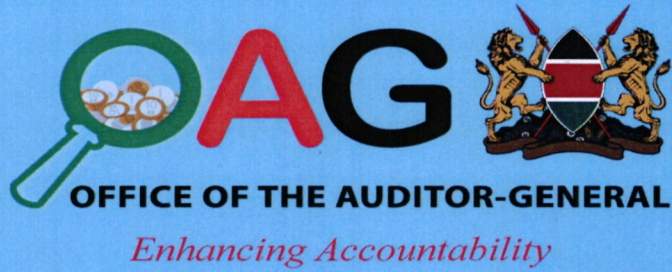


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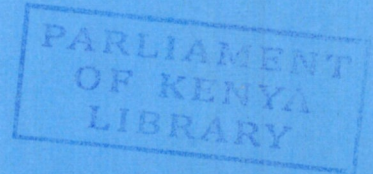
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OF

THE AUDITOR-GENERAL

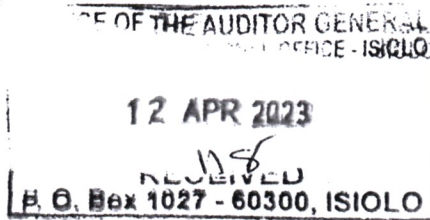
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THE NATIONAL ASSEMBLY	
DATE: 06 JUL 2023	
DAY: Thursday	
TABLED BY:	Hon. Samuel Chepkonga, MP
CLERK AT THE TABLE:	Joyce Kempele



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

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



**LAIKIPIA NORTH 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)

***Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

Table of Contents

	Page
I. Key Constituency Information and Management	iii
II. NG-CDFC Chairman's Report	vii
III. Statement Of Performance Against Predetermined Objectives for FY2021/22	xi
IV. Environmental and Sustainability Reporting	xiii
V. Statement Of Management Responsibilities.....	xvii
VI. Report Of the Independent Auditors On The NGCDF- Laikipia North Constituency	xix
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022.....	1
VIII. Statement Of Assets and Liabilities As At 30 th June, 2022.....	2
IX. Statement Of Cash Flows for The Year Ended 30th June 2022.....	3
X. Summary Statement of Appropriation for The Year Ended 30 th June 2022.....	4
X. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2022.....	6
XI. Significant Accounting Policies	11
XII. Notes To the Financial Statements.....	17

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;

***Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

- 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 Laikipia North Constituency NG-CDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)

**Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

ii. National Government Constituency Development Fund Committee (NG-CDFC)

(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	Isaak Hassan Adan
2.	Sub-County Accountant	Winfred Wambui
3.	Chairman NG-CDFC	John Ole Tingoi
4.	Member NG-CDFC	Josephine Lima Puda

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Laikipia North Constituency NG-CDF. The reports and recommendation of ARMC when adopted by the NG-CDF 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) Laikipia North Constituency NG-CDF Headquarters

P.O. Box 21 - 10401
CDF Building
Nanyuki – Doldol Road
DOLDOL

(f) Laikipia North Constituency NG-CDF Contacts

Telephone: (254) 720 907 270
E-mail: iadan@ngcdf.go.ke / laikipianorthcdf@gmail.com
Website: www.ngcdf.go.ke

***Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

(g) Laikipia North Constituency NG-CDF Bankers

Equity Bank
Nanyuki Branch
Account No: 0270261109758
P.O. Box 1482 – 10400
NANYUKI

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084 - 00100
NAIROBI

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112 - 00200
NAIROBI

**Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

II. NG-CDF Chairman's Report



**John Ole Tingoi
CHAIRMAN
LAIKIPIA NORTH NG-CDF**

The Constituency was able to absorb funds up to 86%. This was partly due to late receiving of funds for Financial Year 2021/2022. The NG-CDF Board sent the last half of Financial Year 2021/2022 in late June; it wasn't possible to absorb the amount within the financial year.

Sector	Expenditure	Percentage
Compensation of employees	4,036,363	81%
Use of goods and services	9,543,634	81%
Transfer to other government units	76,549,311	98%
Other grants and transfers	73,645,823	76%
Acquisition of assets	180,000	100%

The Constituency has done well in terms of project implementation. Among successful projects are a number of classrooms and Administration blocks for primary schools. During the year under review the Constituency has done staff houses for police and 4 offices for chiefs. The NG-CDF has improved the Education and security infrastructures in Laikipia North Constituency.

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

***Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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

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

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

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



Project Name: Kurum Day Secondary School

Project Activity: Construction of Administration Block

Project Cost: Kshs.3,500,000.00

Project Achievement: Solved staffing problem in the institution

Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022



Project Name: Uasonyiro Primary School
Project Activity: Construction of Administration Block
Project Cost: Kshs.2,500,000.00
Project Achievement: Solved staffing problem in the institution



Project Name: St. Francis Girls Secondary School
Project Activity: Construction of dormitory
Project Cost: Kshs.3,500,000.00
Project Achievement: Solved students congestion problem in the institution

***Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

Challenges

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

Cultural norms and beliefs of the society and lack of specialized schools for PLWD.

Recommendations

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

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

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

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



John Ole Tingoi

**CHAIRMAN
NG – LAIKIPIA NORTH COMMITTEE**

Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

III. Statement of Performance against Predetermined Objectives for FY 2021/22

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 Laikipia North Constituency 2018-2022 plan are to:

1. Enhanced security and peaceful co- existence
2. Improved access to quality affordable education for all school-going children in the constituency
3. Quality universal healthcare access
4. Integrated robust infrastructure
5. Sustainable environment for responsive development
6. Mainstreaming of climate change and other cross cutting issues

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	Improved access to quality affordable education for all school going children in the constituency	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - Number of usable physical infrastructure build in primary, secondary , and tertiary institutions - Number of bursaries beneficiaries at all 	<p>In FY 21/22</p> <ul style="list-style-type: none"> - We constructed 28 classrooms in primary schools, 10 classrooms in secondary schools. 2 dormitories in primary schools. 4 administration blocks in primary schools. - Bursary beneficiaries were 4,200 students in secondary schools and 1,700 in

Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

			levels	tertiary institutions.
Security	Enhanced security and peaceful co-existence	Enhanced security infrastructure through construction/ improving police stations, AP camps and patrol bases	Construction of Chief offices and toilets for Police stations.	Constructed 2 chief's offices and 8 latrines in police stations
Environment	Sustainable environment for responsive development	Assist the community groups to acquire necessary facilities to conserve environment and other social amenities	Enhanced tree planting and provision of water tanks to conserve environment	Planted 12,000 seedlings across the constituency
Disaster Management	Mainstreaming of climate change, disaster risk reduction and other crosscutting issues	Support establishment of PWDs friendly infrastructure in public institutions at all levels	Making sure all buildings done by Laikipia North NG-CDF have provisions for persons with disabilities	All classrooms, administration blocks, dormitories and latrines fitted with ramps

IV. Environmental and Sustainability Reporting

Laikipia North 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 Laikipia North NG - CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Laikipia North 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; NG-CDF 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.

***Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

- 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.

1. Environmental performance

The NGCDF – Laikipia North bought tanks and installed gutters for 18 schools around the constituency

2. Employee welfare

We invest in providing the best working environment for our employees. Laikipia North constituency recruitment is guided by Employment Act, NG-CDF 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. Laikipia North 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.

3. Market place practices-

***Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

Laikipia North NG-CDF 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 are 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.

NG-CDF has put in efforts to ensure:

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

4. Community Engagements-

Laikipia North NG-CDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and considers public input in making that decision.

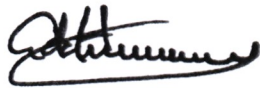
***Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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.

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



Isaak Hassan Adan
Fund Account Manager NG – Laikipia North CDF

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

***Laikipia North Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

The Accounting Officer in charge of the NG-CDF Laikipia North 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.

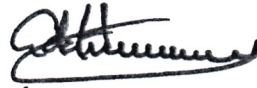
Approval of the financial statements

The NG-CDF Laikipia North Constituency financial statements were approved and signed by the Accounting Officer on 02/04/ 2023.



John Ole Tingoi

Chairman – NG - Laikipia North Committee



Isaak Hassan Adan

Fund Account Manager NG – Laikipia North

REPUBLIC OF KENYA

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Enhancing Accountability

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Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - LAIKIPIA NORTH 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 - Laikipia North Constituency, set out on pages 1 to

Report of the Auditor-General on National Government Constituencies Development Fund - Laikipia North Constituency for the year ended 30 June, 2022

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 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 effects 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 North 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 the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

Unsupported Project Management Committee (PMC) Balances

Note 17.4 and Annex 5 to the financial statements reflects Kshs.31,693,001 in respect of one hundred and twenty-one (121) PMC bank account balances as at 30 June, 2022. However, the Management did not provide bank balance confirmation certificates in respect of eighty-six PMC bank accounts with total balance of Kshs.14,075,918 held in two commercial banks.

In the circumstance, the accuracy of the PMC Bank balances could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Laikipia North Constituency's 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

1.0 Budgetary Controls and Performance

The Fund's summary statement of appropriation reflects Kshs.190,030,886 and Kshs.163,955,131 in respect to budgeted and actual expenditure respectively, resulting to an under expenditure of Kshs.26,075,755 or approximately 14% of the budget.

Report of the Auditor-General on National Government Constituencies Development Fund - Laikipia North Constituency for the year ended 30 June, 2022

The under-spending of the budget by Kshs.26,075,755 reflects equivalent services expected and not delivered to the residents of Laikipia North Constituency. There is therefore need for Management to re-look at its budgeting mechanism with a view of focusing on areas which will improve service delivery to the residents of Laikipia North Constituency.

2.0 Prior Year Unresolved Issues

In the audit report of the previous year, an issue was raised under Report on Financial Statements, two issues on other matters and one issue under Report on Lawfulness and Effectiveness in Use of Public Resources. However, although the Management has indicated that these have been resolved, the matters remained unresolved as the Public Accounts Committee is yet to deliberate on the Report for 2020/2021.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Irregular Procurement of Furniture at Doldol Secondary School

The statement of receipts and payments and as disclosed in Note 6 to the financial statement reflects Kshs.76,549,311 in respect to transfers to other Government units, which includes Kshs.34,167,104 transferred to secondary schools. Included in this was Kshs.400,000 transferred to Doldol Secondary School for purchase of 80 lockers and 80 chairs. However, Quotation opening register, tender evaluation report and Local Purchase Order (L.P.O) were not provided for audit review contrary to Section 9(1) (e) of the Public Audit Act, 2015 which provides that the Auditor-General, or an officer authorized for the purpose of this Act, shall have powers of unrestricted access to all books, records, returns, reports, electronic or otherwise and other documents of entities listed under Article 229 (4) of the Constitution.

In the circumstances, the propriety and value for money for the expenditure could not be confirmed. In addition, the Fund was in breach of the law.

2.0 Irregular Tender Evaluation at Jikaze Primary School

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflect Kshs.76,549,311 in respect of transfer to other Government units which includes Kshs.42,382,207 transferred to primary schools which further includes an

amount of Kshs.2,200,000 transferred to Jikaze Primary School for construction of two (2) classrooms. However, the company awarded to carry out the construction had not met the criteria set out in the tender document requiring attachment of a certified copy of directors (CR 12) at the preliminary evaluation and disclosure of interest form, dully filled form of tender, sanctity of tender, three (3) years audited financial accounts, list of personnel and a list of works of similar nature done at the technical evaluation contrary to Section 80 (2) of the Public Procurement and Asset Disposal Act, 2015 which provides that the evaluation and comparison shall be done using the procedures and criteria set out in the tender documents.

In the circumstance, the validity of the procurement process could not be ascertained. In addition, the Fund was in breach of the law.

3.0 Projects Verification Report

Note 6 and 7 to the financial statements reflects Kshs.34,167,104 and Kshs.20,100,000 in respect to transfer to secondary schools and security projects respectively all totalling to Kshs.54,267,104. Included in this is Kshs.1,500,000 transferred to Mukima Secondary School for construction of a two (2) roomed staff house to completion. However, physical verification revealed that an electricity meter box had not been installed as provided for in the bill of quantities. Although the houses were substantially complete, they had not been put to intended use.

Further, Kshs.1,500,000 was incurred in the construction of a two (2) roomed staff house to completion at Kimangandura Chiefs Office. However, despite the bill of quantities providing for installation of heavy density fiber boards; 23mm thick HDF ceiling board, the contractor used plain boards and did not prepare and apply three coats of first quality emulsion paint to the surfaces but only applied one coat without the approval of tender awarding authority contrary to Section 139 (1) a of the Public Procurement and Asset Disposal Act, 2015 which provides that an amendment or a variation to a contract resulting from a procurement proceeding is effective only if the variation or amendment has been approved in writing by the respective tender awarding authority within a procuring entity.

In the circumstance, Management was in breach of law.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROL, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal 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

Lack of an Internal Audit Function

The constituency fund did not have an internal audit section to carry out internal audit functions contrary to Section 73(1) (a) of the Public Finance Management Act, 2012 which stipulates that every National Government entity shall ensure that it has appropriate arrangements for conducting internal audit according to the guidelines issued by the Accounting Standards Board.

In addition, although the financial statements state that the National Government Constituencies Development Fund Board had constituted an Audit and Risk Management Committee to provide fiduciary oversight, no evidence was adduced to show that the committee met during the year under review to discuss audit reports and make recommendation on risk mitigation.

In the circumstances, the Fund was in breach of the law and the Constituency Fund's system of internal control has no proper checks and balances.

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

Responsibilities of Management and those Charged with Governance

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

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

to sustainability of services and using the applicable basis of accounting unless Management is aware of 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal control, 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 control may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 June, 2023

Laikipia North 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 NG-CDF Board	1	181,277,758	162,267,724
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
Total Receipts		181,277,758	162,267,724
Payments			
Compensation of Employees	4	4,036,363	2,687,548
Use of Goods and Services	5	9,543,634	6,921,144
Transfers to Other Government Units	6	76,549,311	109,369,160
Other Grants and Transfers	7	73,645,823	37,490,985
Acquisition of Assets	8	180,000	99,000
Other Payments	9	-	
Total Payments		163,955,131	156,567,837
Surplus/(Deficit)		17,322,627	5,699,887

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 02/04/ 2023 and signed by:


 Fund Account Manager
 Isaak Hassan Adan


 National Sub-County
 Accountant
 Winfred Wambui


 Chairman NG-CDF Committee
 John Ole Tingoi

ICPAK No. 28425

**Laikipia North 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	26,075,755	8,753,128
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		26,075,755	8,753,128
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		26,075,755	8,753,128
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A		
Gratuity	12B		-
Total Financial Liabilities			-
Net Financial Assets		26,075,755	8,753,128
Represented By			
Fund Balance B/Fwd	13	8,753,128	3,004,317
Prior Year Adjustments	14	-	48,924
Surplus/Deficit for The Year		17,322,627	5,699,887
Net Financial Position		26,075,755	8,753,128

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 02/06/2023 and signed by:


Fund Account Manager
Isaak Hassan Adan


National Sub-County
Accountant
Winfred Wambui
ICPAK No. 28425


Chairman NG-CDF Committee
John Ole Tingoi

Laikipia North 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 - 2022	2020 - 2021
		Kshs	Kshs
Receipts from Operating Activities			
Transfers from NGCDF Board	1	181,277,758	162,267,724
Other Receipts	3	-	-
Total Receipts		181,277,758	162,267,724
Payments			
Compensation of Employees	4	4,036,363	2,687,548
Use of Goods and Services	5	9,543,634	6,921,144
Transfers to Other Government Units	6	76,549,311	109,369,160
Other Grants and Transfers	7	73,645,823	37,490,985
Other Payments	9	-	-
Total Payments		163,775,131	156,468,837
Total Receipts Less Total Payments			5,798,887
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	48,924
Net Cash Flow from Operating Activities		17,502,627	5,847,811
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(180,000)	(99,000)
Net Cash Flows from Investing Activities		(180,000)	5,748,811
Net Increase in Cash and Cash Equivalent		17,322,627	5,748,811
Cash & Cash Equivalent at Start of The Year	10	8,753,128	3,004,317
Cash & Cash Equivalent at End of The Year	10	26,075,755	8,753,128

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 02/04/2023 and signed by:


 Fund Account Manager

Isaak Hassan Adan


 National Sub-County
 Accountant
 Winfred Wambui
 ICPAK No. 28425


 Chairman NG-CDF Committee

John Ole Tingoi

**Laikipia North Constituency
National 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 c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilizati on f=d/e %
	a	b	c	d				
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022			
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	8,753,128	44,188,879	190,030,886	190,030,886	190,030,886	-	100%
Proceeds from Sale of Assets								
Other Receipts								
Totals	137,088,879	8,753,128	44,188,879	190,030,886	190,030,886	190,030,886	-	100%
Payments								
Compensation of Employees	3,499,600	808,930	700,000	5,008,530	4,036,363	4,036,363	972,167	81%
Use of Goods and Services	8,658,397	400,000	2,802,910	11,861,307	9,543,634	9,543,634	2,317,673	81%
Transfers to Other Government Units	66,411,000	560,643	10,950,859	77,922,502	76,549,311	76,549,311	1,373,191	98%
Other Grants and Transfers	58,339,882	6,983,555	29,735,110	95,058,547	73,645,823	73,645,823	21,412,724	76%
Acquisition of Assets	180,000			180,000	180,000	180,000	-	100%
Other Payments								
Funds Pending Approval**								
Totals	137,088,879	8,753,128	44,188,879	190,030,886	163,955,131	163,955,131	26,075,755	86%

1. Compensation of employees was at 81% due to non-payment of gratuity


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


2. Use of goods was at 81% because training of staff had not been done
3. Other grants and transfers were at 76 % because tertiary bursary had not been disbursed


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

Description	Amount
Budget utilisation difference totals	
Less undischursed funds receivable from the Board as at 30 th June 2022	26,075,755
	-
Add Accounts payable	26,075,755
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021 /2022	0
	26,075,755

The Constituency financial statements were approved on 02/06/2023 and signed by:


Fund Account Manager
 Isaak Hassan Adan


National Sub-County Accountant
 Winfred Wambui
 ICPAK No. 28425


Chairman NG-CDF Committee
 John Ole Tingoi

Laikipia North 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	Opening Balance (C/PL) and AIA Kshs	Adjustments Previous Years' Outstanding Disbursements Kshs	Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,499,600	808,930	700,000	5,008,530	4,036,363	972,167
1.2 Committee allowances	1,600,000		550,000	2,150,000	1,600,000	550,000
1.3 Use of goods and services	2,945,732	400,000	1,005,324	4,351,056	4,273,152	77,904
Total	8,045,332	1,208,930	2,255,324	11,509,586	9,909,515	1,600,071
2.0 Monitoring and evaluation						
2.1 Capacity building	1,050,000	-	212,666	1,262,666		1,262,666
2.2 Committee allowances	1,880,000	-	400,000	2,280,000	1,895,991	384,009
2.3 Use of goods and services	1,182,665	-	634,920	1,817,585	1,774,491	43,094
Total	4,112,665	-	1,247,586	5,360,251	3,670,482	1,689,769
3.0 Emergency						
3.1 Primary Schools	7,192,207			7,192,207	1,760,000	5,432,207
Total	7,192,207			7,192,207	1,760,000	5,432,207
4.0 Bursary and Social Security						
4.1 Secondary Schools	20,479,075		11,260,207	31,739,282	27,874,759	3,864,523
4.2 Tertiary Institutions	15,326,850	6,983,555	7,374,903	29,685,308	21,169,314	8,515,994
Total	35,805,925	6,983,555	18,635,110	61,424,590	49,044,073	12,380,517
5.0 Sports						

Lalipia North 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	Opening Balance (C/D) and AIA	Adjustments Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
5.1 Sports	2,741,750			2,741,750	2,741,750	-
Total	2,741,750			2,741,750	2,741,750	-
7.0 Primary Schools Projects						
Lairagwan Primary School	2,360,000			2,360,000	2,360,000	-
Kisaragai Primary School	650,000			650,000	650,000	-
Uasonyiro Primary School	2,600,000			2,600,000	2,600,000	-
Irura Primary School	2,600,000			2,600,000	2,600,000	-
Muramati Primary School	650,000			650,000	650,000	-
Tangi Nyeusi Primary School	650,000			650,000	650,000	-
Endana Primary School	1,500,000			1,500,000	1,500,000	-
Jikaze Primary School	2,200,000			2,200,000	2,200,000	-
Sieku Primary School	1,500,000			1,500,000	1,500,000	-
Mia Moja Primary School	2,500,000			2,500,000	2,500,000	-
Chumvi Primary School	380,000			380,000	380,000	-
Sirimon Primary School	2,000,000			2,000,000	2,000,000	-
Ngabolo Primary School	400,000			400,000	400,000	-
Kimanjio Primary School	240,000			240,000	240,000	-
Nkiloriti Primary School	1,260,000		200,000	1,460,000	1,460,000	-
Island Primary School	2,200,000			2,200,000	2,200,000	-
Veterinary Primary School	1,100,000			1,100,000	1,100,000	-
Lowabene Primary School	1,500,000			1,500,000	1,500,000	-

Laikipia North 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	Opening Balance (C/B) and AIA	Adjustments Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
Olmator Primary School	400,000			400,000	400,000	-
Olmoran Special School	2,500,000			2,500,000	2,500,000	-
Ntabas Primary School	2,000,000			2,000,000	2,000,000	-
Louniek Primary School	500,000			500,000	500,000	-
Ngarandare Primary School	1,100,000			1,100,000	1,100,000	-
Dam Mbili Primary School	240,000			240,000	240,000	-
Mutarakwa Primary School	260,000			260,000	260,000	-
Gathanji Primary School	2,500,000			2,500,000	2,500,000	-
St. Anne Nosirai Primary School			1,150,000	1,150,000	1,150,000	-
Kiwanja Ndege Primary School			250,000	250,000	250,000	-
Ndonyoriwo Primary School			200,000	200,000	200,000	-
Maraibene Primary School			2,100,000	2,100,000	2,100,000	-
Ilmotok Primary School			942,207	942,207	150,659	791,548
Nkirashi Primary School			200,000	200,000	200,000	-
Ilpolei Primary School			1,000,000	1,000,000	1,000,000	-
Narok Primary School			1,000,000	1,000,000	1,000,000	-
Ngenia Primary School			1,200,000	1,200,000	1,200,000	-
Total	35,790,000	-	8,242,207	44,032,207	43,240,659	791,548
9.0 Secondary Schools Projects						
Mukima Secondary School	1,500,000			1,500,000	1,500,000	-

Laikipia North 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	Operating Balance (C/B) and AA	Adjustments Previous Year's Outstanding Disbursements	Final Budget 2021/2022	Actual on comparable date 30/06/2022	Budget utilization difference
Sirimon Laikipia Day Secondary School	1,200,000			1,400,000	1,400,000	-
Doldol Day Secondary School	2,600,000		200,000	2,600,000	2,600,000	-
Chumvi Secondary School	4,200,000		1,358,652	5,558,652	5,558,652	-
Kurum Day Secondary School	2,600,000		250,000	2,850,000	2,850,000	-
Ilpolei Day Mixed School	7,721,000			7,721,000	7,700,000	21,000
Githima Secondary School	1,100,000			1,100,000	1,100,000	-
Mithuri Secondary School	1,200,000			1,200,000	1,200,000	-
Ngenia Secondary School	4,250,000			4,250,000	4,250,000	-
St. Francis Girls High School	4,250,000			4,250,000	4,250,000	-
Naibor Secondary School			250,000	250,000	250,000	-
Githima Secondary School		467,104		467,104		467,104
School Buses		93,539		93,539		93,539
Maundu Meri Secondary School			650,000	650,000	650,000	-
Total	30,621,000	560,643	2,708,652	33,890,295	33,308,652	581,643
10.0 Security Projects						
Kimangandura Chiefs Office	2,600,000			2,600,000	2,600,000	-
Kurum Chiefs Office	2,500,000			2,500,000	2,500,000	-
Sosian Chiefs Office	2,500,000			2,500,000	2,500,000	-
Mia Moja chief's office	2,500,000			2,500,000	2,500,000	-
Ethi Chiefs Office	2,500,000			2,500,000	2,500,000	-

Laikipia North 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	Opening Balance (C/B) and AIA	Adjustments Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
Mbombo Chiefs Office			2,500,000	2,500,000	2,500,000	-
Minjore Police Post			2,500,000	2,500,000	2,500,000	-
Ngarengiro Police Post			2,500,000	2,500,000	2,500,000	-
Kimanjio Police Station			3,600,000	3,600,000		3,600,000
Total	12,600,000	-	11,100,000	23,700,000	20,100,000	3,600,000
11.0 Acquisition of assets						
Purchase of Office Equipment	180,000			180,000	180,000	
Total	180,000		-	180,000	180,000	-
Total	137,088,879	8,753,128	44,188,879	190,030,887	163,955,131	26,075,756

(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 NG-CDF Laikipia North Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of receipts

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

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.

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.

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.

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.

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.

Compensation of Employees

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

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 fulfillment 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.

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 A/E holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

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

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.

13. Subsequent Events

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

12. Comparative Figures

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

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 xx June 20xx 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.

11. Budget

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 NG-CDF Act, 2015

10. Unutilized Fund

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.

9. Pending Bills

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.

15. Related Party Transactions

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

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.

14. Errors

**Laikipia North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes to the Financial Statements (Continued)**

3. Other Receipts

	2021-2022	2020-2021
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
NG-CDFC Basic staff salaries	4,007,563	2,673,148
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees		
Employer Contributions national social security schemes	28,800	14,400
Total	4,036,363	2,687,548

Description	2021-2022	2020-2021
Transfers to Primary Schools (See Attached List)	42,382,207	58,410,860
Transfers to Secondary Schools (See Attached List)	34,167,104	50,558,300
Transfers to Tertiary Institutions (See Attached List)		400,000
Total	76,549,311	109,369,160

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
Committee Expenses	378,000	3,040,000
Utilities, supplies and services	256,750	9,450
Communication, supplies and services		
Domestic travel and subsistence	230,300	173,800
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	554,400	950,333
Hospitality supplies and services		
Other committee expenses		112,983
Committee allowance	4,842,800	
Insurance costs		
Specialized materials and services		
Office and general supplies and services	950,000	950,000
Fuel, oil & lubricants	1,550,000	
Bank service commission and charges	24,776	
Other operating expenses		736,692
Routine maintenance – vehicles and other transport equipment	756,608	947,886
Routine maintenance – other assets		
Total	9,543,634	6,921,144

5. Use of Goods and Services

*Laikipia North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes to the Financial Statements (Continued)*

**Laikipia North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes to the Financial Statements (Continued)**

7. Other Grants and Other transfers

	2021-2022	2020-2021
Bursary – secondary schools (see attached list)	27,874,759	16,592,781
Bursary – tertiary institutions (see attached list)	21,169,314	14,950,850
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	20,100,000	1,200,000
Sports projects (see attached list)	2,741,750	2,747,354
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	1,760,000	2,000,000
Total	73,645,823	37,490,985

8. Acquisition of Assets

	2021-2022	2020-2021
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	180,000	
Purchase of ICT Equipment, Software and Other ICT Assets		99,000
Purchase of Specialized Plant, Equipment and Machinery		
Acquisition of Land		
Total	180,000	99,000

9. Other Payments

	2021-2022	2020-2021
Strategic plan		
ICT Hub		

**Laikipia North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes to the Financial Statements (Continued)**

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
Equity Bank, Nanyuki Branch Account No: 0270261109758	26,075,755	8,753,128
Total	26,075,755	8,753,128
10 B: Cash on Hand		
Location 1		
Location 2		
Location 3		
Other Locations (Specify)		
Total		
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
Bank accounts	8,753,128	3,004,318
Cash in hand	-	-
Imprest	-	-
Total	8,753,128	3,004,318

13. Balances Brought Forward

	2021-2022 Kshs	2020-2021 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		

12B. Gratuity

	2021-2022 Kshs	2020-2021 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		

12A. Retention

*Laikipia North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes to the Financial Statement Continued*

	2021 - 2022	2020 - 2021
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		

16. Changes in Accounts Payable – Deposits and Retentions

	2021-2022	2020-2021
Outstanding Imprest as at 1 st July 2021 (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
Closing accounts in account receivables D = A+B-C		
Changes in Account Receivables E = D-A		

15. Changes in Accounts Receivable – Outstanding Imprests

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

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance b/f FY 2021/2022
Bank account Balances			8,753,128
Cash in hand			
Accounts Payables			
Receivables			
Others (Cash book error correction)	48,924		
Total	48,924		8,753,128

14. Prior Year Adjustments

**Laikipia North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes to the Financial Statements (Continued)**

	2021-2022	2020-2021
Compensation of employees	972,167	4,910,362
Use of goods and services	2,317,673	5,466,356
Amounts due to other Government entities (see attached list)	1,373,191	4,696,185
Amounts due to other grants and other transfers (see attached list)	21,412,724	37,749,180
Acquisition of assets		71,000
Funds pending approval		-
Total	26,075,755	52,893,083

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
NG-CDFC Staff		
Others (specify)		
Total		

17.2: Pending Staff Payables (See Annex 2)

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

17.1: Pending Accounts Payable (See Annex 1)

17. Other Important Disclosures

*Laikipia North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes to the Financial Statements (Continued)*

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

Annexes : I 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					

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

Annex 2 - Analysis of Pending Staff Payables

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

**Laikipia North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Employees' salaries	972,167	3,750,187	Gratuity payment
Use of goods & services	Daily office running costs	2,317,673	6,083,000	Office running expenses
Sub-Total		3,289,840	9,833,187	
Amounts due to other Government entities				
Nkioriti Primary School	Purchase 50 desks		200,000	
Marabene Primary School	Construct two classrooms		2,100,000	
Ndonyorwo Primary School	Construct 4 toilets		200,000	
Kurum Secondary School	Purchase 50 lockers		250,000	
Chumvi Secondary School	Construct staff houses		1,750,000	
Naibor Secondary School	Purchase 50 lockers & chairs		250,000	
Githima Secondary School	Construct 8 toilets		467,104	
Ilmotok Primary school	Renovation of 8 classrooms	791,548		Renovations have started to be done
Iipolei Day Secondary School	Purchase of school bus	21,000		This is balance left after purchase of bus
Githima Secondary School	Construction of 8 pit latrines	467,104		Construction of pit latrines on going now
School Buses	Balance for purchase of school buses	93,539	93,539	This is balance left after purchase of buses
Sub-Total		1,373,191	5,310,643	
Amounts due to other grants and other transfers				
Bursary Secondary	Payment of school fees for needy students	3,864,523	3,882,337	Bursary awarding process on going
Tertiary Bursary	Payment of school fees for needy students	8,515,994	10,591,081	Bursary awarding process on going
Emergency	Cater for emergency	5,432,207	5,192,207	Emergency balance has been

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

Name	Brief Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
				reallocated
Kimarijo Police station	Construction of 6 houses	3,600,000	3,600,000	Project On going now
Sports	Provide sports equipment for tournament.		2,741,778	
Environment	Purchase of water tank for schools		2,741,850	
Lairagwan Police Post	Construct administration block		1,500,000	
Ngarengiro Police Post	Construct administration block		2,500,000	
Minjore Police Post	Construct 4 room staff quarters		2,500,000	
Mbombo Chiefs office	Construct 4 room chief office		2,500,000	
Sub-Total		21,412,724	37,749,253	
Grand Total		26,075,755	52,893,083	

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	12,644,195			12,644,195
Transport equipment	6,158,843			6,158,843
Office equipment, furniture and fittings	1,913,918	100,000		2,013,918
ICT Equipment, Software and Other ICT Assets	161,800	80,000		241,800
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	20,878,756			21,058,756

Laikipia North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 4 – Summary of Fixed Asset Register

**Laikipia North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 5 –PMC Bank Balances as at 30th June 2022**

PMC	Bank	Account number	Date Account opened	Bank Balance 2021/22	Bank Balance 2020/21
	Equity	270280941845	8/4/2020	303,710	0
	Equity	160168693987	12/11/2019	-69.04	625
	Equity	270271682975	7/11/2018	139,059.25	0
	Equity	160262498462	28/10/19	250	960
	Equity	160263291953	12/4/2022	535	250
	Equity	270262238555	14/07/18	-2,579.95	0
	Equity	270271707394	15/03/18	506,999	0
	Equity	270271651223	22/10/18	1,046	0
	Equity	160263148573	6/2/2018	54.55	0
	Equity	270264119609	29/10/19	1,474.50	0
	Equity	270262307145	26/02/20	8,405	1,390
	Equity	270263153042	24/03/21	102	8,405
	Equity	270279783106	23/02/21	1,058	54,694
	Equity	270279032501	24/05/18	321	58
	Equity	270268908719	15/10/19	976	45,446
	Equity	270299835273	15/07/19	177,745.50	22,456
	Equity	1830279572024	13/03/18	552.50	6,679
	Equity	160278624766	27/03/19	45,625	1
	Equity	270262835174	4/1/2018	1,134	950,000
	Equity	270271100564	19/12/18	1,040,341	45,954
	Equity	160171232377	22/10/18	0	590
	Equity	160191693466	12/2/2019	49,331.25	227,170
	Equity	270278676331	24/04/19	423,798	3,106
	Equity	160262477002	11/4/2019	856.60	94,699

School					
Sirimon Primary School	Equity	270272405830	30/11/21	2,000,135	2,390
Arjju Primary School	Equity	270272925933	28/02/18	0	135
Olmotonyi Primary School	Equity	160272917680	10/12/2019	20,400	650
Soitondo Primary School	Equity	270272872705	14/01/20	0	20,400
Muramati Secondary School	Equity	270278522553	2/4/2019	516.6	1,402
Mukima Secondary School	Equity	270199845656	23/06/20	640.5	2,240
Arjju Secondary School	Equity	270272521742	7/6/2019	0	570,517
Chumvi Secondary School	Equity	270269663898	30/01/20	4,211,393.50	641
Mutirithia Primary School	Equity	270276345737	18/07/18	0	15,814
Ngemia Primary School	Equity	270276244549	15/06/21	727,691	420
Shiloh Naibor Primary School	Equity	270276511830	19/08/20	2,441.50	1,203,508
Endana Primary School	Equity	270276349260	5/9/2018	1,179,878.50	202,880
Muramati Police Patrol Base	Equity	270276775354	9/2/2018	0	2,442
Doldol Police Station	Equity	270276356006	21/02/18	0	533
Bokish Primary School	Equity	270262368232	12/11/2019	0	533
Doldol AP Line	Equity	270277404999	7/11/2018	0	228,093
Marrara Narok Primary School	Equity	160276253847	28/10/19	-190.85	0
Ngemia Secondary School	Equity	270273633113	12/4/2022	1,771,782	1,357
Mutarakwa Primary School	Equity	160276262633	14/07/18	2.5	74,326
Sherton Musul Primary School	Equity	270277382244	15/03/18	0	890
Tang'i Nyusi Primary School	Equity	270277394375	22/10/18	0	3,515
Muramati Primary School	Equity	270277383331	6/2/2018	0	45,145
Saramba Primary School	Equity	270278944730	29/10/19	0	617
Kemsi Primary School	Equity	160173978264	26/02/20	0	5,613
Ethi Primary School	Equity	270193078775	24/03/21	0	130
Mbogoini Primary School	Equity	270273698053	23/02/21	0	1,606

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

Gathanji Primary School	Equity	160276262346	24/05/18	376,647.45	0
Mirango Primary School	Equity	160276263009	15/10/19	38,624.90	135
Olmuntunyi Primary School	Equity	160272917680	15/07/19	20,400	352,375
Olgiriri Primary School	Equity	270298076604	13/03/18	0	20,400
Olmator Primary School	Equity	160276254160	27/03/19	3,317	4,508
Mithuri Secondary School	Equity	160278674979	8/4/2020	3,170	235,717
Naperere Primary School	Equity	270278685826	12/11/2019	0	880
Tiamant Primary School	Equity	270278685864	7/11/2018	0	54,694
Ndanyu Primary School	Equity	160278642365	28/10/19	0	19
Mbombo Primary School	Equity	160278642797	12/4/2022	21,085.50	232,058
Survey Primary School	Equity	160278643451	14/07/18	205,387.50	902,712
Kanjuli Primary School	Equity	160263148624	15/03/18	0	205,388
Magadi Primary School	Equity	160278595980	22/10/18	47,120	625
Munipicha Primary School	Equity	270278958092	6/2/2018	7,154.75	452,120
Doldol Primary School	Equity	270278998142	29/10/19	0	5,435
Kimanyo Primary School	Equity	270278981725	26/02/20	431	880
Lairagwan Primary School	Equity	270278998252	24/03/21	288,127.50	28,431
Ngarenare Primary School	Equity	160278624766	23/02/21	45,625	1,119
Nabor Anti stock Theft Unit	Equity	270279031421	24/05/18	539,880	950,000
Nabor P & D Primary School	Equity	160279016949	15/10/19	0	39,880
Kurum Mixed Secondary School	Equity	270277498853	15/07/19	84,127.70	0
Sirimon Day Secondary School	Equity	270279586463	13/03/18	257,678	0
Merigwit Primary School	Equity	160279577427	27/03/19	2,199,092.60	2,140
Luoniek Secondary School	Equity	1830279575154	8/4/2020	12,058	0
Mithuri Primary School	Equity	160279685188	12/11/2019	54,850	57,508

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

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

Olmorani Primary School	Equity	160279710588	7/11/2018	472.50	234,910
Nkrachi Primary School	Equity	1830279893273	28/10/19	0	-473
Kimango Police Station	Equity	270279893098	12/4/2022	3,600,520	943
Minjoro Primary School	Equity	160279707364	14/07/18	107,947.50	1,460
Githima Primary School	Equity	160279603439	15/03/18	-845.20	192,808
Mbombo Chiefs Office	Equity	1830281195450	22/10/18	180,876.40	0
Kahuhio Primary School	Equity	160278609412			241,206
Minjoro Police Post	Equity	1830281195160	6/2/2018	124,750	0
Ngarengiro Police Station	Equity	270281225413	29/10/19	240,635	0
Maraiabene Primary School	Equity	270281237822	26/02/20	900,070	0
Ilolei Primary School	Equity	27280941835	24/03/21	310	0
Island Primary School	Equity	1830280731656	23/02/21	812,197	0
Jikaze Primary School	Equity	270282055294	24/05/18	1,043,546	0
Ngarendare Primary School	Equity	270282107580	15/10/19	184,091	0
Sieku Primary School	Equity	270282039462	15/07/19	37,572	0
Uaso Nyiro Primary School	Equity	270278960885	13/03/18	76,327	630
Irua Secondary School	Equity	270278998025	27/03/19	0	59,495
Doldoi Day Secondary School	Equity	270282320646	8/4/2020	596,086	0
Ngabolo Primary School	Equity	270278959934			51664
Kurum Day Secondary School	Equity	270277498853	12/11/2019	84,127.70	5,090
Soitoashie Primary School	Equity	270279586857	7/11/2018	0	78,830
Mithuri Secondary School	Equity	160278674979	28/10/19	3,170	0
Mukima Secondary School	Equity	270279725271	12/4/2022	1,134,184	0
Sirimon Laikipia Day Secondary School	Equity	270279586463	14/07/18	257,678	51,960
St. Francis Girls Secondary School	Equity	270282109368	15/03/18	557,543	0
Ethi Chiefs Office	Equity	270282053074	22/10/18	1,087,858	0
Kimangandura Chiefs Office	Equity	160262477002	6/2/2018	856.60	0

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

Lokusero Primary School	Equity	270279897232	29/10/19	0	520
Kurum Chief's Office	Equity	270282433346	26/02/20	187,637	0
Mia Moja Chiefs Office	Equity	270282052838	24/03/21	1,670,144	0
Sosian Chief's Office	Equity	1830282005140	23/02/21	1,985,055	0
Lekiji Primary School	KCB	1182813941	24/05/18	0	0
Jikaze Primary School	KCB	1137292803	15/10/19	0	319,807
Sieku Primary School	KCB	1131248872	15/07/19	0	215,574
Narendare Primary School	KCB	1137365943	13/03/18	0	3,120
Naibor Secondary School	KCB	1134966318	27/03/19	0	35
Doldol Secondary School	KCB	1103080393	15/07/19	0	933,007
Nanyoki Primary School	Equity	2702664552235	2/4/2019	0	560
Ewaso Secondary School	Equity	270278549371	23/06/20	0	65,710
Lariakorok Primary School	Equity	270269503892	30/01/20	0	950,789
Noositet Primary School	Equity	160262386608	18/07/18	0	535
Naiperere Primary School	Equity	270278685826	15/06/21	0	102
Nakwiang Primary School	Equity	160168694752	19/08/20	0	553
Sirat Primary School	Equity	270263870399	5/9/2018	0	225,320
Kandutura Primary School	Equity	160268654328	9/2/2018	0	200,030
Kairigire Bidii Primary School	Equity	270268702514	21/02/18	0	1,134
Total				31,693,000.81	11,231,569

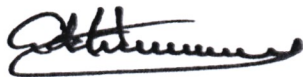
**Laikipia North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 6: Progress on Follow Up of Auditor Recommendations**

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)	Timeline: (Put a date when you expect the issue to be resolved)
	Muramati Secondary School	The NG-CDF Committee did a kitchen at the school. The kitchen developed some cracks which the contractor has repaired. The project is in use as per now and its serving the school well	Resolved	
	Nairob Secondary School	The NG-CDF Committee did an administration block at the school. The project is complete wiring works already done and the minor cracks already repaired. Project being branded this week. Contractor has not been paid retention until branding is done	Resolved	
	Kurum Day Secondary School	The project is complete and in use	Resolved	
	Kiwanja Ndege Primary School	The 2 classrooms are complete and in use. The contractor has been advised to brand the project. The contractor has not been paid retention the same will be paid after branding is done	Resolved	
	Chumvi Primary School	The project is complete and in use. The contractor has been advised to brand the project. The contractor has not been paid retention the same will be paid after branding is done and certificate of practical completion issued. The school has 2 ongoing toilets for FY 2021/2022 once complete the administration block and toilets will be branded together	Resolved	

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

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)
	Jikaze Primary School	The classroom and desks are complete and in use. The contractor has been advised to label the project with NG-CDF branding. The other 2 classrooms ongoing in the same school now for 2021/2022 FY, all the 3 classrooms will be branded together by mid-July	Resolved	



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 Isaak Hassan Adan
Fund Account Manager NG – Laikipia North CDF