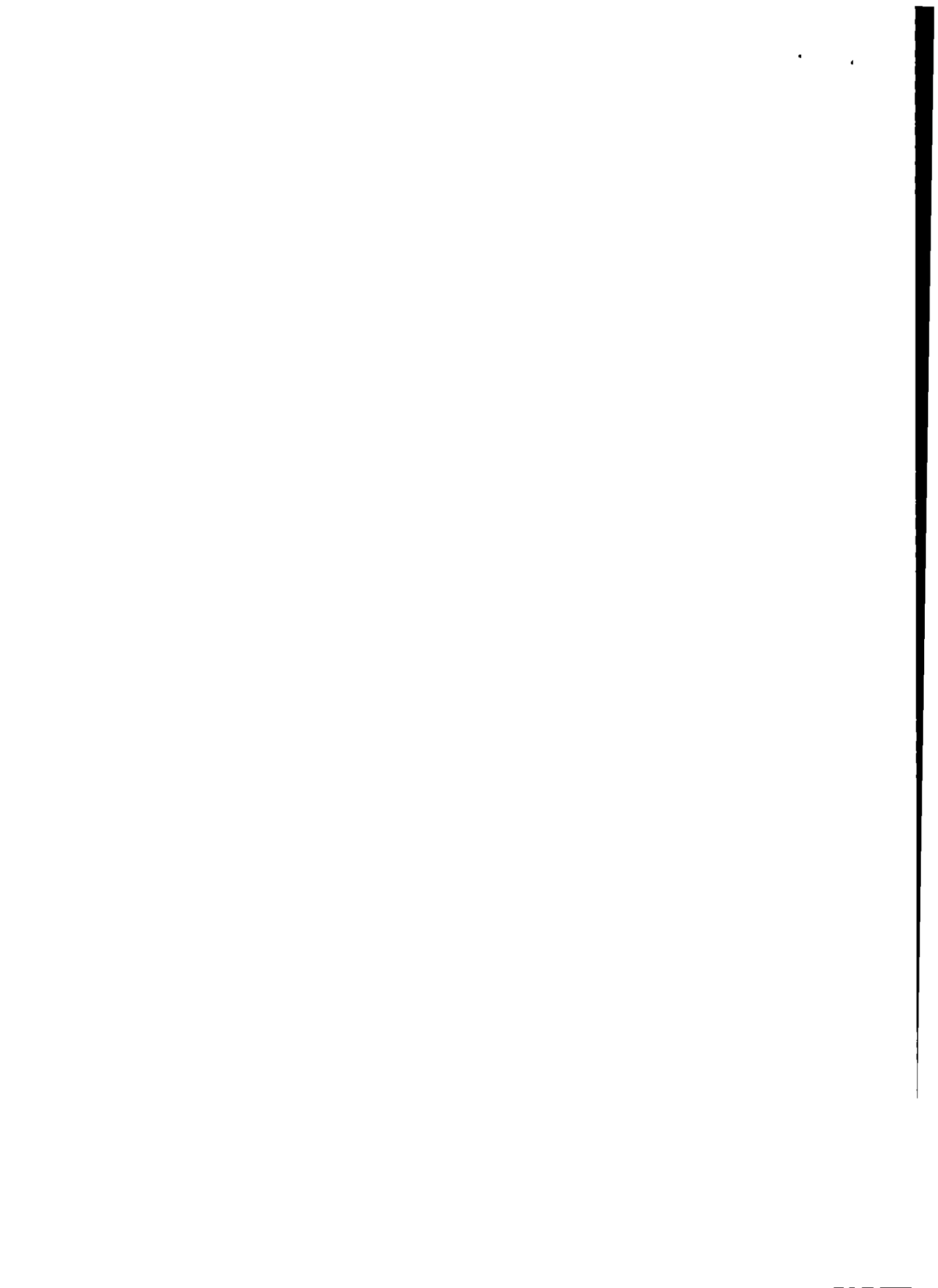
This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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



.....  
**Name: ABDUB DOKO YATTANI**

**Fund Account Manager.**





## **VI. 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 West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Samburu West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Samburu West Constituency further confirms the completeness of the accounting records maintained for the *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 West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been

*Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

---

prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

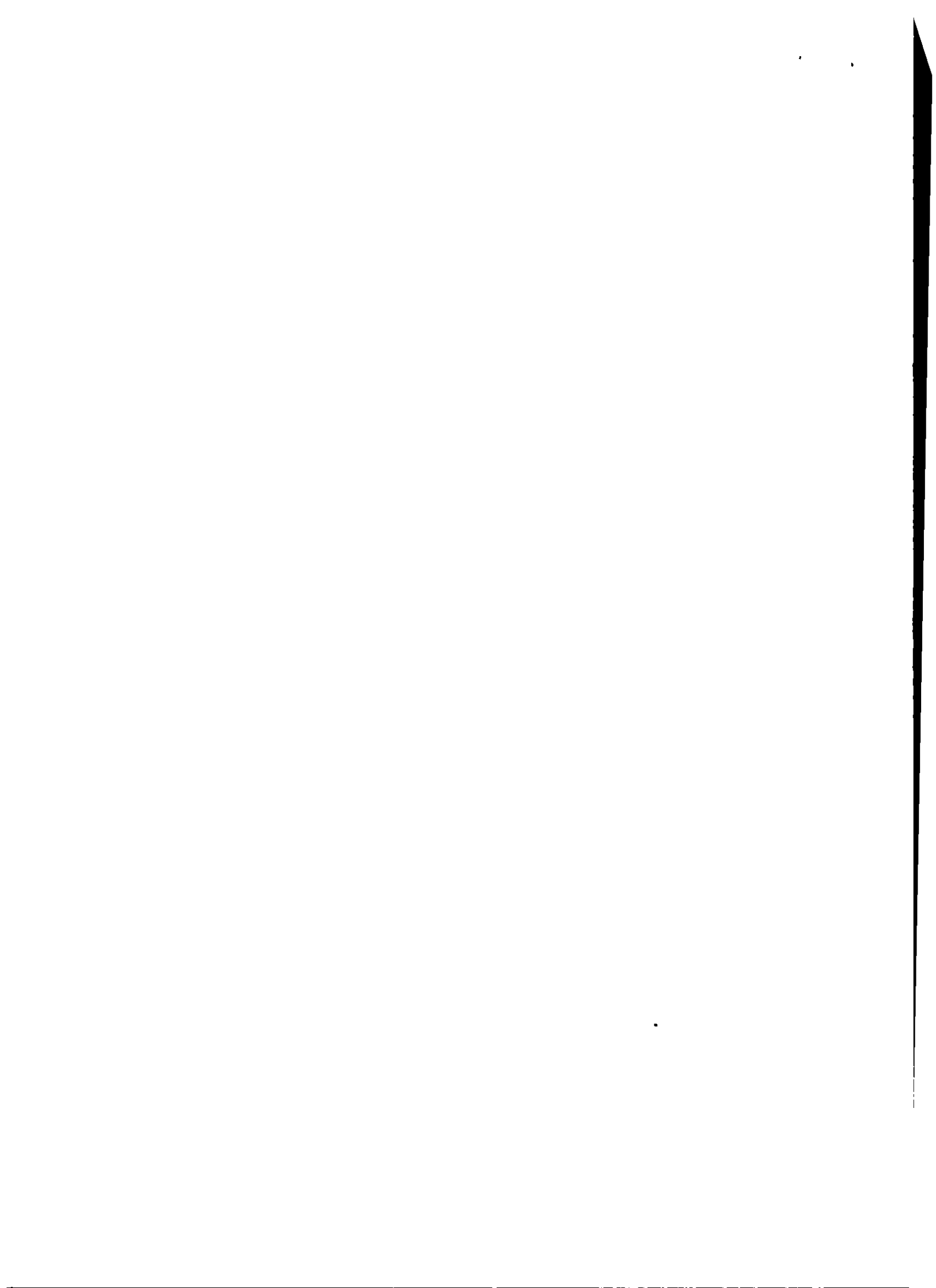
The NGCDF- Samburu West Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2023.



.....  
**Name: ISIAH K LETUNTA**  
Chairman – NGCDF Committee



.....  
**Name: ABDUB DOKO YATTANI**  
Fund Account Manager



# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SAMBURU WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023**

---

### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal 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 West Constituency set out on pages 1 to

---

*Report of the Auditor-General on National Government Constituencies Development Fund- Samburu West Constituency for the year ended 30 June, 2023*

45, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Samburu West Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and Public Finance Management Act, 2012 and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

## **Basis for Qualified Opinion**

### **1. Unsupported Bursary Disbursements**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.54,330,037 as disclosed in Note 8 to the financial statements. The amount includes bursaries issued to secondary schools and tertiary institutions totalling Kshs.47,330,037 while the list of beneficiaries indicated an amount of Kshs.40,502,000 resulting to an unexplained variance of Kshs.6,828,037. Further, there was no evidence of acknowledging bursaries amounting to Kshs.24,336,037 disbursed to various schools and tertiary institutions.

In the circumstances, the accuracy and completeness of the bursary disbursements of Kshs.47,330,037 could not be confirmed.

### **2. Unsupported Hospitality Supplies and Services**

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.6,281,600 as disclosed in Note 6 to the financial statements. The amount includes Kshs.978,075 for hospitality supplies and services while the schedule reflects Kshs.909,076 resulting to an unreconciled variance of Kshs.68,999.

In the circumstances, the accuracy and completeness of hospitality supplies and services expenditure of Kshs.978,075 could not be confirmed.

### **3. Unsupported Project Management Committee Bank Balances**

Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances of Kshs.1,931,150 held in sixty-six (66) bank accounts. However, the bank reconciliation statements and the related supporting documents were not provided for review.

In the circumstances, the accuracy and completeness of the PMC bank balances of Kshs.1,931,150 could not be confirmed.

#### **4. Misstatement of Bank Charges**

The statement of receipt and payments reflects use of goods and services expenditure of Kshs.6,281,600 as disclosed in Note 6 to the financial statements. The amount includes bank charges of Kshs.210,000 whose re-computation from the bank statements revealed Kshs.3,600 resulting to an unexplained variance of Kshs.206,400. Further, bank charges recorded in the monthly bank reconciliation statements totalled Kshs.294,256.

In the circumstances, the accuracy and completeness of bank charges amount of Kshs.210,000 could not be confirmed.

#### **5. Unreconciled Cash and Cash Equivalents**

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.59,991,580 as disclosed in Note 12A to the financial statements. Review of the bank reconciliation statements revealed unpresented cheques amounting to Kshs.2,962,148 out of which Kshs.491,303 were stale cheques that had not been reversed in the cashbook.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.59,991,580 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Samburu West Constituency Management in accordance with the ISSAI 130 on 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.

#### **Emphasis of Matter**

##### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.198,235,926 and Kshs.140,092,323 respectively resulting to an under-funding of Kshs.58,143,603 or 29% of the budget. Similarly, the Fund spent Kshs.80,156,743 against actual receipts of Kshs.140,092,323 resulting to an under-utilization of Kshs.59,935,580 or 43%.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

## **Key Audit Matters**

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

## **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Although some of the issues have been indicated as resolved the matters have remained unresolved as the relevant parliamentary committee has not met to deliberate on the same.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, 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. Irregular Issuance of Bursaries**

The statement of receipt and payments reflects other grants and transfers amount of Kshs.54,330,037 as disclosed in Note 8 to the financial statements. The amount includes Kshs.14,007,000 bursaries to tertiary institutions out of which Kshs.142,000 was disbursed to Technical and Vocational Education and Training (TVET) institutions with expired licenses or not licensed. This was contrary to Section 17 (1) of Technical and Vocational Education and Training Act, 2013 which requires that no person or institution shall offer training in Kenya unless the person or institution has been accredited, licensed and registered under this Act to offer such training.

In the circumstances, Management was in breach of the law.

#### **2. Delayed Implementation of Projects**

Review of the Project Implementation Status report revealed that the Fund undertook sixty-five (65) projects with an estimated cost of Kshs.77,600,000. However, only three (3) projects with a budget amount of Kshs.3,700,000 were verified to be ongoing while the remaining sixty-two (62) projects allocated Kshs.73,900,000 had not been started.

In the circumstances, value for money on the three (3) incomplete projects and the sixty-two (62) projects not started with total allocation of Kshs.77,600,000 could not be confirmed.

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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

#### **Lack of Risk Management Policy**

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

In the circumstances, effectiveness of risk management could not be confirmed.

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

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material



misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the 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 the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

13 June, 2024

Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023

VIII. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	FY 2022/2023 Kshs	FY 2021/2022 Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	93,216,725	178,277,758
Proceeds From Sale of Assets	2		
Other Receipts	3	56,000	-
<b>Total Receipts</b>		<b>93,272,725</b>	<b>178,277,758</b>
<b>Payments</b>			
Compensation Of Employees	4	2,758,135	2,665,713
Committee expenses	5	4,686,972	5,847,000
Use Of Goods and Services	6	6,281,600	2,464,656
Transfers To Other Government Units	7	700,000	79,817,234
Other Grants and Transfers	8	54,330,037	70,957,087
Acquisition Of Assets	9	11,400,000	210,000
Oversight Committee Expenses	10		
Other Payments	11		
<b>Total Payments</b>		<b>80,156,743</b>	<b>161,961,690</b>
<b>Surplus/(Deficit)</b>		<b>13,115,982</b>	<b>16,316,068</b>

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

The Constituency financial statements were approved by the NGCDFC on \_\_\_\_\_ 2023 and signed by:

*Abduboko Yattani*

FUND ACCOUNTS MANAGER  
NGCDF SAMBURU WEST CONSTITUENCY

08 APR 2024

P. O. Box 450 - 20600,  
MARALAL

*Isaiah K Letunta*

Fund Account Manager

National Sub-County  
Accountant

Chairman NG-CDF  
Committee

Name: ABDUB DOKO  
YATTANI

Name: STEPHEN MWANGI

Name: ISAIAH K LETUNTA

ICPAK M/No: 16546

Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023

IX. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	FY 2022/2023 Kshs	FY 2021/2022 Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	12A	59,991,580	46,875,598
Cash Balances (Cash at Hand)	12B		
<b>Total Cash and Cash Equivalents</b>		<b>59,991,580</b>	<b>46,875,598</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13		
<b>Total Financial Assets</b>		<b>59,991,580</b>	<b>46,875,598</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A		
Gratuity	14B		
<b>Total Financial Liabilities</b>			
<b>Net Financial Assets</b>		<b>59,991,580</b>	<b>46,875,598</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	46,875,598	30,559,530
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		13,115,982	16,316,068
<b>Net Financial Position</b>		<b>59,991,580</b>	<b>46,875,598</b>

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

The Constituency financial statements were approved by NGCDFC on \_\_\_\_\_ 2023 and signed by:

*Abduboko Yattani*

P. O. Box 450 - 20600,  
MARALAL

*Isaiah K Letunta*

Fund Account Manager

National Sub-County  
Accountant

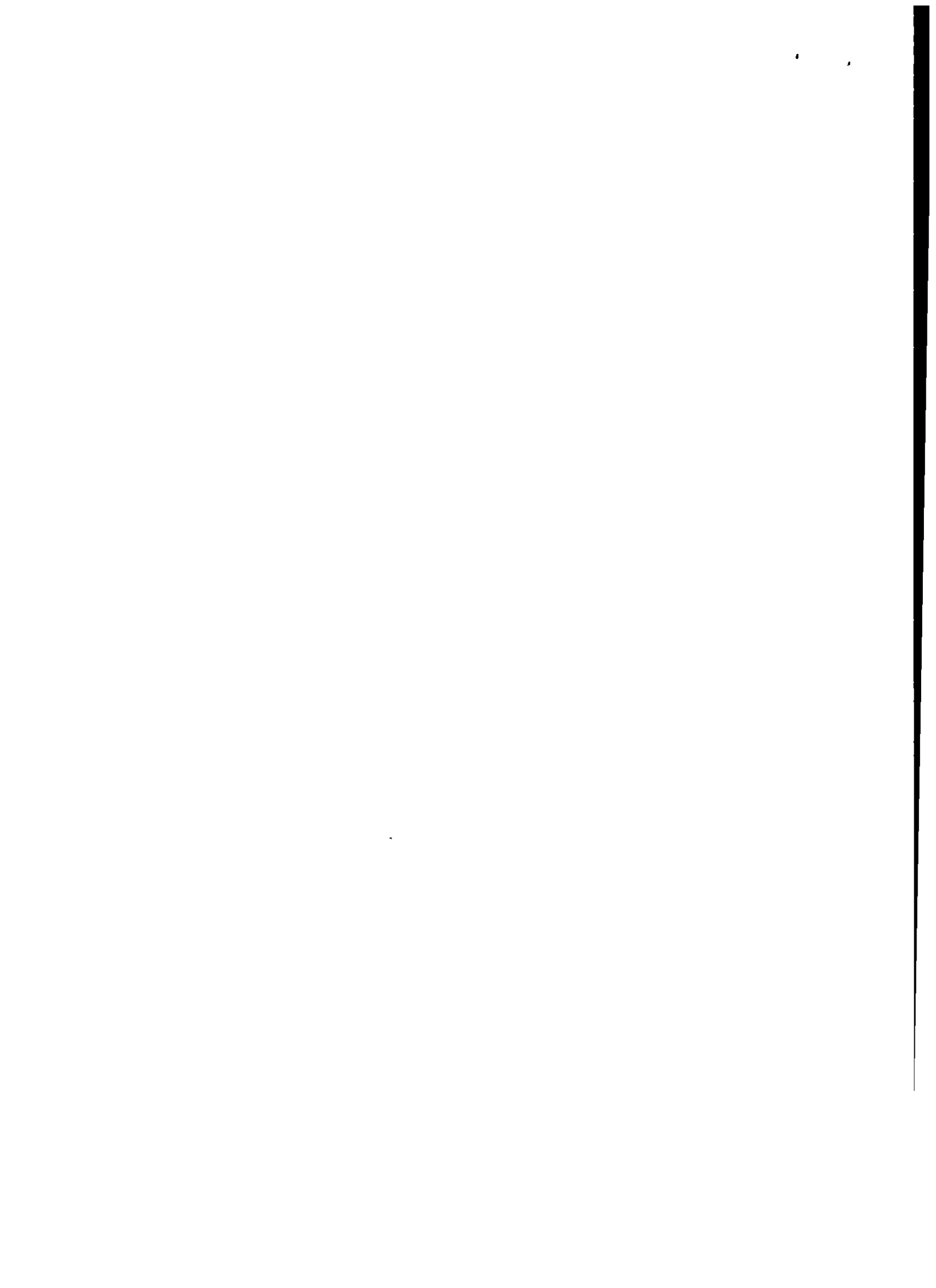
Chairman NG-CDF  
Committee

Name: ABDUB DOKO  
YATTANI

Name: STEPHEN MWANGI

Name: ISALAH K LETUNTA

ICPAK M/No: 16546




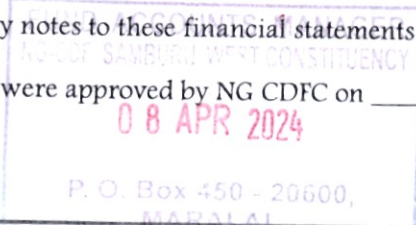

Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023

X. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	FY 2022/2023 Kshs	FY 2021/2022 Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	93,216,725	178,277,758
Other Receipts	3	56,000	-
<b>Total Receipts</b>		<b>93,272,725</b>	<b>178,277,758</b>
<b>Payments</b>			
Compensation Of Employees	4	2,758,135	2,665,713
Committee Expenses	5	4,686,972	5,847,000
Use Of Goods and Services	6	6,281,600	2,464,656
Transfers To Other Government Units	7	700,000	79,817,234
Other Grants and Transfers	8	54,330,037	70,957,087
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>68,756,743</b>	<b>161,751,690</b>
<b>Total Receipts Less Total Payments</b>		<b>24,515,982</b>	<b>16,526,068</b>
<b>Adjusted For:</b>			
Prior Year Adjustments	16		
Decrease/(Increase) In Accounts Receivable	17		
Increase/(Decrease) In Accounts Payable	18		
<b>Net Cash Flow from Operating Activities</b>		<b>24,515,982</b>	<b>16,526,068</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(11,400,000)	(210,000)
<b>Net Cash Flows from Investing Activities</b>		<b>(11,400,000)</b>	<b>(210,000)</b>
Net Increase In Cash And Cash Equivalent		<b>13,115,982</b>	<b>16,316,068</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	12	<b>46,875,598</b>	<b>30,559,530</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	12	<b>59,991,580</b>	<b>46,875,598</b>

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

The Constituency financial statements were approved by NG CDFC on \_\_\_\_\_ 2023 and signed by:

 Fund Account Manager	 National Sub-County Accountant	 Chairman NG-CDF Committee
Name: ABDUB DOKO YATTANI	Name: STEPHEN MWANGI	Name: ISALIAH K LETUNTA
	ICPAK M/No: 16546	

**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**XI. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2023**

Receipts / Payments	Original Budget	Adjusted Budget		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c%
	FY 2022/23	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	FY 2022/23	FY 2022/23		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	145,087,603	46,875,598	6,216,725	198,179,926	140,092,323	58,087,603	
Proceeds From Sale of Assets				0	-	-	0.0%
Other Receipts	56000			56,000		56,000	0.0%
<b>Totals</b>	<b>145,143,603</b>	<b>46,875,598</b>	<b>6,216,725</b>	<b>198,235,926</b>	<b>140,092,323</b>	<b>58,143,603</b>	<b>70.7%</b>
<b>Payments</b>							
Compensation Of Employees	4,066,132	2,365,056		6,431,188	2,758,135	3,673,053	42.9%
Committee Expenses	3,831,000	1,896,125		5,727,125	4,686,972	1,040,153	75.7%
Use Of Goods and Services	5,160,718	3,614,160		8,774,878	6,281,600	2,493,278	75.6%
Transfers To Other Government Units	58,150,000	24,500,000	4,916,725	87,566,725	700,000	86,866,725	0.8%
Other Grants and Transfers	70,379,753	3,100,257	1,300,000	74,780,010	54,330,037	20,449,973	72.7%
Acquisition of Assets	0	11,400,000		11,400,000	11,400,000	-	100.0%
Oversight Committee Expenses	1,300,000			1,300,000	-	1,300,000	0.0%
Other Payments	2,200,000			2,200,000	-	2,200,000	0.0%
Funds Pending Approval**	56000			56,000	-	56,000	0.0%
<b>Totals</b>	<b>145,143,603</b>	<b>46,875,598</b>	<b>6,216,725</b>	<b>198,235,926</b>	<b>80,156,743</b>	<b>118,079,183</b>	<b>40.4%</b>



**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

*\*\*Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

**Explanatory Notes.**

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]  
 (b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	118,079,183
	58,087,603
Increase/(decrease) Accounts payable	59,991,580
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	0
	59,991,580

The Constituency financial statements were approved by NGCDFC on \_\_\_\_\_ 2023 and signed by:

*Abduboko Yattani*

Fund Account Manager

Name: ABDUB DOKO YATTANI

FUND ACCOUNTS MANAGER  
 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
 SAMBURU WEST CONSTITUENCY  
 09 APR 2024  
 P. O. Box 450 - 20600,  
 MARALAL

National Sub-County Accountant

Name: STEPHEN MWANGI  
 ICPAK M/No: 16546

*Isaiah K Letunta*

Chairman NG-CDF Committee

Name: ISALAH K LETUNTA

**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**XII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023**

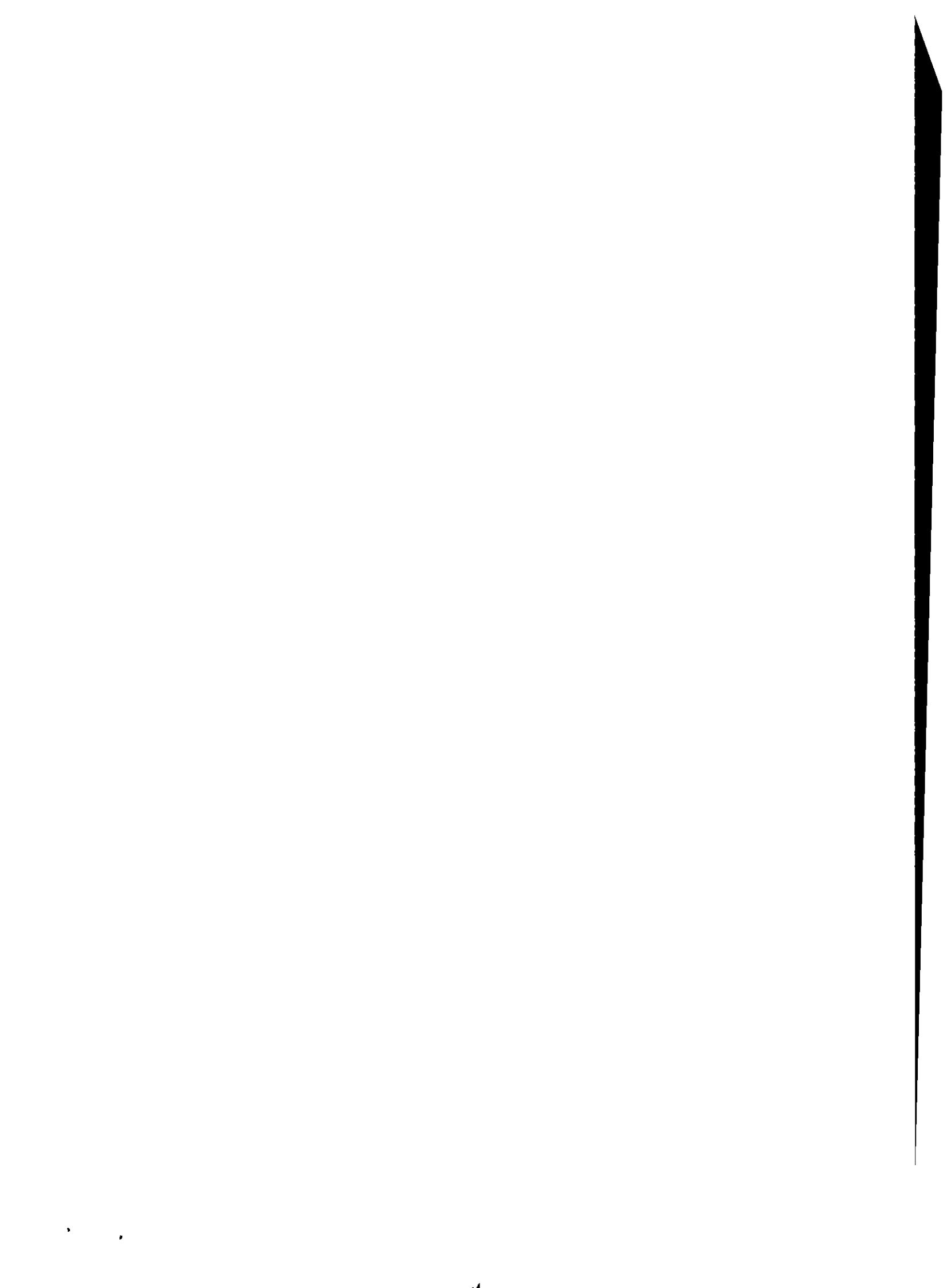
Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,066,132	2,365,056	-	6,431,188	2,758,135	3,673,053
1.2 Committee allowances	1,128,000	1,377,213	-	2,505,213	2,484,445	20,768
1.3 Use of goods and services	3,510,118	2,908,542	-	6,418,660	5,036,749	1,381,911
<b>Sub-total</b>	<b>8,704,250</b>	<b>6,650,811</b>	<b>-</b>	<b>15,355,061</b>	<b>10,279,328</b>	<b>5,075,733</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	760,000	220,912	-	980,912	971,212	9,700
2.2 Committee allowances	1,943,000	298,000	-	2,241,000	1,932,900	308,100
2.3 Use of goods and services	1,650,600	705,618	-	2,356,218	1,243,266	1,112,952
<b>Sub-total</b>	<b>4,353,600</b>	<b>1,224,530</b>	<b>-</b>	<b>5,578,130</b>	<b>4,147,378</b>	<b>1,430,752</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools & Secondary	7,636,190	-	-	7,636,190	-	7,636,190
<b>Sub-total</b>	<b>7,636,190</b>	<b>-</b>	<b>-</b>	<b>7,636,190</b>	<b>-</b>	<b>7,636,190</b>
<b>4.0 Bursary and Social Security</b>						
4.1 Primary Schools	33,000,000	1,192,144	600,000	34,792,144	33,323,037	1,469,107
4.2 Secondary Schools	14,445,563	-	-	14,445,563	14,007,000	438,563

**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Year Outstanding Disbursements			
4.3 Tertiary Institutions	2,598,000	-	-	2,598,000	-	2,598,000
<b>Sub-total</b>	<b>50,043,563</b>	<b>1,192,144</b>	<b>600,000</b>	<b>51,835,707</b>	<b>47,330,037</b>	<b>4,505,670</b>
5.0 Sports						
5.1 Constituency tournaments	2,600,000	258,354	-	2,858,354	-	2,858,354
5.2 inter constituency	300,000	-	-	300,000	-	300,000
<b>Sub-total</b>	<b>2,900,000</b>	<b>258,354</b>	<b>-</b>	<b>3,158,354</b>	<b>-</b>	<b>3,158,354</b>
6.0 Environment						
Environment		249,759	-	249,759	-	249,759
Nolkera National Police Reservist Post	200,000	-	-	200,000	-	200,000
Loshoo Primary School	200,000	-	-	200,000	-	200,000
Lodokejek Police Post	200,000	-	-	200,000	-	200,000
Loltulelei Primary School	200,000	-	-	200,000	-	200,000
Nkejuemuny Primary School	200,000	-	-	200,000	-	200,000
Lchingei Primary School	200,000	-	-	200,000	-	200,000
Kisima Mixed Secondary School	200,000	-	-	200,000	-	200,000
Kelele Primary School	200,000	-	-	200,000	-	200,000
Ldaranja Primary School	200,000	-	-	200,000	-	200,000
Loturo Primary School	200,000	-	-	200,000	-	200,000
Lorukoti Primary School	200,000	-	-	200,000	-	200,000
Logorate Primary School	200,000	-	-	200,000	-	200,000

**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparabl basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
Lariakorok Primary School	200,000		-	200,000		200,000
Lorrok primary school			700,000	700,000		700,000
<b>Total</b>	<b>2,600,000</b>	<b>249,759</b>	<b>700,000</b>	<b>3,549,759</b>	<b>-</b>	<b>3,549,759</b>
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
Amaya Primary School	-	1,200,000	-	1,200,000	-	1,200,000
Nomotio Primary School	700,000.00	-	-	700,000	-	700,000
Lmutaro Primary School	1,200,000.00	-	-	1,200,000	-	1,200,000
Shabaa Primary School	200,000.00	-	-	200,000	-	200,000
Kitobor Primary School	1,300,000.00	-	-	1,300,000	-	1,300,000
Loturo Primary School	2,400,000.00	-	-	2,400,000	-	2,400,000
Lariakorok Primary School	2,700,000.00	-	-	2,700,000	-	2,700,000
Lchoro Lelerai Primary School	1,200,000.00	-	-	1,200,000	-	1,200,000
Ldaraja Primary School	1,200,000.00	-	-	1,200,000	-	1,200,000
Kisima Primary School	1,300,000.00	-	-	1,300,000	-	1,300,000
Lpetpet Primary School	1,200,000.00	-	-	1,200,000	-	1,200,000
Loshoo Primary School	1,200,000.00	-	-	1,200,000	-	1,200,000
Lodokejek Primary School	4,550,000.00	-	-	4,550,000	-	4,550,000
Loiting Primary School	1,200,000.00	-	-	1,200,000	-	1,200,000
Nkejuemuny Primary School	700,000.00	-	-	700,000	-	700,000
Sawan Primary School	2,700,000.00	-	-	2,700,000	-	2,700,000
Ladala Primary School	1,200,000.00	-	-	1,200,000	-	1,200,000



**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nkopeliani Primary School	2,400,000.00	--	-	2,400,000	-	2,400,000
Loiborngare Primary School	1,200,000.00	-	-	1,200,000	-	1,200,000
Loosuk Primary School	1,300,000.00	-	-	1,300,000	-	1,300,000
Loiragai Primary School	1,200,000.00	-	-	1,200,000	-	1,200,000
Igoss Primary School	1,300,000.00	-	-	1,300,000	-	1,300,000
Longewan Primary School	1,200,000.00	-	-	1,200,000	-	1,200,000
Lesidai Primary School	1,200,000.00	-	-	1,200,000	-	1,200,000
Ng'ambo Primary School	300,000.00	-	-	300,000	-	300,000
Kirimon Primary School	300,000.00	-	-	300,000	-	300,000
Longorate Primary School	300,000.00	-	-	300,000	-	300,000
Suguta Primary School	300,000.00	-	-	300,000	-	300,000
Lkuroto Primary School	300,000.00	-	-	300,000	-	300,000
St. Paul's Primary School	300,000.00	-	-	300,000	-	300,000
Imari Primary School	300,000.00	-	-	300,000	-	300,000
Lolgess Primary School	300,000.00	-	-	300,000	-	300,000
Nengerpus Primary School	300,000.00	-	-	300,000	-	300,000
Ilorokoti primary school	-	-	196,725	196,725	-	300,000
<b>Total</b>	<b>37,450,000</b>	<b>1,200,000</b>	<b>196,725</b>	<b>38,846,725</b>	<b>-</b>	<b>196,725</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						<b>38,846,725</b>
Kirimon Mixed Day Secondary School	-	2,000,000	-	2,000,000	-	2,000,000
Samburu Mixed Secondary School	-	1,300,000	-	1,300,000	-	1,300,000

**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Ngari Mixed Day Secondary School	3,500,000	-	-	3,500,000	-	3,500,000
Maralal Mixed Day Secondary School	3,500,000	-	-	3,500,000	-	3,500,000
Milimani Mixed Day Secondary School	3,500,000	-	-	3,500,000	-	3,500,000
Bishop Lesuuda Mixed Day Secondary School	2,400,000	-	-	2,400,000	-	2,400,000
Lolmolog Mixed Day Secondary School	3,500,000	-	-	3,500,000	-	3,500,000
Sirata Mixed Day Secondary School	3,500,000	-	-	3,500,000	-	3,500,000
Malaso Mixed Day Secondary School	1,000,000	-	-	1,000,000	-	1,000,000
Samburu Mixed Secondary School	-	-	-	-	-	-
Lolmolog Mixed Day Secondary School			2,360,000	2,360,000	-	2,360,000
<b>Total</b>	<b>20,900,000</b>	<b>3,300,000</b>	<b>2,360,000</b>	<b>2,360,000</b>	-	<b>2,360,000</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>			<b>4,720,000</b>	<b>28,920,000</b>	-	<b>28,920,000</b>
Samburu KMTc	-	20,000,000	-	20,000,000	-	20,000,000
<b>Sub-total</b>	-	<b>20,000,000</b>	-	<b>20,000,000</b>	-	<b>20,000,000</b>
<b>10.0 Security Projects</b>						
Lodokejek Chief's Office	-	700,000	-	700,000	-	700,000
Maralal Assistant Chief's Office	-	700,000	-	700,000	-	700,000
Nolkera National Police Reservist Post	3,500,000	-	-	3,500,000	-	-
Pura National Police Reservist Post	3,500,000	-	-	3,500,000	3500000	-
<b>Total</b>	<b>7,000,000</b>	<b>1,400,000</b>	-	<b>3,500,000</b>	<b>3500000</b>	-
				<b>8,400,000</b>	<b>7,000,000</b>	<b>1,400,000</b>

*Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)	-	11,400,000		11,400,000	11,400,000	-
<b>Sub-total</b>	-	11,400,000	-	11,400,000	11,400,000	-
<b>12.0 Oversight Committee Expenses (itemize )</b>						
Sitting Allowance	600,000	-	-	600,000	-	600,000
Daily Subsistence Allowance	300,000	-	-	300,000	-	300,000
Monitoring & Evaluation Allowance	150,000	-	-	150,000	-	150,000
Hire of training facilities	35,000	-	-	35,000	-	35,000
Payment of catering services	40,000	-	-	40,000	-	40,000
Payment of instructors	25,000	-	-	25,000	-	25,000
Payment of travel allowance for 5 members	50,000	-	-	50,000	-	50,000
Purchase of fuel and lubricants	100,000	-	-	100,000	-	100,000
<b>Total</b>	<b>1,300,000</b>	-	-	<b>1,300,000</b>	-	<b>1,300,000</b>
<b>13.0 Others</b>						
13.1 Strategic Plan	2,200,000	-	-	2,200,000	-	2,200,000
<b>Sub-total</b>	<b>2,200,000</b>	-	-	<b>2,200,000</b>	-	<b>2,200,000</b>
Funds pending approval (AIA )	56,000	-	-	56,000	-	56,000
<b>Total</b>	<b>145,143,603</b>	<b>46,875,598</b>	<b>6,216,725</b>	<b>198,235,926</b>	<b>80,156,743</b>	<b>118,079,183</b>

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



### **XIII. Significant Accounting Policies**

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

#### **1. Statement of Compliance and Basis of Preparation**

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

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

#### **2. Reporting Entity**

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

#### **3. Reporting Currency**

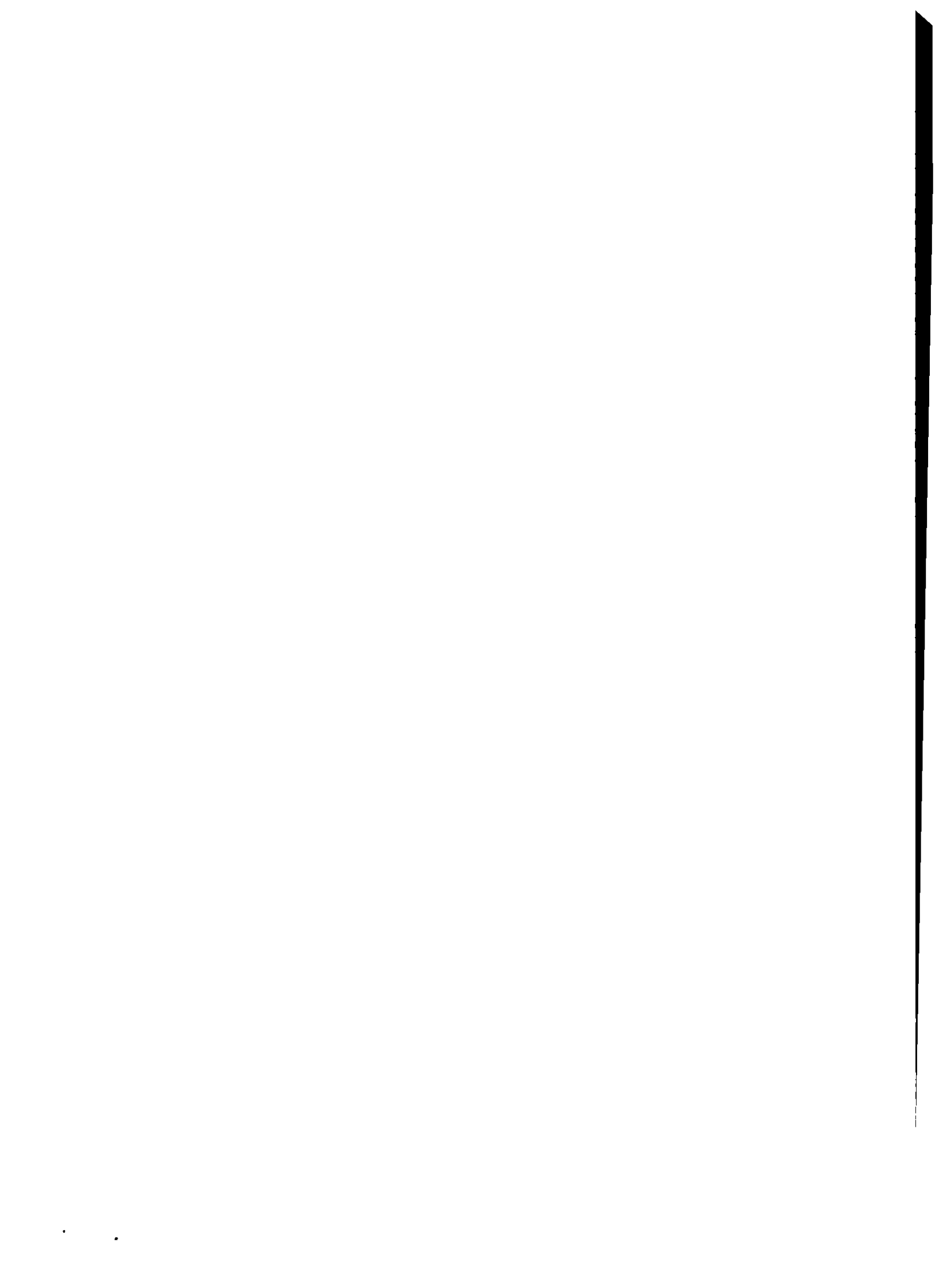
The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

#### **4. Significant Accounting Policies**

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

##### **a) Recognition of Receipts**

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



***Significant Accounting Policies continued***

**Transfers from the National Government Constituency Development Fund (NG-CDF)**

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

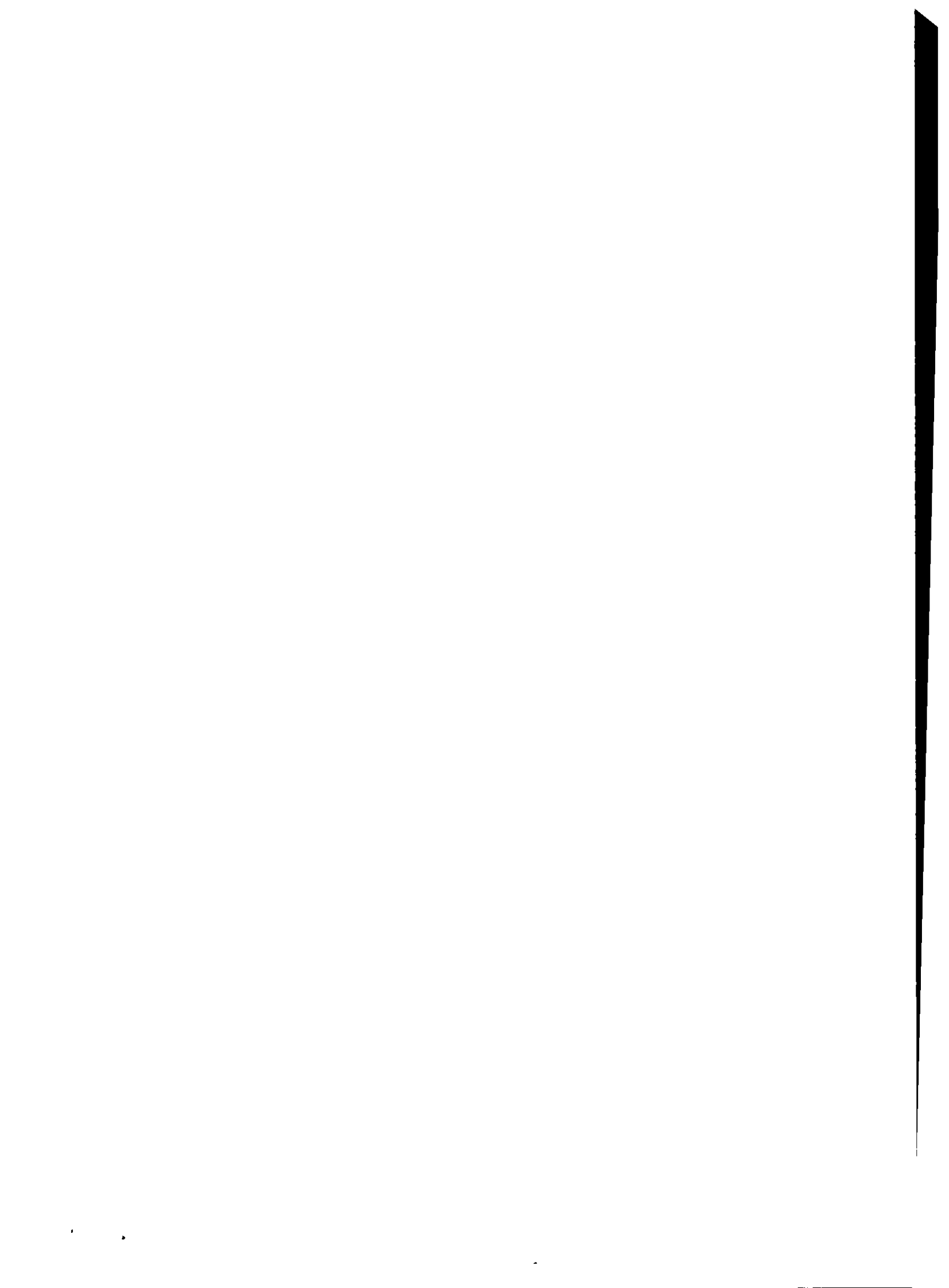
**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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



***Significant Accounting Policies continued***

**6. Cash and Cash Equivalent.**

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

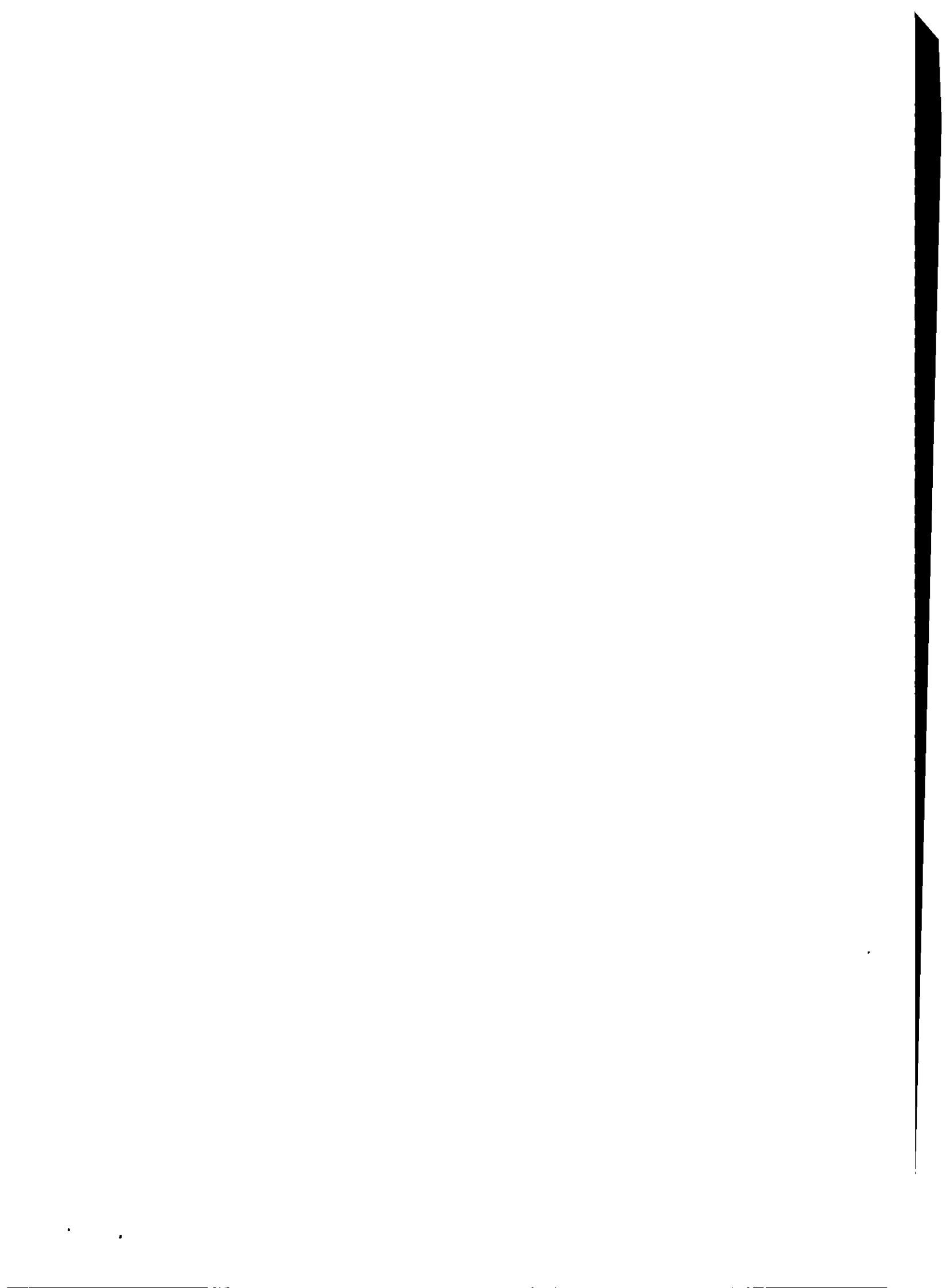
***Significant Accounting Policies continued***

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.



***Significant Accounting Policies continued***

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

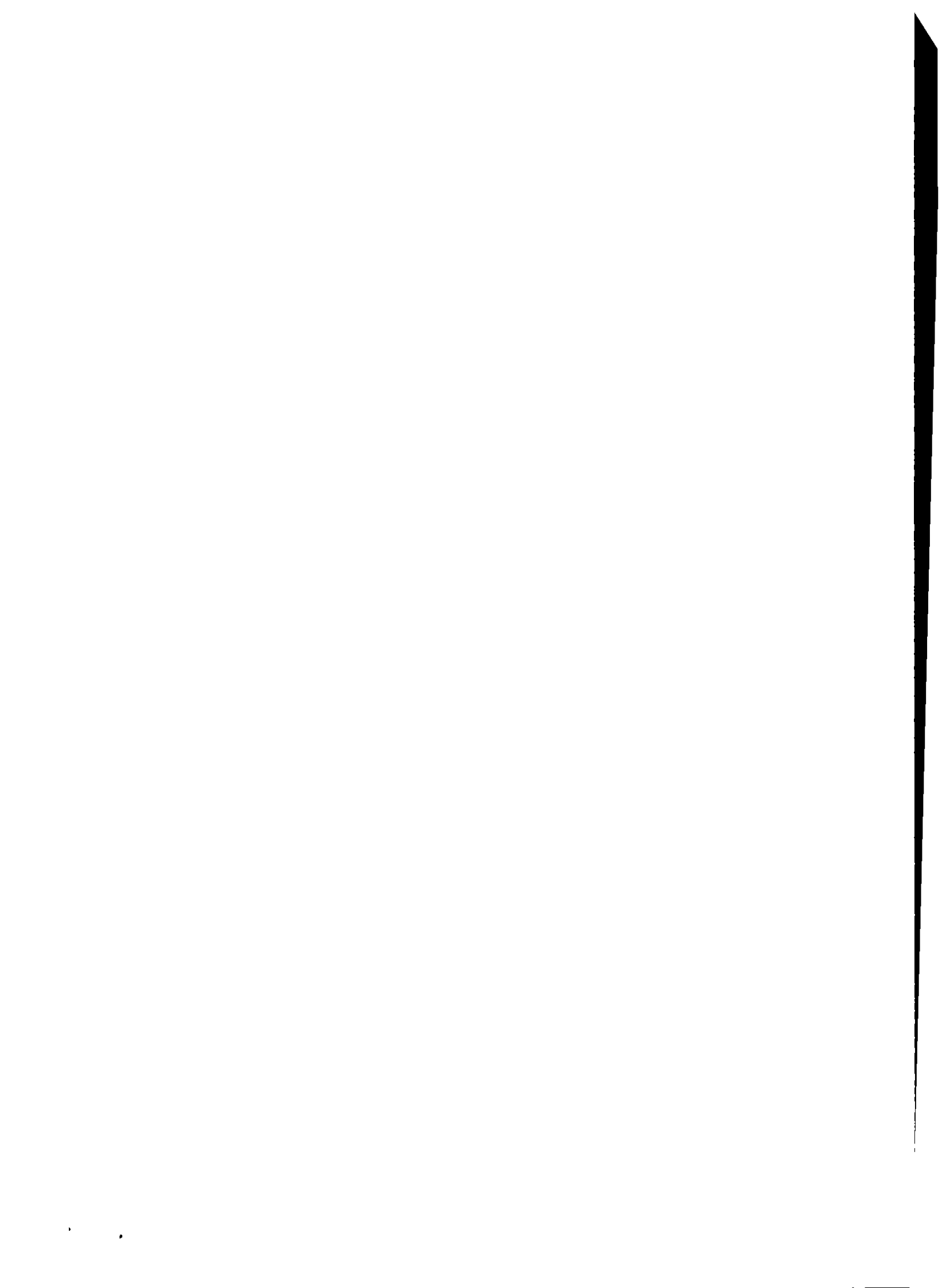
The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>th</sup> June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2023 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.





***Significant Accounting Policies Continued***

**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 30<sup>th</sup> June 2023.

**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 West Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

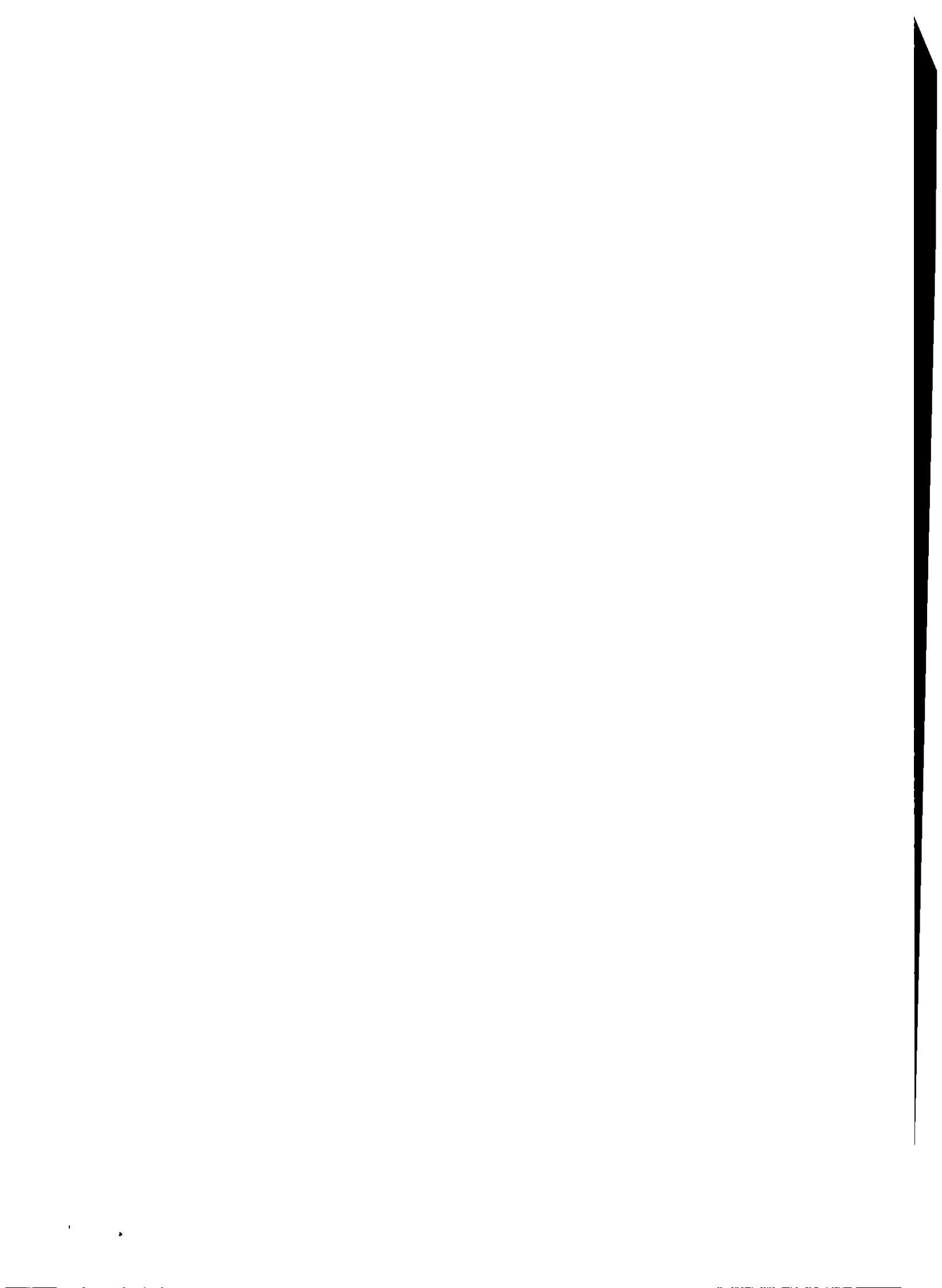
**XIV. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	FY 2022-2023	FY 2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B185244	7,000,000	
AIE NO. B185775	21,000,000	
AIE NO. B205598	12,000,000	
AIE NO. B206995	5,000,000	
AIE NO. B205888	12,000,000	
AIE NO. B2065657	1,300,000	
AIE NO. B207909	15,000,000	
AIE NO. B207649	15,000,000	
	4,916,725	
AIE NO. B 163855		12,000,000
AIE NO. B 128693		6,000,000
AIE NO. B 105926		22,000,000
AIE NO. B 105556		44,000,000
AIE NO. B 154423		18,000,000
AIE NO. B 089091		7,700,000
AIE NO. B 154478		23,088,879
AIE NO. B140725		12,000,000
AIE NO. B105279		33,488,879
<b>TOTAL</b>	<b>93,216,725.00</b>	<b>178,277,758</b>

**2. Proceeds From Sale of Assets**

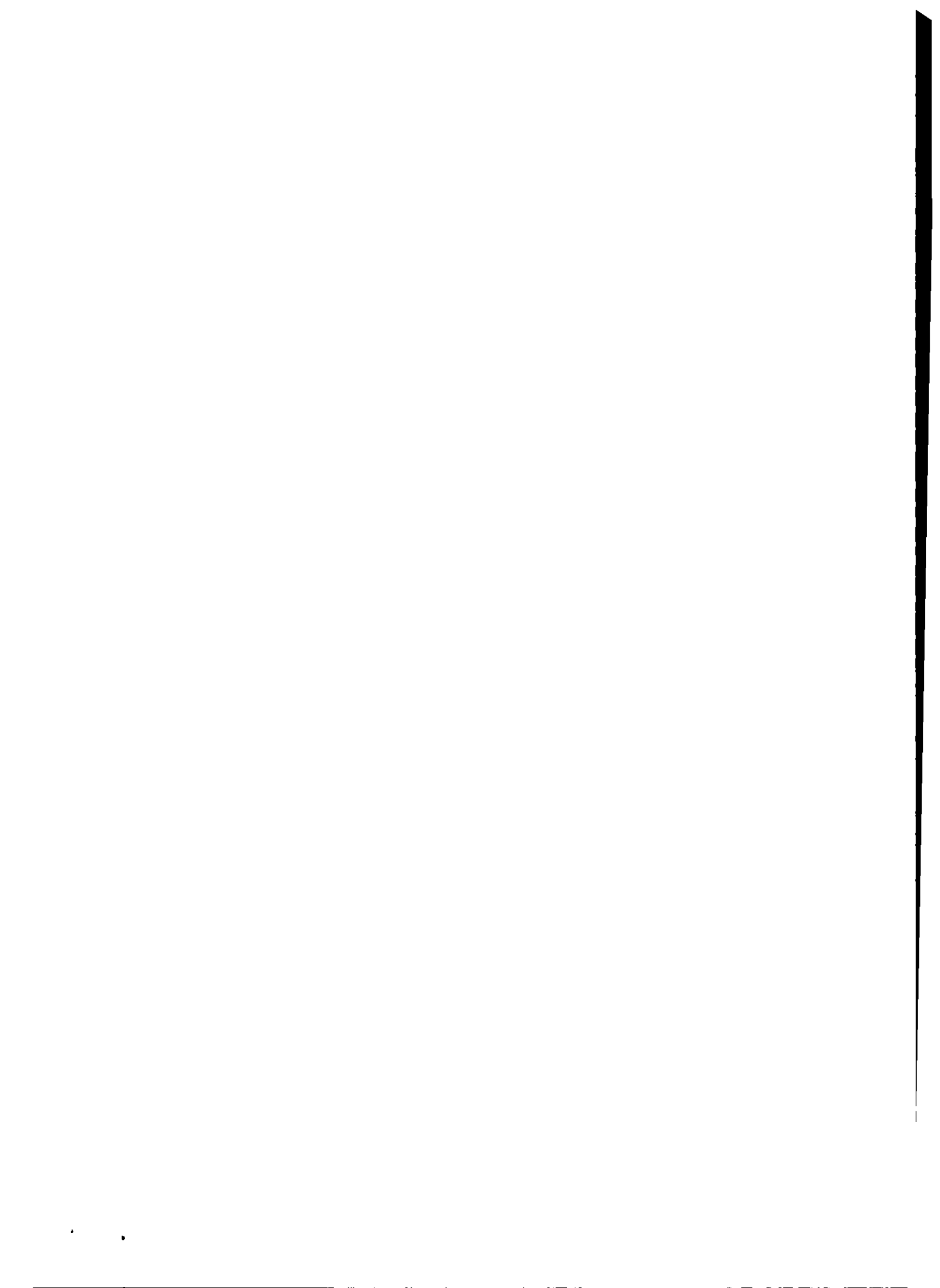
	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



Samburu West Constituency  
 National Government Constituencies Development Fund (NGCDF)  
 Annual Report and Financial Statements for The Year Ended June 30, 2023

3. Other Receipts

	PY 2022-2023	PY 2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	56,000	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>56,000</b>	<b>-</b>



**Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

*Notes To the Financial Statements (Continued)*

**4. Compensation Of Employees**

	FY 2022-2023	FY 2021-2022
NG-CDFC Basic staff salaries	1,914,737	2,645,913
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	827,398	-
Employer Contributions Compulsory national social security schemes	16,000	19,800
<b>Total</b>	<b>2,758,135</b>	<b>2,665,713</b>

**5. Committee Expenses**

Sitting allowance	1,761,360	1,852,000
Other committee expenses	2,925,612	3,995,000
<b>Total</b>	<b>4,686,972</b>	<b>5,847,000</b>

*Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

**6. Use of Goods and services**

	FY 2022-2023	FY 2021-2022
	Kshs.	Kshs.
Utilities, supplies and services	77,922	29,590
Communication, supplies and services	3,330,808	87,450
Domestic travel and subsistence	365,000	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	978,075	50,000
Insurance costs	396,968	-
Specialised materials and services	-	-
Office and general supplies and services	-	2,296,000
Fuel, oil & lubricants	890,000	-
Other operating expenses	-	-
Bank Charges	210,000	1,616
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	32,827	-
Routine maintenance- other assets	-	-
<b>Total</b>	<b>6,281,600</b>	<b>2,464,656</b>



*Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

*Notes To The Financial Statements (Continued)*

**7. Transfer To Other Government Units**

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	700,000	57,067,234
Transfers To Secondary Schools (See Attached List)	-	12,750,000
Transfers To Tertiary Institutions (See Attached List)	-	10,000,000
<b>Total</b>	<b>700,000</b>	<b>79,817,234</b>

**8. Other Grants and Other transfers**

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	33,323,037	34,935,000
Bursary – tertiary institutions (see attached list)	14,007,000	16,057,500
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	2,598,000
Security projects (see attached list)	7,000,000	-
Sports projects (see attached list)	-	7,082,777
Environment projects (see attached list)	-	5,477,752
Emergency projects (see attached list)	-	4,806,058
Roads projects (see attached list)	-	-
<b>Total</b>	<b>54,330,037</b>	<b>70,957,087</b>

Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

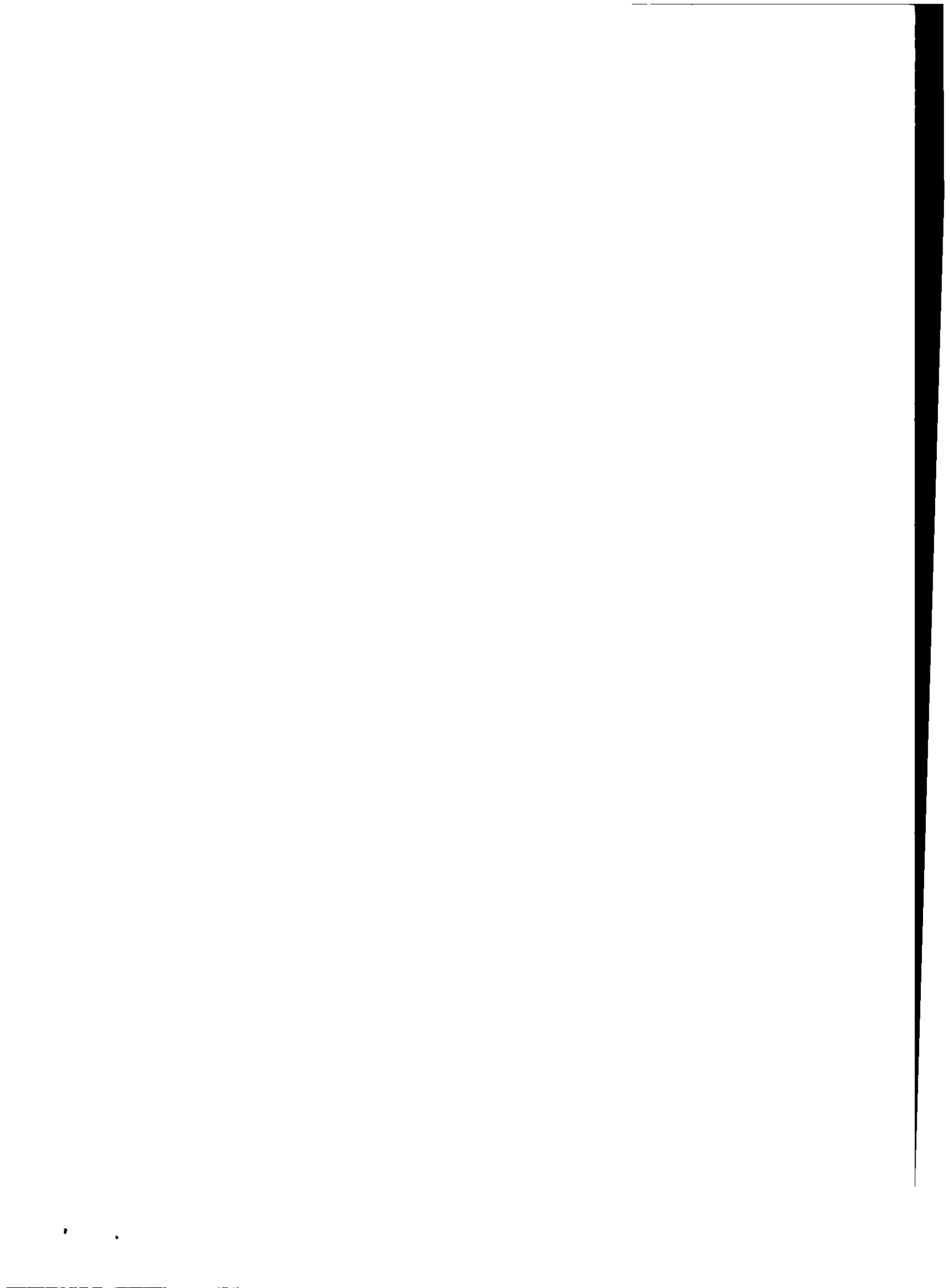
	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	11,400,000	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	210,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>11,400,000</b>	<b>210,000</b>

10. Oversight Committee Expenses

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

11. Other Payments

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-



Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
Name Of Bank, Account No. (Main account)	59,991,580	46,875,598
Name of Bank, account No. (Deposits account)	-	-
<b>Total</b>	<b>59,991,580</b>	<b>46,875,598</b>
<b>12 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
[Provide Cash Count Certificates for Each]		

13. Outstanding Imprests

Name of Office or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
<b>Total</b>				

Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	FY 2022-2023	FY 2021-2022
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

*Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

14 B. Gratuity	FY 2022-2023	FY 2021-2022
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	827,398	-
Gratuity paid during the Year (C)	827,398	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**15. Fund Balance B/F**

	(1 <sup>st</sup> July 2023-1)	(1 <sup>st</sup> July 2022-2)
	Kshs	Kshs
Bank accounts	46,875,598	30,559,531
Cash in hand	-	-
Imprest	-	-
Total	46,875,598	30,559,531
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	46,875,598	30,559,531

Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023

16. Prior Year Adjustments

Description of the error	Balance b/f as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** BF Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	-	-	-

Changes In Accounts Receivable – Outstanding Imprests

	FY 2022-2023 KShs	FY 2021-2022 KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

17. Changes In Accounts Payable – Deposits and Retentions

	FY 2022-2023 KShs	FY 2021-2022 KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

Samburu West Constituency  
 National Government Constituencies Development Fund (NGCDF)  
 Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To the Financial Statements (Continued)  
 18. Other Important Disclosures  
 19.1: Pending Accounts Payable (See Annex 1)

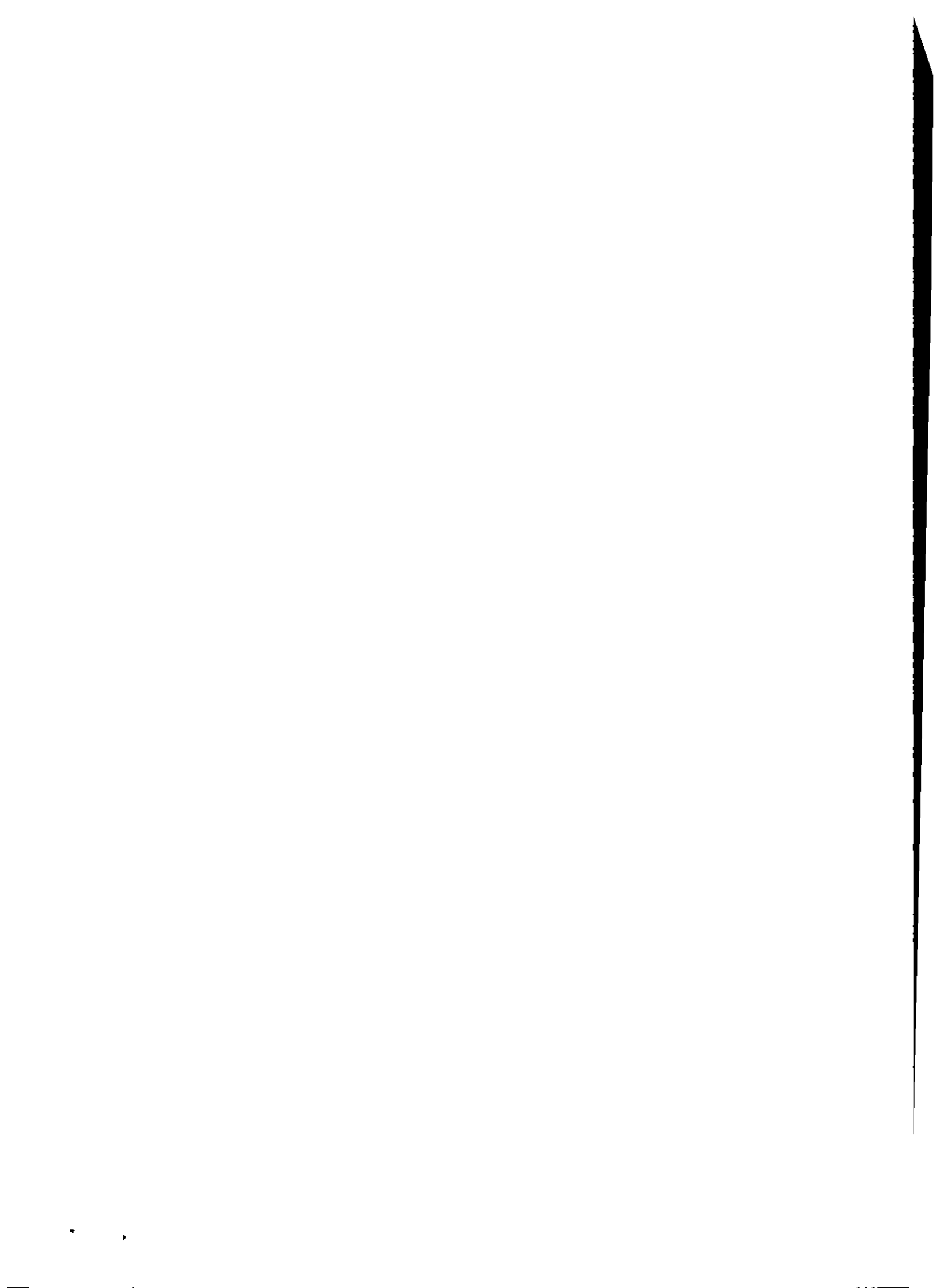
	FY 2022-2023	FY 2021-2022
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

19.2: Pending Staff Payables (See Annex 2)

	FY 2022-2023	FY 2021-2022
NGCDF Staff	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

19.3: Unutilized Fund (See Annex 3)

	FY 2022-2023	FY 2021-2022
Compensation of employees	3,673,053	2,365,056
Committee expense	338,568	1,896,122
Use of goods and services	2,494,863	3,614,160
Amounts due to other Government entities (see attached list)	87,566,725	24,502,000
Amounts due to other grants and other transfers (see attached list)	20,449,974	6,153,450
Acquisition of assets	-	8,200,000
Oversight Committee Expenses	1,300,000	-
Other Payments (specify)	2,200,000	-
Funds pending approval	56,000	-
<b>Total</b>	<b>118,079,183</b>	<b>46,875,598</b>





Samburu West Constituency  
 National Government Constituencies Development Fund (NGCDF)  
 Annual Report and Financial Statements for The Year Ended June 30, 2023

18.4: PMC account balances (See Annex 5)

	PY 2022-2023	PY 2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	1,931,150	10,232,560
Total	1,931,150	10,232,560

*Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

**XV. Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

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

*Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

**Annex 2 - Analysis of Pending Staff Payables**

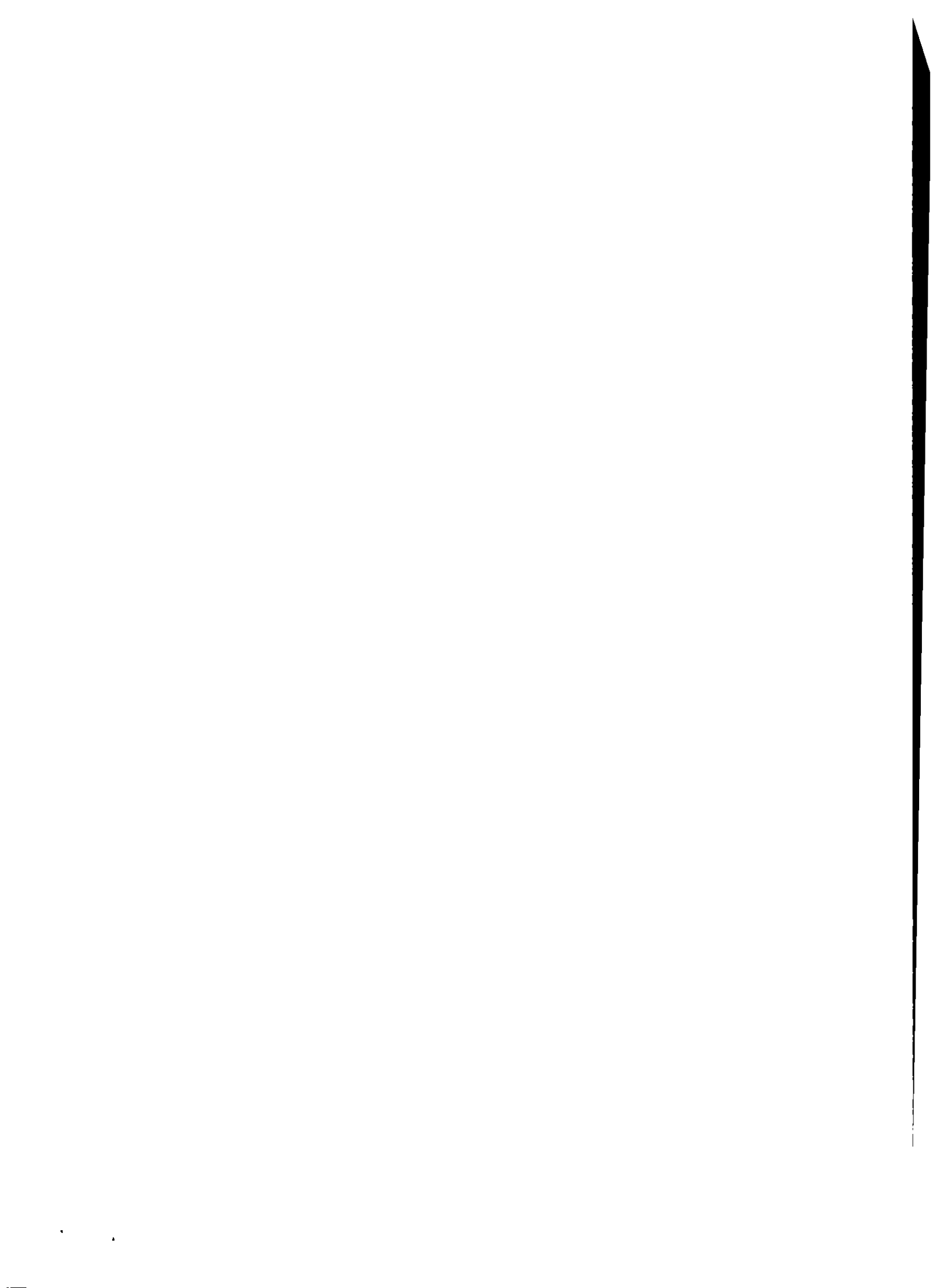
Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2023	Comments
<b>NG-CDFC Staff</b>				
1.				
2.				
3.				
Sub-Total				
Grand Total				

**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**  
**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
1.1 Compensation of employees	Compensation of employees	3,673,053	2,365,056	Waiting Disbursement
2.1 Capacity building	Capacity building	9,700	220,912	Waiting Disbursement
2.2 Committee allowances	Committee allowances	308,100	298,000	Waiting Disbursement
2.3 Use of goods and services	Use of goods and services	1,112,952	705,618	Waiting Disbursement
2.4 Committee allowances	Committee allowances	20,768	1,377,210	Waiting Disbursement
2.5 Use of goods and services	Use of goods and services	1,381,911	2,908,542	Waiting Disbursement
<b>Amounts due to other Government entities</b>				
Amaya Primary School	Being construction of classrooms	1,200,000	1,200,000	Waiting Disbursement
Nomotio Primary School	Being construction of classrooms	700,000	-	Waiting Disbursement
Lmutaro Primary School	Being construction of classrooms	1,200,000	-	Waiting Disbursement
Kitobor Primary School	Being construction of classrooms	1,300,000	-	Waiting Disbursement
Loturo Primary School	Being construction of classrooms	2,400,000	-	Waiting Disbursement
Lariakorok Primary School	Being construction of classrooms	2,700,000	-	Waiting Disbursement
Lchoro Lelerai Primary School	Being construction of classrooms	1,200,000	-	Waiting Disbursement
Ldaraja Primary School	Being construction of classrooms	1,200,000	-	Waiting Disbursement
Kisima Primary School	Being construction of	1,300,000	-	Waiting Disbursement

**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
	classrooms			
Lpetpet Primary School	Being construction of classrooms	1,200,000	-	Waiting Disbursement
Loshoo Primary School	Being construction of classrooms	1,200,000	-	Waiting Disbursement
Lodokejek Primary School	Being construction of classrooms	4,550,000	-	Waiting Disbursement
Loiting Primary School	Being construction of classrooms	1,200,000	-	Waiting Disbursement
Nkejuemuny Primary School	Being construction of classrooms	700,000	-	Waiting Disbursement
Sawan Primary School	Being construction of classrooms	2,700,000	-	Waiting Disbursement
Ladala Primary School	Being construction of classrooms	1,200,000	-	Waiting Disbursement
Nkopeliani Primary School	Being construction of classrooms	2,400,000	-	Waiting Disbursement
Loiborngare Primary School	Being construction of classrooms	1,200,000	-	Waiting Disbursement
Loosuk Primary School	Being construction of classrooms	1,300,000	-	Waiting Disbursement
Loiragai Primary School	Being construction of classrooms	1,200,000	-	Waiting Disbursement
Lgoss Primary School	Being construction of classrooms	1,300,000	-	Waiting Disbursement
Longewan Primary School	Being construction of classrooms	1,200,000	-	Waiting Disbursement



**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
Lesidai Primary School	Being construction of classrooms	1,200,000	-	Waiting Disbursement
Ng'ambo Primary School	Being construction of classrooms	300,000	-	Waiting Disbursement
Kirimon Primary School	Being construction of classrooms	300,000	-	Waiting Disbursement
Longorate Primary School	Being construction of classrooms	300,000	-	Waiting Disbursement
Suguta Primary School	Being construction of classrooms	300,000	-	Waiting Disbursement
Lkuroto Primary School	Being construction of classrooms	300,000	-	Waiting Disbursement
St. Paul's Primary School	Being construction of classrooms	300,000	-	Waiting Disbursement
Lmari Primary School	Being construction of classrooms	300,000	-	Waiting Disbursement
Lolgess Primary School	Being construction of classrooms	300,000	-	Waiting Disbursement
Nengerpus Primary School	Being construction of classrooms	300,000	-	Waiting Disbursement
Kirimon Mixed Day Secondary School	Being construction of classrooms	2,000,000	2,000,000	Waiting Disbursement
Samburu Mixed Secondary School	Being construction of classrooms	1,300,000	1,300,000	Waiting Disbursement
Ngari Mixed Day Secondary School	Being construction of classrooms	3,500,000	-	Waiting Disbursement
Maralal Mixed Day Secondary School	Being construction of classrooms	3,500,000	-	Waiting Disbursement

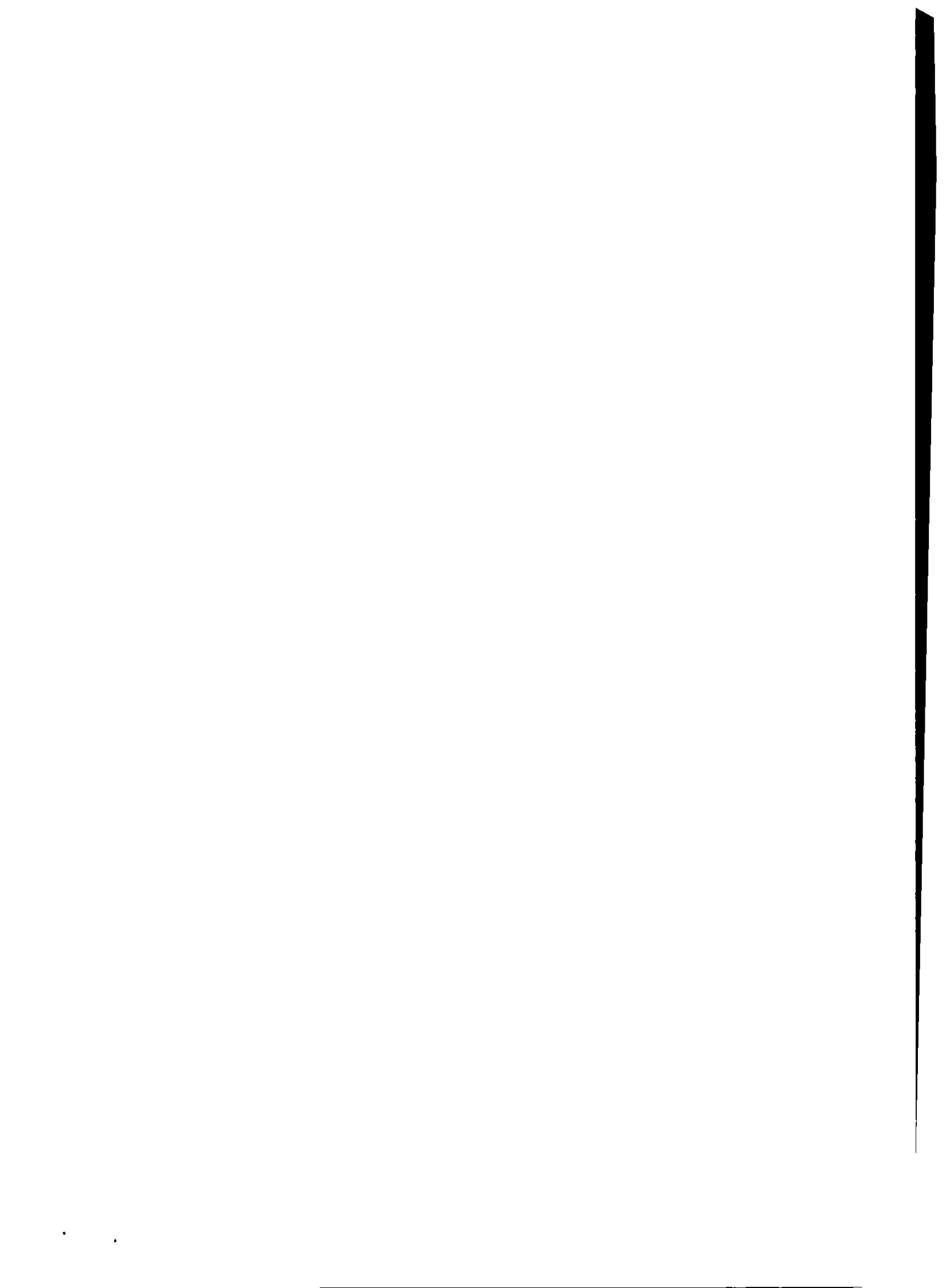
**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
Milimani Mixed Day Secondary School	Being construction of classrooms	3,500,000	-	Waiting Disbursement
Bishop Lesuuda Mixed Day Secondary School	Being construction of classrooms	2,400,000	-	Waiting Disbursement
Lolmolog Mixed Day Secondary School	Being construction of classrooms	3,500,000	-	Waiting Disbursement
Sirata Mixed Day Secondary School	Being construction of classrooms	3,500,000	-	Waiting Disbursement
Malaso Mixed Day Secondary School	Being construction of classrooms	1,000,000	-	Waiting Disbursement
Samburu Mixed Secondary School	Being construction of classrooms	2,360,000	-	Waiting Disbursement
Lolmolog Mixed Day Secondary School	Being construction of classrooms	2,360,000	-	Waiting Disbursement
Samburu KMTC	Being construction of classrooms	20,000,000	20,000,000	Waiting Disbursement
Ilorokoti primary school	Being construction of classrooms	196,725.00	-	Waiting Disbursement
<b>Sub-Total</b>		<b>87,566,725</b>	<b>24,500,000</b>	
<b>Amounts due to other grants and other transfers</b>		-	-	
Bursary Secondary Schools	Being bursary for needy students	1,469,107	1,192,144	Waiting Disbursement
Bursary Tertiary Institutions	Being bursary for needy students	438,563	-	Waiting Disbursement
4.3 Social Security	Being bursary for needy students	2,598,000	-	Waiting Disbursement
Constituency Sports Tournament	Constituency Sports Tournament	2,858,354		Waiting Disbursement
Regional Sports Tournament	Constituency Sports	300,000	258,354	Waiting Disbursement



**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
	Tournament			
Environment	Emergency kit	249,759	249,759	Waiting Disbursement
Nolkera National Police Reservist Post	Purchase of Water tanks	200,000	-	Waiting Disbursement
Pura National Police Reservist Post	Purchase of Water tanks	200,000	-	Waiting Disbursement
Loshoo Primary School	Purchase of Water tanks	200,000	-	Waiting Disbursement
Lodokejek Police Post	Purchase of Water tanks	200,000	-	Waiting Disbursement
Loltulelei Primary School	Purchase of Water tanks	200,000	-	Waiting Disbursement
Nkejuemuny Primary School	Purchase of Water tanks	200,000	-	Waiting Disbursement
Lchingei Primary School	Purchase of Water tanks	200,000	-	Waiting Disbursement
Kisima Mixed Secondary School	Purchase of Water tanks	200,000	-	Waiting Disbursement
Kelele Primary School	Purchase of Water tanks	200,000	-	Waiting Disbursement
Ldaranja Primary School	Purchase of Water tanks	200,000	-	Waiting Disbursement
Loturo Primary School	Purchase of Water tanks	200,000	-	Waiting Disbursement
Lorukoti Primary School	Purchase of Water tanks	200,000	-	Waiting Disbursement
Logorate Primary School	Purchase of Water tanks	200,000	-	Waiting Disbursement
Lariakorok Primary School	Purchase of Water tanks	200,000	-	Waiting Disbursement
Lorrok primary school	Purchase of Water tanks	700,000	-	Waiting Disbursement
Lodokejek Chief's Office	Construction of toilets	700,000	700,000	Waiting Disbursement
Maralal Assistant Chief's Office	Construction of toilets	700,000	700,000	Waiting Disbursement
Primary Schools	Emergency kit	7,636,190	-	Waiting Disbursement
Sub-Total		<b>20,449,973</b>	<b>3,100,257</b>	



**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
Acquisition of assets		-	-	
Oversight Committee Expenses (itemize )		-	-	
Sitting Allowance	Committee allowances	600,000	-	Waiting Disbursement
Daily Subsistence Allowance	Committee allowances	300,000	-	Waiting Disbursement
Monitoring & Evaluation Allowance	Committee allowances	150,000	-	Waiting Disbursement
Hire of training facilities	Committee allowances	35,000	-	Waiting Disbursement
Payment of catering services	Committee allowances	40,000	-	Waiting Disbursement
Payment of instructors	Committee allowances	25,000	-	Waiting Disbursement
Payment of travel allowance for 5 members	Committee allowances	50,000	-	Waiting Disbursement
Purchase of fuel and lubricants	Committee allowances	100,000	-	
Others ( <i>specify</i> )		-	-	
STRATEGIC PLAN	STRATEGIC PLAN	2,200,000	-	
Sub-Total		-	-	
Funds pending approval	AIA	56,000	-	
Grand Total		118,079,183	46,875,598	

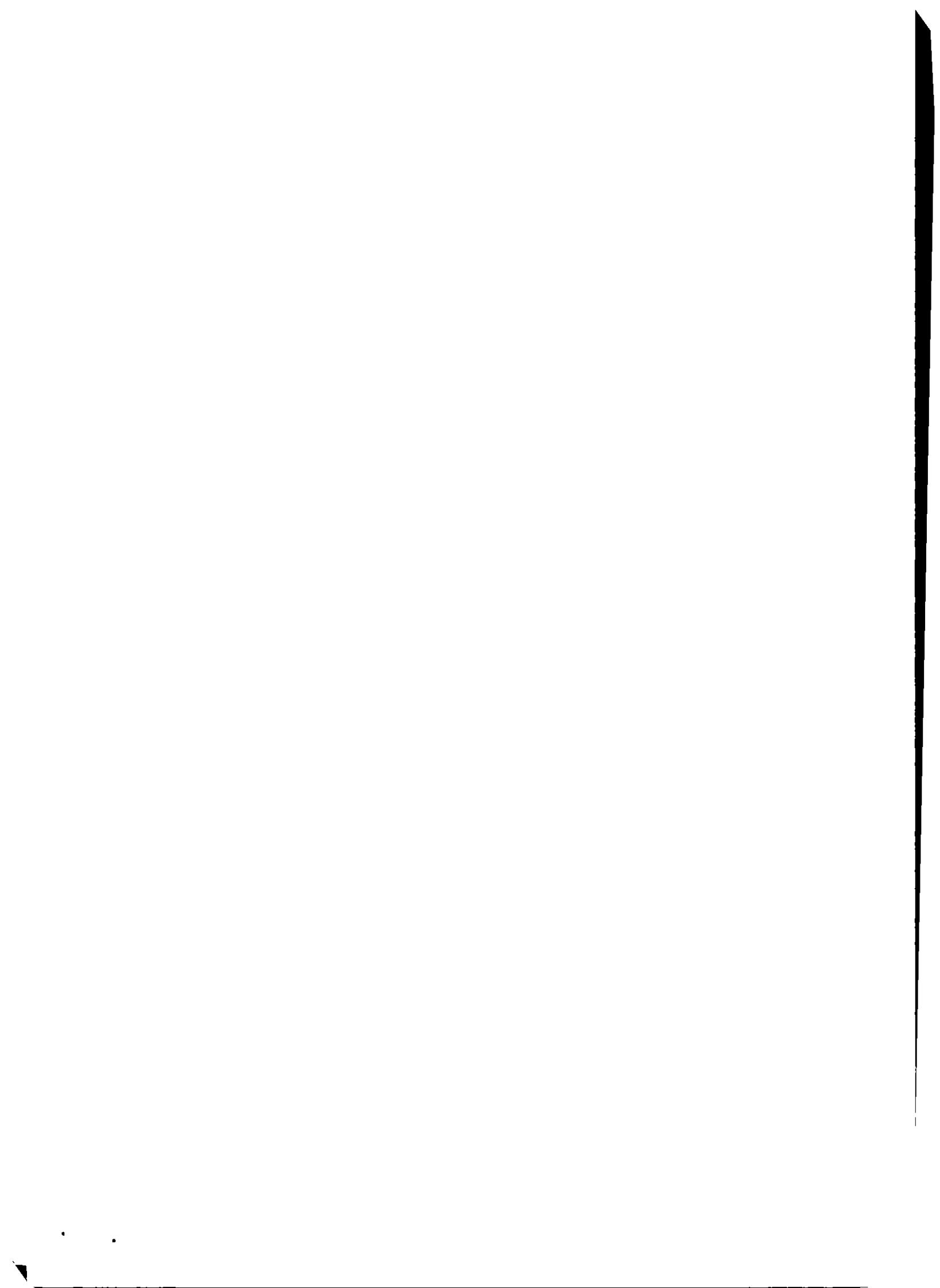
*Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

**Annex 4 – Summary of Fixed Asset Register**

Asset class	Historical Cost B/T (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	10,590,000			10,590,000
Transport equipment	4,798,169	11,400,000		<b>16,198,169</b>
Office equipment, furniture and fittings	6,824,699			6,824,699
ICT Equipment, Software and Other ICT Assets	1,786,678			1,786,678
Other Machinery and Equipment	114,465			6,824,699
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>24,114,011</b>			<b>35,514,011</b>

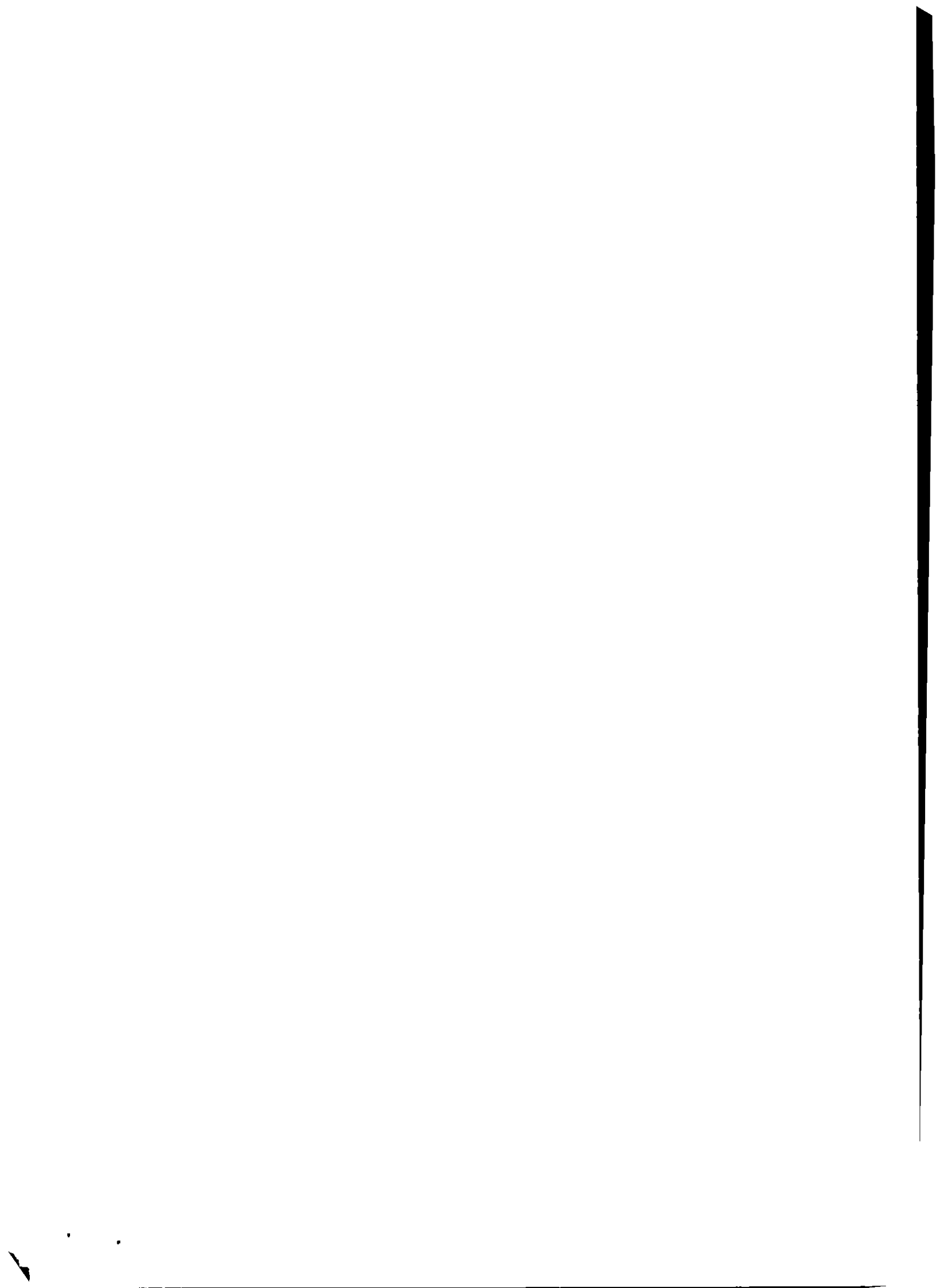
*Samburu West Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*  
**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023**

PMC	Bank	Account number	Bank Balance FY 2022/2023	Bank Balance FY 2021/2022
Ang'ataronkai Primary School	Equity	1100278904429	185,768.20	1,275,713.20
Bishop Lesuuda Mixed	Equity	1100280365676	143,400.25	294,900.25
Kelele Primary Sch	Equity	1100278872671	107,179.00	335,003.00
Kirimon Primary School	Equity	1100278857745	4,054.00	253,381.00
Kirisia Boys Sec School	Equity	1100279743273	1,470.00	1,470.00
Kisima Girls High School	Equity	1100280831320	107,932.00	997,462.00
Kisima Mixed Day	Equity	1100278752127	9,545.00	356,845.00
Kisima Police Station	Equity	1100277226033	2,290.00	225,790.00
Kitabor Primary School	Equity	1100279878965	1,185.00	82,435.00
Ladala Primary School	Equity	1100278499647	1,351.00	1,468,830.00
Lareoibor Primary School	Equity	1100279543922	56,401.50	186,936.50
Lchingei Primary School	Equity	1100278986991	3,296.00	3,296.00
Lchorolelerai Primary School	Equity	1100278876338	10,747.00	124,747.00
Ldaranja Primary School	Equity	1100280823015	16,831.35	16,831.35
Lemisigiyo Primary School	Equity	1100279560706	44,332.50	44,332.50
Lesidaiprimary School	Equity	1100279890135	851.25	832.75
Lkiloririti Primary School	Equity	1100280817943	161,123.00	284,548.00
Lkurum Primary School	Equity	1100278862453	1,280.00	1,280.00
Lmisigiyo Primary	Equity	1100279560706	44,332.50	44,332.50



*Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC				
	Bank	Account number	Bank Balance FY 2022/2023	Bank Balance FY 2021/2022
Lodokejek Mixed Day Secondary school	Equity	1100279557441	780.00	67,230.00
Lodokejek Primary School	Equity	1100277225168	111,145.99	111,145.99
Logorate Primary School	Equity	1100278761167	17,962.00	17,962.00
Loiborngare Primary School	Equity	1100279888004	21,507.50	21,507.50
Loikas Mixed Sec School	Equity	1100277480006	3,896.99	1,293,892.99
Loiragai Primary School	Equity	1100279009318	961.50	218,961.50
Loisukutan Primary School	Equity	1100280906951	55,103.00	55,103.00
Loiting Primary School	Equity	1100278499689	537.20	197,487.20
Lolge Primary School	Equity	1100278654088	1,257.50	61,257.50
Lolkunono Primary School	Equity	1100278587671	1,058.00	1,058.00
Lolmisigiyo Primary School	Equity	1100280906923	56,950.00	56,950.00
Loltulelei Primary School	Equity	1100280070132	3,190.10	115,315.10
Longewan Primary School	Equity	1100278997072	46,155.49	551,574.49
Lorosoit Primary School	Equity	1100280925650	1,196.60	1,196.60
Lorukoti Primary School	Equity	1100278864093	13,220.00	46,365
Loshoo Primary School	Equity	1100280813212	510.10	46,365
Lpartuk Primary School	Equity	1100278581456	2,601.00	510.10
Lpetpet Primary School	Equity	1100277303605	37,428.00	154,101.00
Lporos Primary School	Equity	1100279861402	120.50	37,428.00
Malaso Mixed Secondary School	Equity	1100279866922	187.50	120.50



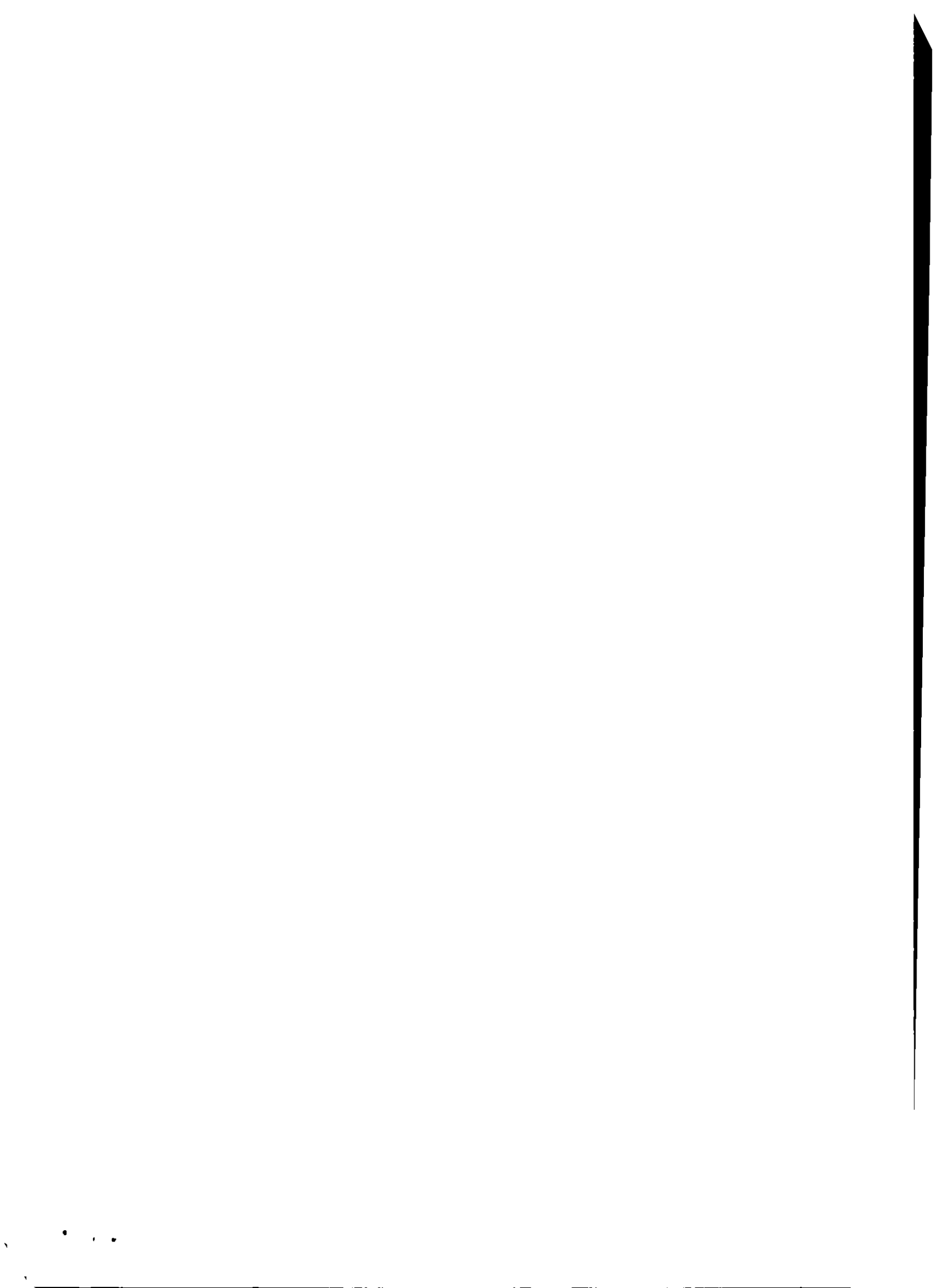


**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

PMC	Bank	Account number	Bank Balance FY 2022/2023	Bank Balance FY 2021/2022
Maralal Assist Chief Office	Equity	1100279868926	379.55	43,587.50
Milimani Mixed Secondary School	Equity	1100279864754	57,206.24	57,379.55
Mugur Primary School	Equity	1100280824806	14,046.00	57,206.24
Muslim Primary School	Equity	1100279593432	2,082.00	289,046
Nengerpus Primary School	Equity	1100279883821	1,237.50	115,919.00
Ngamata Primary School	Equity	1100277303683	24,591.00	1,353,290.50
Ngambo Primary School	Equity	1100279881258	2,625.50	24,591.00
Ngano Primary School	Equity	1100279557137	32,469.00	205,191.50
Ngari Mixed Day	Equity	1100277248478	57,394.00	32,469.00
Nkutotoarus Primary School	Equity	1100279879836	2,120.50	57,394.00
Nkutotoelepere Primary School	Equity	1100278700423	5,275.00	1,080,184
Nomotio Primary School	Equity	1100278588501	432.00	5,275.00
Nontoto Primary School	Equity	1100278642998	1,302.00	432.00
Ntachata Primary School	Equity	1100282960987	53,858.00	1,302.00
Pura Primary School	Equity	1100279867028	12,044.50	125,612.50
Seneiya Special School	Equity	1100280805109	19,734.00	19,734.00
Shabaa Primary School	Equity	1100279888040	1,192.50	319,646.50
Sirata Oirobi Mixed Day	Equity	1100277339756	3,505.00	3,505.00
Sirata Oirobi Primary School	Equity	1100279892267	68,152.50	101,152.50
St Pauls Primary School	Equity	1100279879836	2,120.50	1,080,183.50

*Samburu West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance FY 2022/2023	Bank Balance FY 2021/2022
St.Marys Primary School	Equity	1100280840689	122,497.10	134,137.10
Suguta Chiefs Office	Equity	1100280916841	42,180.00	42,180.00
Suguta Police Station	Equity	1100277249206	34,235.00	34,235.00
Suguta Primary School	Equity	1100278763926	57,040.00	330,983.00
Suraadoru Primary School	Equity	1100279536952	1,150.50	1,150.50
Tamiyoi Primary School	Equity	1100278869337	1,345.00	354,383.00
TSC Director's Office Toilet	Equity	1100280916795	31,797.40	31,797.40
<b>Total</b>			<b>1,931,150.81</b>	<b>10,232,560</b>



**Samburu West Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**Annex 6: Progress On Follow Up of Auditor Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ref. No:NT/RIA/NVA/PR/RPT/1/ 2 Purchase of tonners	-Goods not taken on charge -No quotations were raised. -No inspection and Acceptance Certificate attached.	During audit, quotation were not availed. The attached are the quotations for your verification Inspection and Acceptance Committee has been formed and shall take charge on procurement Also all the procurement are now kept at the treasury to avoid similar scenario in future	Resolved	Resolved
Ref. No:NT/RIA/NVA/PR/RPT/1/ 2 Purchase of stationaries	-No quotations were raised. -Goods not taken on charge - No inspection and Acceptance Certificate attached.	Cash purchase was used in contracted goods due to the urgency of the items. Also advert for the prequalification of suppliers was still on therefore the previous list of suppliers could not be used as it ended upon the new advert	Resolved	Resolved
Ref. No:NT/RIA/NVA/PR/RPT/1/ 2	-No quotations attached -Goods not taken on charge - No inspection and	Cash purchase was used in contracted goods due to the urgency of the	Resolved	Resolved

**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

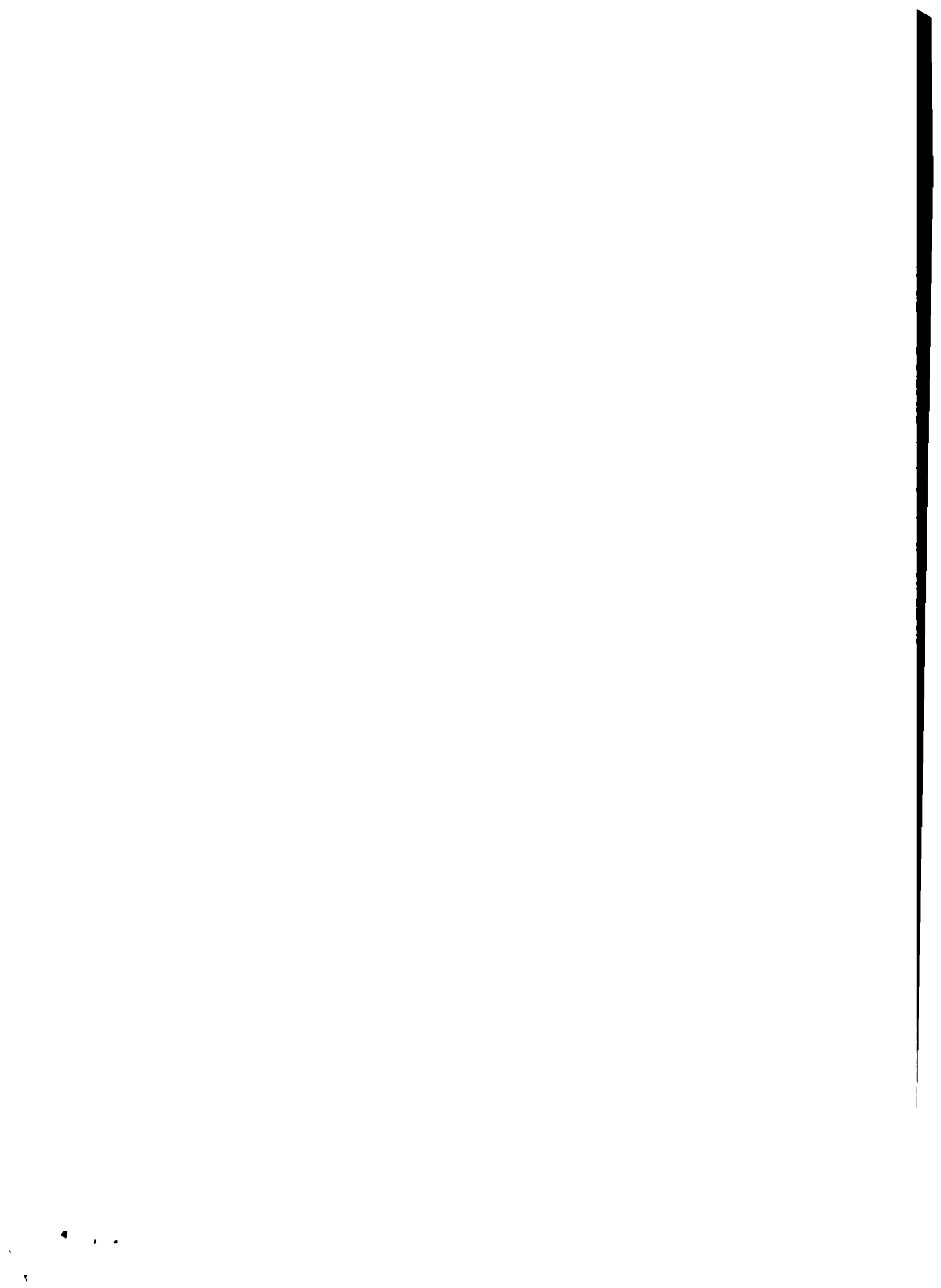
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2 executive chairs 2 Metalic cabinets	Acceptance Certificate attached	<i>items. Also advert for the prequalification of suppliers was still on therefore the previous list of suppliers could not be used as it ended upon the new advert</i>		
Ref. No:NT/RIA/NVA/PR/RPT/1/2  unaccounted for fuel consumptionkshs 495,000	During our audit it was revealed that a total of kshs 495,000 was paid for fuel was nt fully supported as the following was not attached:- <ul style="list-style-type: none"> <li>• No detail order on how fuel was drawn</li> <li>• No fuel registers to show which vehicles consumed fuel.</li> <li>• There was no statement from petrol station</li> <li>• No work Ticket</li> </ul>	<b>Samburu West NGCDF Owns a vehicle no. GK C158A and the fuel consumed was for official duties within and outside the Constituency.</b>  <b>At the time of audit the accountable documents were not availed, however find the attached copies of all the relevant and official documents used supporting the</b>	Resolved	Resolved

**Samburu West Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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)
	attached	<b>consumption of fuel totaling to 495,000</b>		
Ref. No:NT/RIA/NVA/PR/RPT/1/2	<p><b>Non Bonding old vehicles</b>                      Audit reveals existences of 2 old motor vehicle registration no GK.....and GK and one motor bike GK at the NG-CDF office but new one was purchased contrary to Procurement regulations</p>	<p><b>We concur the existence of 2 old motor vehicles registration no...GKA 783V and motor bike GKGK B158 C</b>  <b>The mechanical inspection was done as per the Assets Disposal and procurement act and the report of the same sent to the NGCDF Board for further guidance. Attached is the motor vehicle inspection for your verification.</b></p>	Resolved	Resolved
Ref. No:NT/RIA/NVA/PR/RPT/1/2	<p><b>Postage kshs 282,000</b>                      We noted during our audit kshs 282,000 was paid for delivery of Bursary cheques country wide vide postal</p>	<p><b>Find the attached cheque acknowledgment samples confirming that postal</b></p>	Resolved	Resolved



**Samburu West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>corporation of Kenya. Audit revealed that there was no evidence to show cheques were delivered country wide since no list of institution where delivery was done was attached. Furthermore the office had unrepresented cheques amounting to kshs17,685,667.of bursary. The item was also not approved in minutes nor code list</p>	<p><b>corporation delivered all cheque to their respective destinations</b></p>		

*Abdub Doko Yattani*  
~~Abdub Doko Yattani~~

Name: **ABDUB DOKO YATTANI**  
Fund Account Manager.

FUND ACCOUNTS MANAGER  
NG-CDF SAMBURU WEST CONSTITUENCY

**08 APR 2024**

P. O. Box 450 - 20600,  
MARALAL 45





1947

1948

1949

1950

1951

1952

1953

1954

1955

1956

1957

1958

1959

1947

1948

1949

1950

1951

1952

1953

1954

1955

1956

1947

1948

1949

1950

1951

1952

1953

