

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
LAIKIPIA WEST CONSTITUENCY

FOR THE YEAR  
ENDED 30 JUNE 2018



PARLIAMENT  
OF KENYA  
LIBRARY

ASSEMBLY  
DATE: 07 AUG 2019  
Tabled  
Hon. Benjamin Ndiritu  
(Majority Party Whip)  
Holding Allowed







**NG-CDF**

**National Government Constituencies Development Fund**  
Laikipia West Constituency  
NG-CDF BUILDING  
NEXT TO D.C.C NYAHURURU OFFICE  
P.O Box 2084-20300  
Nyahururu.  
Tel: 0700390244  
Email: cdflaikipiawest@gmail.com

OUR REF: LWNGCDF /FS/2017/18-01

DATE: Monday 10<sup>th</sup> September 2018

THE CHIEF EXECUTIVE OFFICER,  
NG-CONSTITUENCY DEVELOPMENT FUND BOARD,  
P.O BOX 46682-00100  
NAIROBI.



Dear Sir,

**RE: REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**

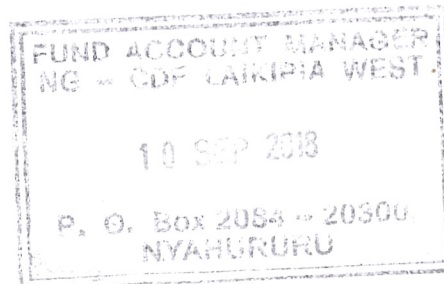
The above subject refers.

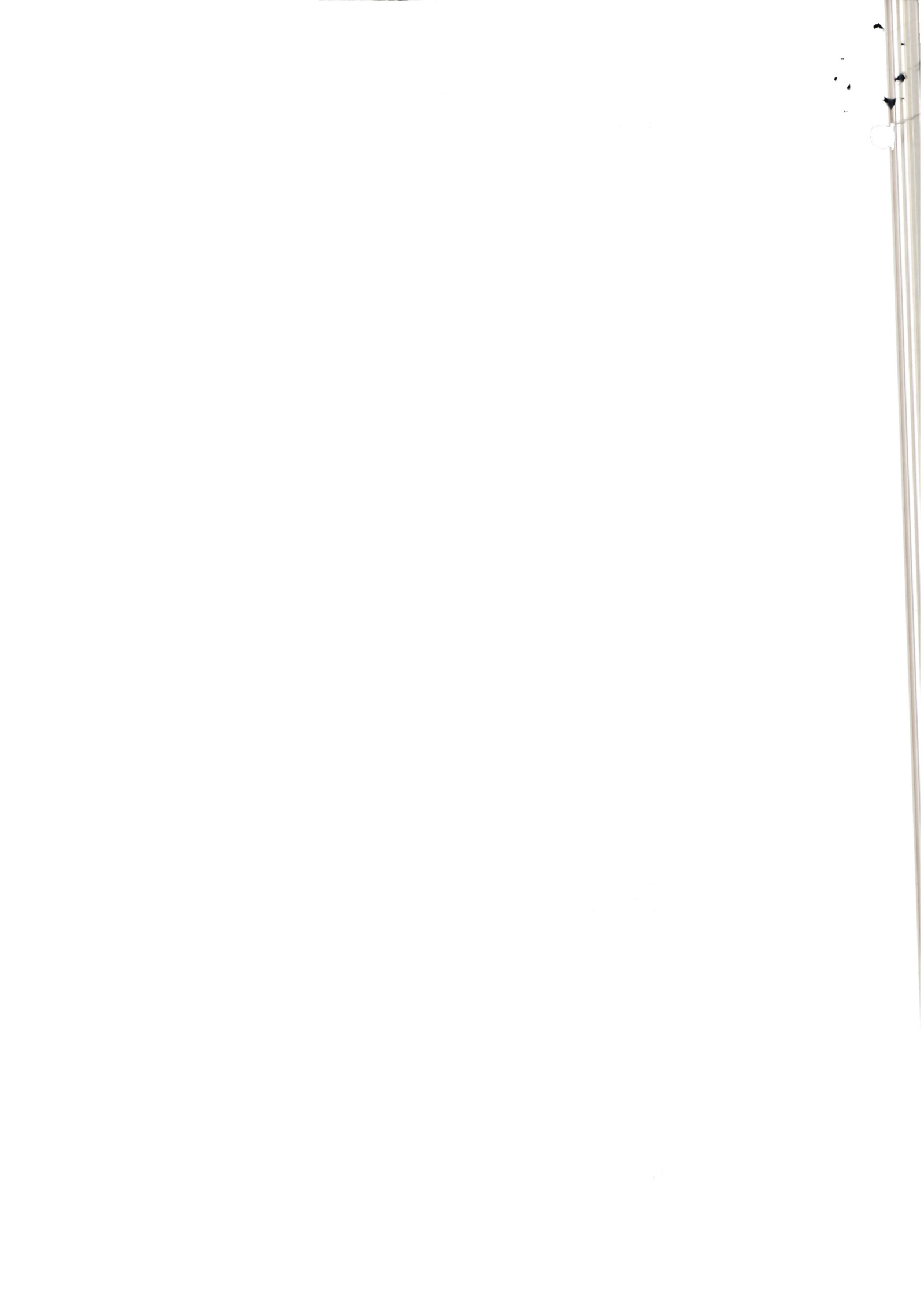
Enclosed herewith, please find the hard copy financial statements for the year ended 30<sup>th</sup> June 2018 for Laikipia West National Government Constituency Development Fund.

The financial statements have been prepared in accordance with cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS) and approved by the National Government Constituency Development Fund Committee (NGCDFC) Laikipia West.

Yours faithfully,

Henry G. Wanjiku  
FUND ACCOUNT MANAGER  
**LAIKIPIA WEST NG-CDF**









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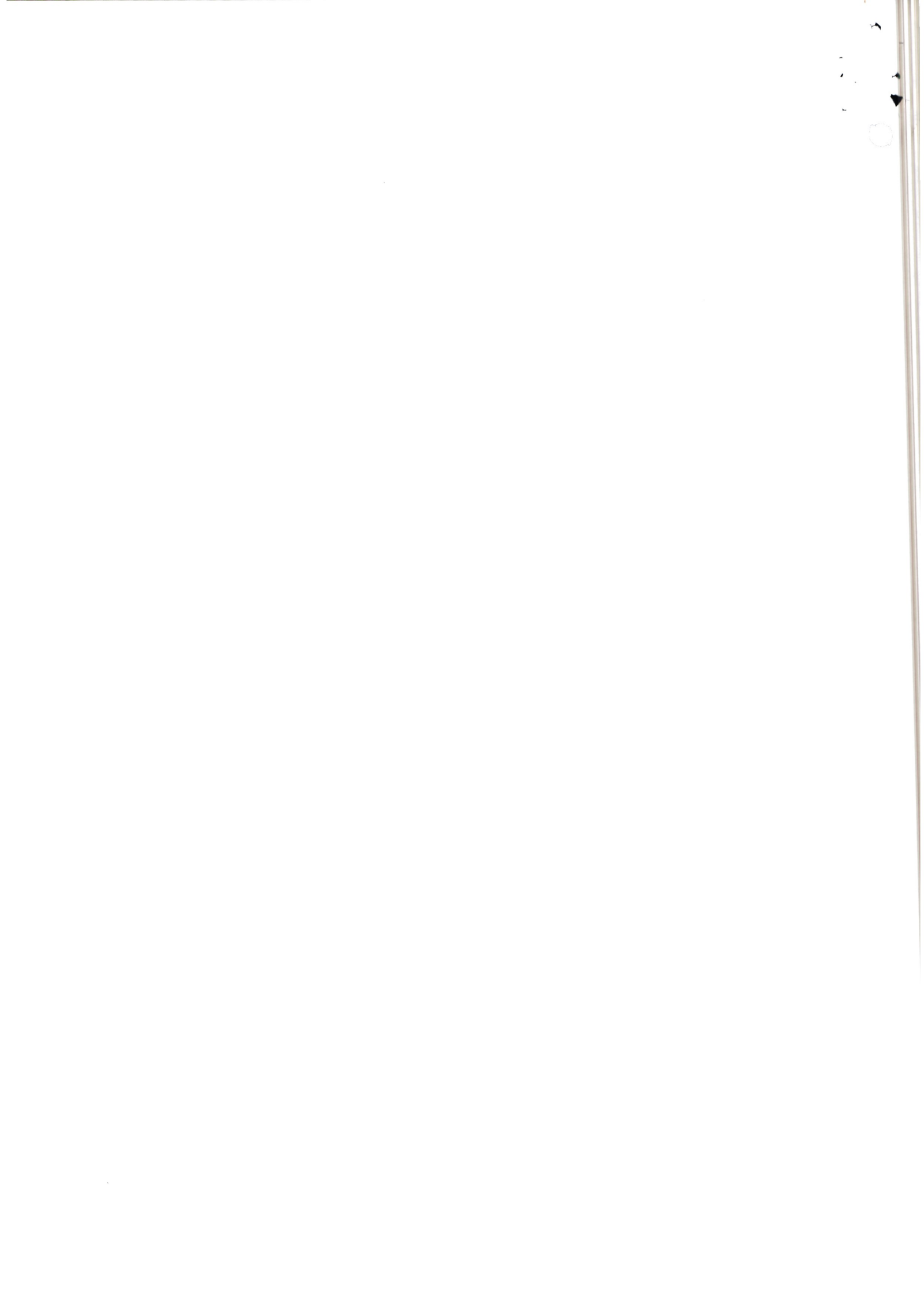
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND LAIKIPIA  
WEST CONSTITUENCY**

**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)





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

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
LAIKIPIA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**Core Values**

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

**(b) Key Management**

The NGCDF LAIKIPIA WEST 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> June 2018 and who had direct fiduciary responsibility were:

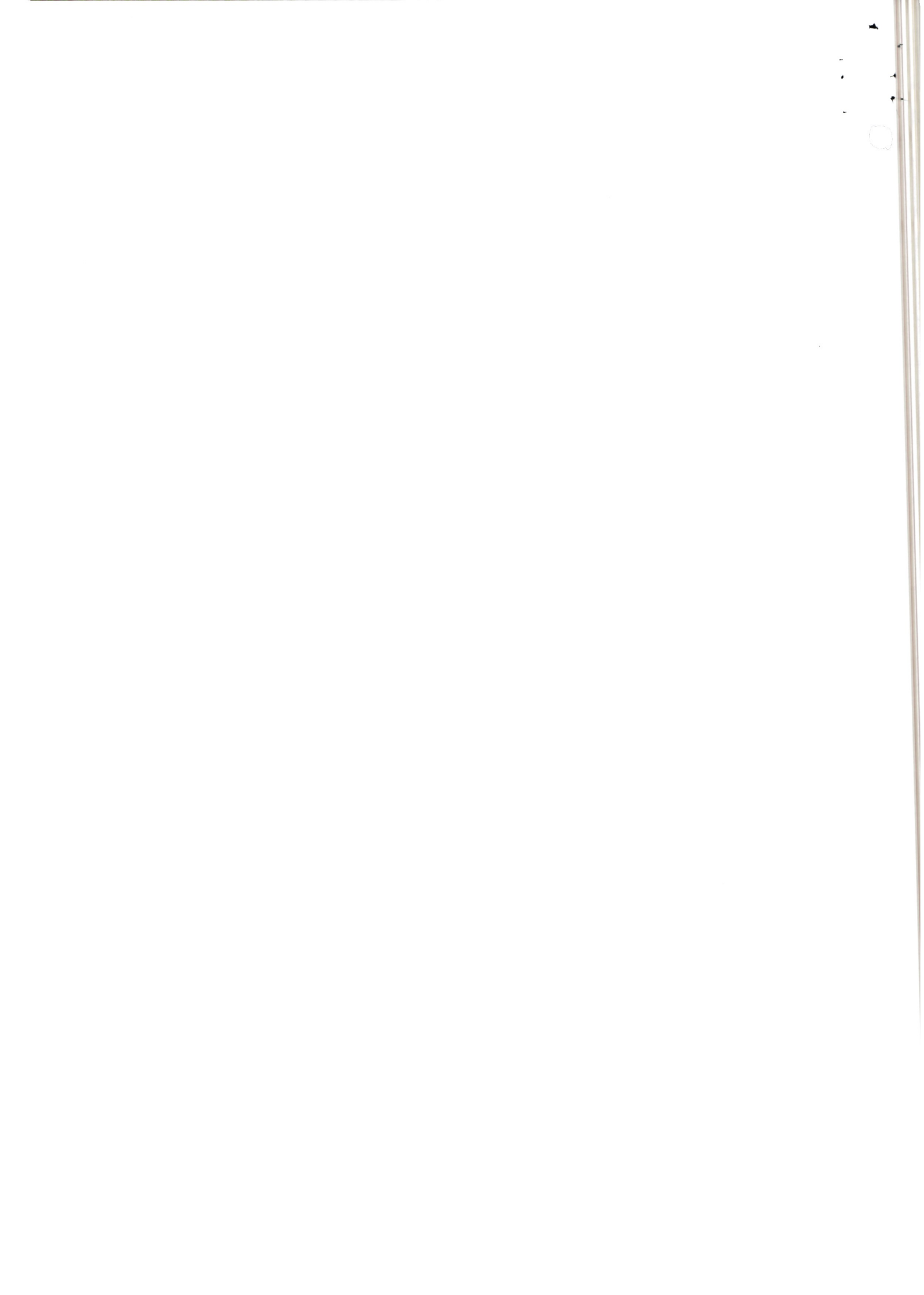
No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Henry Wanjiku
3.	Sub-County Accountant	Felista Githuku
4.	Chairman NGCDFC	Patrick Weru
5.	Member NGCDFC	Priasciah Ngarachu

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF LAIKIPIA WEST Constituency Headquarters**

P.O. Box 2084-20300Nyahururu  
NGCDF Office Building.  
Next to DCC Nyahururu office  
Nyahururu, KENYA



*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)*

*LAIKIPIA WEST CONSTITUENCY*

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**(f) NGCDF LAIKIPIA WEST Constituency Contacts**

Telephone: (254) 0700390244

E-mail: [laikipiawest@cdf.go.ke](mailto:laikipiawest@cdf.go.ke)

Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) NGCDF LAIKIPIA WEST Constituency Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
  
2. Equity Bank (specify the constituency account banker details)

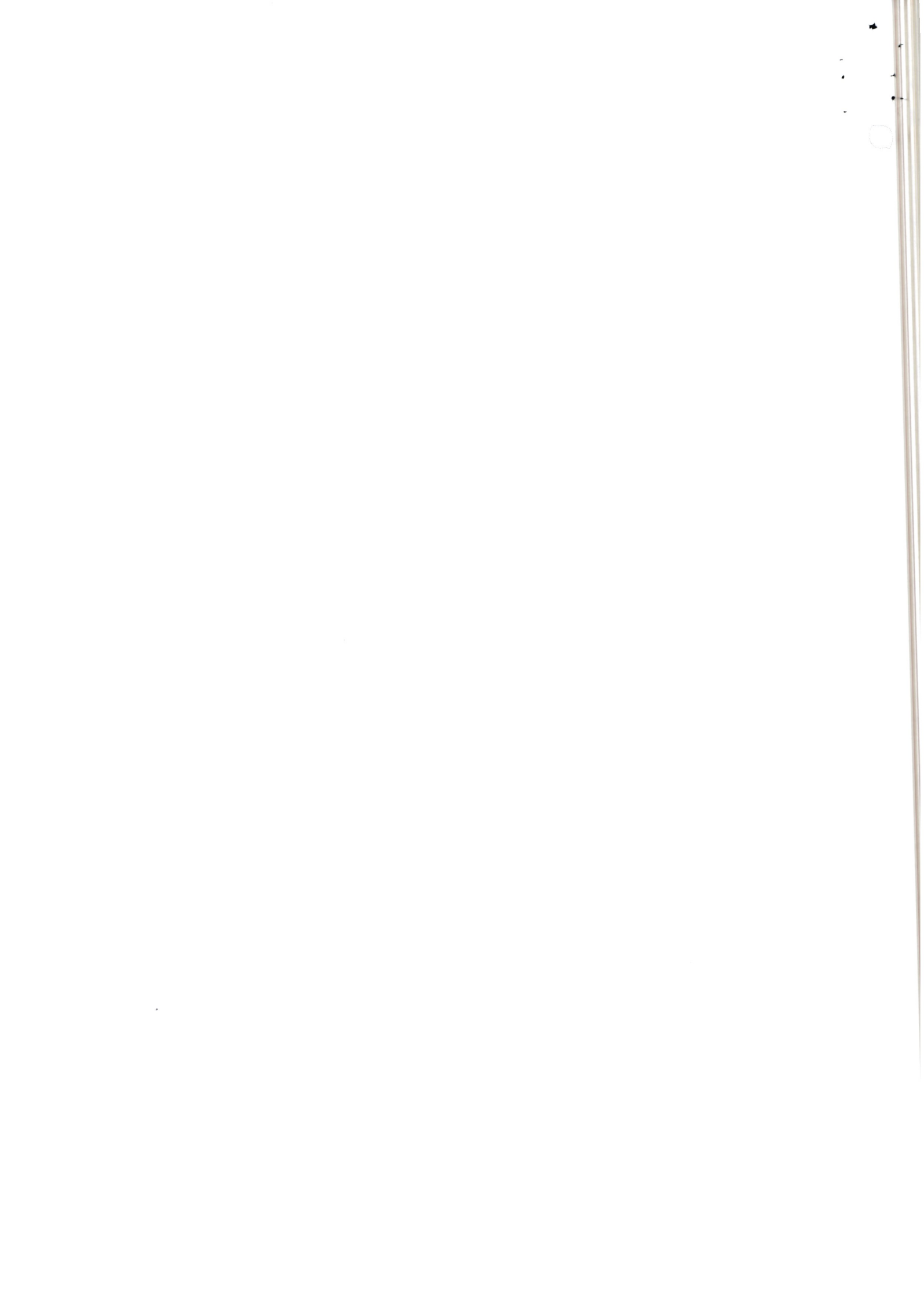
Bank Name	<b>Equity bank</b>
Branch	<b>Nyahururu</b>
Account Name	<b>Laikipia West NGCDF</b>
Account Number	<b>0160261729259</b>
Address	<b>P.O Box 2084-20300 Nyahururu</b>

**(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



## II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

As the chairman of Laikipia West NGCDFC together with the committee members, I am pleased to present to you the annual report and financial statements for the financial year 2017-2018 for Laikipia West Constituency. In the year under review, the constituency received Kshs. 87,310,344.82. The Constituency spent ksh 79,425,137.00 against ksh 103,132,002.91 available to be spent during the year which was 89%.

The money was budgeted as follows:

- a) Administration/ Recurrent-6%, Emergency-5%, Monitoring and Evaluation-2%, Education - 50.5%, Bursary-25%, Security-3.7%, strategic plan 4.07% and ICT hubs 4.7%

### EDUCATION VOTE

We were able to achieve the following;

Thirty two new classrooms were constructed, eight toilets (six units each) constructed, constructed one dormitories block for special school. The committee was able to award bursary to over 70% students both in secondary and tertiary learning institutions.

### SECURITY VOTE

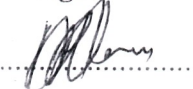
We were able to achieve the following;

- a) Two chief offices were constructed  
b) Staff house were constructed for the new AP post to enhance security in the area.

### Implementation challenges and recommended way forward

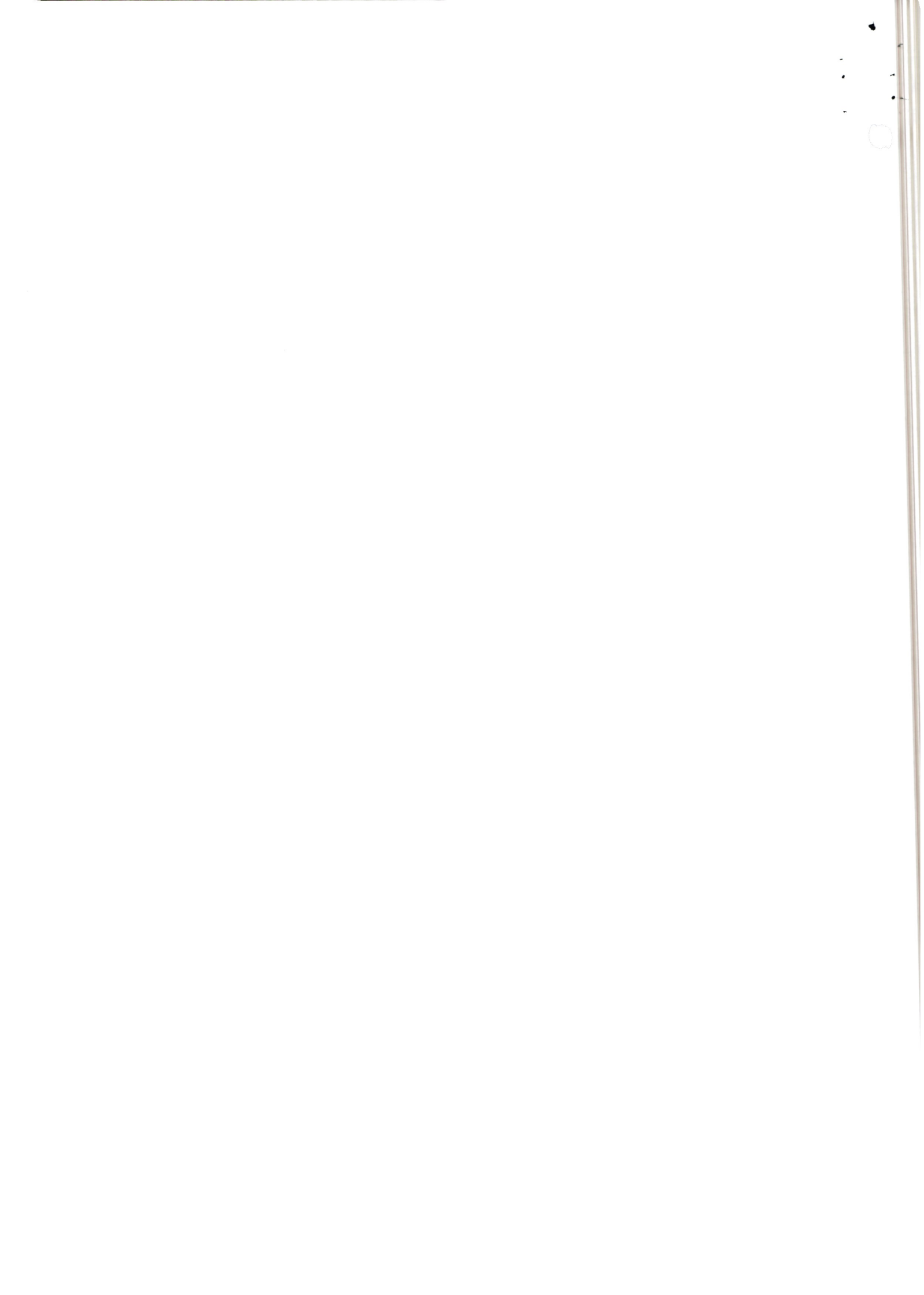
- ✓ Increased insecurity in the area which leads to delay in the implementation of projects in the constituency. The security team is restoring security in the area to create a conducive environment for the learners and also project implementation.
- ✓ The high number of school in the constituency. The constituency has a total 267 both public primary and secondary schools with very poor infrastructure. The money allocated by the board is not enough to ensure that all the schools and AP post have adequate infrastructure. The office is trying to partner with the well-wishers and appeals to the Board to consider giving the constituency the CSR projects
- ✓ Increased human wildlife conflicts in the area.

The NGCDF Board should consider in the future approving projects aimed at restricting the wildlife to reduce human wildlife conflict e.g. construction of solar fence in area with wildlife.

Name	Designation	Sign	Date
Patrick Weru	NGCDFC chairman		10/09/2018







**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
LAIKIPIA WEST 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 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.

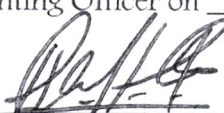
The Accounting Officer in charge of the NGCDF-LAIKIPIA WEST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 20XX. 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-LAIKIPIA WEST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of 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 charge of the NGCDF-LAIKIPIA WEST Constituency further confirms the completeness 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.

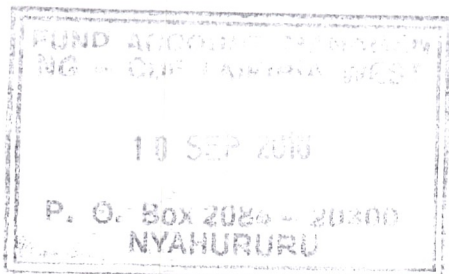
The Accounting Officer in charge of the NGCDF-LAIKIPIA WEST Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

**Approval of the financial statements**

The NGCDF-LAIKIPIA WEST Constituency financial statements were approved and signed by the Accounting Officer on 10/09/ 2018.

  
Fund Account Manager  
Name: Henry G. Wanjiku

  
Sub-County Accountant  
Name: Felista Githuku  
ICPAK Member Number:



**DISTRICT ACCOUNTANT  
NYAHURURU**



# REPUBLIC OF KENYA

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Fax: +254-20-311482  
E-mail: oag@oagkenya.go.ke  
Website: www.oagkenya.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Laikipia West Constituency set out on pages 6 to 32, 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, except for the effect of the matter 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 - Laikipia West 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 Qualified Opinion

##### 1. Bursary to Needy Students

Disclosed in Note 7 to the financial statements under other grants and transfers are bursary amounting to Kshs.21,702,586 comprising bursary secondary schools - Kshs.10,904,000, bursary tertiary schools - Kshs.9,282,586 and bursary special schools - Kshs.1,516,000. However, acknowledgement letters or receipts from the institutions which were paid a total of Kshs.4,197,000 to confirm receipt of the bursaries were not provided for audit review. Consequently, it could not be ascertained whether the bursaries paid reached the intended beneficiaries and were properly accounted for.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Laikipia West 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

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



statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

## **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 matter described in the Basis for Qualified Opinion 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**

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 matter described in the Basis for Qualified Opinion section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

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 - Laikipia West Constituency 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.

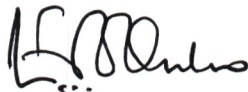
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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 - Laikipia West 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.

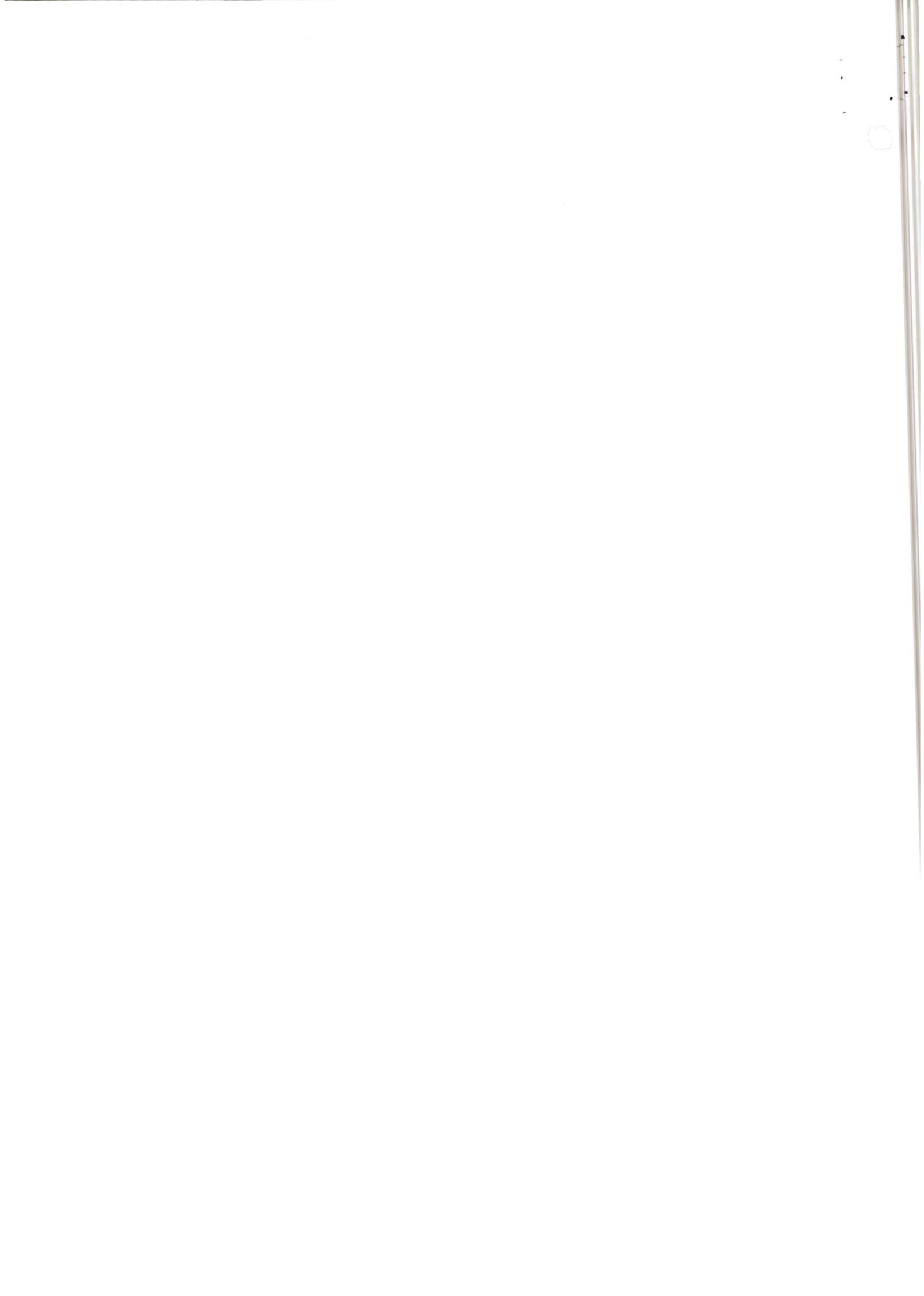
I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

**Nairobi**

**21 May 2019**





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**LAIKIPIA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	87,310,345	81,896,551.70
Proceeds from Sale of Assets	2		
Other Receipts	3	311,000	96,000.00
<b>TOTAL RECEIPTS</b>		<b>87,621,345</b>	<b>81,992,551.70</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,924,128	2,787,195.05
Use of goods and services	5	6,720,173	6,628,132.80
Transfers to Other Government Units	6	40,148,835	27,200,000.00
Other grants and transfers	7	29,771,551	57,903,786.00
Acquisition of Assets	8	572,450	75,600.00
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>79,137,137</b>	<b>94,594,713.85</b>
<b>SURPLUS/(DEFICIT)</b>		<b>8,484,208</b>	<b>(12,602,162.15)</b>

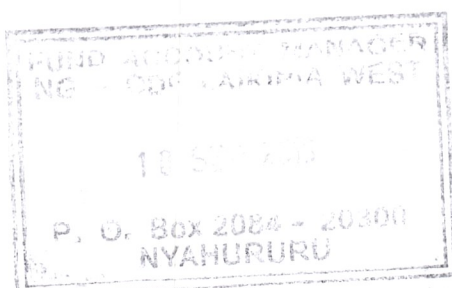
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-LAIKIPIA WEST Constituency financial statements were approved on 10/09/2018 and signed by:



Fund Account Manager  
Name: Henry G. Wanjiku



Sub-County Accountant  
Name: Felista Githuku  
ICPAK Member Number:



**DISTRICT ACCOUNTANT  
NYAHURURU**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

LAIKIPIA WEST CONSTITUENCY

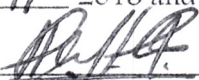
Reports and Financial Statements

For the year ended June 30, 2018

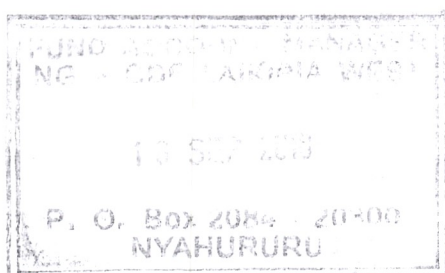
V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	12,615,556	4,131,347.75
Cash Balances (cash at hand)	10B		
<b>Total cash and cash equivalent</b>		12,615,556	4,131,347.75
Current receivables-Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>12,615,556</b>	<b>4,131,347.75</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts payable-Retention	12	-	-
<b>NET FINANCIAL ASSETS</b>		<b>12,615,556</b>	<b>4,131,347.75</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	4,131,348	16,562,724.70
Surplus/Defict for the year		8,484,208	(12,602,162.15)
Prior year adjustments	14		170,785.20
<b>NET FINANCIAL POSITION</b>		<b>12,615,556</b>	<b>4,131,347.75</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-LAIKIPIA WEST Constituency financial statements were approved on 10/09/2018 2018 and signed by:

  
 Fund Account Manager  
 Name: Henry G. Wanjiku

  
 Sub-County Accountant  
 Name: Felistia Githuku  
 ICPAK Member Number:



**DISTRICT ACCOUNTANT  
 NYAHURURU**



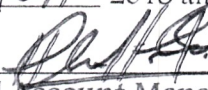
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
LAIKIPIA WEST CONSTITUENCY**

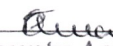
**Reports and Financial Statements  
For the year ended June 30, 2018**

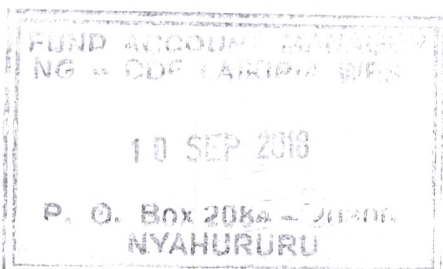
**VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2017 - 2018	2016 - 2017
Transfers from NGCDF Board	1	87,310,345	81,896,551.70
Other Receipts	3	311,000	96,000.00
		<b>87,621,345</b>	<b>81,992,551.70</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,924,128	2,787,195.05
Use of goods and services	5	6,720,173	6,628,132.80
Transfers to Other Government Units	6	40,148,835	27,200,000.00
Other grants and transfers	7	29,771,551	57,903,786.00
Other Payments	9		-
		<b>78,564,687</b>	<b>94,519,113.85</b>
<b>Adjusted for:</b>			
Adjustments during the year	14		170,785.20
<b>Net cash flow from operating activities</b>		<b>9,056,658</b>	<b>(12,355,776.95)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2		
Acquisition of Assets	9	(572,450.00 )	(75,600.00)
<b>Net cash flows from Investing Activities</b>		<b>(572,450.00 )</b>	<b>(75,600.00)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>8,484,208</b>	<b>12,431,376.95)</b>
Cash and cash equivalent at BEGINNING of the year	13	4,131,348	16,562,724.70
Cash and cash equivalent at END of the year		12,615,556	4,131,347.75

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-LAIKIPIA WEST Constituency financial statements were approved on 10/09/ 2018 and signed by:

  
Fund Account Manager  
Name: Henry G. Wanjiku

  
Sub-County Accountant  
Name: Felistia Githuku  
ICPAK Member Number:



**DISTRICT ACCOUNTANT  
NYAHURURU**

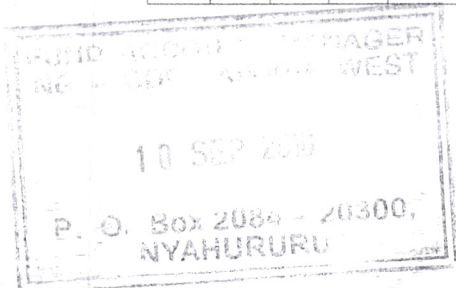
**Reports and Financial Statements**  
For the year ended June 30, 2018

**711. 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 NGCDF Board	86,810,345	16,010,658	102,821,003	91,441,693	11,379,310	89
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	311,000	311,000.00	311,000	-	-
<b>TOTAL</b>	<b>86,810,345</b>	<b>16,321,658</b>	<b>103,132,003</b>	<b>91,752,693</b>	<b>11,379,310</b>	<b>89</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,511,943	997,585	3,509,528	1,924,128	1,585,400	55
Use of goods and services	8,728,538	3,939,566	8,668,104	6,720,173	5,947,931	53
Transfers to Other Government Units	40,148,835	9,419,244	49,568,079	40,148,835	9,419,244	81
Other grants and transfers	30,171,552	1,910,363	32,081,915	29,771,551	2,310,364	93
Acquisition of Assets	572,450	54,900	627,350	572,450	54,900.00	91
Other Payments	4,677,027	-	4,677,027.20	-	4,677,027	-
<b>TOTALS</b>	<b>86,810,345</b>	<b>16,321,658</b>	<b>103,132,003</b>	<b>79,137,137</b>	<b>23,994,866</b>	<b>77</b>

(a) For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category./

(b) Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)/





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

**i. Compensation of employee**

Compensation of employees of ksh 1585,400 includes ksh 647,009.06 staff gratuity which had not been paid as at 30<sup>th</sup> June 2018. It is payable at the end of the three year contract thus the underutilization

**ii. Use of goods and services**

Use of goods include ksh 4,000,000 for the preparation of the constituency strategic plan which was at the tendering stage as at 30<sup>th</sup> June 2018. Thus the underutilization

**iii. Transfer to other government units**

The transfer to other government unit include ksh 9,400,000 for primary and secondary school projects. The funds were received on 12<sup>th</sup> July 2018 thus the underutilization.


**iv. Other grants and transfers**

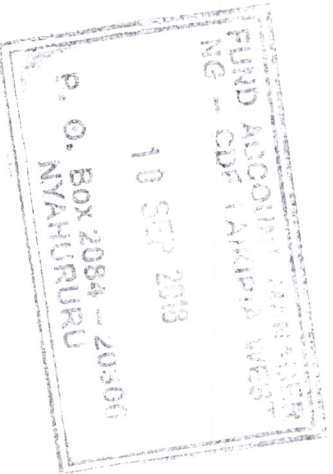
Other grants and payments include ksh 900,000 for sports which was at the tendering stage as at 30/06/2018 and ksh 650,000 for security projects and ksh 568,965.51 for emergency whose funds were received on 12<sup>th</sup> July 2018 thus the underutilization.

**v. other payments**

Other payment include ksh 4,677,027.20 allocated for ICT hubs in the constituency and as at the end of the financial year the Board had not issued guidelines on the implementation. The funds were received on 12<sup>th</sup> July 2018 thus the underutilization.

The NGCDF-LAIKIPIA WEST Constituency financial statements were approved on 10/09/ 2018 and signed by:

  
Fund Account Manager  
Name: Henry G. Wanjiku



Blue  
Sub-County Accountant  
Name: Felista Githuku  
ICPAK Member Number:

**DISTRICT ACCOUNTANT  
NYAHURURU**

**VIII. 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-LAIKIPIA WEST Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**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.

### **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.

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Funds**

Unutilized funds consist of bank balances in the constituency account and 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.



**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 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 CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**

**LAIKIPIA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

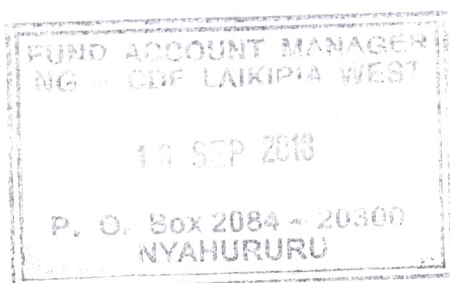
**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

		2017 - 2018	2016 - 2017
		Kshs	Kshs
AIE NO.2017/2018/141	1	5,500,000.00	-
AIE NO.2017/2018/323	2	37,905,172.00	-
AIE NO.2015/2016/698	3	500,000.00	-
AIE NO.2017/2018/585	4	21,000,000.00	-
AIE NO.2017/2018/643	5	22,405,172.80	-
		-	-
AIE NO.2016/2017/142	1	-	4,094,827.60
AIE NO.2016/2017/354	2	-	36,853,449.00
AIE NO.2016/2017/475	3	-	40,948,275.10
		-	-
		-	-
		87,310,344.80	81,896,551.70

**2. PROCEEDS FROM SALE OF ASSETS**

	2017-2018	2016-2017
	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	-	-
	-	-
<b>Total</b>	-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**

**LAIKIPIA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

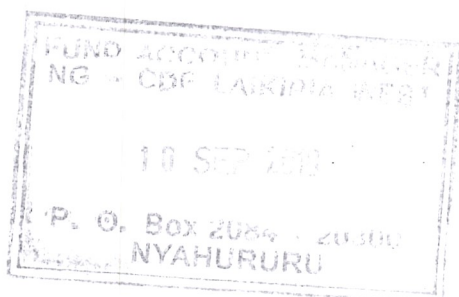
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2017- 2018	2016-2017
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	311,000.00	96,000.00
Other Receipts Not Classified Elsewhere	-	-
	-	-
<b>Total</b>	<b>311,000.00</b>	<b>96,000.00</b>

**4. COMPENSATION OF EMPLOYEES**

	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	1,859,496.00	1,755,400.00
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Employer contribution to NSSF	64,632.00	63,294.00
Gratuity	-	968,501.05
Other personnel payments	-	-
<b>Total</b>	<b>1,924,128.00</b>	<b>2,787,195.05</b>



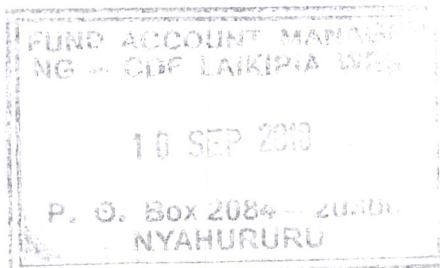


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
LAIKIPIA WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	170,462.00	293,138.00
Office rent	-	-
Communication, supplies and services	99,600.00	156,770.00
Domestic travel and subsistence	135,200.00	59,650.00
Printing, advertising and information supplies & services	646,927.00	202,675.00
Rentals of produced assets	-	-
Training expenses	662,500.00	530,800.00
Hospitality supplies and services	79,695.00	142,537.00
Other committee expenses	-	-
Committee allowance	3,631,100.00	3,516,000.00
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	464,285.00
Fuel ,oil & lubricants	560,139.00	501,900.00
Other operating expenses	190,375.00	154,020.80
Routine maintenance – vehicles and other transport equipment	421,135.00	300,807.00
Routine maintenance – other assets	123,040.00	305,550.00
<b>Total</b>	<b>6,720,173.00</b>	<b>6,628,132.80</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
LAIKIPIA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

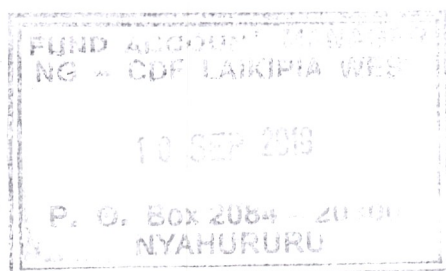
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	24,148,835.00	24,500,000.00
Transfers to secondary schools (see attached list)	15,000,000.00	2,000,000.00
Transfers to tertiary institutions (see attached list)	1,000,000.00	700,000.00
Transfers to health institutions (see attached list)	-	-
<b>TOTAL</b>	<b>40,148,835.00</b>	<b>27,200,000.00</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	10,904,000.00	15,331,100.00
Bursary – tertiary institutions (see attached list)	9,282,586.00	8,616,100.00
Bursary – special schools (see attached list)	1,516,000.00	2,033,500.00
Mock & CAT (see attached list)		904,753.00
Security projects (see attached list)	3,500,000.00	24,300,000.00
Roads projects (see attached list)		2,733,333.00
Sports projects (see attached list)		-
Environment projects (see attached list)		-
Emergency projects (see attached list)	4,568,965.00	3,985,000.00
		-
<b>Total</b>	<b>29,771,551.00</b>	<b>57,903,786.00</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
LAIKIPIA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

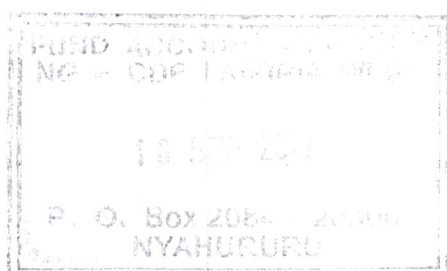
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	266,650.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	305,800.00	75,600.00
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
<b>Total</b>	<b>572,450.00</b>	<b>75,600.00</b>

**9. OTHER PAYMENTS**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
	-	-
	-	-
	-	-
	-	-
	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>







**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
LAIKIPIA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

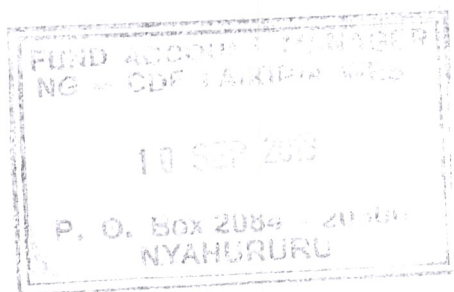
**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Equity Bank, Nyahururu Branch (0160261729259)</i>	12,615,556	4,131,348
	-	-
	-	-
	-	-
<b>Total</b>	<b>12,615,556</b>	<b>4,131,348</b>

**10B: CASH IN HAND**

Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*[Provide cash count certificates for each]*



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

LAIKIPIA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

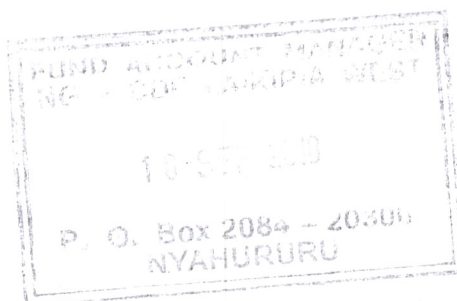
Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>Total</b>		-	-	-

[Include an annex of the list is longer than 1 page.]

12RETENTION

	2017 - 2018	2016-2017
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
	-	-
<b>Total</b>	-	-

[Provide short appropriate explanations as necessary]







**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
LAIKIPIA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

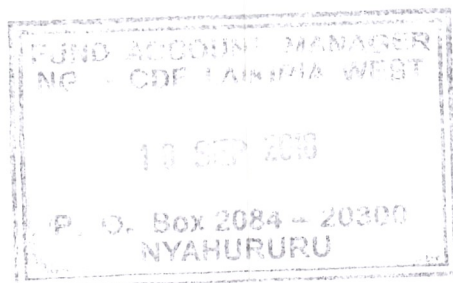
**13. BALANCES BROUGHT FORWARD**

	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	4,131,348	16,562,724.70
Cash in hand	-	-
Imprest	-	-
	-	-
<b>Total</b>	<b>4,131,348</b>	<b>16,562,724.70</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	2017- 2018	2016-2017
	Kshs	Kshs
Bank accounts	-	170,785.20
Cash in hand	-	-
Imprest	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>170,785.20</b>





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**

**LAIKIPIA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

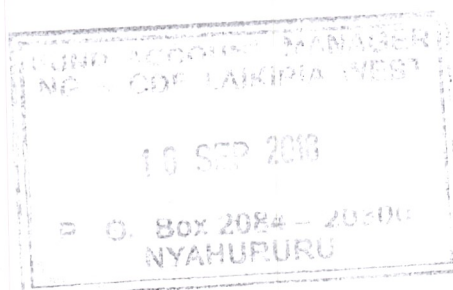
	2017- 2018	2016-2017
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	-	-

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	Kshs	Kshs
Senior management		
Middle management		
Unionisable employees		
Others ( NGCDFC STAFF GRATUITY )	647,009.00	223,769.78
<b>Total</b>	<b>647,009.00</b>	<b>223,769.78</b>

**15.3: UNUTILIZED FUNDS (See Annex 3)**

	Kshs	Kshs
Compensation of employees	1,585,400	997,585.05
Use of goods and services	5,947,931	2,868,221.11
Amounts due to other Government entities (see attached list)	9,419,244	19,244.00
Amounts due to other grants and other transfers (see attached list)	2,310,364	691,397.59
Acquisition of assets	54,900.00	54,900.00
Others ( <i>specify</i> )	4,677,027	-
	<b>23,994,866</b>	<b>4,631,347.75</b>







**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**

**LAIKIPIA WEST CONSTITUENCY**

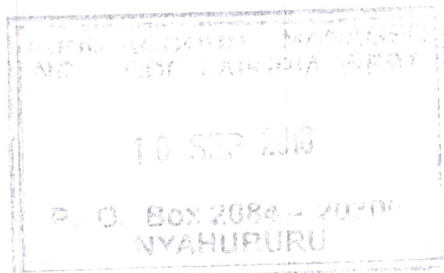
**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**15.4: PMC account balances (See Annex 5)**

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	34,677,598.00	15,593,596.33
<b>Total</b>	<b>34,677,598.00</b>	<b>15,593,596.33</b>







**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs'000)**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs'000)**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Middle Management</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
10. gratuity		647,009					
11.							
12.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						











**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs'000)**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2016/17</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2017/18</b>
Land	-	-	-	--
Buildings and structures	12,000,000.00	-	-	12,000,000
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	736,500.00	266,650.00	-	1,003,150
ICT Equipment, Software and Other ICT Assets	475,600.00	305,800.00	-	781,400
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>13,212,100.00</b>	<b>572,450.00</b>	<b>-</b>	<b>13,784,550</b>



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

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
<b>Primary schools</b>				
Muguongo Primary	Equity	0160171072052	-	50,000.00
Kite Primary	Equity	0160299688283	-	50,592.06
Olngarua Special	Equity	0160299266169	-	115,342.00
Manguo Primary	Equity	0160163392362	-	49,900.48
Mahiga Primary School	Equity	0160262810542	-	50,330.00
Karang Primary	Equity	0160294904906	-	325,411.26
Nguu Primary	Equity	0160171316159	-	49,450.00
Mwireri Primary	Equity	0160297483178	-	50,539.64
Ndurumo Primary	Equity	0160163391170	-	121,813.85
Rumuruti DEB primary	Equity	0160299900153	-	51,061.00
Gaturo Primary	Equity	0160171342137	-	49,818.00
Kisima Primary	Equity	0160294040936	-	50,120.00
Kariaini Primary	Equity	0160163358775	-	49,693.00
Naigera Primary	Equity	0160168577577	-	30,932.00
Naiborom Primary	Equity	0160166055624	-	53,399.00
Salama Primary	Equity	0160171316756	-	31,588.00
Kwanjiku Primary	Equity	0160171323459	-	49,890.00
Kirima Primary	Equity	0160164562887	-	50,281.00
Melwa Special	Equity	0160165243258	-	298,901.00
Rugongo Primary	Equity	0160171320061	-	1,000,000.00
Olarabel Primary	Equity	0160163392858	-	348,921.00
Mairo Primary	Equity	0160171245574	-	49,890.00
Nyakinyua Primary	Equity	0160164562873	-	50,066.00
<b>SECONDARY SCHOOLS</b>			-	



**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs'000)**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2017/18</b>	<b>Bank Balance 2016/17</b>
G.G Rumuruti Secondary School	Equity	0160163392281	-	50,761.00
Starehe Senior Secondary	Equity	0160166787685	-	105,784.00
<b>TERTIARY SCHOOL</b>			-	
Mukurumo Technical Training Institution	Equity	0160171021335	-	10,700,000.00
<b>SECURITY</b>				
Thome ap post	Equity	0160171333551	-	49,450.00
Oljabett Ap post	Equity	0160171316565	-	52,016.00
Karangi Ap Post	Equity	0160171333834	-	54,9786.00
Kamwenje Police Post	Equity	0160190120321	-	51,278.00
Kabati Police Post	Equity	0160171334785	-	52,125.00
Ngarachi Ap Post	Equity	0160171330030	-	50,696.00
Gatero Chief Office	Equity	0160171319903	-	100,130.00
Mahianyu Chief Office	Equity	0160171321685	-	100,108.00
Bondeni Chief Office	Equity	0160171334574	-	93,000.00
Sironi Chief Office	Equity	0160171210898	-	101,816.00
Gituamba D.O Office	Equity	0160171334401	-	100,296.00
Muhotetu D.O Office	Equity	0160171328185	-	108,797.00
Marmanet D.O Office	Equity	0160171343850	-	104,797.00
Sipili Acc Office	Equity	0160171332667	-	101,078.00
Rumuruti Chiefs Office	Equity	0160171333946	-	93,739.04

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NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs'000)

<b>PRIMARY SCHOOLS</b>				
KAICHAKUN PRY SCHOOL	Equity	0160276547476	318,911	-
BETHEL PRY SCHOOL	Equity	0160276556913	999,074	-
NGARENARO SPECIAL SCHOOL	Equity	0160276551019	707,679	-
MAHUA PRY SCHOOL	Equity	0160276556983	50,384	-
KAPKURES PRY SCHOOL	Equity	0160276548315	394,738	-
KAMWENJE PRY SCHOOL	Equity	0160276550822	1,000,000	-
TANDARE PRY SCHOOL	Equity	0160276557043	655,218	-
KISIMA PRIMARY SCHOOL	Equity	0160276556950	999,450	-
SIPILO PRY SCHOOL	Equity	0160276633594	450,181	-
KIO PRY SCHOOL	Equity	0160276629411	50,395	-
WANGWACHI PRY SCHOOL	Equity	0160276634011	87,045	-
LIMUNGA PRY SCHOOL	Equity	0160276634061	217,326	-
KIRITI PRY SCHOOL	Equity	0160276633708	388,095	-
GATIRIMA PRY SCHOOL	Equity	0160276556958	1,000,000	-
MELWA PRY SCHOOL	Equity	0160276556974	276,625	-
NGARACHI PRIMARY SCHOOL	Equity	0160276556871	515,880	-
MURICHU PRY SCHOOL	Equity	0160276633480	1,000,000	-
MWERERI PRY SCHOOL	Equity	0160276633770	1,000,000	-
KIRIKO PRY SCHOOL	Equity	0160276633645	378,615	-
NDARAGWITI PRY SCHOOL	Equity	0160276633535	1,000,000	-
KIANJOGU PRY SCHOOL	Equity	0160276634905	1,000,000	-
MARURA PRY SCHOOL	Equity	0160168217658	1,000,000	-





**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs'000)**

NORTH TETU PRIMARY SCHOOL	Equity	0160163392790	1,002,055	-
<b>SECONDARY SCHOOLS</b>				-
EMUGWEN SECONDARY SCHOOL	Equity	0160276550315	50,070	-
MUTAMAIYU DAY SECONDARY SCHOOL	Equity	0160276633900	1,000,000	-
DR WACHIRA KIAMARIGA SECONDARY SCHOOL	Equity	0160262117323	7,201,875	-
LARIAK DAY SECONDARY SCHOOL	Equity	0160276634934	1,000,000	-
MAKUTANO DAY SECONDARY SCHOOL	Equity	0160276635027	639,381	-
STAREHE SECONDARY SCHOOL	Equity	0160276556884	54,338	-
GITUAMBA DAY SECONDARY SCHOOL	Equity	0160276556938	1,000,000	-
MILIMANI DAY SECONDARY SCHOOL	Equity	0160276634152	560,941	-
KARABA SECONDARY SCHOOL	Equity	0160262570860	1,003,185	-
<b>TERTIARY SCHOOL</b>				-
KMTC NYAHURURU		0160276629621	1,000,000	-
<b>SECURITY</b>	Equity			-
NGARACHI AP POST	Equity	0160276551979	51,117	-
MELWA CHIEF OFFICE	Equity	0160276557066	1,000,000	-
IGWAMITI CHIEF OFFICE	Equity	0160276556895	1,000,000	-
KARANGI AP POST	Equity	060171333834	762,090	-
<b>EMERGENCY PROJECTS</b>				-
NGANOINI PRY SCHOOL	Equity	0160276635005	192,387	-
KIWANJA DAY SECONDARY SCHOOL	Equity	0160276633830	600,000	-
GATITU PRY SCHOOL	Equity	0160276633509	600,000	-
MUTHENGERA PRY SCHOOL	Equity	0160276633958	600,000	-
IGWAMITI PRY SCHOOL	Equity	0160276634229	301,578	-
HUHOINI SECONDARY SCHOOL	Equity	0160276634110	600,000	-
OLMORAN POLICE STATION	Equity	0160276634385	400,000	-
NGELESHA PRY SCHOOL	Equity	0160277472548	568,965	-
<b>TOTAL</b>			<b>34,677,598.00</b>	<b>15,593,596.33</b>





**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs'000)**

**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)
01	<p><b>Unreconciled budget differences-</b> statement of Appropriation-Recurrent and development combined for the financial year under review revealed that there was an adjustment related to roll over projects from year 2015/2016 of Kshs.500,000 and Kshs.17,062,724 for receipts and expenditure respectively. The adjustments relates to unused budget variance brought forward from 2015/2016 which should have corresponded to budget utilization differences in the certified financial statements balances for 2015/2016. Further, differences were noted between the budget utilization balances as reflected in the certified financial statements for 2015/2016 and adjustments made in for 2016/2017 for receipts and various expenditures.</p>	<p>The management responded to the issue via a letter REF:LWNGCDF/CEN.HUB/V OL.1 (I) 2018 dated 9/08/2018</p>	Fund Account Manager	Resolved  on ML	30/09/2018

10

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs'000)

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)
02	<b>Other grants and transfers-</b> the committee did not provide the documents for verification for two projects implemented under other grants and transfers	The management responded to the issue via a letter REF:LWNGCDF/CEN.HUB/V OL.1 (1) 2018 dated 9/08/2018	Fund Account Manager	Resolved on ML	30/09/2018
03	<b>Unutilized Completed Security Projects-</b> It was noted that Laikipia West NG-CDF disbursed a total of Kshs.6, 000,000 to three security projects which were completed but have not been utilized. These projects include Rumuruti Chiefs Office (Kshs.2, 000,000) Bondeni Chiefs Office (Kshs.2, 000,000) and Karang AP Post (Kshs. 2,000,000).	The management responded to the issue via a letter REF:LWNGCDF/CEN.HUB/V OL.1 (1) 2018 dated 9/08/2018	Fund Account Manager	Resolved on ML	30/09/2018
04	<b>Bursary expenses-</b> Review of bursary lists attached to bursary payment voucher No 6 of Kshs 325,000 dated 11th July 2016 and payment voucher No 360B of Kshs 556,000 dated 29th June 2017 revealed that various secondary school students were awarded a higher	The management responded to the issue via a letter REF:LWNGCDF/CEN.HUB/V OL.1 (1) 2018 dated 9/08/2018	Fund Account Manager	Resolved on ML	30/09/2018



NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs'000)

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)
	<p>amount of bursary than the amount approved in the CD-FC minutes.</p> <p>No explanation was given for the following bursary awards exceeding the approved limit.</p>				
05	<p><b>Bank balances- Observations</b></p> <p>The statement of financial assets reflects bank balances decreased by Kshs.2,437,376.95 from Kshs.16,562,724.70 to Kshs.4,131,347.75 in year 2015/2016 and 2016/2017 respectively. However, it was noted that stale cheques amounting to Kshs.3, 547,548.20 included in the bank reconciliations were not reversed as at 30 June 2017. No explanation was given for the failure to reverse the stale cheques.</p>	<p>The management responded to the issue via a letter REF: I.WNGCDF/CEN.HUB/V OL.1 (1) 2018 dated 9/08/2018</p>	Fund Account Manager	Resolved on ML	30/09/2018



**MINUTES OF LAIKIPIA WEST NGCDFC MEETING HELD ON 12/07/2018 AT THE NGCDF OFFICE BOARDROOM AT 10.30AM**

**MEMBERS PRESENT**

- |                     |           |
|---------------------|-----------|
| 1. Patrick Muriithi | Chairman  |
| 2. Priscah Njeri    | Secretary |
| 3. Erik Gitonga     | Member    |
| 4. Lucy Njeri       | Member    |
| 5. Paul Kiptarus    | Member    |
| 6. Francis Njega    | Member    |
| 7. Winnie Wanjiku   | Member    |
| 8. Henry Githere    | FAM       |

**ABSENT WITH APOLOGY**

- |                 |        |
|-----------------|--------|
| 1. Flora Mworoo | Member |
|-----------------|--------|

**AGENDA**

1. Prayers
2. Reading and confirmation of previous minutes
3. Matters arising
4. Financial statements Fy2017/2018
5. Reports
6. A.O.B

*Patrick Muriithi*  
*Priscah Njeri*  
*Henry Githere*



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### **MIN 1/NGCDFC/07/2018: PRAYERS**

The meeting was called to order at 10.30am with a word of prayer from Lucy Njeri. The chairman also informed the members that during the transition period the Fund Manager will be in office and he will ensure that all the operations for the office run normally.

### **MIN 2/NGCDFC/07/2018: READING AND CONFIRMATION OF PREVIOUS MINUTES**

The secretary read through the minutes of the previous meeting. The minutes were confirmed to be the true copy of the deliberations by Winnie Wanjiku who was seconded by Erik Gitonga.

### **MIN 3/NGCDFC/07/2018: MATTERS ARISING**

There were no matters arising from the previous minutes.

### **MIN 4/NGCDFC/07/2018: FINANCIAL STATEMENTS FY 2017/2018**

The Fund Account manager tabled the financial statements for the year ended 30<sup>th</sup> June 2018. The members deliberated and approved the statements which were prepared in compliance with the IPSAS Standards. The constituency spent Ksh 79,137,137 in the various sectors out of the total available funds to be spent of ksh 103,132,003 which led to a budget utilization difference of ksh 12,615,556. The Fund Manager was tasked to ensure that the financial statements were forwarded to the NGCDF Board on time to meet the deadline issued by the Auditor General.

### **MIN 5/NGCDFC/07/2018: REPORTS**

#### **I. Annual expenditure return FY 2017/2018**

The members of the committee deliberated on the annual expenditure for the financial year 2016/2017 and approved the expenditure. The members commended the fund manager for timely preparation of the expenditure return in compliance with the Board guidelines.

#### **II. Disbursement report**

The members deliberated on the disbursement report presented by the fund Account manager. It was noted that all the projects had received their allocation as approved by the board on time.

#### **III .Project implementation Status report**

The members deliberated on the projects implementation status report as at 30/06/2018. It was noted that 98% of all the projects funded by NGCDFC were complete except for a few whose funds were disbursed towards the end of the financial year

The bottom of the page features several handwritten signatures in black ink. To the right of the signatures is a circular stamp, which appears to be a seal or official mark, though its details are not clearly legible. The signatures are written in a cursive style, and the stamp is partially obscured by the ink.



**MIN 6/NGCDFC/07/2018: A.O.B**

The following issues were raised:

- Member agreed to conduct the ward prioritization meeting in August in compliance with the 2015 NGCDF ACT to ensure timely preparation of the project proposal Fy 2018/2019 once the Budget ceiling are released by the Board.
- The members approved the Bursary application form for financial year 2018/2019.
- The Fund Manager reported that All the A in A were correctly captured in the cash book.

There being no other business, the meeting adjourned at 2:30p.m with a word of prayer by Mr. Paul Kiptarus.

**MINUTES CONFIRMED BY-**

Chairman NGCDFC: Patrick Muriithi

Signature ..... 

Secretary NGCDFC: Priscah Njeri

Signature ..... 





