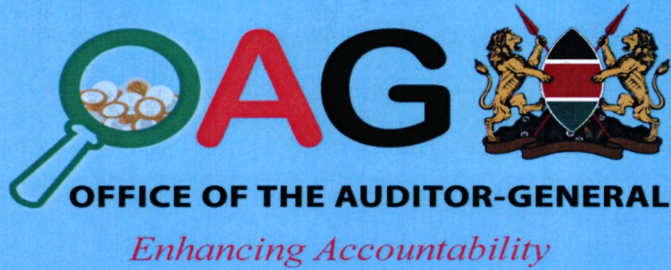
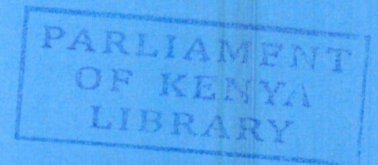


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**

THE NATIONAL ASSEMBLY	
DATE: 06 JUL 2023	
THURSDAY	
TABLED BY:	Hon. Samuel Chepkoya, MP
CLERK OF THE TABLE:	Joyce Kemetele

OFFICE OF THE AUDITOR GENERAL
UPPER EASTERN REGIONAL OFFICE - ISIOLO
18 APR 2023
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RECEIVED
P. O. Box 1027 - 60300, ISIOLO



SAMBURU EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

*Samburu East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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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 established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	David Cheruiyot
2.	Sub-County Accountant	Marwa Gimase
3.	Chairman NGCDFC	Francis Lemartile
4.	Member NGCDFC	Stephen Lenengwesi

(d) Fiduciary Oversight Arrangements

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

(e) Samburu East Constituency NGCDF Headquarters

P.O. Box 21
CDF Building/House/Plaza
Government Avenue/Road/Highway
Wamba, KENYA

(f) Samburu East Constituency NGCDF Contacts

Telephone: (254) 721353349
E-mail: cdfsamburueast@cdf.go.ke
Website: www.samburueast.go.ke

(g) Samburu East Constituency NGCDF Bankers

EQUITY Bank
Maralal Branch
P.o Box 75104-00200
Nairobi.

(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

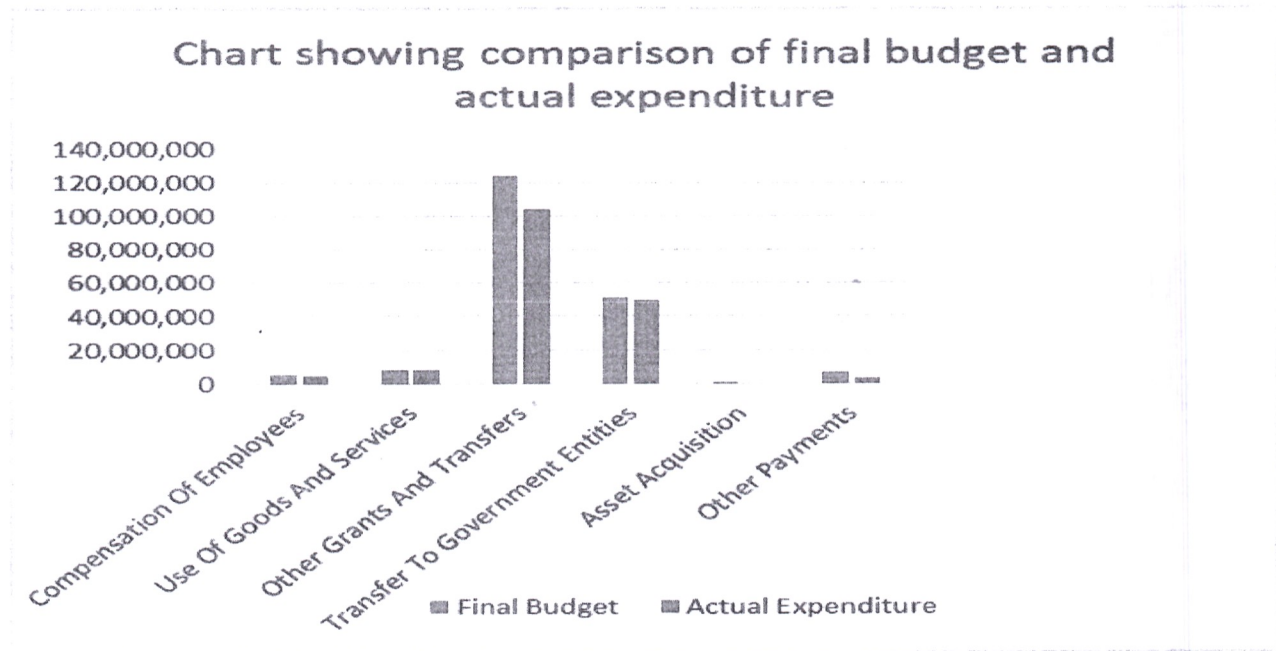
*Samburu East Constituency
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II. NG-CDFC Chairman's Report



On behalf Samburu East NG-CDF I am pleased to present our annual reports and financial statements for the year 2021/2022. We have strived and made enormous progress in the current financial year 2021/2022 that we aligned significantly with our set strategic plan. We also wish to acknowledge that despite the challenges we were determined to register a good performance from the final budget against actual expenditure which stood at 87% utilization which was well within our desired and formulated objectives. Majority of the sectors demonstrated a good uptake of the resources indicative of our desire to work as shown on the table below.

VOTE/ITEM	Original Budget	Final Budget	Actual Expenditure
Compensation Of Employees	4,000,000	5,008,325	4,789,663
Use Of Goods And Services	8,337,998	8,337,998	8,337,998
Other Grants And Transfers	78,157,297	123,528,806	103,739,800
Transfer To Government Entities	46,310,954	50,661,886	49,588,489
Asset Acquisition	-	601,103	-
Other Payments	-	7,000,000	3,500,000
	137,088,879	195,138,118	169,955,950



We also managed to buy six brand new buses for various secondary schools within the constituency including Uaso girls secondary school, Tipito girls secondary school, Nkaroni girls secondary school, Wamba mixed secondary school, Nalele boys secondary school and Seiya boys secondary school whose pictures we have







Challenges

There is an urgency of surge of students to continue improving school infrastructure that ensure all increased enrolment in school is able to accommodate them successfully.

However the vastness of our constituency and poor road network poses a challenge but we endeavor to deploy all available resources for the benefit of the constituents.

F. Martile
.....
Name *F. Martile*
CHAIRMAN NGCDF COMMITTEE

III. Statement of Performance Against Predetermined Objectives for FY2021/22

Introduction

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

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

- i. Improving infrastructural development in all public education institutions in the constituency
- ii. Increase student retention and aim at 100% transition rate of both secondary and tertiary education in the constituency
- iii. Promote security through infrastructural development to enable a serene environment for development
- iv. Promote youth talents and skills through sports activities in the constituency
- v. Promote 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 Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary's beneficiaries at all levels	-In FY 21/22 We increased the number of classrooms to 25 and 2 dormitories and 2 laboratories were constructed 4000 Bursary beneficiaries at tertiary and secondary institutions were

*Samburu East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

				awarded schedules
Security	To improve security in the constituency by developing security infrastructure	An enabled environment for coexistence between traders, businessmen and livestock herders	Number of security and landmark institutions	In FY21/22 We initiated construction of an office block to Sereolipi police station
Environment	To reduce soil erosion and improve water harvesting	More water made available to schools and improvement of soil conservation	Number of water tanks, gutters and gabions	In FY21/22 We allocated funds for 16 water harvesting tanks and over 250 gabions were constructed
Sports	To promote youth talent and skills and empowerment	Youth engagement and development of talents	Number of organized activities	In FY21/22 we allocated funds to promote talent in the constituency
Emergency	To tackle unforeseen events in the constituency	Unforeseen occurrences	Number of emergency occurrences	In FY21/22 we allocated funds for mitigation purposes

IV. Environmental and Sustainability Reporting

Samburu East NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of Samburu East NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Samburu East NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

2. Environmental performance

Protection and care of the environment is an important aspect of Samburu East NG-CDF and we have committed to complying with all relevant environmental legislations, regulations and approved practices protecting air water and land pollution

We seek to efficiently use resources and materials and manage all wastages in a responsible manner. We strive to ensure that all environmental factors are considered during planning and project implementation and regularly endeavour to communicate our environmental performance to employees and stakeholders

3. Employee welfare

We invest in providing the best working environment for our employees. Samburu East constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Samburu East constituency invests in capacity building programs for

employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Samburu East NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honoring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

Samburu East NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Samburu East Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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

.....
Name
FAM

David Chemyst

V. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Samburu 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 on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Samburu East Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Samburu East Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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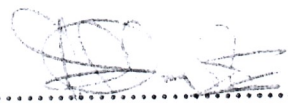
The Accounting Officer in charge of the NGCDF Samburu East Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

Approval of the financial statements

The NGCDF- Samburu East Constituency financial statements were approved and signed by the Accounting Officer on 11/09/ 2022.


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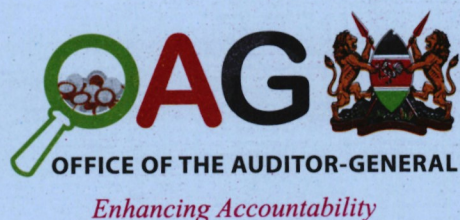
Name: Isaac Kimani
Chairman – NGCDF Committee


.....

Name: David Cheruiyot
Finance Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SAMBURU EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Control, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal control, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Samburu East Constituency set out on pages 1 to 37, which comprise the statement of assets and liabilities as at 30 June, 2022, and the

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Samburu East Constituency as at 30 June, 2022, 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracy in Brought Forward Balance

The financial statements submitted for audit review revealed that the Project Management Committee account balances as disclosed in Note 17.4 reflects a total comparative amount of Kshs.353,410 while 2020/2021 audited financial statements reflects Kshs.2,967,837 resulting to unexplained variance of Kshs.2,614,837. In addition, the statement of cashflow refers to the year 2021-2021 instead of 2021-2022.

In the circumstance, the accuracy balances in the financial statements could not be confirmed.

2. Unsupported Expenditure

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects a balance of Kshs.8,337,998 in respect to use of goods and services which includes Kshs.2,500,000 training expenses. Included in this component is an expenditure of Kshs.1,596,000 incurred on monitoring and evaluation. However, no monitoring and evaluation reports were provided for audit review.

In the circumstances, the validity and value for money of the Kshs.1,596,000 expenditure could not be confirmed.

3. Unaccounted for Bursary Funds

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects Kshs.49,588,479 in respect to other grants and other transfers which includes bursaries amounting to Kshs.16,352,325 disbursed to various secondary schools and Kshs.17,477,525 to tertiary institutions all totalling to Kshs.33,829,850 for the benefit of needy students. However, acknowledgement by the beneficiary institutions were not provided for audit review.

In the circumstance, the completeness, and validity of the disbursement of Kshs.33,829,850 could not be confirmed.

4. Unsupported Bank Balances

The financial statements and as disclosed in Note 17.4 reflect Project Management Committees (PMC) accounts balances of Kshs.94,007 and as detailed in Annex 5 to the financial statements. However, the bank reconciliations statements and their related supporting documents were not provided for audit review contrary to Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 which require that Accounting Officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month and, submit a bank reconciliation statement not later than date 10 of the subsequent month to the National Treasury with a copy to the Auditor-General.

In the circumstances, the validity and accuracy of the PMC account balances of Kshs.94,007 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Samburu East Constituency Management in accordance with ISSAI 130 on the 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 judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation for the year ended 30 June, 2022 reflects actual expenditure of Kshs.169,955,950 against an approved budget of Kshs.195,138,118 resulting to an under-expenditure of Kshs.25,182,168 or 12.9% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved the issues nor given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

3. Project Implementation Status Report

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfer to other government units amounting to Kshs.107,239,800 for projects in Primary, Secondary and Tertiary Institutions. However, the Management did not provide the updated project implementation status report (PIS) for audit review.

In the circumstance, it has not been possible to confirm the status of the projects that were planned, budgeted for and implemented during the year.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delays in Implementation of Projects

The financial statements and as disclosed in Note 17.3 under other important disclosures reflects unutilized funds amounting to Kshs.25,182,164 which includes Kshs.19,839,924 for transfers to other government entities for undertaking projects in primary, secondary and tertiary institutions for the year under review. However, as at 30 June 2022 the funds were still lying idle in the Samburu East constituency main account. No plausible explanation was given for the delays in disbursing the funds to the beneficiary institutions thereby denying the public the benefits accruing from the use of the funds.

In the circumstances, the value for money in undertaking the projects could not be confirmed.

2. Under-Allocation of Funds for Bursaries

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects a balance of Kshs.49,588,479 in respect to other grants and other transfers which includes Kshs.16,352,325 and Kshs.17,477,525 totalling to Kshs.33,829,850 in respect to bursary allocated to secondary schools and tertiary institutions. The bursary allocation of Kshs.33,829,850 translates to nineteen percent (19%) contrary to Section 21(5) of National Government Constituencies Development Fund regulations 2016, which requires that a constituency committee shall allocate not less than twenty five percent of the funds allocated to a constituency bursaries.

In the circumstance, the Management is in breach of law.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 3000 and 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 CONTROL, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Risk Management Policy

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

In the circumstances, it has not been possible to confirm whether the internal controls built within the financial and operational systems were functioning as intended.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI's) 2315 and 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 (Accrual Basis) and for maintaining effective internal controls 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 Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 controls.
- 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 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 controls 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

15 May, 2023


Samburu East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

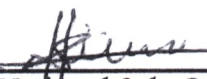
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	=	=
Total Receipts		182,177,758	161,367,724
Payments			
Compensation Of Employees	4	4,789,663	5,154,980
Use Of Goods and Services	5	8,337,998	8,543,694
Transfers To Other Government Units	6	107,239,800	66,017,487
Other Grants and Transfers	7	49,588,479	48,099,187
Acquisition Of Assets	8	-	-
Other Payments	9	=	<u>27,500,000.</u>
Total Payments		169,955,950	155,315,348
Surplus/(Deficit)		<u>12,221,808</u>	<u>6,052,376</u>

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

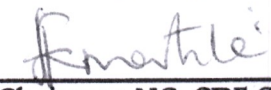
The Constituency financial statements were approved on 11/09 2022 and signed by:


 Fund Account Manager

Name: David D. Chomogor


 National Sub-County
 Accountant

Name: MARWA GIMAC
 ICPAK M/No: 15600


 Chairman NG-CDF Committee

Name: Francis Kemathle

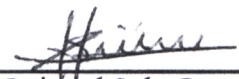
*Samburu East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VIII. Statement of Assets and Liabilities As At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	25,182,168	12,960,360
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		25,182,168	12,960,360
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		25,182,168	12,960,360
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		=	=
Net Financial Assets		==	==
Represented By			
Fund Balance B/Fwd	13	12,960,360	6,907,984
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		12,221,808	6,052,376
Net Financial Position		<u>25,182,168</u>	<u>12,960,360</u>

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

The Constituency financial statements were approved on _____ 2022 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name:	Name: <i>MAYWA GIMMILC</i>	Name:
	ICPAK M/No: <i>15600</i>	

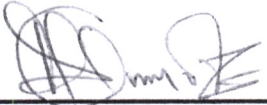
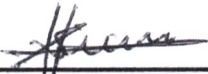
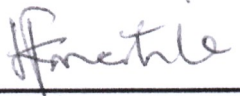
Samburu East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Other Receipts	3	=	=
Total Receipts		182,177,758	161,367,724
Payments			
Compensation Of Employees	4	4,789,663	5,154,980
Use Of Goods and Services	5	8,337,998	8,543,694
Transfers To Other Government Units	6	107,239,800	66,017,487
Other Grants and Transfers	7	49,588,479	48,099,187
Other Payments	9	-	27,500,000
Total Payments		169,955,950	155,315,348
Total Receipts Less Total Payments		12,221,808	6,052,376
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	--	--
Increase/(Decrease) In Accounts Payable	16	--	--
Prior Year Adjustments	14	--	--
Net Cash Flow from Operating Activities		--	--
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	--	--
Acquisition Of Assets	8	--	--
Net Cash Flows from Investing Activities		--	--
Net Increase In Cash And Cash Equivalent		12,221,808	6,052,376
Cash & Cash Equivalent At Start Of The Year	10	12,960,360	6,907,984
Cash & Cash Equivalent At End Of The Year	10	<u>25,182,168</u>	<u>12,960,360</u>

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

The Constituency financial statements were approved on 11/09 2022 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: <u>Dan Chanyel</u>	Name: <u>MARWA GIMACK</u> ICPAK M/No: <u>15600</u>	Name: <u>Francis Lemaithe</u>

Comburri East Constituency
ational Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b	s	c=a+b	d	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursement	2021/2022	30/06/2022		
Receipts							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	12,960,360	45,088,879	195,138,118	195,138,118	0	100%
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-
Totals	137,088,879	12,960,360	45,088,879	195,138,118	195,138,118	0	100%
Payments							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Compensation Of Employees	4,000,000	1,008,325	-	5,008,325	4,789,663	218,662	95.6%
Use Of Goods and Services	8,337,998	-	-	8,337,998	8,337,998	-	100%
Transfers To Other Government Units	78,439,927	3,550,932	45,088,879	127,079,736	107,239,800	19,839,736	84.4%
Other Grants and Transfers	46,310,954	4,300,000	-	50,601,936	49,588,489	1,022,467	98%
Acquisition Of Assets	-	601,103	-	601,103	-	601,103	0%
Other Payments	-	-	-	-	-	-	-
Funds Pending Approval**	-	3,500,000	-	3,500,000	-	3,500,000	0.0%
Totals	137,088,879	12,960,360	45,088,879	195,138,118	169,955,950	25,182,168	87.1%




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

**Samburu East Constituency
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There were instances of underutilisation of funds as a result of delays occasioned by the project management committees. However they utilized the amount thereafter. Changes appearing in the final budget versus the original budget was as a result of previous year disbursements that had not been sent to the our constituency. However after receipt of the disbursements it was included raising the final budget.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	25,182,168
Less undisbursed funds receivable from the Board as at 30 th June 2022	-
	25,182,168
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	25,182,168

The Constituency financial statements were approved on 11/09 2022 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: David Omondi	Name: MAFISA GINASC ICPAK M/No: 15600	Name: Francis Lenathile

Samburu East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/BK) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,000,000	1,008,325	-	5,008,325	4,789,663	218,662
1.2 Committee allowances	1,725,332	-	-	1,725,332	1,725,332	-
1.3 Use of goods and services	2,500,000	-	-	2,500,000	2,500,000	-
TOTAL	8,225,332	1,008,325	-	9,233,657	9,014,995	218,662
2.0 Monitoring and evaluation						
2.1 Capacity building	612,666	-	-	612,666	612,666	-
2.2 Committee allowances	1,000,000	-	-	1,000,000	1,000,000	-
2.3 Use of goods and services	2,500,000	-	-	2,500,000	2,500,000	-
TOTAL	4,112,666	-	-	4,112,666	4,112,666	-
3.0 Emergency						
3.1 Primary Schools	2,200,000	-	-	2,200,000	2,200,000	-
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	300,000	-	-	300,000	300,000	-
3.4 Security projects	4,692,207	-	-	4,692,207	4,692,207	-
TOTAL	7,192,207	-	-	7,192,207	7,192,207	-
4.0 Bursary and Social Security						

**Samburu East Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	16,352,325	-	-	16,352,325	16,329,850	22,475
4.3 Tertiary Institutions	17,500,000	-	-	17,500,000	17,500,000	-
4.4 Universities	-	-	-	-	-	-
TOTAL	33,852,325			33,852,325	33,829,850	22,475
5.0 Sports						
5.1 Samburu East Sport Association	2,741,778			2,741,778	2,741,778	
Total	2,741,778			2,741,778	2,741,778	
6.0 Environment						
6.1 Naisunyai Environmental Project	-	700,000	-	700,000	700,000	
6.2 Treetop Environmental Project	-	600,000	-	600,000	600,000	
6.3 Seiya Environmental Project	-	1,000,000	-	1,000,000	1,000,000	
6.4 Lauragi Primary School	200,000	-	-	200,000	200,000	
6.5 Leiroya Primary School	100,000	-	-	100,000	100,000	
6.6 Lkuasi Primary School	100,000	-	-	100,000	100,000	
6.7 Imarmaroi Primary School	100,000	-	-	100,000	100,000	
6.8 Milimani Sub Location	624,645	-	-	624,645	624,645	
6.9 Nalepoo Boo Primary School	100,000	-	-	100,000	100,000	
6.10 Nkaroni Girls Secondary School	200,000	-	-	200,000	200,000	

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.11 Pareu Primary School	100,000	-	-	100,000	100,000	
6.12 Seiya Boys Secondary School	200,000	-	-	200,000	200,000	
6.13 Tipito Village	600,000	-	-	600,000	600,000	
6.14 Laso Girls Secondary School	200,000	-	-	200,000	200,000	
TOTAL	2,524,645	2,300,000	-	4,824,645	4,824,645	
7.0 Primary Schools Projects (Last all the Projects)						
7.1 Lerata Primary School	40,000	-	1,000,000	1,040,000	1,000,000	40,000
7.2 Lpus Leluai Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.3 Milgis Primary School	300,000	-	1,200,000	1,500,000	1,410,000	90,000
7.4 Milimani Primary School	40,000	-	1,000,000	1,040,000	1,000,000	40,000
7.5 Nairimirimo Primary School	2,500,000	-	950,000	3,450,000	2,500,000	950,000
7.6 Naisunyai Primary School	40,000	-	1,000,000	1,040,000	1,000,000	40,000
7.7 Ngutuk Elmuget Primary School	139,925	-	1,000,000	1,139,925	1,000,000	139,925
7.8 Noololoro Primary School	40,000	-	80,000	120,000	-	120,000
7.9 Niepes Primary School	50,000	-	1,500,000	1,550,000	1,500,000	50,000
7.10 Sarara Primary School	40,000	-	1,700,000	1,740,000	1,700,000	40,000
7.11 Saasab Primary School	40,000	-	1,000,000	1,040,000	-	1,040,000
7.12 Sionta Primary School	200,000	-	1,500,000	1,700,000	-	1,700,000
7.13 Sukuroi Primary School	-	-	80,000	80,000	-	80,000

**Samburu East Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.14 Wamba DEB Primary School	40,000	-	1,000,000	1,040,000	1,000,000	-
7.15 Wamba Muslim Primar School	40,000	-	1,000,000	1,040,000	-	1,040,000
7.16 Swari Primary School	1,080,000	-	-	1,080,000	1,000,000	80,000
7.17 Kibartate Primary School	1,290,000	-	-	1,290,000	1,250,000	40,000
7.18 Nkiseu Primary School	40,000	-	-	40,000	-	40,000
7.19 Mugar Primary School	1,040,000	-	-	1,040,000	500,000	540,000
7.20 Lnarmaroi Primary School	1,040,000	1,000,000	-	2,040,000	1,000,000	1,040,000
7.21 Meuwa Primary School	40,000	-	-	40,000	-	40,000
7.22 Matakawani Primary School	40,000	1,000,000	-	1,040,000	1,000,000	40,000
7.23 Lempaute Primary School	1,080,000	-	-	1,080,000	1,000,000	80,000
7.24 Mpassion Primary School	540,000	-	-	540,000	500,000	40,000
7.25 Lorubae Primary School	200,000	-	-	200,000	-	200,000
7.26 Uaso Muslim Primary School	900,000	-	--	900,000	-	900,000
7.27 Kalama Primary School	400,000	-	-	400,000	-	400,000
7.28 Leiroiya Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.29 Lauragi Primary School	1,000,000	-	-	1,000,000	-	1,000,000
7.30 Nkokoyei Primary School	1,000,000	-	-	1,000,000	1,000,000	-
7.31 Ngutuk Engiron Primry School	1,000,000	-	-	1,000,000	1,000,000	-
7.32 Lopesiwo Primary School	1,000,000	-	-	1,000,000	1,000,000	-
7.33 Nalepoo Boo Primary School	1,000,000	-	--	1,000,000	1,000,000	-

Samburu East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
7.34 Kilamany Primary School	500,000	-	-	500,000	-	500,000
7.35 Lentanai Primary School	1,000,000	-	-	1,000,000	1,000,000	-
7.36 Golgotim Primary School	750,000	-	-	750,000	750,000	-
7.37 Reteti Mercy Primary School I	80,000	-	-	80,000	-	80,000
TOTAL	19,529,925	2,000,000	15,010,000	36,539,925	25,110,000	11,429,925
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Uaso Girls Secondary School	7,235,000	-	6,500,000	13,735,000	13,500,000	235,000
8.2 Tipito Girls Secondary School	5,235,000	1,500,000	6,500,000	13,235,000	13,000,000	235,000
8.3 Ngilai Mixed Secondary School	2,000,000	-	3,000,000	5,000,000	2,000,000	3,000,000
8.4 Wamba Mixed Secondary School	5,235,000	-	6,500,000	11,735,000	-	4,235,000
8.5 Girgir Mixed Secondary School	-	-	1,629,800	1,629,800	-	-
8.6 Nalele Boys Secondary School	10,185,000	-	2,500,000	12,685,000	-	235,000
8.7 Nkaroni Girls Secondary School	10,185,000	-	-	10,185,000	-	235,000
8.8 Seiya Boys Secondary School	10,835,000	-	-	10,835,000	-	235,000
8.9 Wamba Boys Secondary School	1,500,000	-	-	1,500,000	-	-
8.10 Wamba Girls Secondary School	1,500,000	-	-	1,500,000	-	-
8.11 Uaso Boys Secondary School	2,500,000	-	-	2,500,000	-	-
8.12 Narasha Boys Secondary School	1,700,000	-	-	1,700,000	-	-
8.13 Lussengap Girls Secondary SCH	800,000	-	-	800,000	-	-

**Samburu East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
TOTAL	58,910,000	1,500,000	26,629,800	87,039,800	78,629,800	8,410,000
9.0 Tertiary institutions Projects (List all the Projects)						
9.1 Samburu Technical Vocational	-	50,932	3,449,068	3,500,000	3,500,000	-
TOTAL		50,932	3,449,068	3,500,000	3,500,000	-
10.0 Security Projects						
10.1 Archers Post ACC Office	-	1,000,000	-	1,000,000	-	1,000,000
10.2 Sereolipi Police Station	-	1,000,000	-	1,000,000	1,000,000	-
TOTAL		2,000,000	-	2,000,000	1,000,000	1,000,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	296,354	-	296,354	-	296,354
11.2 Construction of CDF office		304,569	-	304,569	-	304,569
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
TOTAL		601,103	-	601,103	-	601,103
12.0 Others						
12.1 Strategic Plan						

Samburu East Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022
12.2 Innovation Hub					
TOTAL		-	-	-	-
Funds pending approval**					
13.1 Seiya Boys Secondary School	-	3,500,000	-	3,500,000	-
Total					
Grand Total	137,088,879	12,960,360	45,088,868	195,115,632	169,955,942
					25,182,165

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Samburu 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.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

*Samburu East Constituency
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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO B104503		15,000,000
AIE NO B104673		20,000,000
AIE NO A823718		34,367,724
AIE NO B124659		9,000,000
AIE NO B119636		8,500,000
AIE NO B128269		6,900,000
AIE NO B128026		13,000,000
AIE NO B138992		12,000,000
AIE NO B132323		6,000,000
AIE NO B132029		6,000,000
AIE NO B126284		7,000,000
AIE NO B105079		11,600,000
AIE NO B140723		12,000,000
AIE NO B105277	33,000,000	
AIE NO B089089	12,088,879	
AIE NO B154477	24,088,879	
AIE NO B105669	44,000,000	
AIE NO B105924	22,000,000	
AIE NO B128691	5,000,000	
AIE NO B163853	12,000,000	
AIE NO B154198	12,000,000	
AIE NO B154421	18,000,000	
TOTAL	182,177,758	161,367,724

Samburu East Constituency

National Government Constituencies Development Fund (NGCDF)

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Notes To the Financial Statements (Continued)

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)		
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,635,883	2,524,745
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	359,500	149,600
Leave allowance	39,643	68,000
Gratuity to contractual employees	1,179,985	581,063
Other Personnel Payments	300,000	1,568,200
Employer Contributions Compulsory national social security schemes	274,652	263,372
Total	4,789,663	5,154,980

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Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	3,500,000	3,500,000
Utilities, supplies and services	229,000	39,776
Communication, supplies and services	188,230	-
Domestic travel and subsistence	47,523	365,200
Printing, advertising and information supplies & services	401,640	-
Rentals of produced assets	-	-
Training expenses	2,500,000	2,500,000
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	580,326	259,400
Other operating expenses	783,113	1,879,318
Routine maintenance – vehicles and other transport equipment	108,166	-
Routine maintenance – other assets	-	-
Total	8,337,998	8,543,694

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	25,110,000	24,994,977
Transfers To Secondary Schools (See Attached List)	78,629,800	41,022,510
Transfers To Tertiary Institutions (See Attached List)	3,500,000	-
Total	107,239,800	66,017,487

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Notes To The Financial Statements (Continued)

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	16,352,325	16,652,176
Bursary – tertiary institutions (see attached list)	17,477,525	18,135,186
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	1,000,000	1,400,00
Sports projects (see attached list)	2,741,777	2,401,377
Environment projects (see attached list)	4,824,645	1,500,000
Emergency projects (see attached list)	7,192,207	8,010,448
Total	49,588,479	48,099,187

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	-

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
Reallocation	-	-

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Notes To the Financial Statements (Continued)

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	12,960,360	6,907,984
Cash in hand	-	-
Imprest	-	-
Total	12,960,360	6,907,984

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Notes To the Financial Statements (Continued)

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

**** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)**

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	15,429,800	15,227,002
Imprest surrendered during the Year (C)	15,429,800	15,227,002
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	218,662	1,008,625
Use of goods and services	-	-
Amounts due to other Government entities (see attached list)	19,839,924	45,139,810
Amounts due to other grants and other transfers (see attached list)	1,022,475	4,300,000
Acquisition of assets	601,103	601,103
Funds pending approval	3,500,000	7,000,000
Total	25,182,164	58,049,538

*Samburu East Constituency
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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	94,007	353,410
Total	94,007	353,410

buru East Constituency
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Annexes
Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

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Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1. -				
2. -				
3. -				
	Sub-Total			
	Grand Total			

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Salary and statutory deductions	218,662	1,008,325	
	Sub-Total	218,662	1,008,325	
Use of goods & services				
	Sub-Total	0	0	
Amounts due to other Government entities				
Lerata Primary School	Desk Acquisition	40,000	1,000,000	
Milgis Primary School	Desk Acquisition	40,000	1,200,000	
Mitimani Primary School	Desk Acquisition	40,000	1,000,000	
Nairirimimo Pry School	Mattress Purchase	150,000	150,000	
Nairirimimo Pry School	Latrine Construction	800,000	800,000	
Naisumyai Primary School	Desk Acquisition	40,000	1,000,000	
Ngutuk Elmugel Pry School	Desk Acquisition	139,925	1,000,000	
Nooloto Primary School	Desk Acquisition	40,000	80,000	
Nlepes Primary School	School Fencing	50,000	1,500,000	
Sarara Primary School	Desk Acquisition	40,000	1,700,000	
Saasab Primary School	Classroom Construction	1,000,000	1,000,000	
Saasab Primary School	Desk Acquisition	40,000	0	
Siorta Primary School	Renovation	200,000	1,500,000	
Siorta Primary School	Admin Block Construction	150,000	0	
Sukurroi Primary School	Desk Acquisition	80,000	80,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Wamba Deb Primary School	Desk Acquisition	40,000	1,000,000	
Wamba Muslim Fry School	One Classroom Construction	1,000,000	1,000,000	
WAMBA MUSLIM PRY SCHOOL	Desk Acquisition	40,000	0	
SWARI PRIMARY SCHOOL	Desk Acquisition	40,000	0	
KIBARTATRE PRY SCHOOL	Desk Acquisition	40,000	0	
NKISEU PRIMARY SCHOOL	Desk Acquisition	40,000	0	
MUUGUR PRIMARY SCHOOL	Classroom Construction	500,000	0	
MUUGUR PRIMARY SCHOOL	Desk Acquisition	40,000	0	
LMARMAROI PRIMARY SCHOOL	Desk Acquisition	40,000	0	
LMARMAROI PRIMARY SCHOOL	Staff House Completion	1,000,000	0	
MEUWA PRIMARY SCHOOL	Desk Acquisition	40,000	0	
MATAKWANI PRIMARY SCHOOL	Desk Acquisition	40,000	0	
LEMPAUTE PRIMARY SCHOOL	Desk Acquisition	80,000	0	
MPASSION PRIMARY SCHOOL	Desk Acquisition	40,000	0	
LORUBAE PRIMARY SCHOOL	Electrical Wiring	200,000	0	
UASO MUSLIM PRIMARY SCHOOL	Desk Acquisition	400,000	0	
UASO MUSLIM PRIMARY SCHOOL	Latrine Construction	500,000	0	
KALAMA PRIMARY SCHOOL	School Fencing	400,000	0	
IJEIROYA PRIMARY SCHOOL	Staff House Completion	1,000,000	0	
LAURAGI PRIMARY SCHOOL	Classroom Construction	1,000,000	0	
MILGIS PRIMARY SCHOOL	School Fencing	50,000	0	
KILTAMANY PRIMARY SCHOOL	Water Piping	500,000	0	
RETETI MERCY PRIMARY SCHOOL	Desk Acquisition	40,000	0	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
UASO GIRLS SECONDARY SCHOOL	Bus Purchase	235,000	6,500,000	
TIPITO GIRLS SECONDARY SCHOOL	Bus Purchase	235,000	6,500,000	
NGILAI MIXED SECONDARY SCHOOL	Dormitory Construction	3,000,000	1,629,800	
WAMBA MIXED SECONDARY	Lab Construction	4,000,000	3,000,000	
Wamba Mixed Secondary School	Bus Purchase	235,000	6,500,000	
Nalele Boys Secondary School	Bus Purchase	235,000	2,500,000	
Nkaroni Girls Secondary School	Bus Purchase	235,000	3,500,000	
Seiya Boys Secondary School	Bus Purchase	235,000	-	
Sub-Total		19,839,925	45,139,800	
Amounts due to other grants and other transfers				
Bursary	Bursary Awards	22,475	50,932	
Archers Post A.C.C Office	Fence construction	1,000,000	1,000,000	
Sereolipi police station	Admin block construction		1,000,000	
Naisunyai environmental project	Gabion construction		700,000	
Treelop environmental project	Gabion construction		600,000	
Seiya environmental project	Gabion construction		1,000,000	
Sub-Total		1,022,475	4,300,000	
Acquisition of assets				
Constituency Motor Cycle	Purchase of motorcycle	296,475		
NGCDF Toilet	Construction of toilet	304,569		
Sub-Total		601,103	601,103	
Funds pending approval				
Seiya Boys Secondary School		3,500,000	3,500,000	

**Samburu East Constituency
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Tipito girls secondary school			1,500,000	
Lmarmaroi primary school			1,000,000	
Matakawani primary school			1,000,000	
Sub-Total		3,500,000	7,000,000	
Grand Total		25,182,168	58,049,238	

Samburu East Constituency
National Government Constituencies Development Fund (NGCDF)
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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	3,744,473	-	-	3,744,473
Office equipment, furniture and fittings	2,622,500	-	-	2,622,500
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	6,366,973	-	-	6,366,973

*Samburu East Constituency
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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
Seiya boys secondary school	Equity bank	1100279067210	19.2.2017	27,000	795
Uaso girls secondary school	Equity bank	410277245732	19.2.2017	13,000	306
Kule primary school	Equity bank	1100279774412	26.2.2017	0	4,007
Matakwani primary school	Equity bank	1100278745319	13.9.2018	0	20,720
Mpassion primary school	Equity bank	1100277526178	15.7.2020	300	2,210
Narasha boys secondary school	Equity bank	1100279071992	19.2.2017	800	224,192
Ndonyo wasin primary school	Equity bank	410267122070	19.2.2017	1,600	1,800
Raraiti primary school	Equity bank	1100278860257	24.8.2019	11,000	10,080
Sereolipi primary school	Equity bank	410177649028	31.7.2020	4,000	60,880
Sirata lemurt primary school	Equity bank	410278832558	15.3.2022	637	10,120
Sukuroi primary school	Equity bank	410267405268	16.5.2021	0	0
Silango nanyokie primary school	Equity bank	410262838148	13.8.2021	570	0
Lorok onyokie primary school	Equity bank	1100277394206	19.5.2016	6,000	700
Lmarnaroi primary school	Equity bank	410277394206	11.6.2018	1,500	600
Tipito girls secondary school	Equity bank	410277529526	19.2.2017	27,000	
Nalele girls secondary school	Equity bank	1100279871228	19.2.2017	600	17,000

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PMC	Bank	Account number	Account opening date	Bank Balance 2021/22	Bank Balance 2020/21
Total				94,007	353,410

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
CEN.HUB.Samburueast.CDF.15	Errors in annual reports and financial statements	Errors amended to reflect the changes and submitted	resolved	
CEN.HUB.Samburueast.CDF.15	Variances between supporting schedules and financial statements	Variances amended and resubmitted	resolved	
CEN.HUB.Samburueast.CDF.15	Stalled projects not adequately fund	Funds will be allocated in the current code list	resolved	
CEN.HUB.Samburueast.CDF.15	Unutilised complete projects	Project handed over to OCPD ready for use	unresolved	
CEN.HUB.Samburueast.CDF.15	Lack of risk policy	Risk policy currently under development	unresolved	
CEN.HUB.Samburueast.CDF.15	Lack of documented bursary policy	Acknowledgement slips from respective institutions provided	resolved	
CEN.HUB.Samburueast.CDF.15	Lack of fire policy	Issue noted and steps taken to correct	Not resolved	
CEN.HUB.Samburueast.CDF.15	Unsupported sports expenditure	Issues responded to accordingly	unresolved	


 Name **Daniel Danyal**
 Fund Account Manager.

