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REPORT

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OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SAMBURU NORTH CONSTITUENCY
Reports and Financial Statements
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

(b) Key Management

The NGCDF Samburu North Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Simon kipaika
2.	Sub-County Accountant	Beatrice kingori
3.	Chairman NGCDFC	Wilson leshore
4.	Member NGCDFC	James lengewa

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Samburu North Constituency Headquarters

P.O. Box 47-20600
Baragoi Kenya

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(f) NGCDF Samburu North Constituency Contacts

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

(g) NGCDF Samburu North Constituency Bankers

KCB bank ltd
A/C 1143133196
Maralal branch

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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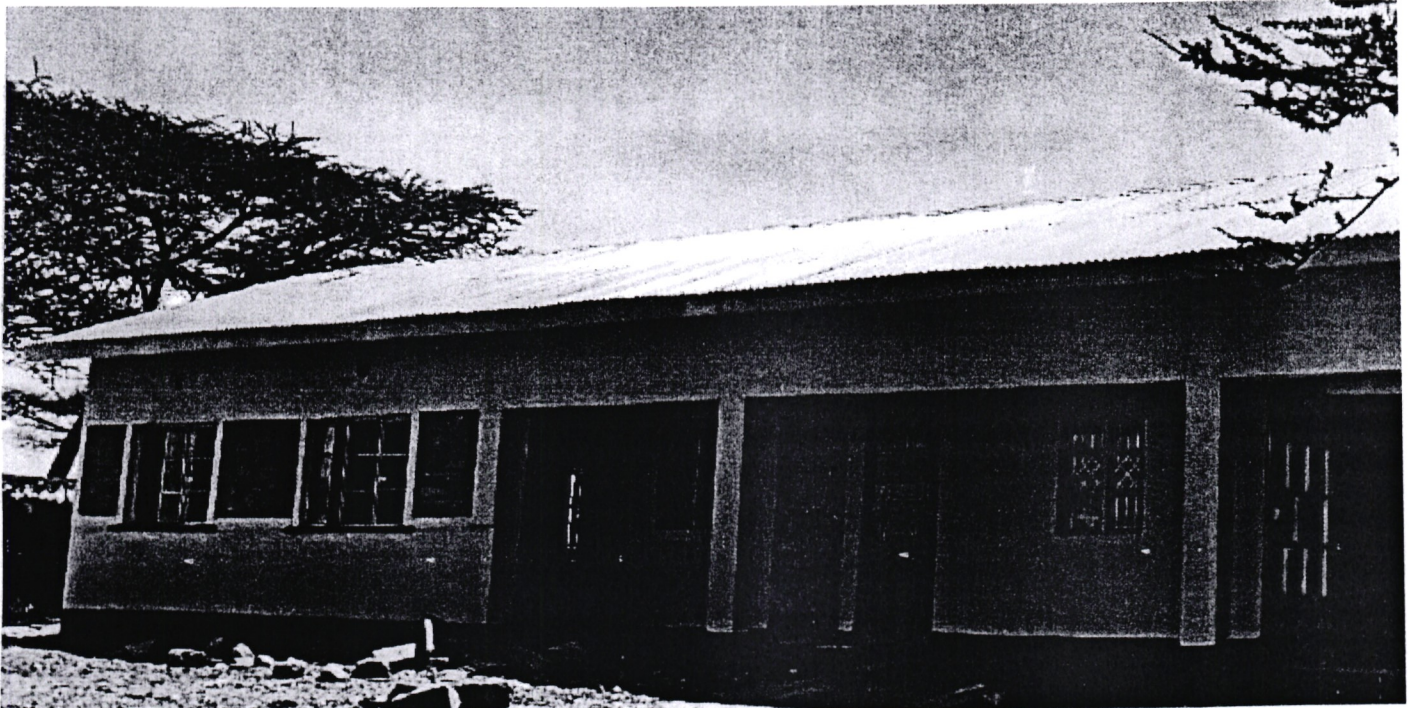
II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

On behalf of NG-CDFC, iam pleased to present annual reports and financial statements for the final year 2019/2020.our overall performance was 45.4% which was commendable, the final budget reflects receipts of kshs 146,105,603 whereas the actual receipts were kshs 68,000,000 equally, the fund had a final expenditure budget of kshs 146,105,603 against actual expenditure of kshs 66,394,283 resulting to under expenditure of kshs79,711,320 or 54.6% during the year .

some of the major project ,undertaken during the year includes three new secondary schools which have been ongoing since july 2018 whose pictorials are shown below

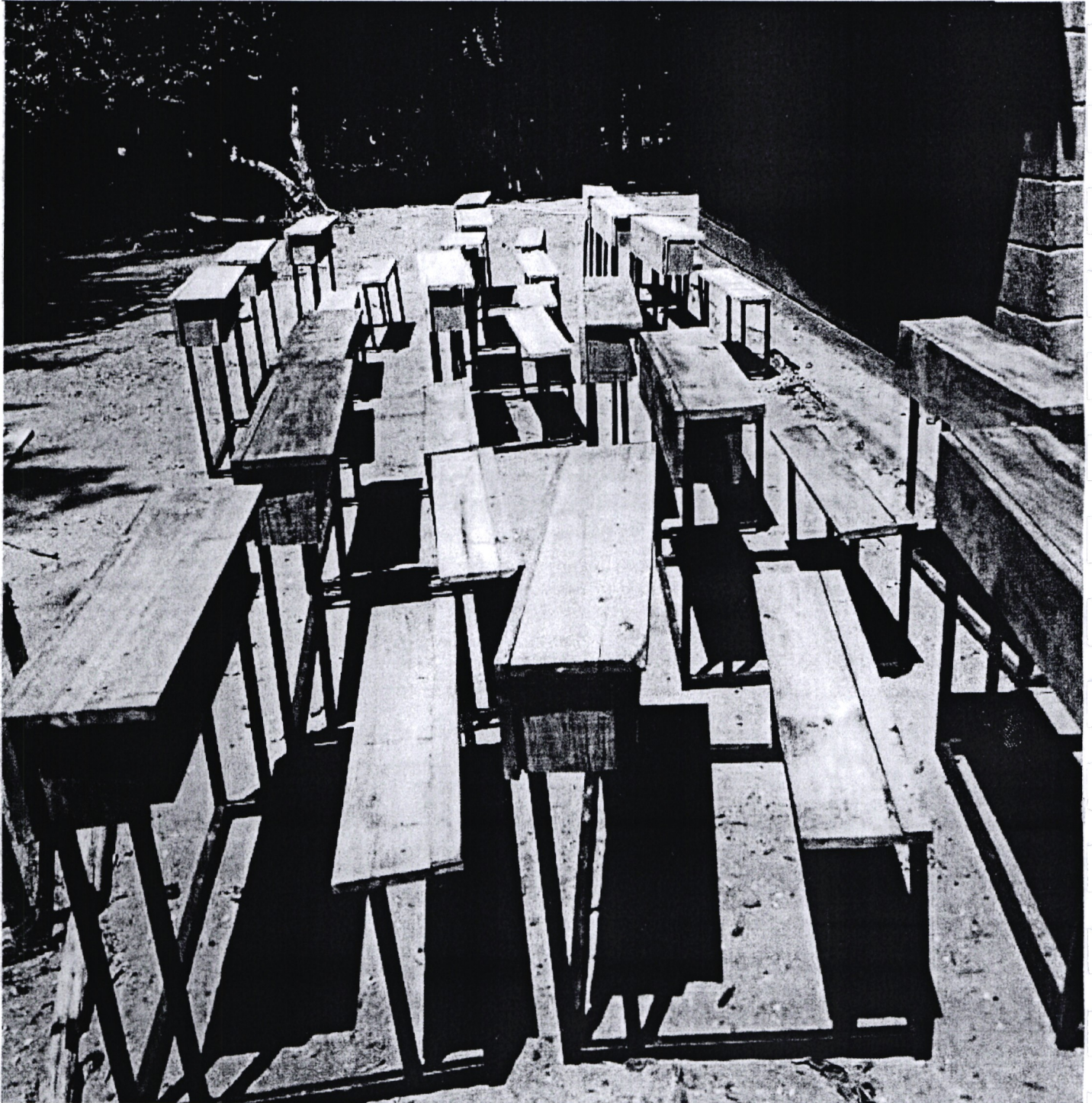


2classrom construction at morijo mix sec school



construction of administration block at barsaloi mix sec school

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Desks acquisition sumuruai primary school

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

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

A summary of final budget and actual expenditure based on expenditure items are shown in the table and chart below: **Error! Not a valid link.**

Votes/item	Original budget	Actual budget
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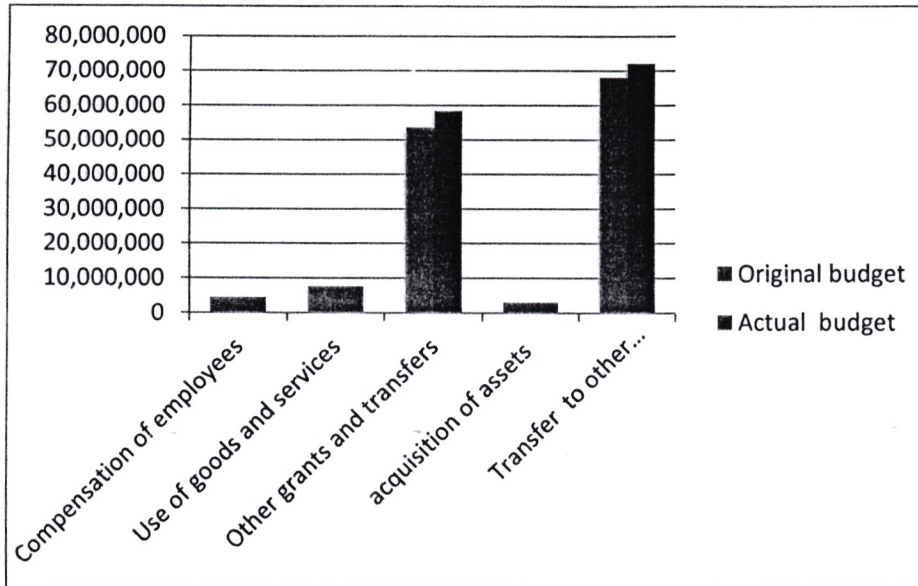
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Compensation of employees	5,200,000	5,200,000
Use of goods and services	7,163,094	7,163,094
Other grants and transfers	53,734,630	58,472,509
Acquisition of assets	3,140,000	3,140,000
Transfer to other government entities	68,130,000	72,130,000

Samburu North final Vs Actual Budget Of Various Items Fy 2019/2020



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

MR. WILSON LESHORE

CHAIRMAN NGCDF COMMITTEE

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III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-SAMBURU NORTH Constituency's 2018-2022 plan are to:

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Target	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	Constructuion of 40 classes and bursary to 2000 students	In FY 19/20 -we built 20no of classrooms, schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To enhance security in	Enabling environment	-number of infrastructural in	Construction of 4 security	In FY 19/20 -we allocated a

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	the constituency	created for the livestock keepers and business traders	the constituency	projects	funds to a project to samburu north security projects for office construction as per budget execution a
Environment	To promote environment sustainability	More land saved from destruction by gullies and also more water reservation in schools	-no of gabions in the constituency, and water catchment in schools	Construction of 100 gabions	In FY 19/20 -we allocated funds to help reduce gullies effects in the constituency as per budget execution and also budget of water harvesting included in the projects construction budgets
Sports	-to empower the youth and harness their talent	Youth talents are build and idleness leading to improper engagement is reduced	-more youth are engaged hence reduced engagement to improper behaviours	Empower 500 youths in the constituency	In FY 19/20 -we allocated funds to Promote youth talents and skills
Disaster Management	To tackle unforeseen events in the constituency	Unforeseen events occurrences	Emergency funds allocated to mitigate	Assist 1000 residents in the insecurity prone arears	In FY 19/20 -we allocated emergency funds to mitigate

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – Samburu north Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the NG-CDF Samburu North Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It’s what guides us to deliver our strategies, 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.

SUSTAINABILITY STRATEGY AND PROFILE

The NG-CDF Samburu North Committee endeavored to work within the existing policy guidelines that helped in focusing on the service delivery and drive to better performance with the involvement of both internal and external stakeholders on matters of development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Model	Definition	Relevance to sustainable strategy
Vision	Transformed socio-economic status of samburu north constituents	What the constituency is striving for in the future that influence the strategies, purpose and

		aspirations put in place
Mission	A leader in prudent utilization of resources to implement development strategies for transformed lives	This communicates what the office does to attain sustainable developments
Core Values	Fair competition, protection of marginalized, sustainable development, Accountability, Transparency, Integrity, professionalism, commitment, teamwork, mentality, excellence, advocacy for citizen participation ,unity and cohesion	These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring.

ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of NG-CDF Samburu North initiatives

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

Our Environmental Policy

In this policy statement NG-CDF Samburu North commits to:

- ✓ Comply with all relevant environmental legislation, regulations and approved codes of practice Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- ✓ Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources Managing and disposing of all wastage in a responsible manner;

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- ✓ Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- ✓ Regularly communicating our environmental performance to our employees and other significant stakeholders
- ✓ Developing our management processes to ensure that environmental factors are considered during planning and implementation
- ✓ Monitoring and continuously improving our environmental performance.
- ✓ Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

Our Environmental Action Plan

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

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

Impact Area	Approach
Capacity Building	<ul style="list-style-type: none"> • Promote environmental awareness by sensitizing the NG-CDF Samburu North CDFC, NG-CDFC staff and PMCs on good conservation practices • To encourage, through regular communication to NG-CDF Samburu North CDFC, staff, and other stakeholders changes in individual behaviour to reduce usage
Conservation of Energy and Resources	<ul style="list-style-type: none"> • To maximize use of available technologies to remove the need to use paper • To encourage our clients to engage with us using electronic means where possible • To maximize on rain water harvesting

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	<ul style="list-style-type: none"> • To make energy efficiency a key factor in the selection of any new energy device being purchased • To invest in available energy saving technologies and devices within our existing premises
<p>Environmental Protection and Conservation</p>	<ul style="list-style-type: none"> • To promote use of volt guards to control power surges • We have constructed culverts and gabions to prevent soil erosion • To encourage tree planting in the constituency to improve the forest cover. • To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires
<p>Pollution Control and Waste Management</p>	<ul style="list-style-type: none"> • To ensure that all paper waste is recycled • To ensure segregation of waste • To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks

EMPLOYEES WELFARE

TERMS AND CONDITIONS OF SERVICE

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

Categories of Employment

NG-CDF Samburu North offers two categories of employment, which are:

- a) Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.

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- b) Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done

The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job
- Clear instructions on how to apply and information to be submitted in the application
- Closing date for receipt of applications

Appointment of a selection and Interview subcommittee

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

Letters of Appointment

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

Orientation and Induction of employees

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this. Induction and orientation is done within the first three months of employment.

Promotions

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal. Recommendations for promotion is only made by the NG-CDFC resolution

HEALTH, SAFETY AND WELL BEING

This provides guidelines on the health, safety and well-being of the office staff.

Guidelines to General Safety

The office has maintained healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents. All the staff must always consider safety to themselves and others when performing their duties.

Emergency Preparedness

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Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events.

Fire precautions

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers

Provision of protective equipment and clothing

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

Reporting of an Accident

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007.

Guidance and Counselling

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary. Health Care Services

The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive.

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the office shall have a role to play in the wider struggle to mitigate the effects of the pandemic.

An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office of to Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

Persons Living with Disability

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the organization which will then recognize them as employees living with disabilities

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

Sexual harassment and other Forms of Harassment

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behavior of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive.

Disciplinary action will be taken against an officer of the office for harassing another person.

Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

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The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying • which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

Reporting Harassment Cases

Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual

MARKET PLACE PRACTICES

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects. Therefore by taking into account the above, it ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship

In order to safeguard consumer rights and interests, the NG-CDF Samburu North came up with a service charter and the complaints handling policy, principles and procedures brochure. The service

charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible.

COMMUNITY ENGAGEMENTS

Public Participation in Project Identification and Implementation and Monitoring

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders participation is important since:

- ✓ Providing information helps them understand the issues, options, and solutions available for the projects
- ✓ Consulting with the public aids in obtaining their feedback on alternatives or decisions

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- ✓ Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

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

- ✓ Public Awareness and Sensitization Exercise Provide: A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- ✓ Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- ✓ Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- ✓ Increase public participation at all stages of project cycle funded under NG-CDF kitty
- ✓ Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- ✓ Measure the impact of the projects funded by NG-CDF
- ✓ Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.
- ✓ Promote awareness creation on constitution and devolved governance system in Kenya

Covid-19 Mitigation Measures

Taking into consideration the current Corona Virus epidemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures.

- ✓ Printing of brochures disseminating information regarding Corona Virus protection measures and intensive public awareness

V. STATEMENT OF ENTITY 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 NG-CDF Samburu North shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NG-CDF Samburu North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF Samburu North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF Samburu North Constituency further confirms the completeness of the accounting records maintained for the *Samburu north 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 NG-CDF Samburu North Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SAMBURU NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

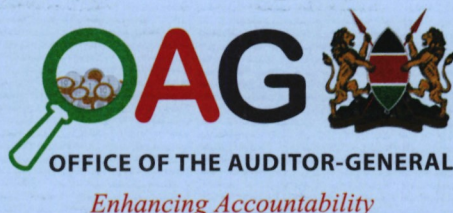
Approval of the financial statements

The NG-CDF Samburu North Constituency financial statements were approved and signed by the Accounting Officer on 23/3/2021 (amended) and signed by


Fund Account Manager
Name: Simon Kipruto

W. B. Hume
Sub-County Accountant
Name: BEATRICE KINGORI
ICPAK Member Number:

REPUBLIC OF KENYA



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HEADQUARTERS
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Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SAMBURU NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund Samburu North Constituency set out on pages 24 to 59, which comprise the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Samburu North Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Presentation of the Financial Statements

The annual report and the financial statements had the forward by the Chairman on page 8 which is not signed or dated. Further, the Statement of performance against constituency's predetermined objectives on page 9 does not show targets against achievement during the year under review. The statement under education program indicates schedules are attached while none is attached.

In addition, the statement of management responsibilities on page 22 reflects the word entity instead of Samburu North Constituency Development Fund. The National Sub County Accountant, ICPAK member number is missing on pages 23,24,25,26 and 28.

Further, the budget execution by programmes and sub programmes heading on page 30 is missing.

The financial statements page numbering moves from page 28 to 33 then reverts to page 30 disrupting the sequence. In addition, Annex 3 – unutilized funds on Pages 50 does not reflect the prior year comparative balances. It was also noted that no provision has been made for the report of the Auditor General in the financial statements.

Consequently, the annual report and the financial statements for the year ended 30 June, 2020 as prepared and presented are not in the format prescribed by the Public Sector Accounting Standard Board (PSASB).

2. Accuracy of the Financial Statements

The financial statements show Note 17.1 to the financial statements on pending accounts payable which reflects a nil balance while annex 1 to the financial statements reflects kshs.22,468 resulting to a variance of Kshs.22,468 that has not been explained or reconciled.

Further, Annex 3 to the financial statements on the unutilized fund reflects a grand total of Kshs.79,711,320 which differs with the re-casted balance of Kshs.80,360,870 resulting to a variance of Kshs.649,550 that has not been explained or reconciled.

In addition, the summary statement of appropriation: recurrent and development combined reflects total receipts budget utilization difference of Kshs.79,711,320 which differs with the re-casted balance of Kshs.78,105,603 resulting to a variance of Kshs.1,605,717 that has not been explained or reconciled.

Consequently, the accuracy and completeness of the financial statements could not be confirmed.

3. Variance between the Financial Statements and Supporting Schedules

The annual report and financial statements reflect balances of Kshs.14,262,843 that are at variance with supporting schedules amount of Kshs.8,392,000 resulting to a difference of Kshs.5,870,843, as detailed below, that has not been reconciled or explained.

Particulars	Note	Financial Statements Amount (Kshs)	Supporting Schedules Amount (Kshs)	Difference (Kshs)
Bursary Tertiary	7	832,100	90,000	742,100
Bursary Secondary Schools	7	13,430,743	8,302,000	5,128,743
Total		14,262,843	8,392,000	5,870,843

Consequently, the accuracy and completeness of the amount of Kshs.14,262,843 shown in the financial statements for the year ended 30 June, 2020 could not be confirmed.

4. Compensation of Employees – Variance between the Financial Statements and Payroll Schedules

The statement of receipts and payments reflects compensation of employees cost of Kshs.3,215,297;(2019-Kshs.4,031,000). However, the expenditure is at variance with gross payroll amount of Kshs.3,422,200 resulting to a difference of Kshs.206,903 which has not been reconciled or explained.

Consequently, the accuracy and completeness of compensation of employees expenditure of Kshs.3,215,297 for the year ended 30 June, 2020 could not be confirmed.

5. Unsupported Use of Goods and Services Expenditure

The statement of receipts and payments reflects an amount of use of goods and services of Kshs.7,140,626;(2019 –Kshs.7,371,263) . However, training, committee and other committee expenses amounting to Kshs.3,578,700 were not supported by way of programme activities, names of payees, rates of payment and meeting or training dates.

Consequently, the validity and completeness of use of goods and services amount of Kshs.3,578,700 for the year ended 30 June, 2020 could not be confirmed.

6. Misclassified Expenditure

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.7,140,626 for the year ended 30 June, 2020 out of which an amount of Kshs.1,273,300 incurred on other operating expenses was not classified in accordance with the budget classification codes and chart of accounts issued by National Treasury. The misclassified expenditure is as detailed below:

Particulars	Amount (Kshs)	Correct Account to be Charged
Other Operating Expenditure	31,200	Hospitality
Other Operating Expenditure	24,800	Hospitality
Other Operating Expenditure	33,800	Committee Allowances
Other Operating Expenditure	850,000	Other Payments
Other Operating Expenditure	18,500	Fuel, Oil and Lubricants
Other Operating Expenditure	175,000	Committee Expenses
Other Operating Expenditure	140,000	Office General Supplies
Total	1,273,300	

Consequently, the accuracy and completeness of other operating expenditure amount of Kshs.1,273,300 for the year ended 30 June, 2020 could not be confirmed.

7. Unsupported Bursaries

As disclosed under Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers amount of Kshs.30,374,197; (2019 – Kshs.40,950,000) and Included in this amount are bursary payments amounting to Kshs.5,377,320 which were irregularly incurred on meetings' facilitations and have not been supported by way of minutes of meetings or lists of participants. This is contrary to section 21(3) of the National Government Constituencies Development Fund Regulations, 2015 that require all persons receiving support to be vetted.

Further, bursary payments of Kshs.3,468,000 were made in respect of one thousand and fifteen students whose school admission numbers were not indicated thus casting doubt on the authenticity of the list of beneficiaries.

Consequently, the accuracy and validity of other grants and transfers of Kshs.30,374,197 for the year ended 30 June, 2020 could not be confirmed.

8. Unsupported Emergency Payments

The statement of receipts and payments for the year ended 30 June, 2020 reflects an amount of other grants and transfers of Kshs.30,374,197; (2019 – Kshs.40,950,000). This amount includes emergency payments of Kshs.9,928,500 which in turn includes Kshs.7,075,000 incurred on provision of relief foods which have not been supported by way of supplier invoices, delivery notes or distribution lists to beneficiaries.

The emergency payments also include transfers of Kshs.2,853,500 to the Ministry of Interior and National Coordination in respect of Covid-19 emergency response expenditure. However, it has not been supported by way of Authority to Incur Expenditure (AIE), or expenditure returns from the Ministry.

Consequently, the accuracy, completeness, and propriety of emergency payments of Kshs.9,928,500 for the year ended 30 June, 2020 could not be ascertained.

9. Overpayment of Acquisition of Assets

The statement of receipts and payments for the year ended 30 June, 2020 reflects an amount of acquisition of assets of Kshs.2,184,163;(2019 -Kshs.6,000,000) in respect of the Fund's office block. Available records indicate that cumulative payments of Kshs.14,177,794 as at 30 June, 2020 had been paid in relation to the project, in excess of the contract sum of Kshs.13,437,760 resulting to an overpayment of Kshs.740,034. The Fund Management did not however provide any justification or approval for the overpaid amount. Further, although the building is still ongoing, the Management did not provide the approved building plans, contract documents, progress certificates or project implementation report.

Consequently, the accuracy, completeness, and valuation of the acquisition of assets balance of Kshs.2,184,163 as at 30 June, 2020 could not be confirmed.

10. Bank Balance

The statement of assets and liabilities as at 30 June, 2020 reflects a bank balance of Kshs.4,343,596; (2019 - Kshs.2,737,879). The bank reconciliation statement as at 30 June, 2020 for this bank account reflects payments in cash book not in bank statement for un-presented cheques amounting to Kshs.2,693,619. However, the amount includes stale cheques totaling to Kshs.743,873 which had not been reversed in the cash book as at 30 June, 2020. Further, it was also noted that the bank reconciliation statement reflects receipts in cash book not recorded in bank statement amounting to Kshs.658,000 and Management did not provide reasons for delay in banking the receipts.

In addition, the bank reconciliation statement reflects payments in bank statement not recorded in cash book amounting to Kshs.74,689 relating to bank charges. This amount had not been recorded in the cash book.

Consequently, the accuracy and fair statement of the reported bank balances of Kshs.4,343,596 as at 30 June, 2020 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.146,105,603 and Kshs.68,000,000 respectively resulting to an under-funding of Kshs.78,105,603 or 53% of the budget. Similarly, the Fund expended Kshs.66,394,283 against an approved budget of Kshs.146,105,603 resulting to an under-expenditure of Kshs.79,711,320 or 54% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the constituents of Samburu North Constituency.

2. Project Implementation Status

2.1 Project Status

Review of the Fund's project implementation status report as at 30 June, 2020 indicated that one hundred and forty (140) projects with a funding allocation totaling to Kshs.175,888,107 were at different implementation stages as detailed out below: -

Project Status	Projects Count	Allocated Amount (Kshs)
Complete and in use	48	36,278,241
Ongoing	30	64,969,305
Projects not started due to non-release of funds	62	74,640,561
Total	140	175,888,107

Thirty (30) projects or 21% with funding allocation of Kshs.64,969,305 and sixty two projects or 45% with a budget allocation of Kshs.74,640,561 were incomplete due to the slow tendering processes and delays in receipt of funds from the Board.

Consequently, it has not been possible to confirm if and when value for money will be realized from the incomplete projects representing 66% of all the planned projects.

2.2 Projects Verification – Unsatisfactory Implementation

During the audit, fifteen (15) projects with a funding allocation of Kshs.10,270,000 were sampled for verification during the month of February, 2021. However, twelve (12) projects were not satisfactorily implemented as shown in **Appendix I**.

Consequently, the Fund may have failed to obtain value for money spent on the projects valued at Kshs.10,770,000 for the year ended 30 June, 2020. Hence there is need for proper implementation and follow up mechanism to ensure that planned projects are fully implemented for better delivery of goods and service to the citizens of Samburu North Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Non - Maintenance of a Fixed Asset Register

Annex 4 summary of fixed assets to the financial statements discloses a historical balance of Kshs.21,028,663. However, the Fund Management did not provide a fixed assets register indicating the asset description, serial numbers, location and the current condition. This is contrary to Section 139(1)(b) of the Public Finance Management (National Government) Regulations, 2015 that requires an Accounting Officer to ensure that proper control systems exist for assets and that their movement and conditions be tracked.

Consequently, the effectiveness of internal controls over the Fund assets 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related

to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to abolish the Fund or to cease operations.

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 February, 2022

Appendix 1

No.	Name of Project	Details of the Project	Amount of Allocation as per Approved Code list (Kshs)	Amount transferred as at 30.06.2020 (Kshs)	Comments/Finding
1.	Suyian Primary School	Construction of 2 teachers houses to completion	1,000,000	1,000,000	Stalled project. Four course walling done but contractor was not on site.
2.	Suyian Primary School	Classroom Completion (Painting, flooring, fixing of steel doors and windows)	200,000	200,000	Not branded and completion date is indicated as 2018/2019.
3.	Lchakwai Primary School	Classroom completion (painting, flooring, fixing steel doors and windows)	400,000	600,000	Project complete. Fully funded in 2018-19. However, additional 200,000 incurred on project.
4.	Morijo Primary School	Construction of 3 classrooms to completion	3,300,000	2,600,000	Project completed and commissioned in 2018/19.
5.	Ngilai Primary School	Dining hall completion (roofing, flooring, plastering. fixing doors and windows capacity of 30 people)	900,000	900,000	Project incomplete since (flooring, plastering) not done and contractor not on site.
6.	Morijo Mixed Day Sec School	Classroom completion i.e painting, flooring, fixing steel doors and windows	300,000	300,000	Project completed and in use. However project was funded/branded by the Ministry of Education.
7.	Morijo Mixed Day Sec School	Construction of 1 classroom to completion	1,100,000	1,100,000	Project completed and in use but not branded.
8.	Opiroi Mixed Day Sec School	Acquisition of 30 lockers and chairs @ Ksh.7000	210,000	210,000	Lockers and Chairs delivered but not in use since the school is not registered by ministry and not in operational.
9.	Barsaloi mixed day sec school	Administration completion i.e. plastering, painting	360,000	360,000	Project is completed, in use but not branded.

No.	Name of Project	Details of the Project	Amount of Allocation as per Approved Code list (Kshs)	Amount transferred as at 30.06.2020 (Kshs)	Comments/Finding
		and flooring capacity of 20 teachers			
10.	Nalingangor Mixed Day Sec School	Classroom completion i.e. painting, flooring, fixing steel doors and windows.	200,000	200,000	Project is complete, in use but branded 2018/2019.
11.	Lesirikan Assistant Chief Office	Construction of 2 rooms office to completion	1,000,000	1,000,000	Project is complete, not in use and not branded.
12.	Samburu North NG CDF office	Completion of NG CDF office, roofing, doors, windows painting and fixing of tiles(Kshs.1,300,000) Wiring and installation of assorted items to the NG CDF office	1,800,000	1,800,000	Project incomplete since works on windows, painting, fixing of tiles and wiring have not been done and the contractor was not on site.
		Totals	10,770,000	10,270,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

SAMBURU NORTH CONSTITUENCY

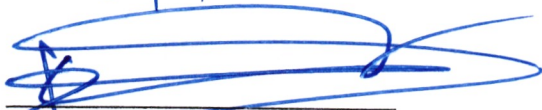
Reports and Financial Statements


For the year ended June 30, 2020

VI. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	68,000,000	114,420,186
Proceeds from Sale of Assets	2	-	-
Other Receipts	3		
TOTAL RECEIPTS		68,000,000	114,420,186
PAYMENTS			
Compensation of employees	4	3,215,297	4,031,000
Use of goods and services	5	7,140,626	7,371,263
Transfers to Other Government Units	6	23,480,000	45,660,000
Other grants and transfers	7	30,374,197	40,950,000
Acquisition of Assets	8	2,184,163	6,000,000
Other Payments	9	-	42,623,767
TOTAL PAYMENTS		66,394,283	146,636,030
SURPLUS/DEFICIT		1,605,717	(32,215,844)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SAMBURU NORTH Constituency financial statements were approved on 23/7/2021 (amended) and signed by:


 Fund Account Manager
 Name: Simon Muparike


 National Sub-County Accountant
 Name: BEATRICE KINSORI
 ICPAK Member Number

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SAMBURU NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	4,343,596	2,737,879
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		4,343,596	2,737,879
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		4,343,596	2,737,879
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		4,343,596	2,737,879
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	2,737,879	34,953,723
Surplus/Deficit for the year		1,605,717	(32,215,844)
Prior year adjustments	14		-
NET FINANCIAL POSITION		4,343,596	2,737,879

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Samburu North Constituency financial statements were approved on 23/3/2021 (amended) and signed by:

Fund Account Manager
 Name:

Simon Kipatiko

W. K. Kingori
 National Sub-County Accountant

Name: **BEATRICE KINGORI**
 ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

SAMBURU NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

VIII. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	68,000,000	114,420,186
Other Receipts	3		-
		68,000,000	114,420,186
Payments for operating expenses			
Compensation of Employees	4	3,215,297	4,031,000
Use of goods and services	5	7,140,626	7,371,263
Transfers to Other Government Units	6	23,480,000	45,660,000
Other grants and transfers	7	30,374,197	40,950,000
Other Payments	9	-	42,623,767
		64,210,120	140,636,030
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		3,789,880	(26,215,844)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	(2,184,163)	(6,000,000)
Net cash flows from Investing Activities		(2,184,163)	(6,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		1,605,717	(32,215,844)
Cash and cash equivalent at BEGINNING of the year	13	2,737,879	34,953,723
Cash and cash equivalent at END of the year		4,343,596	2,737,879

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Samburu North Constituency financial statements were approved on 23/3/2021 (amended) and signed by:

Fund Account Manager

Name:

[Handwritten Signature]

[Handwritten Signature]
National Sub-County Accountant

Name: **BEATRICE KUNGURU**

ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU NORTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT
COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	8,737,879	146,105,603	68,000,000	79,711,320	45.4%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts	0		0	-	-	0.0%
TOTAL RECEIPTS	137,367,724	8,737,879	146,105,603	68,000,000	79,711,320	45.4%
PAYMENTS						
Compensation of Employees	5,200,000	0	5,200,000	3,215,297	1,984,703	61.8%
Use of goods and services	7,163,094	0	7,163,094	7,140,626	22,468	99.7%
Transfers to Other Government Units	68,130,000	4,000,000	72,130,000	23,480,000	48,650,000	32.6%
Other grants and transfers	53,734,630	4,737,879	58,472,509	30,374,197	28,098,312	52.0%
Acquisition of Assets	3,140,000	0	3,140,000	2,184,163	955,837	69.6%
Other Payments	0.00	0	0	-	-	#DIV/0
TOTAL	137,367,724	8,737,879	146,105,603	66,394,283	79,711,320	45.4%

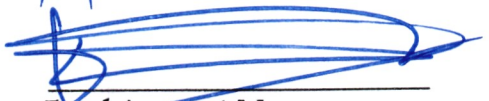
- i.) There was underutilization of employee compensation due to accrued employee's gratuity
ii) There was underutilization of goods and services due to unspent balance
iii) There was underutilization of transfers to other government units due to underfunding from cdf board
iv) There was underutilization of grants and transfers due to underfunding from cdf board
v) There was underutilization of other payments this as resulted from ict hubs unutilized but this has cease been reallocated

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

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

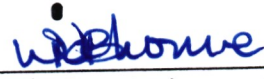
**Reports and Financial Statements
For the year ended June 30, 2020**

23/3/2021
The NGCDF-SAMBURU NORTH Constituency financial statements were approved on
2021 (amended) and signed by:



Fund Account Manager

Name: Simon Kipani



Sub-County Accountant

Name: BEATRICE KINGSORI

ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU NORTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration					
Employees' Salaries	5,200,000	-	5,200,000	3,215,297	1,984,703
Goods and Services	2,042,063	-	2,042,063	2,040,062	2,001
Committee Expenses	1,000,000	-	1,000,000	992,000	8,000
Sub-Total	8,242,063	-	8,242,063	6,247,359	1,994,704
2.0 Monitoring and Evaluation					
Goods and Services	1,121,032	-	1,121,032	1,121,032	-
Committee Expenses	1,000,000	-	1,000,000	993,780	6,220
Capacity Building of NG- CDFs/PMCs	2,000,000	-	2,000,000	1,993,752	6,248
Sub-Total	4,121,032	-	4,121,032	4,108,564	12,468
3.0 Emergency					
Emergency	7,198,241	2,737,879	9,936,120	9,928,500	
Emergencies					-
Sub-Total	7,198,241	2,737,879	9,936,120	9,928,500	7,620
4.0 Bursary and Social Security Programme					
Bursary Secondary Schools	17,000,000	-	17,000,000	13,430,743	3,569,257
Bursary Tertiary Schools	18,000,000	-	18,000,000	832,100	17,167,900
Bursary Special Schools	-	-	-	-	-
Social Security Programmes – NHIF	-	-	-	-	-
Bursaries	-	-	-	-	-
Sub-Total	35,000,000	-	35,000,000	14,262,843	20,737,157
5.0 Sports					
samburu north sports	1,682,854	2,000,000	3,682,854	1,682,854	2,000,000
Sub-Total	1,682,854	2,000,000	3,682,854	1,682,854	2,000,000
6.0 Environment					
ntsante evironmental project	1,500,000	-	1,500,000	1,500,000	-
lemolog environmental project	1,000,000	-	1,000,000	1,000,000	-
Sub-Total	2,500,000	-	2,500,000	2,500,000	-
7.0 Primary School Projects					
Soit Pus Primary School	200,000		200,000	200,000	-

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

**Reports and Financial Statements
For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Soit Pus Primary School	100,000	-	100,000		100,000
Louwa Primary School	200,000	-	200,000	200,000	-
Louwa Primary School	100,000	-	100,000		100,000
Nomboroi Primary School	200,000	-	200,000	200,000	-
Nomboroi Primary School	100,000	-	100,000		100,000
Nomboroi Primary School	1,000,000	-	1,000,000		1,000,000
Lchakwai Primary School	200,000	-	200,000	200,000	-
Lchakwai Primary School	100,000	-	100,000		100,000
Lchakwai Primary School	400,000	-	400,000	400,000	-
Nachola Primary School	200,000	-	200,000	200,000	-
Nachola Primary School	100,000	-	100,000		100,000
Sererit Primary School	200,000	-	200,000	200,000	-
Sererit Primary School	100,000	-	100,000	100,000	-
Sererit Primary School	1,100,000	-	1,100,000	1,100,000	-
Lkitagesi Primary School	300,000	-	300,000	300,000	-
Lkitagesi Primary School	100,000	-	100,000		100,000
Urah Primary School	200,000	-	200,000	200,000	-
Urah Primary School	100,000	-	100,000	100,000	-
Ngilai pry school	900,000	-	900,000	900,000	-
Ngilai pry school	200,000	-	200,000		200,000
Masikita Primary School	200,000	-	200,000	200,000	-
Masikita Primary School	600,000	-	600,000		600,000
Simiti Primary School	300,000	-	300,000	300,000	-
Simiti Primary School	600,000	-	600,000	600,000	-
Leirr Primary School	600,000	-	600,000		600,000
Leirr Primary School	450,000	-	450,000	450,000	-
Loikumkum Primary School	200,000	-	200,000	200,000	-
Loikumkum Primary School	100,000	-	100,000		100,000
Suyian Primary School	200,000	-	200,000	200,000	-
Suyian Primary School	1,000,000	-	1,000,000	1,000,000	-
Kasipo Primary School	300,000	-	300,000	300,000	-
Kasipo Primary School	100,000	-	100,000	100,000	-
South Horr Primary School	2,200,000	-	2,200,000		2,200,000
South Horr Primary School	300,000	-	300,000	300,000	-
Baragoi Primary School	2,000,000	-	2,000,000		2,000,000
Lesirikan Primary School	2,200,000	-	2,200,000		2,200,000
Lesirikan Primary School	200,000	-	200,000	200,000	-
Latakweny Primary School	2,200,000	-	2,200,000		2,200,000
Latakweny Primary School	200,000	-	200,000	200,000	-

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

**Reports and Financial Statements
For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Tuum Primary School	2,000,000	-	2,000,000		2,000,000
Tuum primary school	500,000	-	500,000	500,000	-
Bendera Primary School	2,200,000	-	2,200,000	2,200,000	-
Bendera Primary School	200,000	-	200,000		200,000
Morijo Primary School	3,300,000	-	3,300,000	2,600,000	700,000
Morijo Primary School	200,000	-	200,000		200,000
Barsaloi Primary School	600,000	-	600,000		600,000
Barsaloi Primary School	500,000	-	500,000		500,000
Barsaloi Primary School	500,000	-	500,000		500,000
Nkorika Primary School	1,100,000	-	1,100,000	1,100,000	-
Nkorika Primary School	200,000	-	200,000		200,000
Sunoni Primary School	1,100,000	-	1,100,000		1,100,000
Lpusi primary school	800,000	-	800,000		800,000
ntepes pry school	1,100,000	-	1,100,000		1,100,000
Muruankai Primary School	1,000,000	-	1,000,000		1,000,000
Muruankai Primary School	400,000	-	400,000	400,000	-
Baawa Primary School	320,000	-	320,000		320,000
Lenkima Primary School	500,000	-	500,000		500,000
Natiti Primary School	1,100,000	-	1,100,000		1,100,000
Natiti Primary School	100,000	-	100,000		100,000
Marti Primary School	600,000	-	600,000	600,000	-
Sumuruai Primary School	250,000	-	250,000	250,000	-
Uaso Rongai Primary School	2,200,000	-	2,200,000		2,200,000
Seren Primary School	1,100,000	-	1,100,000		1,100,000
Tangar Primary School	500,000	-	500,000		500,000
Illaut Primary School	1,100,000	-	1,100,000		1,100,000
Arsim Lutheran Primary School	1,100,000	-	1,100,000		1,100,000
Loodua Primary School	1,100,000	-	1,100,000		1,100,000
Keleswa Primary School	1,100,000	-	1,100,000		1,100,000
Keleswa Primary School	100,000	-	100,000		100,000
Lemolog Primary School	800,000	-	800,000	800,000	-
Lemolog Primary School	400,000	-	400,000	400,000	-
Tangar B primary school	1,100,000	-	1,100,000		1,100,000
Tangar B primary school	600,000	-	600,000	600,000	-
Tangar B primary school	400,000	-	400,000		400,000
Nteremuka Primary School	1,100,000	-	1,100,000		1,100,000
Nteremuka Primary School	100,000	-	100,000		100,000
Loruko Primary School	600,000	-	600,000	600,000	-
Loruko Primary School	100,000	-	100,000	100,000	-

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

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Lulu primary school	200,000	-	200,000		200,000
Lareorok primary school	200,000	-	200,000	200,000	-
Nalingang primary school	250,000	-	250,000	250,000	-
Nalingang primary school	100,000	-	100,000		100,000
Nalingang primary school	400,000	-	400,000	400,000	-
matepes primary school	250,000	-	250,000	250,000	-
matepes primary school	100,000	-	100,000		100,000
Noonkeek primary school	300,000	-	300,000	300,000	-
Noonkeek primary school	100,000	-	100,000	100,000	-
Sub-Total	54,020,000	-	54,020,000	20,000,000	34,020,000
8.0 sec School Projects		-			
St. Peters and Paul Secondary School	1,500,000	-	1,500,000		1,500,000
Nalingangor Mixed Sec School	1,100,000	-	1,100,000		1,100,000
Nalingangor Mixed Day Sec School	200,000	-	200,000	200,000	-
Nyiro Girls secondary school	1,500,000	-	1,500,000		1,500,000
Marti Mixed Day & Boarding Sec School	1,000,000	-	1,000,000		1,000,000
Opiroi Mixed Day Sec School	2,200,000	-	2,200,000		2,200,000
Opiroi Mixed Day Sec School	210,000	-	210,000	210,000	-
Baawa Mixed Day Sec School	1,100,000	-	1,100,000	1,100,000	-
Baawa Mixed Day Sec School	210,000	-	210,000	210,000	-
Morijo Mixed Day Sec School	1,100,000	-	1,100,000	1,100,000	-
Morijo Mixed Day Sec School	300,000	-	300,000	300,000	-
Ndoto Boys Sec School	1,100,000	-	1,100,000		1,100,000
Ndoto Boys Sec School	600,000	-	600,000		600,000
Baragoi Boys High School	1,100,000	-	1,100,000		1,100,000
Baragoi Boys High School	390,000	-	390,000		390,000
Barsaloi mixed day sec school	360,000	-	360,000	360,000	-
Barsaloi mixed day sec school	140,000	-	140,000		140,000
sub-total	14,110,000	-	14,110,000	3,480,000	10,630,000
9.0 Tertiary institutions projects					
samburu north tti	-	4,000,000	4,000,000	-	
Sub-Total		4,000,000	4,000,000	-	4,000,000
10.0 Security Projects					
Tuum Police Post	2,000,000	-	2,000,000	-	2,000,000
Lesirikan Police Post	2,000,000	-	2,000,000	-	2,000,000
Lesirikan Assistant Chief Office	1,000,000		1,000,000	1,000,000	1,000,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU NORTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
South Horr Police Post	2,000,000		2,000,000	1,000,000	2,000,000
Suyan Ap line	353,534	-	353,534	-	353,534
sub-total	7,353,534	-	7,353,534	2,000,000	5,353,534
11.0 Acquisitions of Assets	3,140,000	-	3,140,000	2,184,163	955,837
12.0 Others			-		
			-		
			-		
Sub-Total	3,140,000	-	3,140,000	2,184,163	955,837
GRAND TOTAL	137,367,724	8,737,879	146,105,603	66,394,283	79,711,320

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Transfers from the Exchequer

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

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

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2020, there were no external assistance.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SAMBURU NORTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

During the year, no prior year errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

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

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

**Reports and Financial Statements
For the year ended June 30, 2020**

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019 - 2020	2018 - 2019	
		Kshs	Kshs	
NG-CDF BOARD FUNDING				
AIE NO	B30298		10,000,000	
AIE NO	B047503		24,000,000	
AIE NO	B041018		49,040,876	
AIE NO	B005467		12,000,000	
AIE NO	B007466		8,000,000	
AIE NO	B007463		11,379,310	
AIE NO	B041201	4,000,000		
AIE NO	B047647	20,000,000		
AIE NO	B049170	6,000,000		
AIE NO	B104088	15,000,000		
AIE NO	B047647	23,000,000		
TOTAL		68,000,000	114,420,186	

2. PROCEEDS FROM SALE OF ASSETS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of Office and General Equipment		-
TOTAL	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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3. OTHER RECEIPTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of Tender Documents	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	-	-

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of temporary employees	2,856,198	4,031,000
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	269,268	-
Employer contribution to NSSF	89,831	-
Gratuity-contractual employees	-	-
TOTAL	3,215,297	4,031,000

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5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	3,826	-
Electricity	-	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	30,100	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,478,600	-
Hospitality supplies and services	-	-
Other committee expenses	758,100	726,352
Committee allowance	1,342,000	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,102,582	-
Fuel , oil & lubricants	908,135	2,991,728
Other operating expenses	1,273,300	-
Bank service commission and charges	-	-
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	243,983	3,653,183
Routine maintenance- other assets	-	-
TOTAL	7,140,626	7,371,263

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	20,000,000	35,660,000
Transfers to Secondary Schools	3,480,000	10,000,000
Transfers to Tertiary Institutions	-	-
Transfers to Health Institutions	-	-
TOTAL	23,480,000	45,660,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary – Secondary	13,430,743	9,089,000
Bursary –Tertiary	832,100	18,066,000
Bursary- Special Schools	-	-
Mocks & CAT	-	-
Water	-	-
Food Security	-	-
Electricity	-	-
Security	2000,000	2,400,000
Roads and Bridges	-	-
Sports	1,682,854	-
Environment	2,500,000	1,200,000
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	9,928,500	10,195,000
TOTAL	30,374,197	40,950,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2019 - 2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	2,184,163.00	6,000,000.00
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
TOTAL	2,184,163	6,000,000

9. OTHER PAYMENTS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Strategic Plan	-	42,623,767
ICT Hubs	-	-
		-
TOTAL	-	42,623,767

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10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs (30/6/2019)	Kshs (30/6/2018)
<i>KCB bank , maralal. Samburu NORTH NG- CDF</i>	<i>A/C no.1143133196</i>	4,343,596	2,737,879

11: OUTSTANDING IMPRESTS

Name of the officer	date of imprest	amount taken	amount surrendered	balance
simon Kipaika	30/11/2019	421600	421600	0
simon Kipaika	31/12/2019	300000	300000	0
simon Kipaika	31/12/2019	300000	300000	0
simon Kipaika	31/12/2019	350000	350000	0
simon Kipaika	31/12/2019	500000	500000	0
simon Kipaika	31/12/2019	300000	300000	0
simon Kipaika	29/02/2020	900000	900000	0
simon Kipaika	29/02/2020	948000	948000	0
simon Kipaika	29/02/2020	68000	68000	0
simon Kipaika	20/1/2020	50000	50000	0
simon Kipaika	18/3/2020	130000	130000	0
simon Kipaika	18/3/2020	500000	500000	0
simon Kipaika	18/3/2020	434600	434600	0
simon Kipaika	30/4/2020	68600	68600	0
simon Kipaika	15/5/2020	390000	390000	0
simon Kipaika	26/5/2020	140000	140000	0
simon Kipaika	26/5/2020	108500	108500	0
simon Kipaika	20/6/2020	860,000	860,000	0
		6769300	6769300	0

12A. RETENTION

Supplier/Contractor	PV No.	2019 - 2020	2018 - 2019
		-	-
TOTAL		-	-

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12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	-	-
Total	-	-

13. BALANCES BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	Kshs (1/7/2019)	Kshs (1/7/2018)
Bank accounts	2,737,879	34,953,723
Cash in hand	-	-
Imprest	-	-
TOTAL	2,737,879	34,953,723

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY2019 - 2020 per Financial	Adjustments	Adjusted
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-	-	-
Cash in hand	-	-	# ##
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
TOTAL			

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2019-2020	2018-2019
	Kshs	Kshs
Outstanding Imprest as at 1st July 2019 (A)	-	-
Imprest issued during the year (B)	6,769,300	-
Imprest surrendered during the Year ©	6,769,300	-
Net changes in accounts receivables (D=A+B-C)	-	-

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

		2019- 2020	2018-2019
		Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)		-	-
Deposits and Retention held during the year (B)		-	-
Deposits and Retention paid during the year ©		-	-
Net changes in accounts payable (D=A+B-C)		-	-

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17. OTHER IMPORTANT DISCLOSURES

	2019-2020	2018-2019
	Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Net changes in accounts payable (D=A+B-C)	-	-

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	1,984,703-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,984,703	0
Use of goods and services	22,468	0
Amounts due to other Government entities (see attached list)	48,650,000	4,000,000
Amounts due to other grants and other transfers (see attached list)	28,098,312	4,737,879
Acquisition of assets	955,837	0
Others (<i>specify</i>)		
	79,711,320	8,737,879

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17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	1,513,885.65	-

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	A	B	C	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods			22,468		
7.					
8.					

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
9.					
Sub-Total					
Supply of services					
10. Goods and services			22,468		
11.					
12.					
Sub-Total					
Grand Total			22,468		

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		A	B	C	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10. Employee salaries			1,984,703			
11.						
12.						
Sub-Total			1,984,703			
Grand Total			1,984,703			

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2020	2019	
		A	B	C	d=a-c		awaiting cdf disbursement
Compensation of employees	Salaries	1984,703		-	1984,703		awaiting cdf disbursement
Goods and services	Goods and services	22468		-	22468		awaiting cdf disbursement
Sub-totals		2,007,171		-	2,007,171		
Amounts due to other Government entities				-			
Soit Pus Primary School	acquisition of 20 desks	100000		-	100000		awaiting cdf disbursement
Louwa Primary School	acquisition of 20 desks	100000		-	100000		awaiting cdf disbursement
Nomboroi Primary School	acquisition of 20 desks	100000		-	100000		awaiting cdf disbursement
Nomboroi Primary School	construction of administration block	1000000		-	1000000		awaiting cdf disbursement
Lchakwai Primary School	acquisition of 20 desks	100000		-	100000		awaiting cdf disbursement
Nachola Primary School	acquisition of 20 desks	100000		-	100000		awaiting cdf disbursement
Lkitagesi Primary School	acquisition of 20 desks	100000		-	100000		awaiting cdf disbursement
Ngilai Primary School	classroom completion	200000		-	200000		awaiting cdf disbursement
Masikita Primary School	fencing of the school	600000		-	600000		awaiting cdf disbursement

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Leirr Primary School (repetition)	2 rooms teachers completion	600000		-	600000		awaiting cdf disbursement
Loikumku Primary School	acquisition of 20 desks	100000		-	100000		awaiting cdf disbursement
South Horr Primary School	2 classroom construction	2200000		-	2200000		awaiting cdf disbursement
Baragoi Primary School	construction of administration block	2000000		-	2000000		awaiting cdf disbursement
Lesirikan Primary School	construction 2 classroom	2200000		-	2200000		awaiting cdf disbursement
Latakweny Primary School	construction of 2 classroom	2200000		-	2200000		awaiting cdf disbursement
Tuum Primary School	construction of boys dormitory	2000000		-	2000000		awaiting cdf disbursement
Bendera Primary School	acquisition of 20 desks	200000		-	200000		awaiting cdf disbursement
Morijo Primary School	classroom construction	700000		-	700000		awaiting cdf disbursement
Morijo Primary School	acquisition of 40 desks	200000		-	200000		awaiting cdf disbursement
Barsaloi Primary School	fencing of the school	600000		-	600000		awaiting cdf disbursement
Barsaloi Primary School	3 door pit latrine construction	500000		-	500000		awaiting cdf disbursement
Barsaloi Primary School	installation of 4 solar-system	500000		-	500000		awaiting cdf disbursement
Nkorika Primary School	acquisition of 40 desks	200000		-	200000		awaiting cdf disbursement
Sunoni Primary School	one classroom	1100000		-	1100000		awaiting cdf disbursement

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Lpusi primary school	renovation of 3classroom	800000	-	800000	awaiting cdf disbursement
ntepes pry school	classroom construction	1100000	-	1100000	awaiting cdf disbursement
Muruankai Primary School	construction of boys dormitory	1000000	-	1000000	awaiting cdf disbursement
Baawa Primary School	acquisition of 20double deckers beds and 40 mattresses	320000	-	320000	awaiting cdf disbursement
Lenkima Primary School	fencing of the school	500000	-	500000	awaiting cdf disbursement
Natiti Primary School	classroom construction	1100000	-	1100000	awaiting cdf disbursement
Natiti Primary School	acquisition of 40 desks	100000	-	100000	awaiting cdf disbursement
Uaso Rongai Primary School	2classrrom construction	2200000	-	2200000	awaiting cdf disbursement
Seren Primary School	one classroom	1100000	-	1100000	awaiting cdf disbursement
Tangar Primary School	2 teachers house construction	500000	-	500000	awaiting cdf disbursement
Illaut Primary School	construction of 2 teachers houses	1100000	-	1100000	awaiting cdf disbursement
Arsim Lutheran Primary School	construction of administratio n block	1100000	-	1100000	awaiting cdf disbursement
Loodua Primary School	one classroom	1100000	-	1100000	awaiting cdf disbursement
Keleswa Primary School	one classroom	1100000	-	1100000	awaiting cdf disbursement
Keleswa Primary School	acquisiton of desks	100000	-	100000	awaiting cdf disbursement

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Tangar B primary school	one classroom		1100000		-	1100000		awaiting cdf disbursement
Tangar B primary school	construction of 2 door pit latrine		400000		-	400000		awaiting cdf disbursement
Nteremuka Primary School	one classroom		1100000		-	1100000		awaiting cdf disbursement
Nteremuka Primary School	acquisition of 20 desks		100000		-	100000		awaiting cdf disbursement
Lulu primary school	classroom completion		200000		-	200000		awaiting cdf disbursement
Nalingang primary school	acquisition of 20 desks		100000		-	100000		awaiting cdf disbursement
matepes primary school	classroom completion		100000		-	100000		awaiting cdf disbursement
sub-total			34020000		-	34020000		
St. Peters and Paul Secondary School	laboratory completion	0	1500000		-	1500000		awaiting cdf disbursement
Nalingang or Mixed Sec School	one classroom construction		1100000		-	1100000		awaiting cdf disbursement
Nyiro Girls secondary school	kitchen with a store construction		1500000		-	1500000		awaiting cdf disbursement
Marti Mixed Day & Boarding Sec School	construction of girls dormitory		1000000		-	1000000		awaiting cdf disbursement
Opiroi Mixed Day Sec School	2 clasroom construction		2200000		-	2200000		awaiting cdf disbursement
Ndoto Boys Sec School	one classroom construction		1100000		-	1100000		awaiting cdf disbursement
Ndoto Boys Sec School	admnistration construction to completion		600000		-	600000		awaiting cdf disbursement
Baragoi Boys High	construction of 2 teachers		1100000		-	1100000		awaiting cdf disbursement

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School	houses						
Baragoi Boys High School	furnishing of administration block	390000		-	390000		awaiting cdf disbursement
Barsaloi mixed day sec school	furnishing of the administration	140000		-	140000		awaiting cdf disbursement
Sub-Total		10630000		-	10630000		
Amounts due to other grants and other transfers				-			
bursary				-			
bursary sec schools	bursary to needy students	3,569,257		-	3,569,257		awaiting cdf disbursement
bursary tertiary schools	bursary to needy students	17167900		-	17167900		awaiting cdf disbursement
sub-total		20,737,157		-	20,737,157		
3. Security Projects			0	-		0	
lesrikan police post	construction of police house	2000,000		-	2000,000		awaiting cdf disbursement
Tuum police post	Construction of police office	2000,000		-	2000,000		
Suyan ap line	Fencing	353,534.26		-	353,534.26		
south police post	construction police office	1,000,000		-	1,000,000		awaiting cdf disbursement
sub-total		5,353,534.26		-	5,353,534.26		
tertiary project			0	-		0	
samburu north tti	fencing of the polytechnic	4,000,000		-	4,000,000	4,000,000	awaiting cdf disbursement
sub-total		4,000,000		-	4,000,000	4,000,000	
5.			0	-		0	

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Environmental Projects							
sports activities			0	-		0	
samburu north sport	undertake constituency sports	2,000,000	0	-	2,000,000	2,000,000	awaiting cdf disbursement
Sub-Total		2,000,000		-	2,000,000	2,000,000	
Others				-			
ngcdf office construction	equipping	955837		-	955837		awaiting cdf disbursement
Emergency						273789	
Sub-Total		955837		-	955837		
Grand Total		79,711,320		-	79,711,320	8,737,879	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	0	0	0	0
Buildings and structures	12,000,000	2,184,163		14,184,163
Transport equipment	6,500,000			6,500,000
Office equipment, furniture and fittings	0	0	0	0
ICT Equipment, Software and Other ICT Assets	344,500			344,500
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	18,844,500	2,184,163	0	21,028,663

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

		2019 - 2020	2018 - 2019
		Kshs	Kshs
bendera primary school	1100279770,052	1,500	0
nalingangor mixed sec	1100279771072	880	0
loruko primary school	1100279776155	3,260	0
morijo mixed school	1100279776335	100	0
lesirikan primary school	1100279777586	3,000	0
nalingangor primary school	1100279779901	2,580	0
sererit primary school	1100279780486	121,410	0
urah primary school	1100279783818	60	0
lesirikan assit chief office	1100279782036	760	0
Ichakwai primary school	1,100,279,787,138	2,000	0
nomboroi primary school	1100279867443	2,000	0
marti primary school	1100279779551	2,260	0
maskita primary school	1100279779660	1,650	0
lkitagesi primary school	1100279779958	880	0
tuum primary school	1100279780179	380	0
south horr primary school	11002797780401	500	0
matepes primary school	1100279795406	500	0
Morijo primary school	1100279768726	100	0
Barsaloi mixed sec school	1100279767135	50140	0
Opiroi mixed sec	1100279786262	1760	0
Kasipo primary school	1100279784544	10760	0
Latakweny primary school	1100279780074	1880	0
Leirr primary school	1100279786266	450,000	0
Lemolog primary school	1100279784576	65.65	0
Louwa primary school	1100279794934	100	0
Morunkai primary school	1100279788505	20	0
Nachola primary school	1100279794411	0	0
Ngilai primary school	1100279782999	200,000	0
Lemolog environment project	1100179816547	4720	0
Simiti primary school	1100279774621		0

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Soit pus primary school	1100263364639	200620	0
Sumuruai primary school	1100279783037	250,000	0
Tangar B primary school	1100279778472	200,000	0
		1,513,885.65	-

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Sr/samburunorthcdf/2018-19/(2)	Presentation and Disclosures of Financial Statements Criteria	Issues noted are know financial statements are amended to reflect true position	Fund account manager	Not resolved	
Sr/samburunorthcdf/2018-19/(2)	Inaccuracies' in the Financial Statements	Regarding underlying issues in the stated numbers financial statements are now amended to reflect true position	Fund account manager	Not resolved	
Sr/samburunorthcdf/2018-19/(2)	cash and cash equivalents	Regarding the issues in the subject above the office has noted the underlying issues and will ensure in future they are treated accordingly.	District accountant	Not resolved	
Sr/samburunorthcdf/2018-19/(2)	variance between financial statements and supporting schedules	The aforementioned issue in regard to use of goods and services supporting schedule figure and the figure in the financial statements are now amended and subsequently reconciled between the two references.	Fund account manager	Not resolved	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Sr/samburunort hcdf/2018- 19/(2)	compensation of employees	The issue raised regarding the compensation of employees ,the office has noted the concern and will ensure in future that employees compensation payroll is computed and align appropriately	Fund account manager	Not resolved	
Sr/samburunort hcdf/2018- 19/(2)	unsupported bursary	The raised issue as above the office will ensure in future to see that the vetting reports and list of beneficiary students, their registration numbers and respective schools are ensured available for every bursary disbursement.	Fund account manager	Not resolved	
Sr/samburunort hcdf/2018- 19/(2)	emergency payments	Regarding the raised issue on emergency the office has noted the findings and will ensure in future that emergency reported as stipulated in the Ng-cdf regulation	Fund account manager	Not resolved	
Sr/samburunort hcdf/2018- 19/(2)	acquisition of asset	Regarding th issue on the acquisition of assets of kshs 6000,000 was erroneously reported as acquisition of asset rather than construction of a building. however the financial statements are now amended to reflect the true position	Fund account manager	Not resolved	
Sr/samburunort hcdf/2018- 19/(2)	Other payments	Regarding the anomalies of the expenditures regarding other payments the office has taken note and will ensure in future that approved work plan,procurement plan are adhered to.	Fund account manager	Not resolved	
Sr/samburunort hcdf/2018- 19/(2)	Projects Verifications	office will ensure proper project implementation, monitoring, evaluation and follow up mechanism exists to ensure that projects are fully implemented as per the law. Yours sincerely,	Fund account manager	Not resolved	