

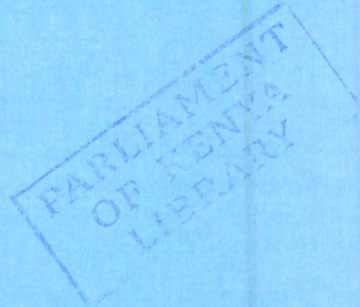
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



THE NATIONAL ASSEMBLY PAPERS LAID	
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**REPORT**

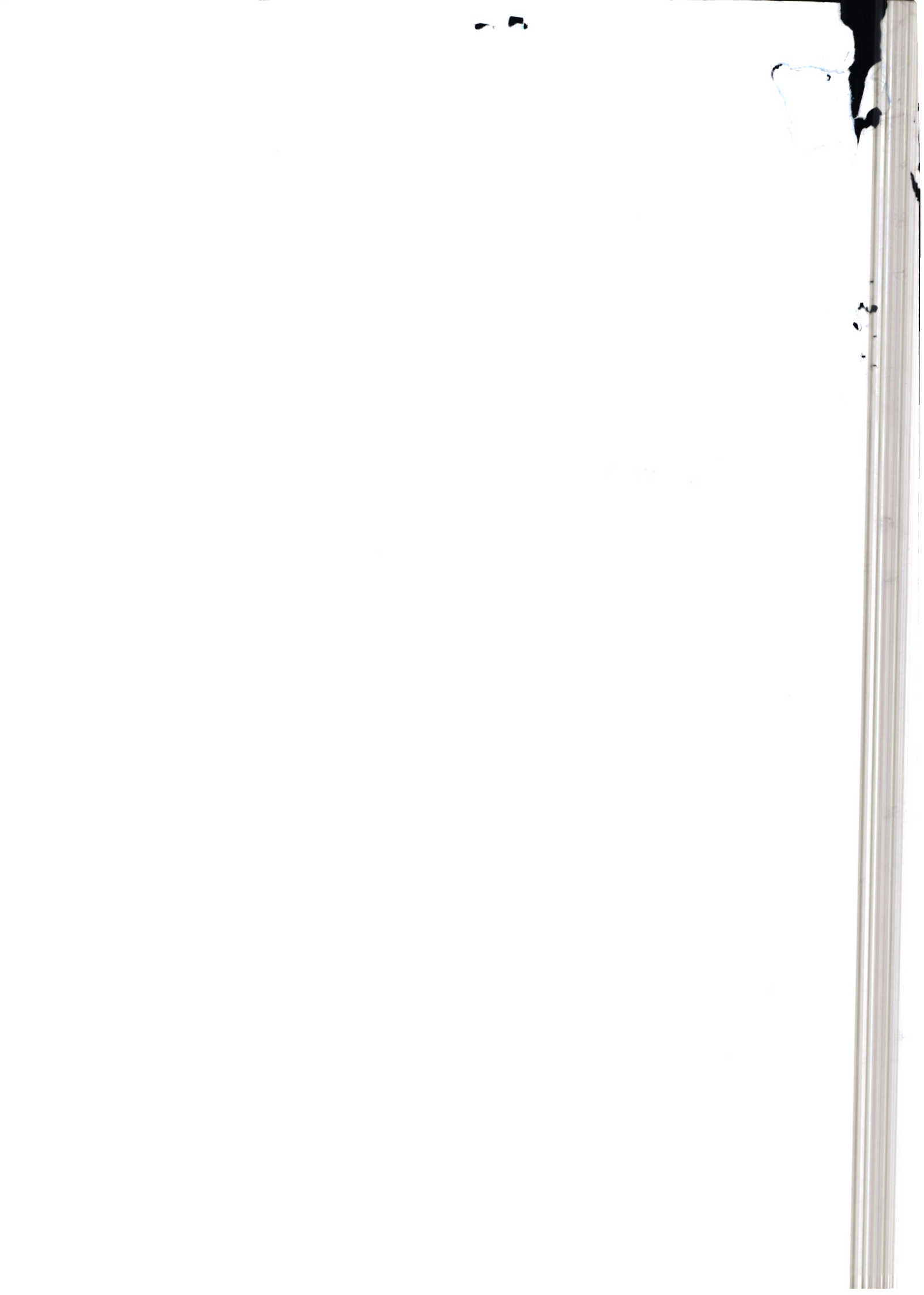
**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2018**





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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND SAMBURU EAST  
CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**FUND ACCOUNT MANAGER  
SAMBURU EAST CONSTITUENCY  
P. O. Box 21 - 20603  
WAMBA**

**FUND ACCOUNT MANAGER  
SAMBURU EAST CONSTITUENCY  
P. O. Box 21 - 20603  
WAMBA**

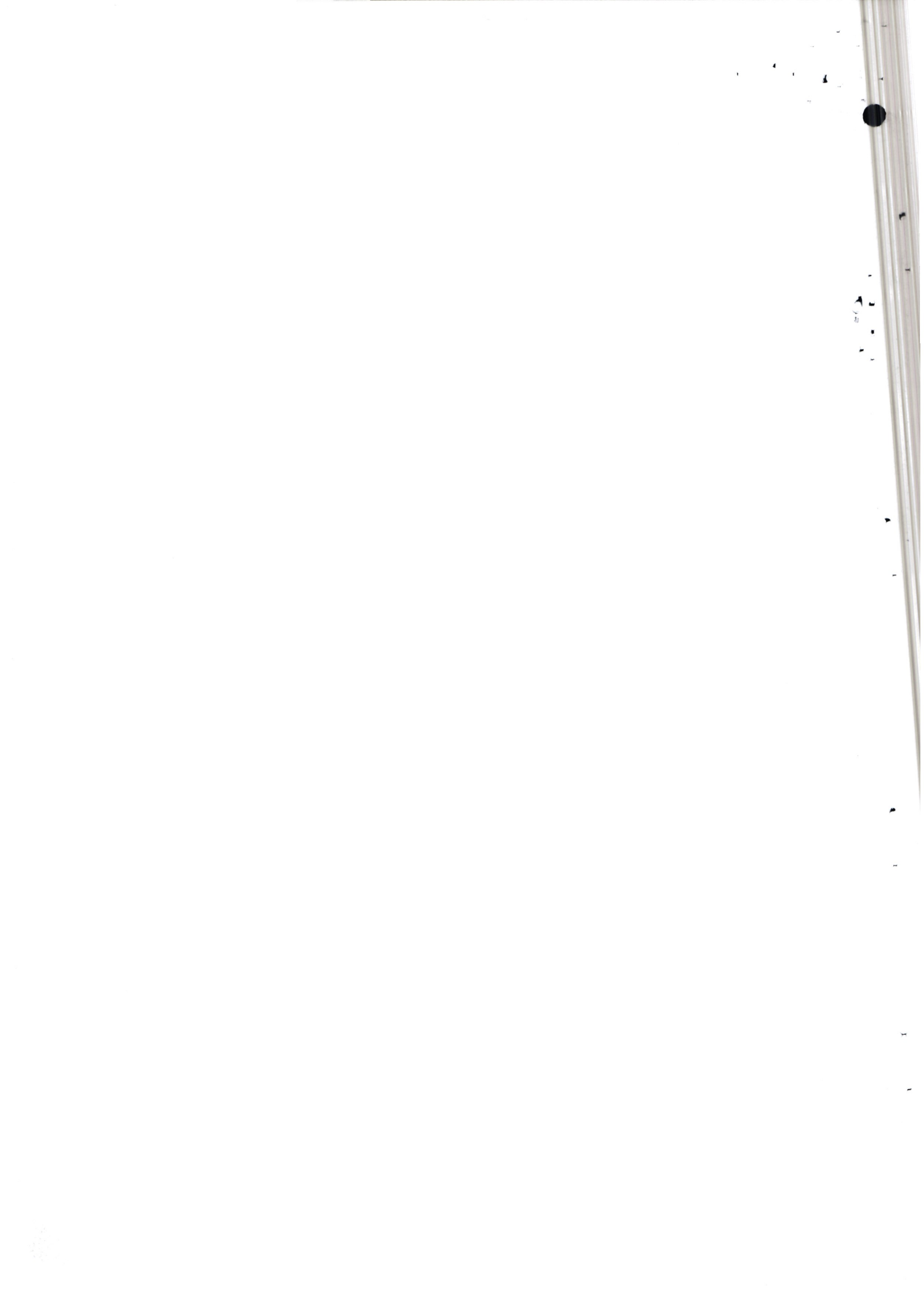


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
SAMBURU EAST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

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**FUND ACCOUNT MANAGER  
SAMBURU EAST CONSTITUENCY  
P. O. Box 21 - 20603  
WAMBA**



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

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

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
SAMBURU EAST CONSTITUENCY**

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

**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 program fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs present without compromising the ability of future generations to meet their own need

**(b) Key Management**

The NGCDF Samburu East 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 30<sup>th</sup> J 2018 and who had direct fiduciary responsibility were:

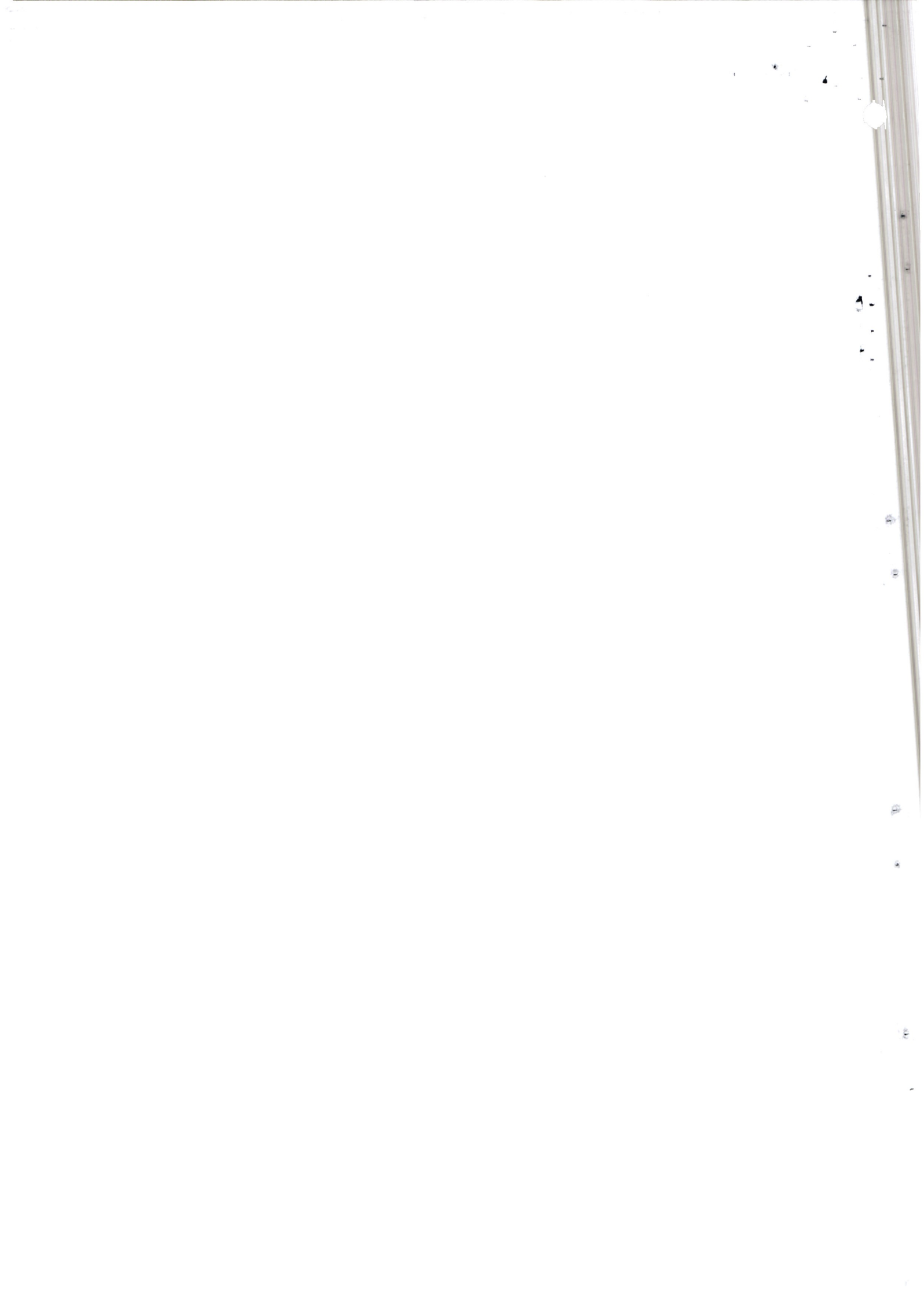
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Simon Kipaika
3.	Sub-County Accountant	Simon Marwa
4.	Chairman NGCDFC	Francis Lemartile
5.	Member NGCDFC	Stephen Lenegwesi

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -SAMBURU EAST 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 Cabinet Secretary and National Assembly Select Committee.

**(e) NGCDF SAMBURU EAST Constituency Headquarters**

P.O. Box 21  
Wamba opposite Samburu East commissioner office



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

**(f) NGCDF SAMBURU EAST Constituency Contacts**

Telephone: (254) 713470998  
E-mail: [cdfsamburueast@cdf.go.ke](mailto:cdfsamburueast@cdf.go.ke)  
Website: [www.samburueast.go.ke](http://www.samburueast.go.ke)

**(g) NGCDF SAMBURU EAST Constituency Bankers**

1. Equity bank ltd  
Maralal branch  
1100261742735

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

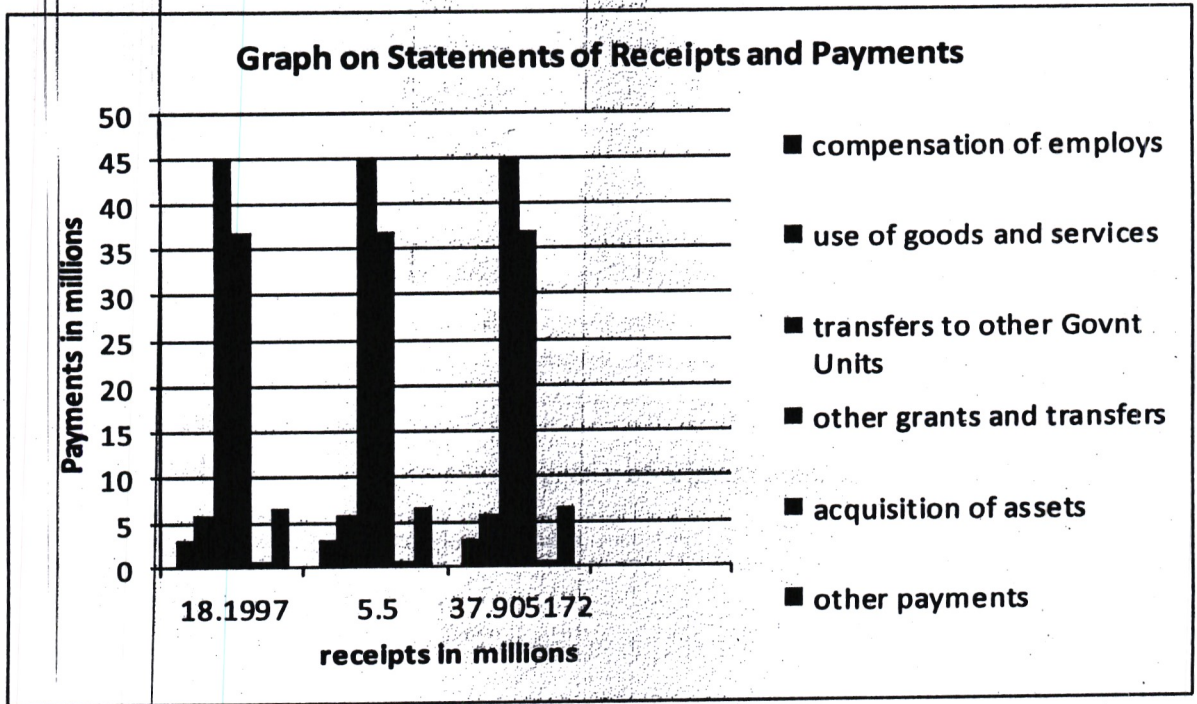
**FUND ACCOUNT MANAGER  
SAMBURU EAST CONSTITUENCY  
P. O. Box 21 - 20603  
WAMBA**



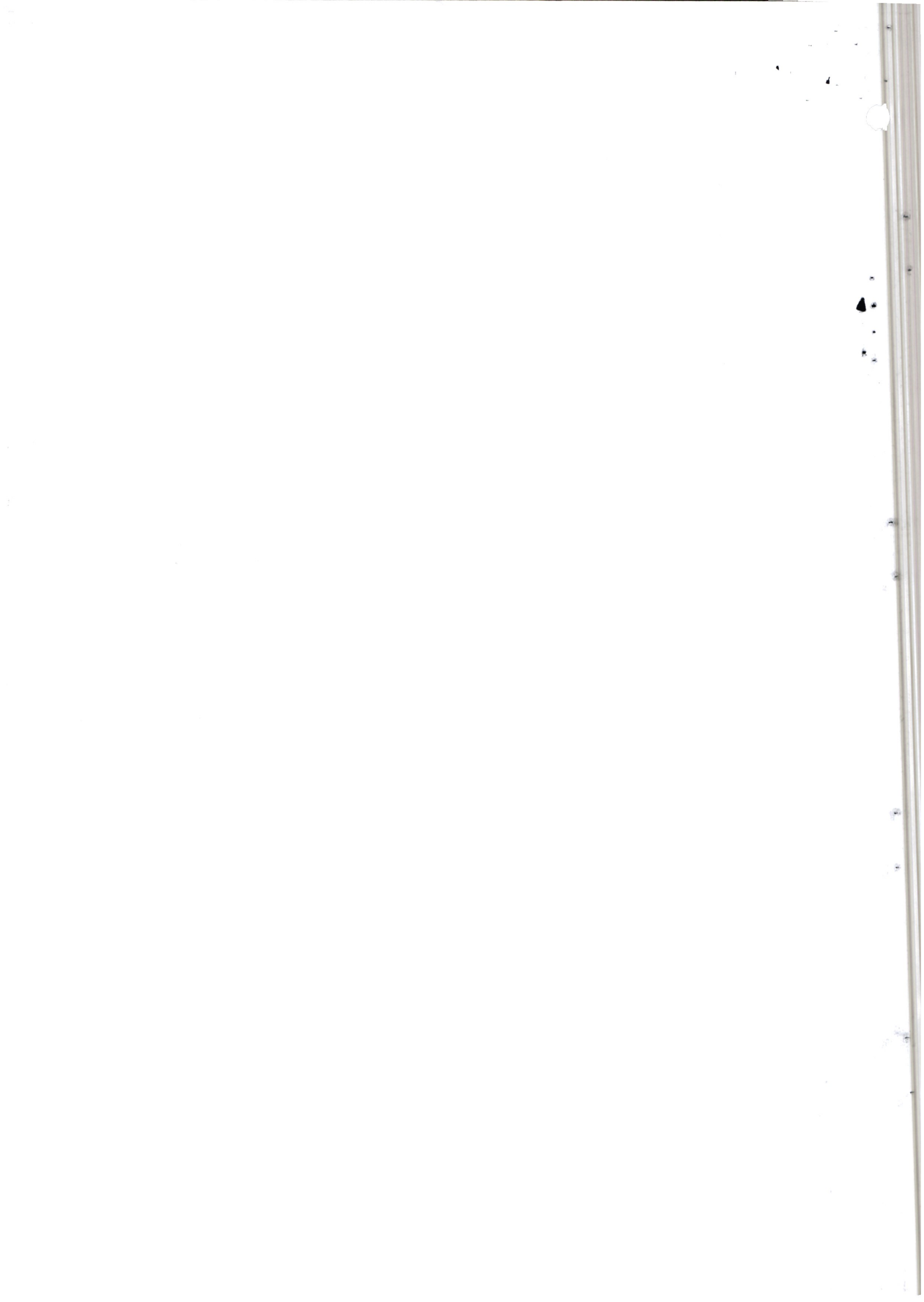
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
 SAMBURU EAST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2018

**II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

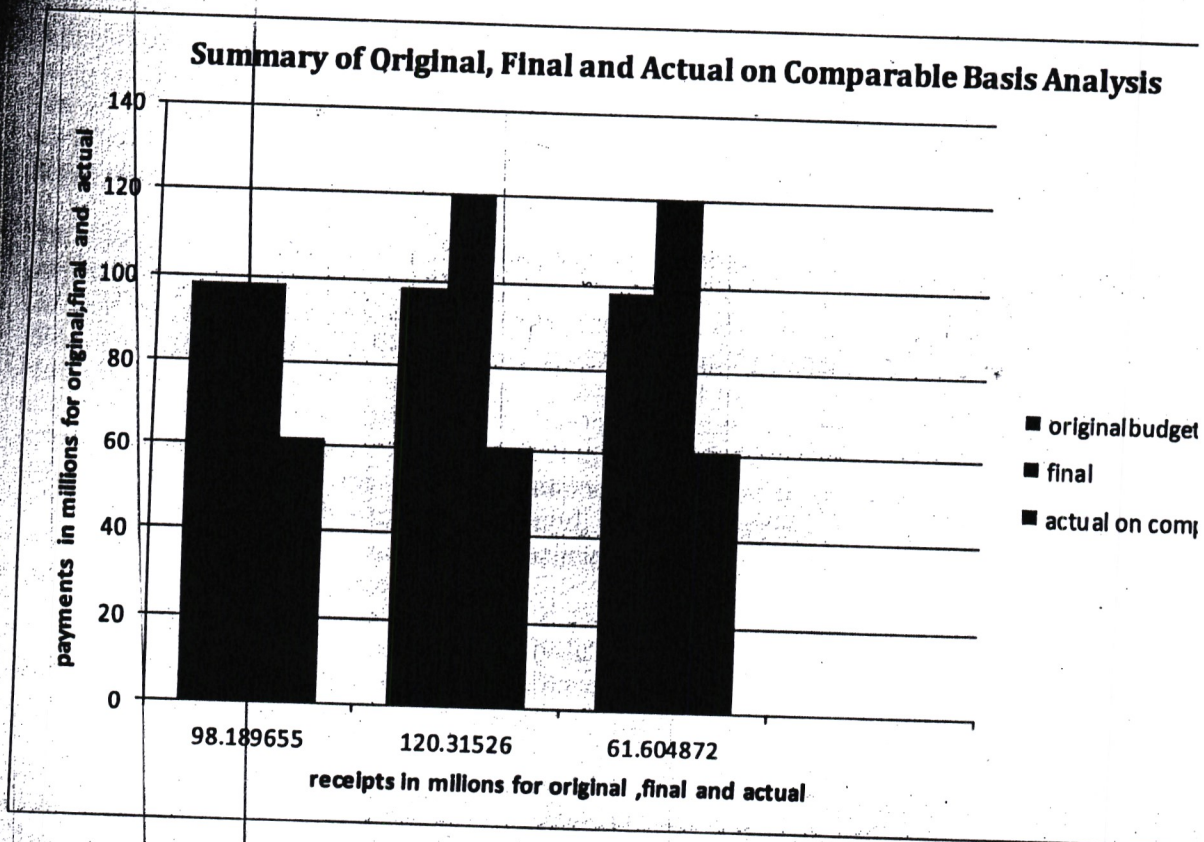
The Samburu East Ng-cdf budget performance against actual for current based on economic classification and programmes, the Ngcdf have improved the education infrastructure and enhance access of education to the needy children attending various institutions across the country. The cdf office is currently undertaking major infrastructural work on 3 new secondary school which started on July. However there have been emerging issues like political, social legal and global challenges influencing the implementation of NGCDF projects but Ngcdf has continued to overcome when implementing its agenda. below are financial charts that depicts the constituency financial performance



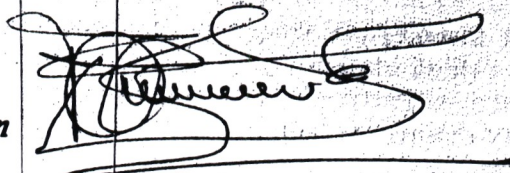
The chart above shows transfers to various spending votes ie receipts against payments. huge spending is realised in transfers to government entities and other grants and transfers .

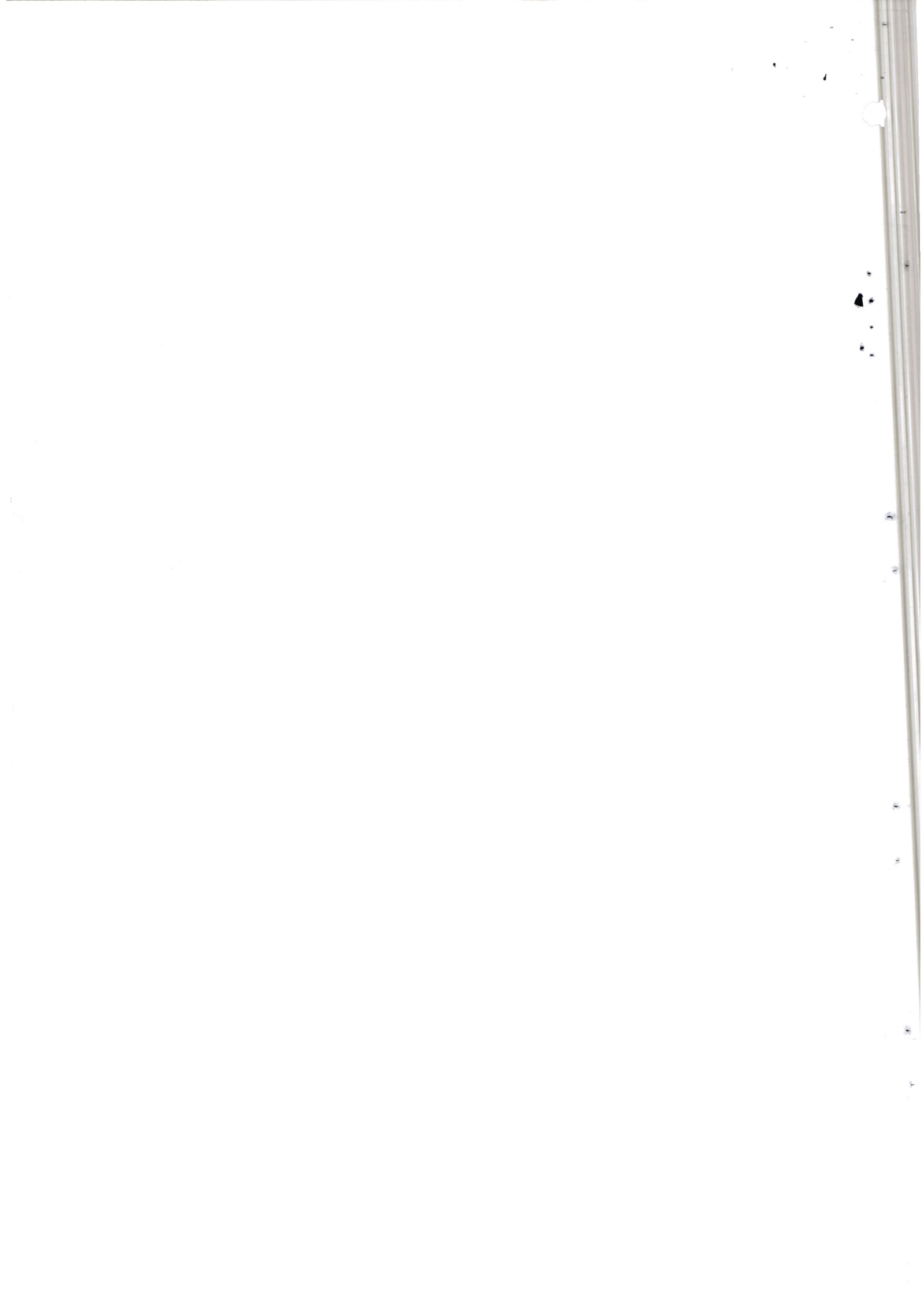


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
 MBURU EAST CONSTITUENCY  
 Reports and Financial Statements  
 for the year ended June 30, 2018



This is the chart that shows comparative analysis of original, final and actual on comparable basis for the constituency budget

*Sign*   
 CHAIRMAN NGCDF COMMITTEE



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

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the NGCDF-Samburu East 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 June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements ensuring that these continue to be effective throughout the reporting period; (ii) maintaining accurate 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 misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Samburu East Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of 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 the entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-Samburu East Constituency further confirms the completeness and accuracy of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

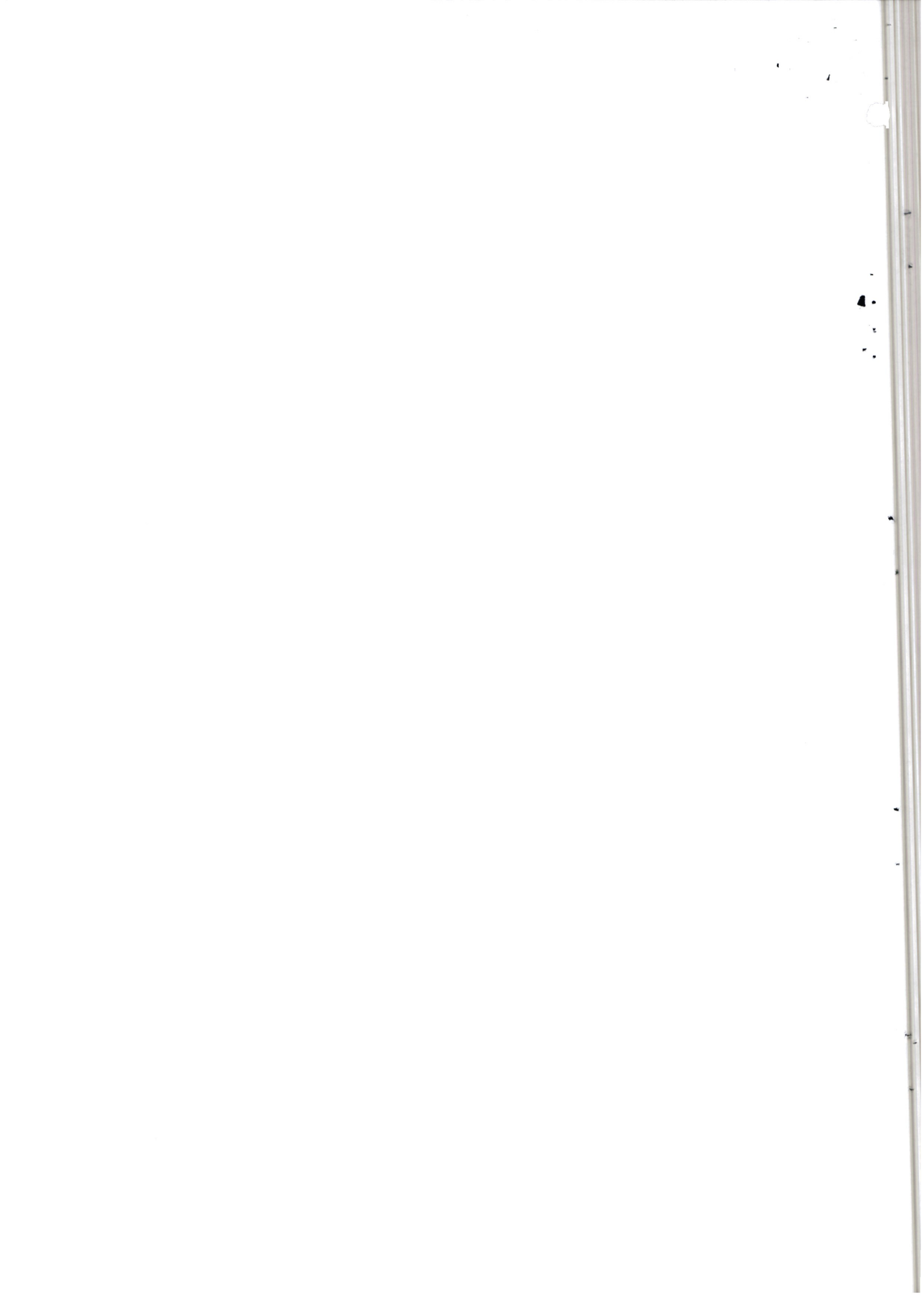
The Accounting Officer in charge of the NGCDF-Samburu East Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financial covenants (where applicable), and that the entity's funds received during the year under review were used for the eligible purposes for which they were intended and were properly accounted for. The Accounting Officer confirms that the entity's financial statements have been prepared in accordance with that which complies with relevant accounting standards prescribed by the Public-Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF-Samburu East Constituency financial statements were approved and signed by the Accounting Officer on 12/07/2018.

Fund Account Manager  
Name: Simon Kipanza

Simon Marwa  
Sub-County Accountant  
Name: SIMON MARWA  
ICPAK Member Number:



# REPUBLIC OF KENYA

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E-mail: bag@oagkenya.go.ke  
Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

##### **Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Samburu East Constituency set out on pages 7 to 53, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows, summary statements 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, the financial statements present fairly, in all material respects the financial position of National Government Constituencies Development Fund-Samburu East Constituency as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

##### **Basis for Opinion**

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

##### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section, I have determined that there are no key audit matters to communicate in my report.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Completion of Dormitory at Wamba Girls' Secondary School**

Disclosed in Note 6 to the financial statements under transfers to other government entities are transfers to secondary schools totalling Kshs.21,440,000, which includes Kshs.900,000 disbursed during the year to Wamba Girls Secondary School for completion of a dormitory. However, physical verification of the project carried out in January 2019, revealed incomplete works including fixing of facial boards and gutters estimated at a cost of Kshs.22,500 and Kshs.32,050, respectively as detailed in the bills of quantities for the works. Further, examination of records showed that the project management committee and CDF did not withhold retention money from the contractor. Therefore, it's not clear how the incomplete works would be financed.

#### **2. Completion of Laboratory at Wamba Secondary School**

The transfers to secondary schools of Kshs.21,440,000 also includes an amount of Kshs.900,000 paid to Wamba Secondary School for completion of a laboratory during the year ended 30 June 2018. The school was also paid Kshs.2,000,000 during the financial year 2016/2017 bringing the total disbursements to the school to Kshs.2,900,000 for the laboratory as at 30 June 2018.

However, the Project Management Committee used labour based contract and supply of materials instead of open tender method for the project without justification. Further, physical verification carried out in January 2019, revealed incomplete works including drainage works, sinks, electrical works and gas fittings. In addition, the contractor was not on site as at the time of this audit. It is therefore not clear whether the works will be completed.

Consequently, the regularity and value for money of Kshs.2,900,000 already spent on the project as at 30 June 2018 project could not be confirmed.

#### **3. Construction of Samburu East DCIO Office**

Included in the other grants and other payments of Kshs.29,300,654 as disclosed in Note 7 to the financial statements is an amount of Kshs.2,500,000 in respect of security projects, out of which Kshs.700,000 was paid towards construction of Samburu East DCIO office block during the financial year under review. The project entailed flooring,

windows, doors fixing and painting. The funds were disbursed vide payment voucher No.115 dated 18 May 2018.

Records made available for review indicate that a contractor was awarded the contract for the works. However, tender documents including tender opening, evaluation and award minutes were not presented for audit review. Further signed contract agreement was not provided for audit verification. In addition, an inspection of the project showed incomplete works including window panes, doors and painting.

Consequently, the regularity and value for money on the expenditure of Kshs.700,000 incurred on the project could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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

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

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of

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

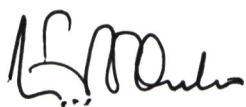
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease 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 National Government Constituencies Development Fund-Samburu East Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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


**Nairobi**

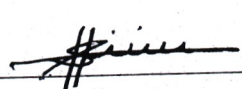
**16 April 2019**

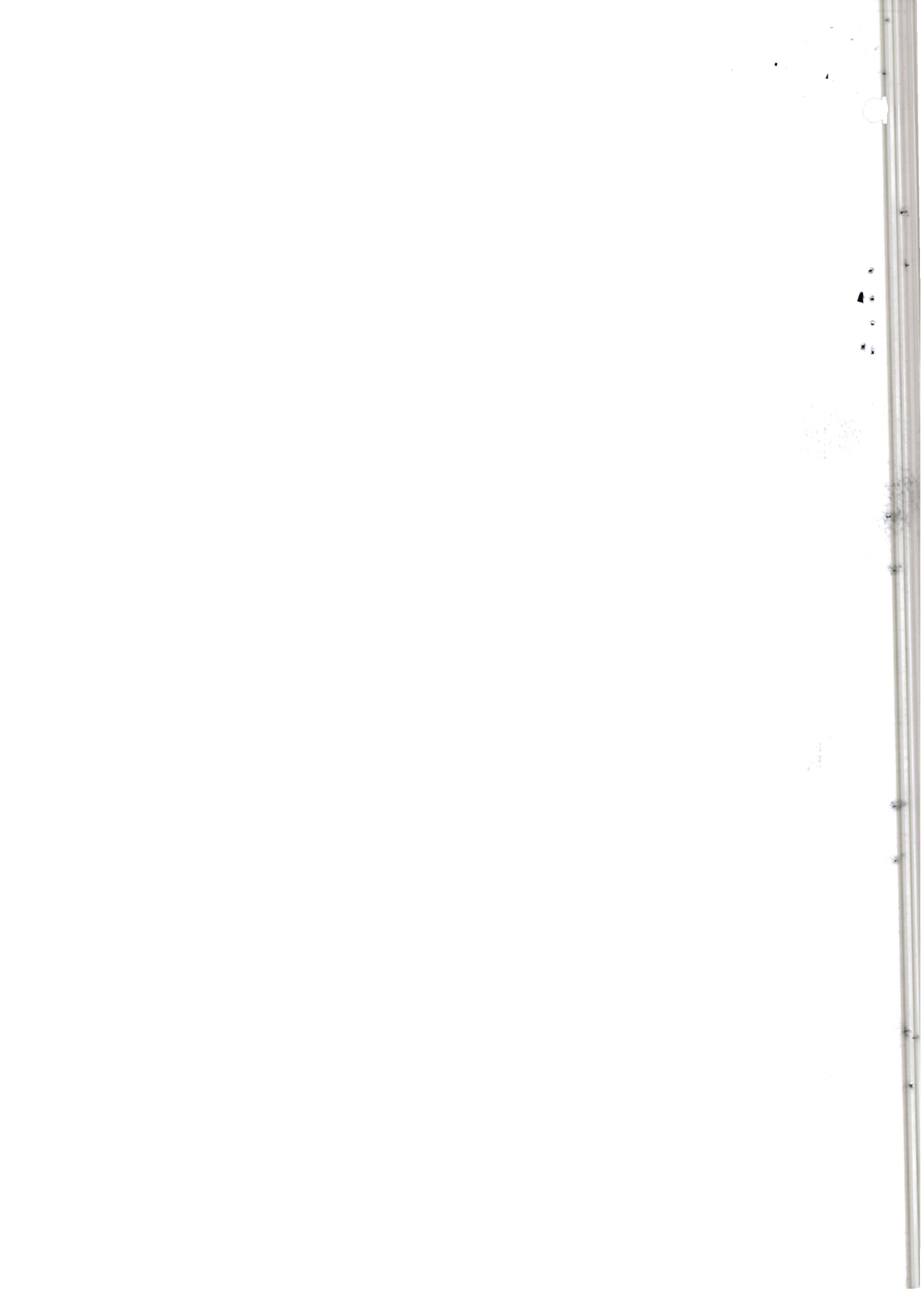
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
 SAMBURU EAST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2018  
**STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017 - 2018 Kshs	2016- 2017 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	61,604,872	66,296,852
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>61,604,872</b>	<b>66,296,852</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,322,972	2,121,975
Use of goods and services	5	5,277,458	6,665,848
Transfers to Other Government Units	6	23,540,000	24,030,000
Other grants and transfers	7	29,300,654	37,760,934
Acquisition of Assets	8	116,000	509,800
Other Payments	9	233,000	-
<b>TOTAL PAYMENTS</b>		<b>60,790,084</b>	<b>71,088,557</b>
<b>SURPLUS/DEFICIT</b>		<b>814,788</b>	<b>(4,791,705)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Samburu East Constituency financial statements were approved on 12/09/18 2018 and signed by:

  
 Fund Account Manager  
 Name:

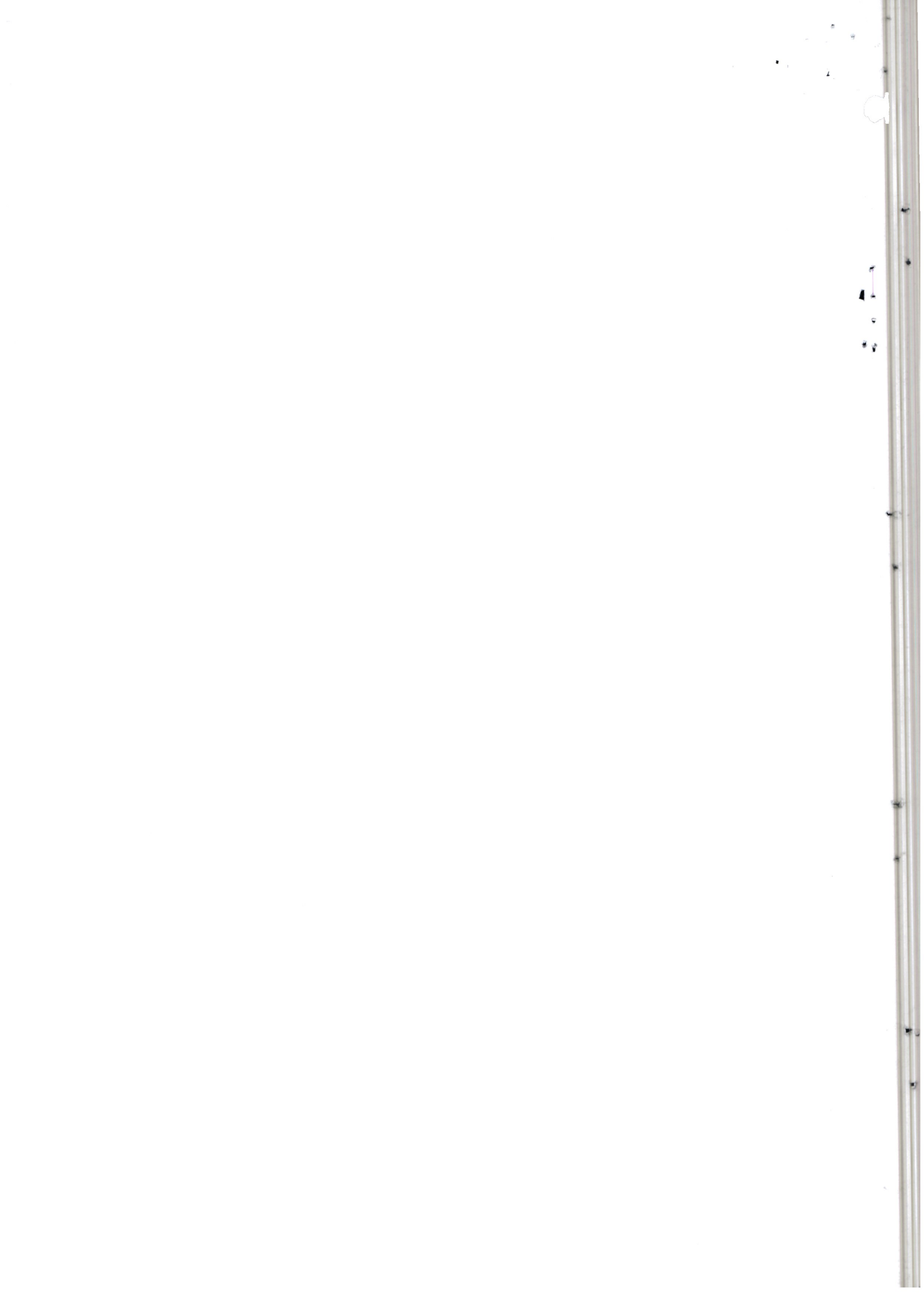
  
 Sub-County Accountant  
 Name: SIMON MARWA  
 ICPAK Member Number:



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

II. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017 - 2018	
		Kshs	
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	4,740,395	3,
Cash Balances (cash at hand)	10B	-	-
<b>Total cash and cash equivalent</b>	11	<b>4,740,395</b>	<b>3,9</b>
Current receivables-outstanding imprest		-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>4,740,395</b>	<b>3,9</b>
<b>FINANCIAL LIABILITIES</b>			
Account receivable-Retention	12	-	-
<b>NET FINANCIAL ASSETS REPRESENTED BY</b>		<b>4,740,395</b>	<b>3,925,6</b>
Fund balance b/fwd 1st July...	13	3,925,607	8,
Surplus/Deficit for the year		814,788	(4,7
Prior year adjustments	14	-	-
<b>NET FINANCIAL POSITION</b>		<b>4,740,395</b>	<b>3,9</b>



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGC)  
SAMBURU EAST CONSTITUENCY

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

The accounting policies and explanatory notes to these financial statements form a part of the financial statements. The NGCDF-Samburu East Constituency financial statements were approved on 27/09 2018 and signed by:

  
Fund Account Manager

Name: Simon M. Kipaike

  
Sub-County Accountant

Name: Simon M. Kipaike  
ICPAK Member Number



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

IV. STATEMENT OF CASHFLOW

		2017 - 2018	2016 - 2017
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	61,604,872	66,296,852
Other Receipts	3	-	-
		<b>61,604,872</b>	<b>66,296,852</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,322,972	2,121,975
Use of goods and services	5	5,277,458	6,665,848
Transfers to Other Government Units	6	23,540,000	24,030,000
Other grants and transfers	7	29,300,654	37,760,934
acquisition of assets	8	116,000	509,800
Other Payments	9	233,000	-
		<b>60,790,084</b>	<b>71,088,557</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>814,788</b>	<b>(4,791,705)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>814,788</b>	<b>(4,791,705)</b>
Cash and cash equivalent at BEGINNING of the year	13	3,925,607	8,717,312
Cash and cash equivalent at END of the year		<b>4,740,395</b>	<b>3,925,607</b>



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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Samburu East Constituency financial statements were approved on 12/09/2018 and signed by:

~~\_\_\_\_\_~~  
Fund Account Manager

Name: Simon Marwa

Simon Marwa  
Sub-County Accountant

Name: SIMON MARWA

ICPAK Member Number:



NATIONAL GOVERNMENT CONSILIENCIES DEVELOPMENT FUND (NGCDF) - SAMBUKU EAST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2018

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	86,810,345	33,504,917	120,315,262	65,530,479	54,784,783	54.5%
Proceeds from Sale of Assets						
Other Receipts						
<b>TOTAL</b>	86,810,345	33,504,917	120,315,262	65,530,479	54,784,783	
<b>PAYMENTS</b>						
Compensation of Employees	2,484,338	859,385	3,343,723	2,322,972	1,020,751	69.5%
Use of goods and services	7,328,593	460,079	7,788,672	5,277,458	2,511,214	67.8%
Transfers to Other Government Units	39,790,407	18,375,000	58,165,407	23,540,000	34,625,407	40.5%
Other grants and transfers	31,871,379	4,610,453	36,481,832	29,300,654	7,181,178	80.0%
Acquisition of Assets	658,600	9,200,000	9,858,600	116,000	9,742,600	1.2%
Other Payments	4,677,027	-	4,677,027	233,000	4,444,027	5.0%
<b>TOTAL</b>	86,810,344	33,504,917	120,315,261	60,790,084	59,525,177	



**a) Underutilization (Below 90% Of Utilization)**

- On receipts, the total receipt from Ngcdf board is 54.5% which is due to additional fund which was planned in May 2018 for proposal submission of 11,379,310.34
- on compensation of employees 69.5% the employee budget had and addition of funds from the previous year.
- on use of goods and services 67.8%, there was year adjustment for the original budget making the total budget to be high against the expense
- on transfers to other government units and grants and transfers 40.0% and 80.0% respectively is due to the additional fund projects which the proposal was submitted on 31<sup>st</sup> may 2018 and approval was on 5<sup>th</sup> July 2018.
- on other payment 5% this is a project of constituency innovation hub which is underway to be done and so far 5% expense has been incurred at end of financial year .
- on other payment 1.2% this is a project of acquisition of assets which is underway to be done and so far 1.2% expense has been incurred at end of financial year .

**b) Discrepancies of Original Budget and Final Budget**

- However, there is difference between original budget and final budget resulting from resubmission, balances brought forward and reallocations and supplementary budget

The NGCDF-Samburu East Constituency financial statements were approved on \_\_\_\_\_ 2018 and signed by

\_\_\_\_\_  
**Fund Account Manager**  
Name:

\_\_\_\_\_  
**Sub-County Accountant**  
Name:  
ICPAK Member Number:



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

**VI. 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 EAST 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.



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

**Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to 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.

**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.

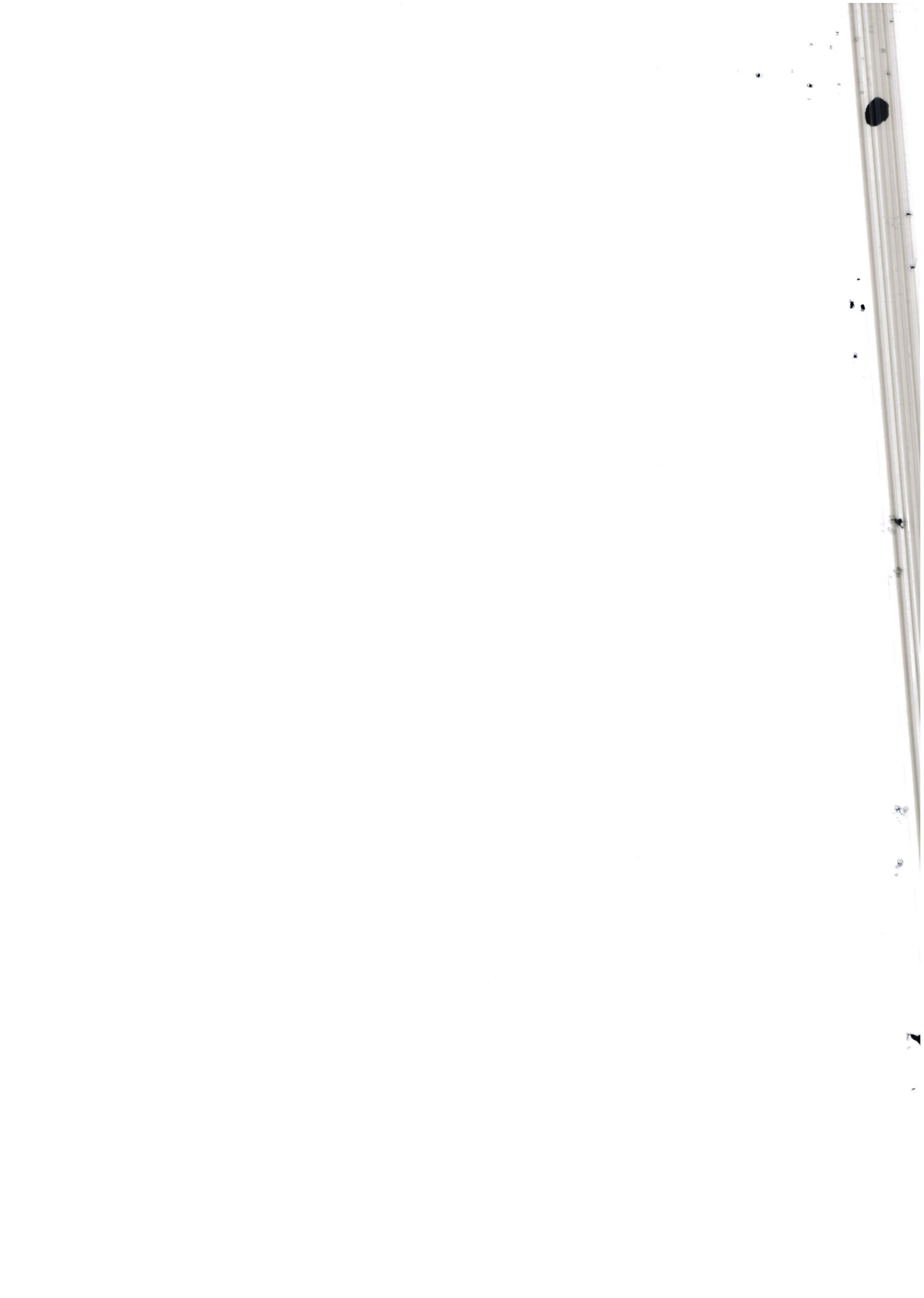
During the year ended 30<sup>th</sup> June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs)**

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**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.



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU EAST NG-CDF  
Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs)**

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

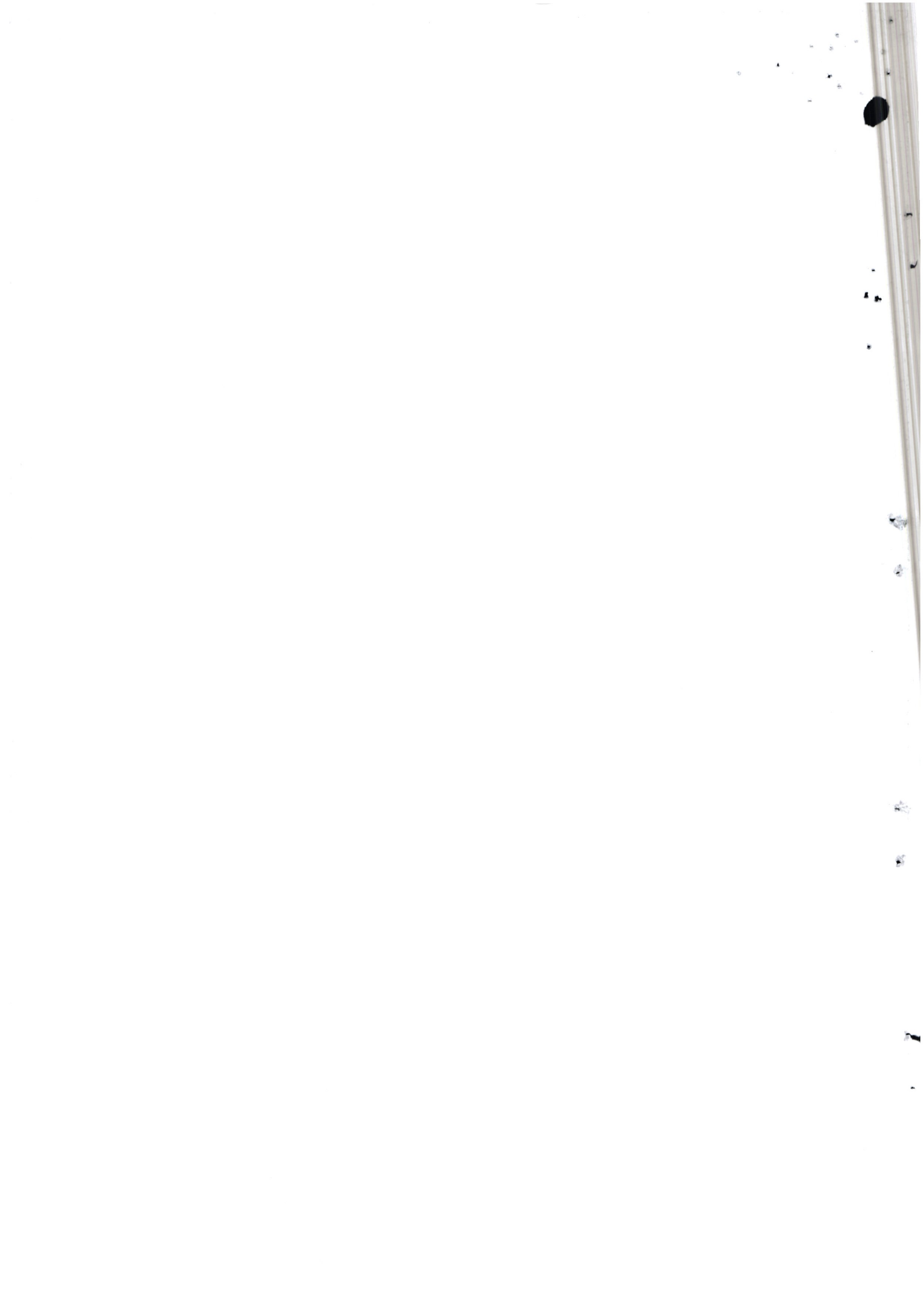
**10. Unutilized Funds**

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

**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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

approved by Parliament on June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

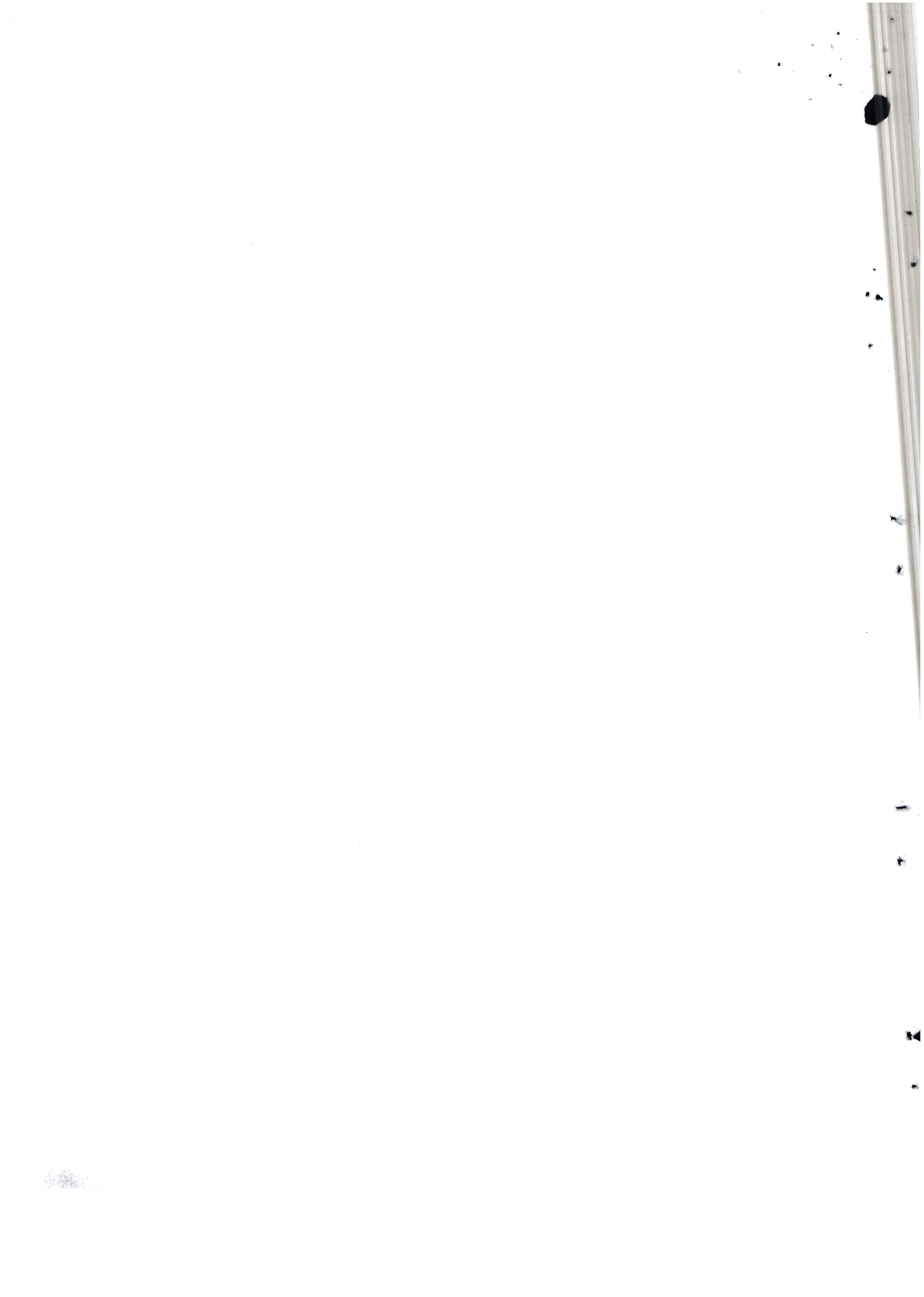
**14. Errors**

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

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

**15. Related Party Transactions**

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



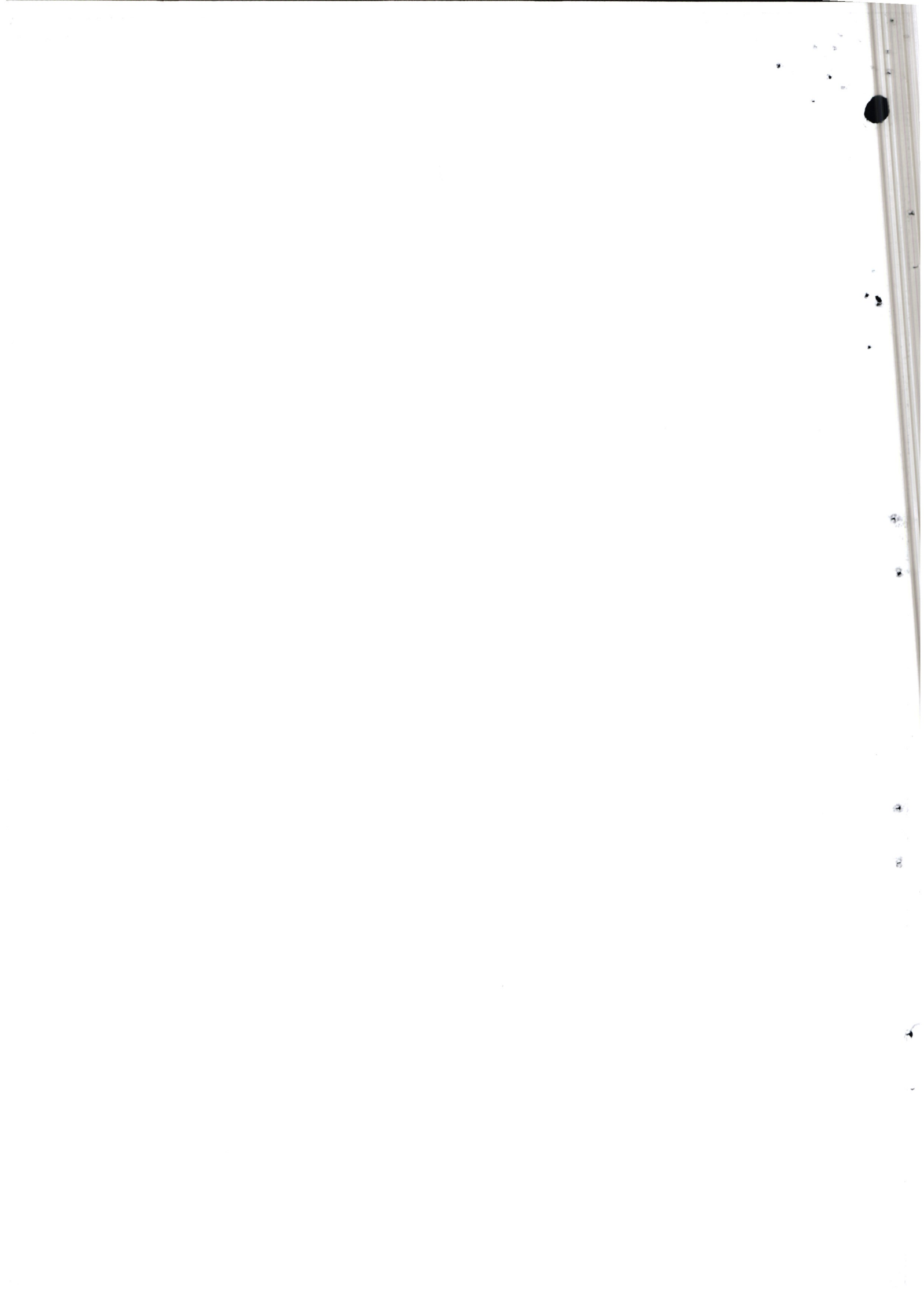
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

**VII. NOTES TO THE FINANCIAL STATEMENTS**

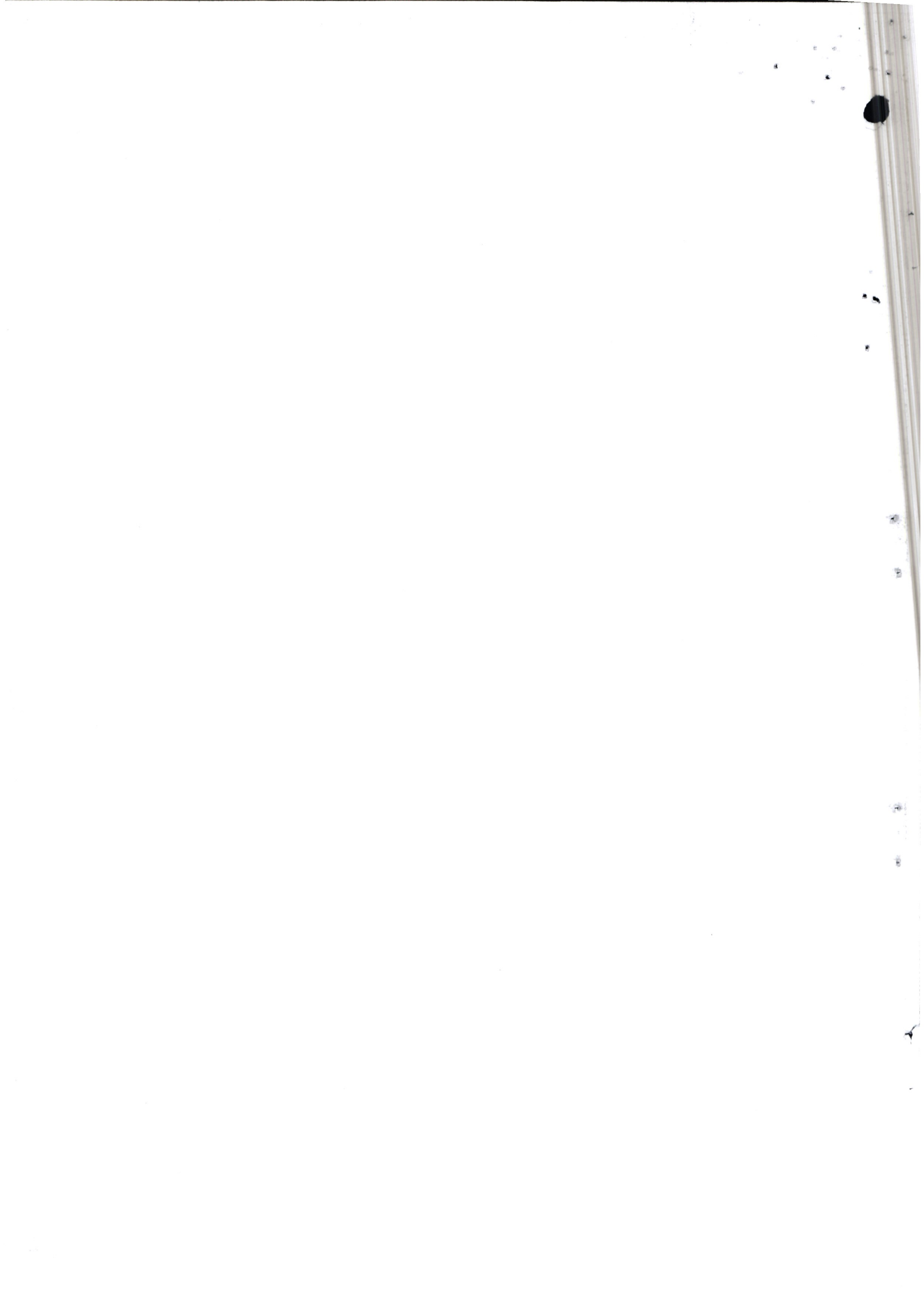
GFS CODES	Description	2017 - 2018		2016 - 2017	
		Kshs	Kshs	Kshs	Kshs
<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>					
<b>1330407</b>	Normal Allocation	A822710	18,199,700.00	2,600,000	
		A855998	5,500,000.00	4,094,828	
		A892901	37,905,172.00	36,853,449	
				22,748,575	
<b>1330408</b>	Conditional grants				
	AIE NO...				
<b>1330409</b>	Receipt from other Constituency				
	<b>TOTAL</b>		<b>61,604,872</b>	<b>66,296,852</b>	















**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

2210100	Utilities, supplies and services		30,490	476,900					
2210104	Office rent								
2210200	Communication, supplies and services								
2210300	Domestic travel and subsistence		263,100	339,115					
2210500	Printing, advertising and information supplies & services								
2210600	Rentals of produced assets								







**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - SAMBURU EAST NG-CDF**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs)**

2211100	Office and general supplies and services		202,418	751,770															
2211200	Fuel, oil & lubricants		882,150	707,360															
2211300	Other operating expenses		471,200	1,214,503															
2220100	Routine maintenance - vehicles and other transport equipment																		
2220200	Routine maintenance - other assets																		







**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - SAMBURU EAST NG-CDF**

**Reports and Financial Statements**

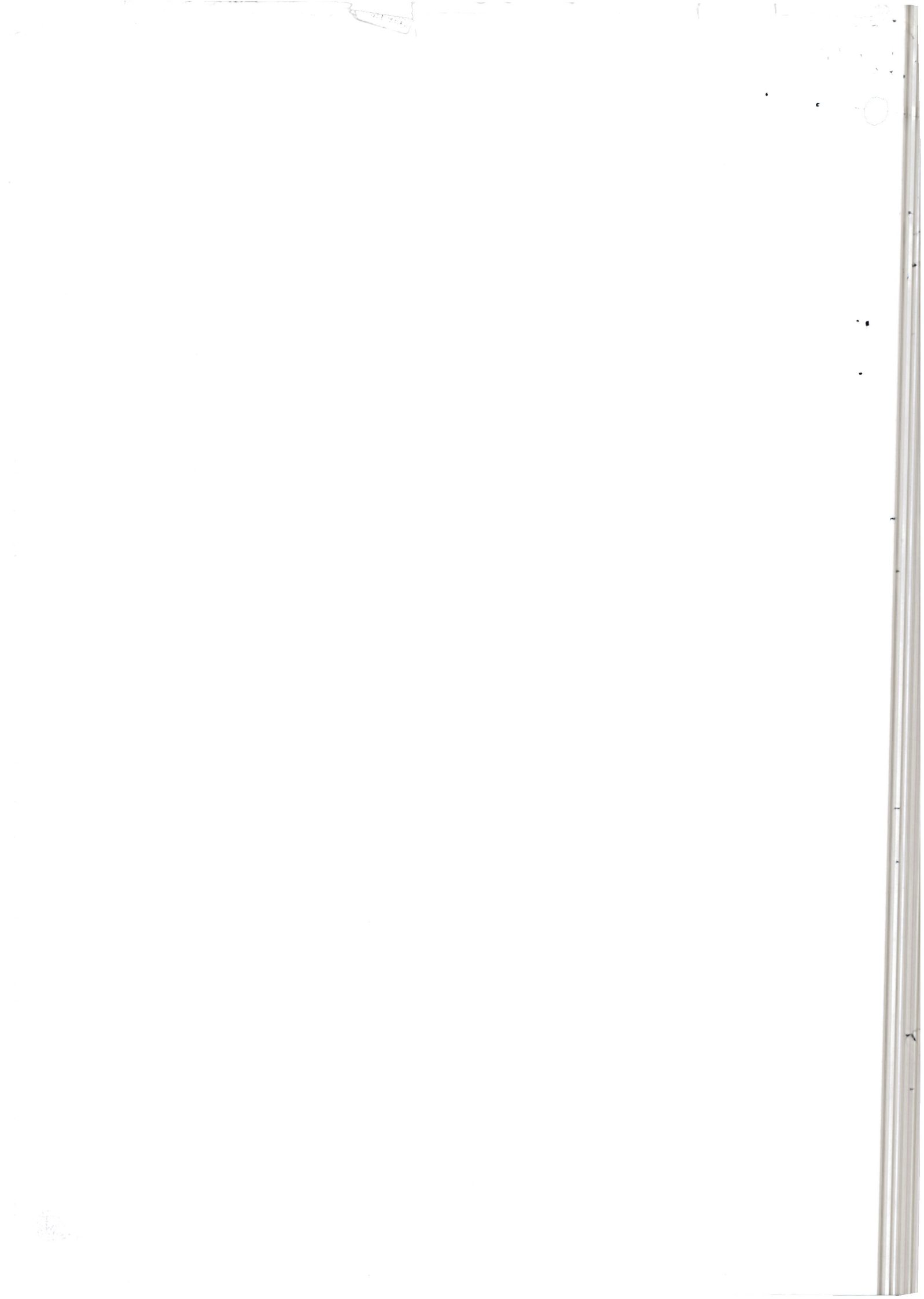
**For the year ended June 30, 2018 (Kshs)**

2630206	Transfers to Tertiary institutions									
2630207	Transfers to Health institutions				2,000,000					
	<b>TOTAL</b>		<b>23,540,000</b>	<b>24,030,000</b>						
2640000	<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>									
	<b>Description</b>		<b>2017 - 2018</b>	<b>2016- 2017</b>						
			<b>Kshs</b>	<b>Kshs</b>						
2640101	Bursary -Secondary		12,766,246	9,439,500						
2640102	Bursary -Tertiary		9,362,608	13,008,000						
2640104	Bursary-Special schools									



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

2640105	Mocks & CAT								
2640504	water								
2640505	Agriculture (food security)								
2640506	Electricity projects								
2640507	Security								
2640508	Roads	2,500,000	5,155,172						
2640509	Sports								
2640510	Other capital grants and transfer	246,000	1,637,931						
		36,000	3,737,931						
2640200	Emergency Projects (specify)	4,389,800	4,782,400						
	<b>Total</b>	<b>29,300,654</b>	<b>37,760,934</b>						
3100000	<b>8 ACQUISITIONS</b>								

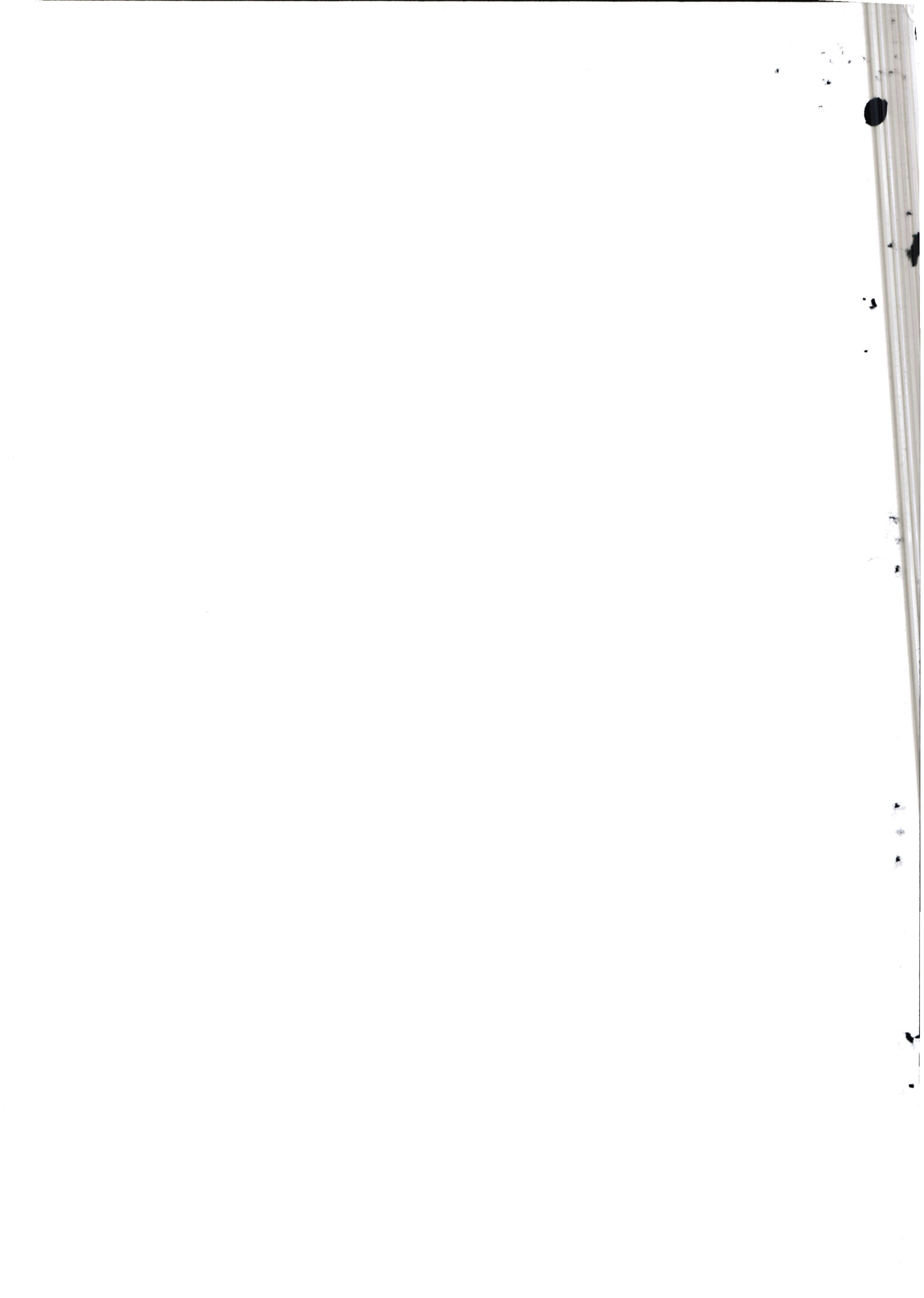






**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU**  
**ST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

			<b>2017 - 2018</b>	<b>2016 - 2017</b>				
			<b>Kshs</b>	<b>Kshs</b>				
	Construction of buildings		-	-				
	Construction of civil works		-	-				
	Supply of goods		611,214	-				
	Supply of services		1,900,000	-				
	<b>TOTAL</b>		<b>2,511,214</b>	-				
	<b>15.2: UN-UTILIZED FUNDS (See Annex 2)</b>							
			<b>Kshs</b>	<b>Kshs</b>				
	Senior management		-	-				
	Middle management		-	-				
	Union sable employees		-	-				



**REGIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU**  
**WEST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

	Others (specify)- Contractual employees salary		1,020,751	-				
	<b>TOTAL</b>		<b>1,020,751</b>	-				
	<b>15.3: un- utilized funds (See Annex 3)</b>							
			<b>Kshs</b>	<b>Kshs</b>				
	Amounts due to other Government entities (see attached list)		34,625,407	-				
	Amounts due to other grants and other transfers (see attached list)		7,181,178	-				
	Others (specify)		14,186,627	-				
	<b>TOTAL</b>		<b>55,993,212</b>	-				
	15:4 Pmc account balances(see		16,416,583					



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU  
EAST NG-CDF**

**Reports and Financial Statements  
For the year ended June 30, 2018 (Kshs)**

	7. office administration		611,214					
	8.	-	-	-				
	9.							
	<b>Sub-Total</b>		<b>611,214</b>					
	<b>Supply of services</b>							
	10. strategic plan		1,900,000					
	11.							
	12.							
	<b>Sub-Total</b>		<b>1900,000</b>					
	<b>Grand Total</b>		<b>2,511,214</b>					
<b>ANNEX 2 – UN-UTILIZED FUNDS</b>								
	<b>Name of Staff</b>		<b>Original Amount</b>	<b>Date Payable Contracted</b>	<b>Amount Paid To-Date</b>	<b>Ousta nding Balan ce</b>	<b>Ousta nding Balan ce</b>	<b>comm s</b>
		<b>Job Group</b>	<b>a</b>	<b>b</b>				
	<b>Senior Management</b>							
	1.							
	2.							
	3.							
	<b>Sub-Total</b>							



**REGIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU**  
**LIST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

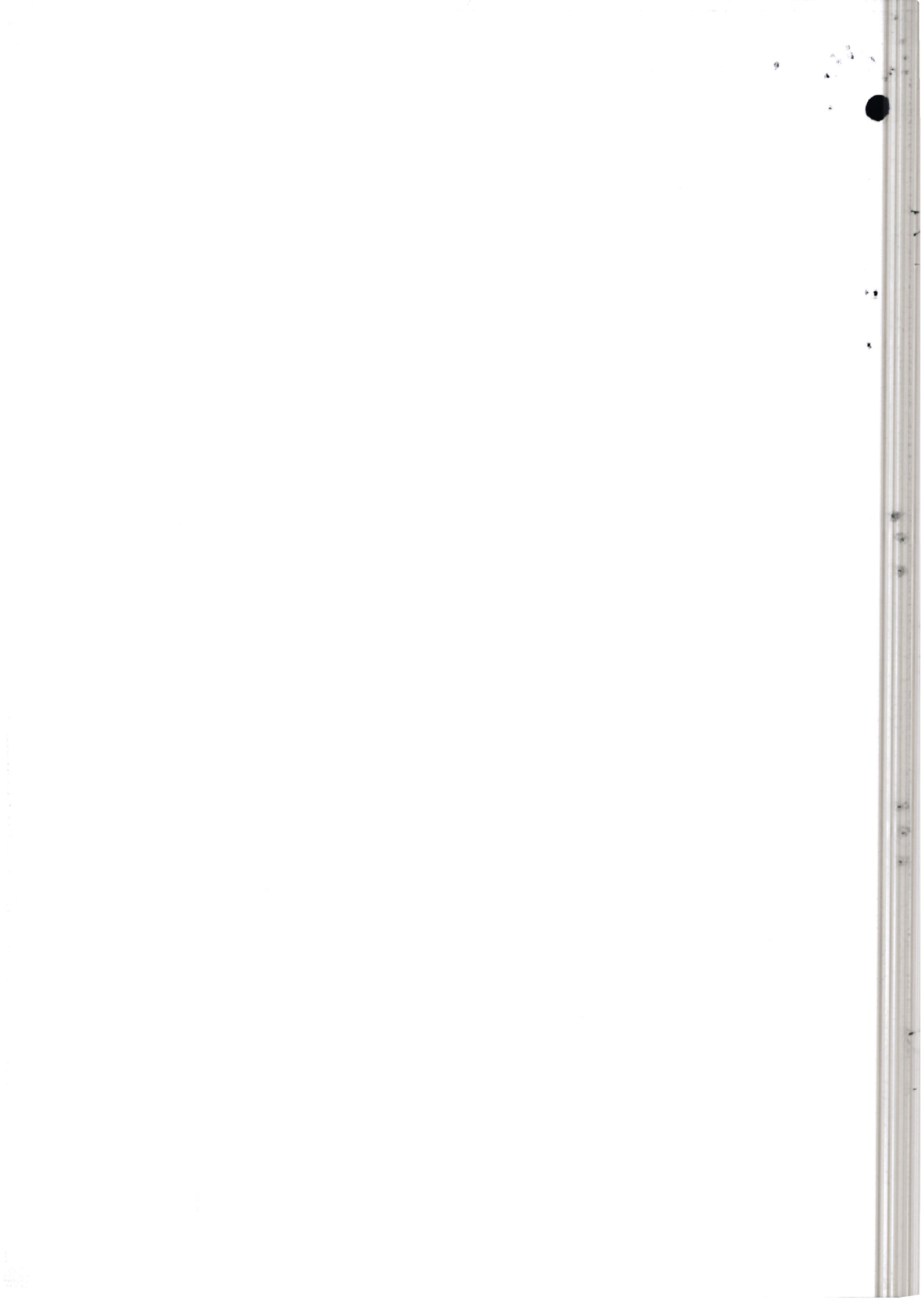
	<b>Middle Management</b>							
	4.							
	5.							
	6.							
	<b>Sub-Total</b>							
	<b>Union sable Employees</b>							
	7.							
	8.							
	9.							
	<b>Sub-Total</b>							
	<b>Others (specify)</b>							
	10. contractual employees		1,020,751					
	11.							
	12.							
	<b>Sub-Total</b>		<b>1,020,751</b>					
	<b>Grand Total</b>		<b>1,020,751</b>					
	<b>ANNEX 3 – UN-UTILIZED FUNDS</b>							
	<b>Name</b>		<b>Original Amount</b>	<b>Date Payable Contracted</b>	<b>Amount paid to</b>	<b>Ousta nding balan ce</b>	<b>Ousta nding balan ce</b>	<b>comr s</b>















REGIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU  
 EAST NG-CDF  
 Reports and Financial Statements  
 For the year ended June 30, 2018 (Kshs)

	Milgis primary school	Construction of 3 classrooms to completion	3,000,000	-	-	-	-	Awaiting board disbursement
	Sionta primary school	Acquisition of desks	150,000	-	-	-	-	Awaiting board disbursement
	Mpassion primary school	Construction of teachers houses to completion	1,000,000	-	-	-	-	Awaiting board disbursement
	Neterit primary school	Acquisition of desks	75,000	-	-	-	-	Awaiting board disbursement
	Nkaroni primary school	Acquisition of desks	150,000	-	-	-	-	Awaiting board disbursement
	<b>Sub-Total</b>		<b>34,625,407</b>		-	-	-	
	<b>Amounts due to other grants and other transfers</b>				-	-	-	



REGIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU  
 NG-CDF  
 Reports and Financial Statements  
 For the year ended June 30, 2018 (Kshs)

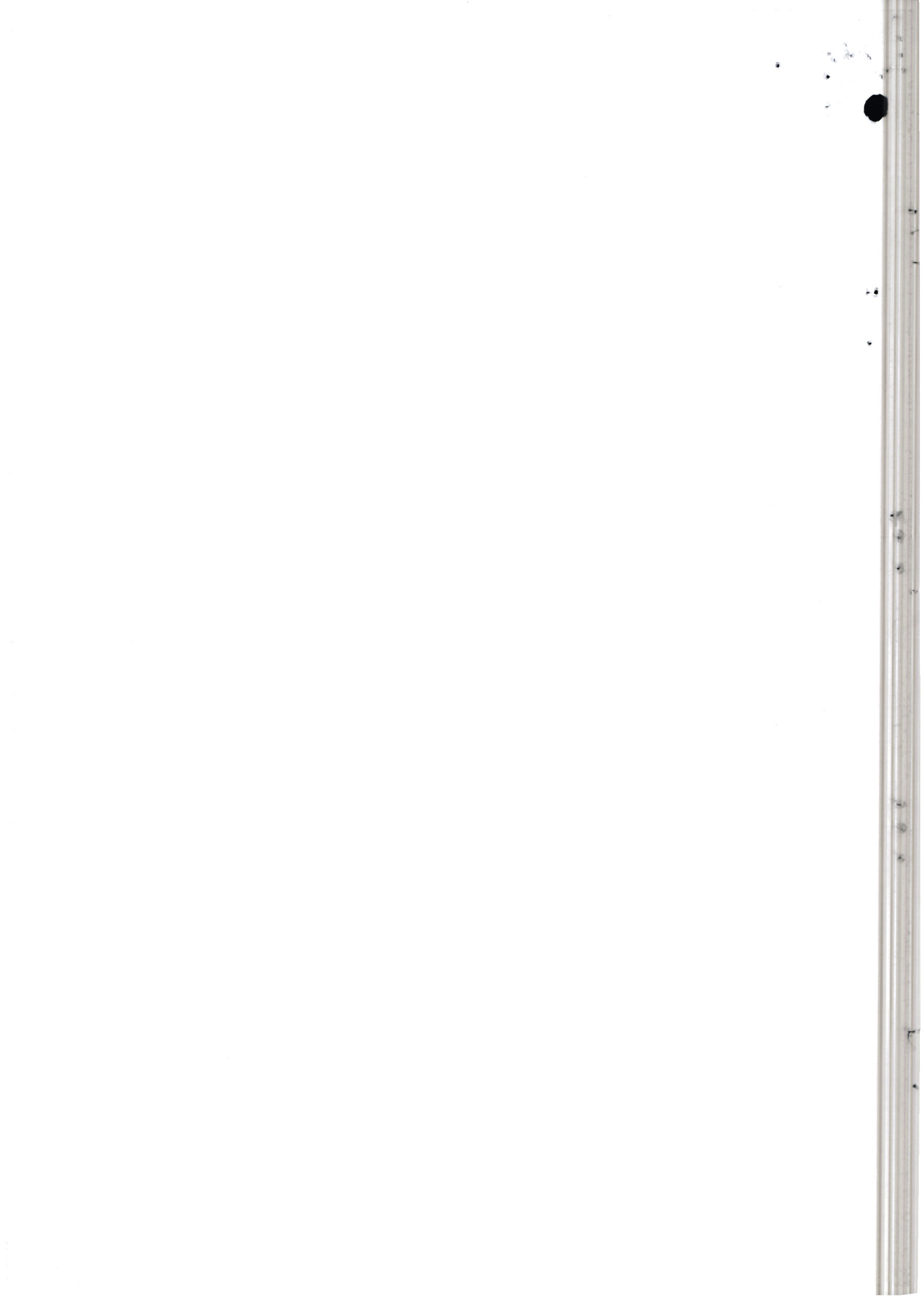
	Constituency sports tournament	Organizing sports in constituency	1,517,792.2	-	-	-	-	Awaiting board disbursement
	Bursary	bursary to needed students	3,484,085.62	-	-	-	-	Awaiting board disbursement
	Emergency	emergency to unforeseen events	748,131.44	-	-	-	-	Awaiting board disbursement
	Samburu east environment project	Construction of 10 gabions	1,431,168.35	-	-	-	-	Awaiting board disbursement
	<b>Sub-Total</b>		<b>7,181,178</b>					
	<b>Others (specify)</b>							
	Acquisition of vehicle	purchase of vehicle	9,200,000	-	-	-	-	Awaiting board disbursement
	Office furniture's	office furnishing	542,600	-	-	-	-	Awaiting board disbursement
	Constituency innovation HUB	undertaking ICT	4,444,027	-	-	-	-	Awaiting board disbursement
	<b>Sub-Total</b>		<b>14,186,627</b>					



**REGIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU  
EAST NG-CDF**

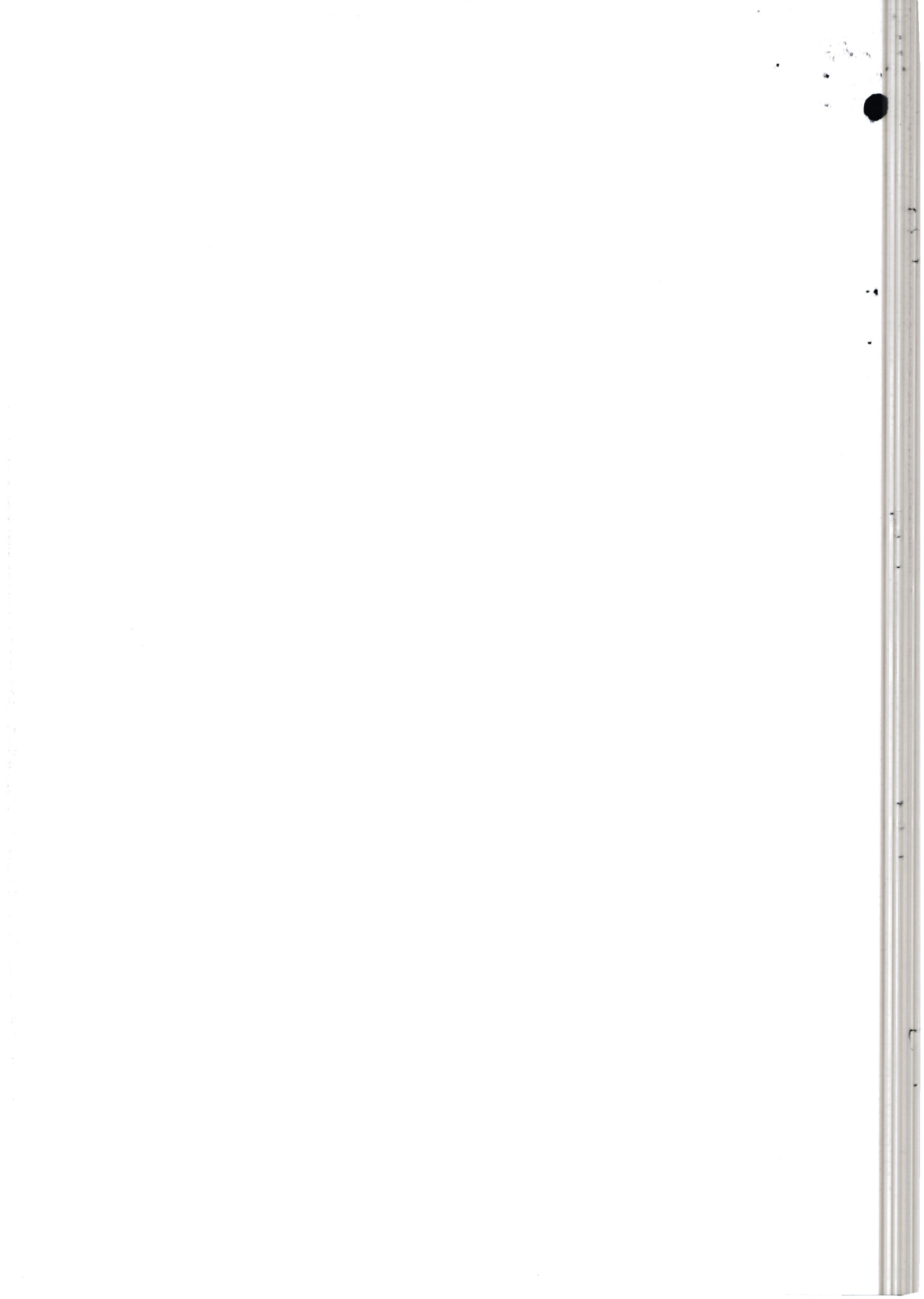
**Reports and Financial Statements  
For the year ended June 30, 2018 (Kshs)**

	<b>Grand Total</b>		<b>55,993,212</b>					
<b>ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER</b>								
	<b>Asset class</b>	<b>(Kshs)</b>	<b>(Kshs)</b>					
		<b>2017/18</b>	<b>2016/17</b>					
	Land	0	0					
	Buildings and structures	0	0					
	Transport equipment	3,744,473	3,744,473					
	Office equipment, furniture and fittings	2,622,500	2,102,500					
	ICT Equipment, Software and Other ICT Assets	0	0					
	Other Machinery and Equipment	:						
		<b>0</b>	<b>0</b>					



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

10. contractual employees		570,000							awaiting board disbursement
11.									
12.									
	<b>Sub-Total</b>	<b>570,000</b>							
	<b>Grand Total</b>	<b>570,000</b>							
<b>ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES</b>									
Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments		
								a	b
					2,017	2,018			



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

	Amounts due to other Government entities												
	Laresoro primary school	classroom of construction	900,000	-	-	-	900,000	-	-	900,000	-	-	awaiting board disbursement
	Lerata primary school	door pit latrine construction	500,000	-	-	-	500,000	-	-	500,000	-	-	awaiting board disbursement
	remote primary school	classroom of construction	900,000	-	-	-	900,000	-	-	900,000	-	-	awaiting board disbursement
	Nchok primary school	4door pit latrine	500,000	-	-	-	500,000	-	-	500,000	-	-	awaiting board disbursement
	Silango Nanyoike pry school	classroom of construction	900,000	-	-	-	900,000	-	-	900,000	-	-	awaiting board disbursement



DEVELOPMENT FUND - SAMBURU EAST NG-CDF

For the year ended June 30, 2018 (Kshs)

Imarmarof primary school	classroom of construction	1,000,000	-	-	-	1,000,000	awaiting board disbursement
Sirata Lemurt primary school	classroom of construction	1,000,000	-	-	-	1,000,000	awaiting board disbursement
Ccm pry school	4door pit latrine	500,407	-	-	-	500,407	awaiting board disbursement
Uaso girls sec school	construction of twin house	1,500,000	-	-	-	1,500,000	awaiting board disbursement
Uaso girls sec school	4door pit latrine	500,000	-	-	-	500,000	awaiting board disbursement
Uaso girls sec school	4door pit latrine	500,000	-	-	-	500,000	awaiting board disbursement



Reports and Financial Statements  
 For the year ended June 30, 2018 (KShs)  
 COUNTY FUNDS - SAMBURU EAST NG-CDF

Tipito girls sec school	3classroom	3,000,000	-	-	3,000,000	awaiting board disbursement
Tipito girls sec school	dormitory	4,000,000	-	-	4,000,000	awaiting board disbursement
Tipito girls sec school	teacher twin house	1,500,000	-	-	1,500,000	awaiting board disbursement
Tipito girls sec school	4door pit latrine	500,000	-	-	500,000	awaiting board disbursement
Tipito girls sec school	4door pit latrine	500,000	-	-	500,000	awaiting board disbursement
Tipito girls sec school	4door pit latrine	500,000	-	-	500,000	awaiting board disbursement
Wamba boys sec school	8door pit latrine	1,000,000	-	-	1,000,000	awaiting board disbursement



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

Uaso boys sec school	4door pit latrine	550,000	-	-	550,000	awaiting board disbursement
Wamba mix sec school	fencing of school	2,500,000	-	-	2,500,000	awaiting board disbursement
Lolokwe mix sec	fencing of school	2,500,000	-	-	2,500,000	awaiting board disbursement
Sereolipi mix sec	fencing of school	2,000,000	-	-	2,000,000	awaiting board disbursement
Lorok-onyokie pry school	dam desilting	2,000,000	-	-	2,000,000	awaiting board disbursement
D.E.B primary school	Acquisition of desks	1,000,000	-	-	1,000,000	awaiting board disbursement
Milgis primary school	Construction of 3classrooms to completion	3,000,000	-	-	3,000,000	awaiting board disbursement



**ANNUAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

Sionta primary school	Acquisition of desks	150,000	-	-	-	150,000	awaiting board disbursement
Mpassion primary school	Construction of teachers houses to completion	1,000,000	-	-	-	1,000,000	awaiting board disbursement
Neterit primary school	Acquisition of desks	75,000	-	-	-	75,000	awaiting board disbursement
Nkaroni primary school	Acquisition of desks	150,000	-	-	-	150,000	awaiting board disbursement
<b>Sub-Total</b>		<b>34,625,407</b>				<b>34,625,407</b>	<b>awaiting board disbursement</b>











**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

Asset class	(Kshs)		(Kshs)							
	2017/18	2016/17								
Land	0	0								
Buildings and structures	0	0								
Transport equipment.	3,744,473	3,744,473								
Office equipment, furniture and fittings	2,622,500	2,102,500								
ICT Equipment, Software and Other ICT Assets	0	0								



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - SAMBURU EAST NG-CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

Other Machinery and Equipment									
	0	0							
Heritage and cultural assets	0	0							
Intangible assets	0	0							
<b>Total</b>	<b>6,366,973</b>	<b>5,846,973</b>							

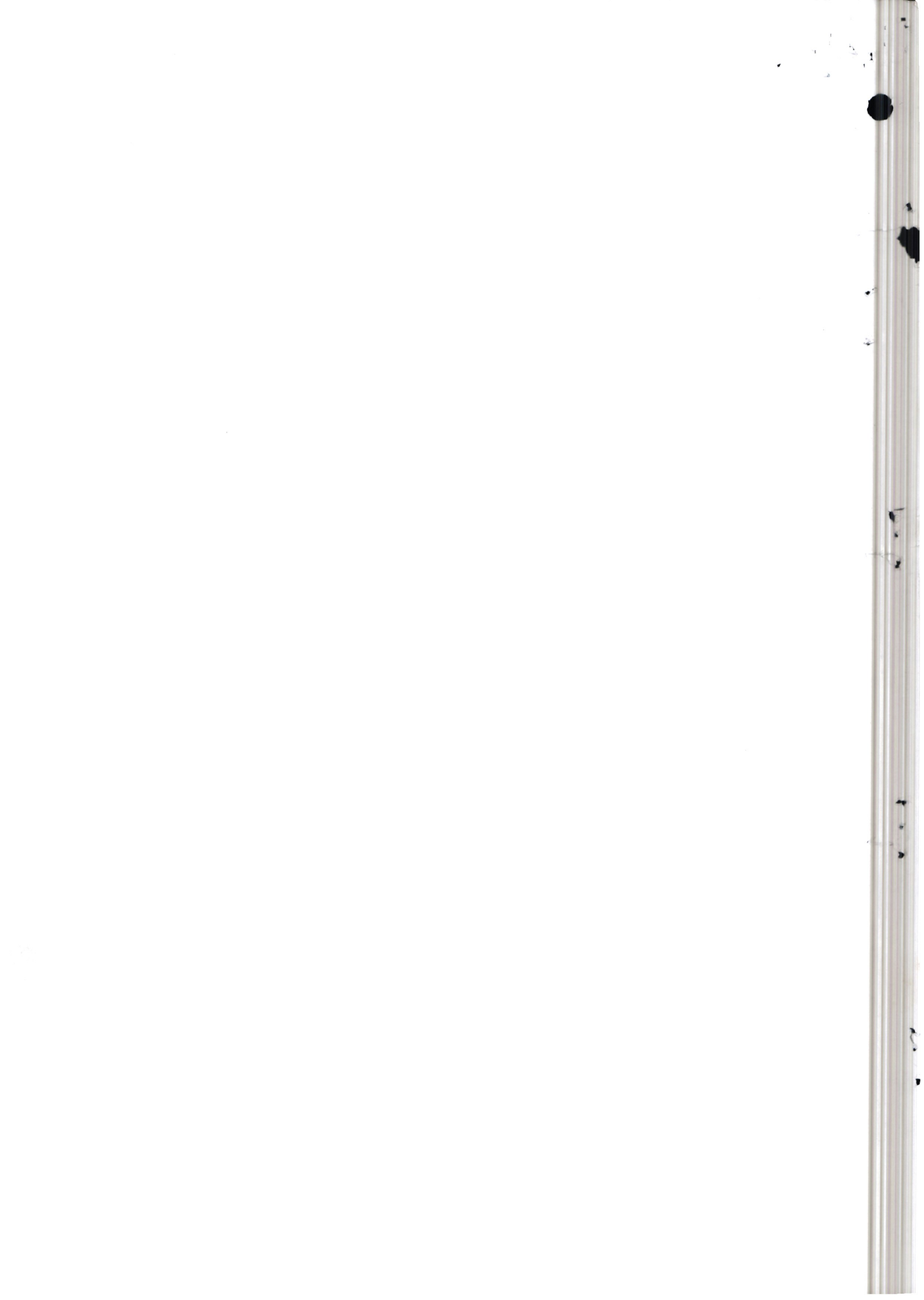


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU  
EAST NG-CDF**

**Reports and Financial Statements  
For the year ended June 30, 2018 (Kshs)**

**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2017/18</b>	<b>Bank Balance 2016/17</b>
<b>LOLOKWE MIXED SEC. SCHOOL</b>	<b>EQUITY</b>	<b>1100276326305</b>	<b>9,000,000</b>	<b>0</b>
<b>UASO GIRLS SECONDARY SCHOOL</b>	<b>EQUITY</b>	<b>1100212256234</b>	<b>7,416,583</b>	<b>0</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU  
EAST NG-CDF**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs)**

**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)
SMR/EAST/CDF/V OL.1/7	Bank balances of Kshs 3,925,607 not itemized and Pmc account Kshs. 5,580,122.41	Bank balance was itemized and Pmc bank statements for Pmc account provided	Simon kipaika-FAM	Resolved	-
SMR/EAST/CDF/V OL.1/7	Acquisition of assets not posted	financial statements amended to reflect non-posted assets	Simon kipaika-FAM	Resolved	-
SMR/EAST/CDF/V OL.1/7	Committee expenses not accounted properly	Supported documents provided to support expenditures	Simon kipaika-FAM	Resolved	-
SMR/EAST/CDF/V OL.1/7	Error posting of the acquisition of asset in place of office and general supplies under use of goods and services	Updated and amended financial statements	Simon kipaika-FAM	Resolved	-
SMR/EAST/CDF/V OL.1/7	Unaccounted kshs.586093 in other committee expenses	Itemization of items presented for accountability	Simon kipaika-FAM	Resolved	-
SMR/EAST/CDF/V OL.1/7	Incomplete projects under transfers to primary school	Explanation that they have been funded in fy 2017/2018 and others to be funded in subsequent year	Simon kipaika-FAM	Resolved	-
SMR/EAST/CDF/V OL.1/7	Incomplete Wamba mixed sec	Explanation to be funded in the next financial year	Simon kipaika-FAM	Resolved	-



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SAMBURU  
EAST NG-CDF**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs)**

Reference No. on 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)
	laboratory				
MR/EAST/CDF/V DL.1/7	Unutilized lengusaka dispensary and unequipped.	The management has communicated to the county government to take over and subsequently equipping it.	Simon kipaika-FAM	Resolved	-
MR/EAST/CDF/V DL.1/7	Unacknowledged bursary	Receipts and acknowledgement of the beneficiary availed	Simon kipaika-FAM	Resolved	-
SMR/EAST/CDF/V DL.1/7	Uncomplete security projects	The projects funded in Fy 2017/2018 to completion	Simon kipaika-FAM	Resolved	-
SMR/EAST/CDF/V DL.1/7	Unencountered emergency of Kshs 687,573	Documentation availed for accountability	Simon kipaika-FAM	Resolved	-

