

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 23 FEB 2022

DAY.

Wed

TABLED
BY:

The majority whip
Hon. E. Wangwe, MP
Benson Inzogu.

REPORT

OF

THE AUDITOR-GENERAL

ON

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

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

Revised Template 30th June 2020



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - LAIKIPIA WEST
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LAIKIPIA WEST CONSTITUENCY
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

(b) Key Management

The NGCDF Laikipia West Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Samuel Mwangi
2.	Sub-County Accountant	Samuel G. Ndiang'ui
3.	Chairman NGCDFC	Patrick Weru
4.	Member NGCDFC	Prisca Ng'arachu

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Laikipia West Constituency Headquarters

P.O. Box 2084-20300,
NG CDF OFFICE,
Nyahururu- Nakuru Road;
Opposite Nyahururu County Hospital,
Nyahururu,
KENYA.

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(f) NGCDF Laikipia West Constituency Contacts

Telephone: (254) 700390244

E-mail: ngcdflaikiawest@ngcdf.go.ke

(g) NGCDF Laikipia West Constituency Bankers

Equity Bank, Nyahururu Branch

P.O. Box 1048-20300

Nyahururu, Kenya

(h) Independent Auditors

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

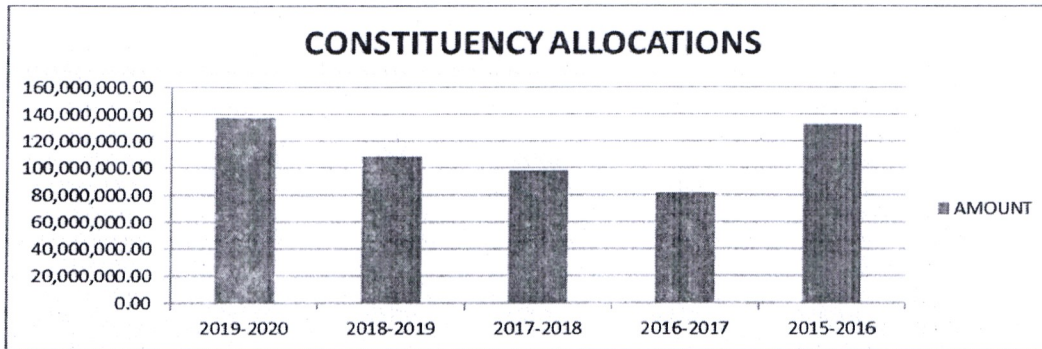
(i) Principal Legal Adviser

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

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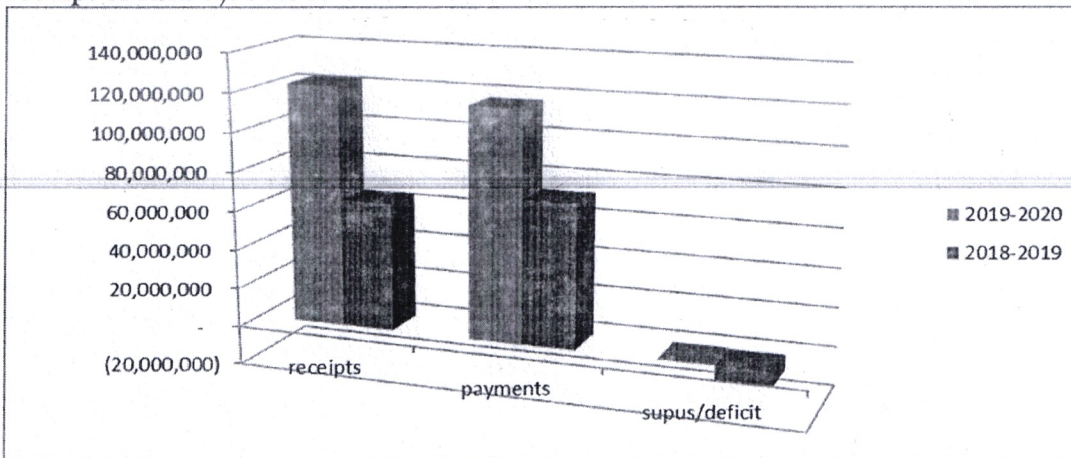
I. FORWARD BY THE CHAIRMAN – LAIKIPIA WEST NGCDF COMMITTEE

On behalf of Laikipia West Constituency, I am pleased to present the unaudited financial statements and Reports for the financial year ended 30th June 2020. In the Financial year under review, Laikipia West was allocated Ksh. 137, 371,724 as compared to last financial year of Ksh. 109,040,875.52. This is an increase of Ksh. 28,040,875. It is worthy to note that here has been an increase of funding as graphically tabulated.



RECEIPT AND PAYMENTS

In the financial year under review Laikipia West received Ksh. 123,040,875 as transfers from the Board. Ksh. 55,040,876 was allocation for the financial year 2018/2019 and Ksh. 68,000,000 for the financial year 2019/2020. The committee sat and prioritised to various projects earmarked for implementation and as per the codelist. The committee also sold tender documents and we had a receipt of Ksh. 9,000.00.

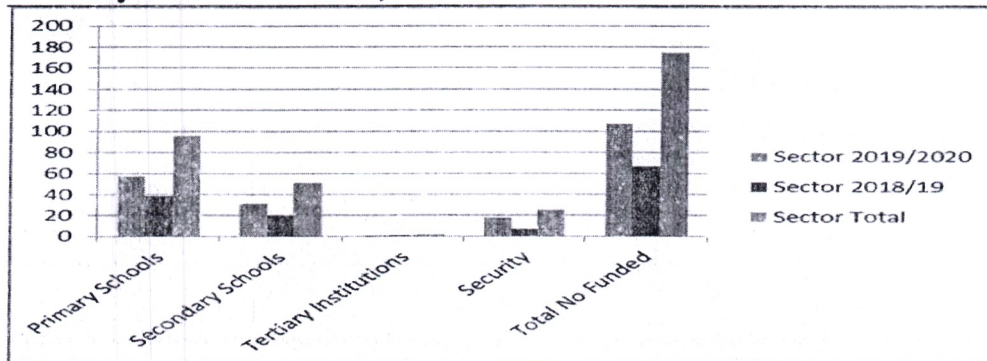


During the financial year, a total of Ksh. 117,313,526.25 was spent in various sectors as compared to Ksh. 73,052,530.00 in the last financial year. We had a Surplus of Ksh. 5,736,349 as compared to a deficit of Ksh. (7,669,219) in the last financial year.

SECTORAL ANALYSIS OF FUNDING

Over the past 2 years, the Constituency has received a total of Ksh.s 246,408,599.52 which were subsequently been disbursed to various projects in education and security sectors in addition to the statutory deductions of bursary, emergency, sports, administration and monitoring and evaluation votes. The funding has benefitted over 100 projects and the breakdown in terms of the number of projects funded in these leading sectors over the 2 five years is as here under graphically presented.

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Source: Laikipia West NGCDF Records (2020)

From the above, the education had the biggest allocation. This is evident due to the number of schools in the constituency. The NG-CDF (Amendment) Act 2016 introduced a major shift in the scope of projects eligible to be funded. Primarily the projects to be funded will be on education, security, sports and environment sectors.

Achievements and Major Undertakings

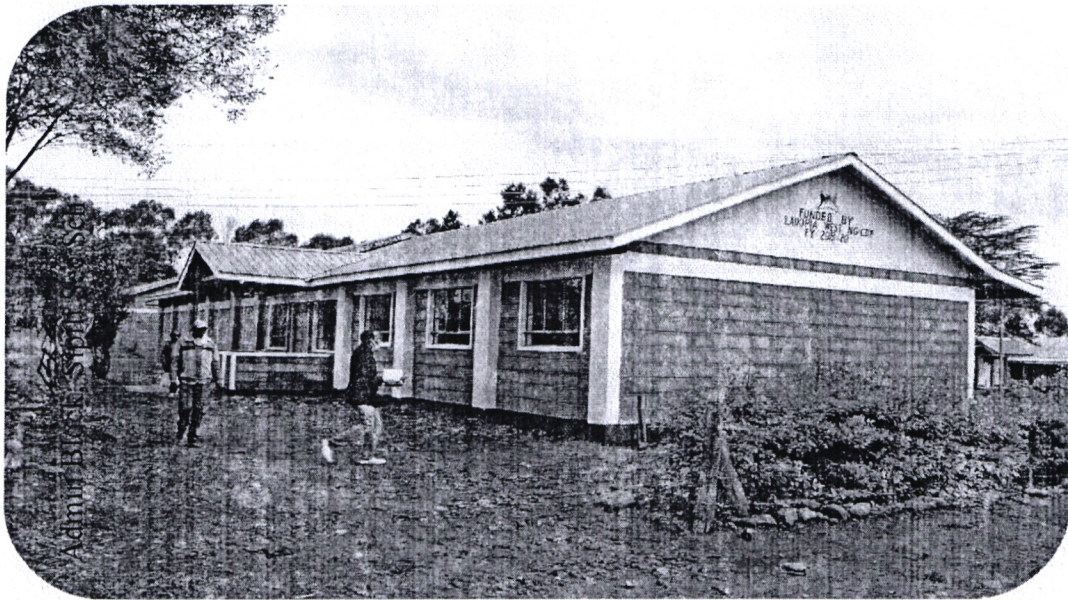
Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories and libraries. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Another major project undertaken during the year is the completion of Dr Wachira Kiamariga Secondary School which is a complex and includes administration block and classrooms.



Other projects undertaken in the education sector are as profiled below:

Completion of administration block at Sipili Secondary School. This has enabled the school BOM to carry out its administrative duties with ease.

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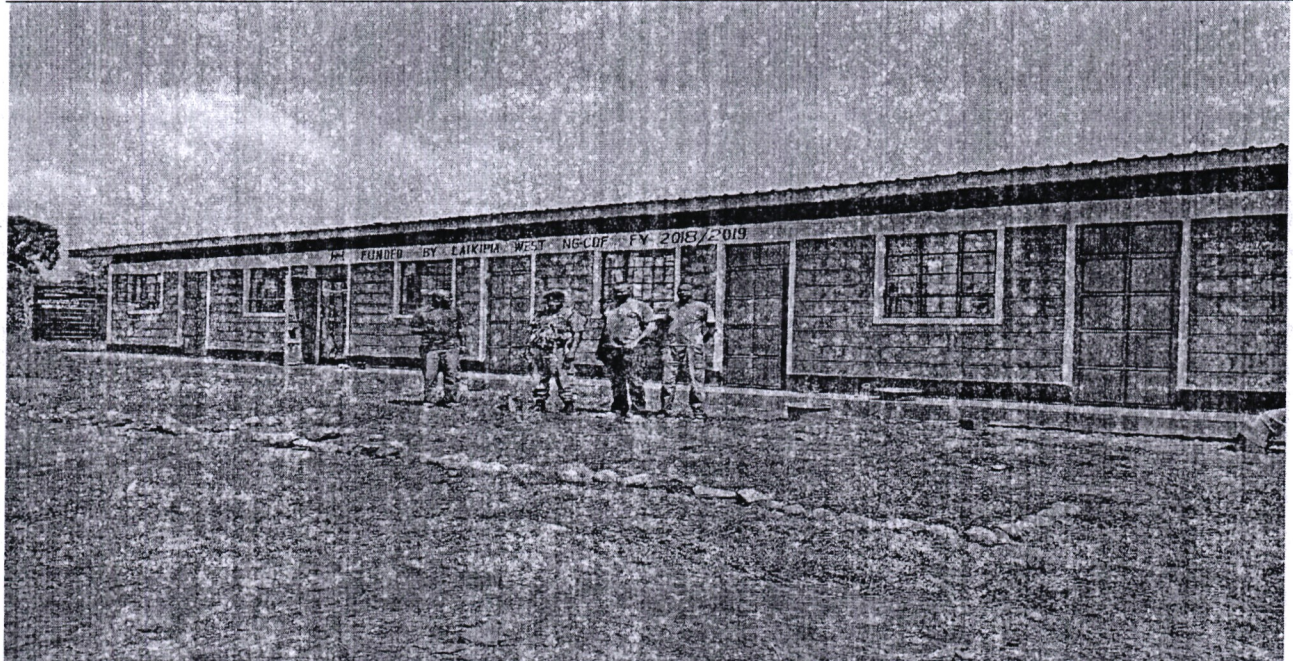
Other which have benefited include Muruku Secondary School with a dining Hall to benefit over five hundred students. Initially the students were having their lunch and supper in an open field which made it difficult to enjoy their meals in rainy and cold seasons.



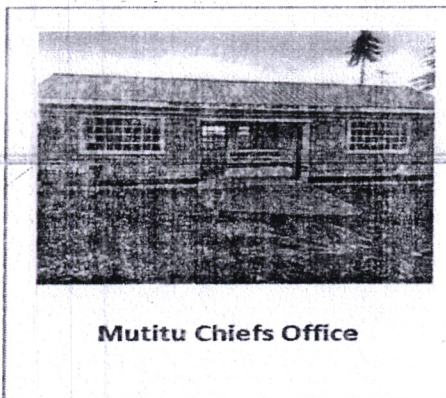
Due to insecurity we have constructed several police post site A.P Post houses as shown below

Wangwashi ASTU Police Houses.

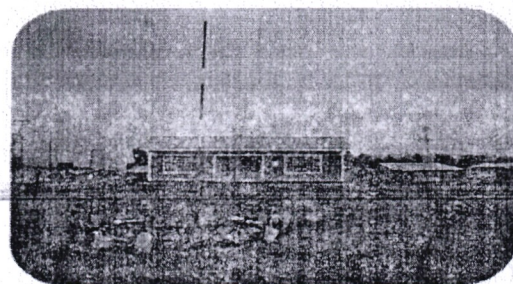
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On the same o enhance service delivery by the National Government several locations have benefited by construction of chief's offices as indicated below:



Mutitu Chiefs Office



Maina Chiefs Office

Budgetary Appropriations

During the financial year 2018/2019, the overall budget utilization stood at 61 percent based on the funds received. During the period Ksh.s 68,000,000 was received against the total allocation of Ksh.s 137,367,724.

Development Planning

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development plans. The NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the

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Committee, its employees and other stakeholders are working towards a common goal and results.

Challenges

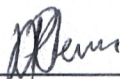
Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2019/2020. These among many include:

1. The spread of COVID 19 which has brought virtually everything to a standstill. The Laikipia NG CDFC. The committee was unable to process bursaries for students in tertiary, Universities and secondary institutions.
2. Inadequate record keeping by project management committees. This was because of limited capacity building due to COVID 19
3. Failure by some project management committees to comply with the public procurement procedures and regulations. This was because of unavailability of a procurement officer. With this in mind the committee employed a procurement assistant to guide the Project Committees on the processes of procurement.
4. Limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management.
5. So many schools in dire need of infrastructure development and improvements. This will be compounded by the emergence of COVID 19 as the institutions require more classrooms for social distance.

To minimize the risks, the committee:

- Scaled up its capacity building programmes for NGCDF Committee,
- Project Management Committees and staff on various aspects of NGCDF projects management.
- These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees monitoring and evaluation.

I wish to sincerely thank the Member of National Assembly Hon Patrick Mariru, NGCDF Committee, NG-CDFC staff, Project Management Committees, the Sub County Accountant, Sub County Internal Auditor and other stakeholders for the cooperation. Without them we could not achieve our mandate to the people of Laikipia West Constituency.



Patrick Weru
CHAIRMAN NGCDF COMMITTEE

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II. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

Laikipia West Constituency despite its problems is a constituency whose growth is very promising. The constituency is highly placed through hard working and capable constituents, its geographical location and the existence of natural resources which spurs the growth of tourism industry. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2022) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on marketing and value addition, improved social infrastructure on road development and improved governance. It was anticipated that this will help in achieving improved quality of education, improved social economy and spur other enabling services.

STRATEGIC FOCUS AREAS

1.0 Introduction

This chapter presents the objectives and strategies for the priority sectors. The sectors considered include: education, social economic empowerment (Youth, gender and Sports and enabling services (Security)).

1.1 Education

The key objectives and strategies in the education sector are outlined as follows:

a) Objectives

- To be among the top performing constituencies in both academic and co curriculum Performance at all levels of education.
- To increase transition rates from primary to secondary schools
- To improve infrastructure in all schools to a modern and a child/student friendly learning environment.

Strategies/initiatives:

The strategies or initiatives to achieve the above objective include the following:

- Have an infrastructure upgrade for all primary and secondary schools in the constituency.

2.2 Social - Economic Empowerment

Social and economic empowerment has various sectors which include; youth, gender and sports. The objectives and strategies of each sector are outlined as follows.

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2.2.1 Youth, Sports and Gender

a) Objectives

- To have a sporty constituency with improved sporting environment where other sports not only football are encouraged, for example, athletics.
- To have improved partnerships with sporting bodies and national clubs so as to professionally train the youth.

b) Strategies

- Ensure compliance with Access to Government Procurement Opportunities (AGPO) requirements, (30% access to government tenders and contracts by the youth, women and special interest groups/persons living with disability) with the NG-CDF funds.

3.3 Enabling Services

Enabling services include security.

The objectives and strategies of these sectors are discussed as follows.

3.3.1 Security

a) Objectives

- To curb insecurity within the constituency.
- To sensitize constituents on the need to be secure their neighbourhoods through *NyumbaKumi* initiative in collaboration with the National Government.

b) Strategies

- Construct police posts and police housing.

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	<ul style="list-style-type: none"> • To improve on education infrastructure • To have all children of school going age attending school. 	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 - No of students 	<ul style="list-style-type: none"> -In FY 19/20 we constructed 56 classrooms in primary schools, 15 in secondary school and 3 labs in secondary schools. -Allocated ksh 16,000,000 towards bursary for secondary schools

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Youth, sports, and Gender.	To have a sporting community, morally upright economically engaged with gender equality, PLWD, Women and youth inclusivity.	Increase in youth involvement in sports, environment	- No of sports gear distributed - No of sports team benefited	In FY 19/20 -we distributed 150 foot balls, 15 volley balls, 2 discuss stones to benefit 75 sports teams.
Employment	To have an increase of job opportunities	Reduced crime rate and conflict with law enforcers	- No of youths involved	In FY 19/20 we employed three interns and one was employed later on a three year contract.
Security	To curb insecurity within the constituency. • To sensitize constituents on the need to be secure through <i>NyumbaKumi</i> initiative in collaboration with the National Government.	Construct police posts and police housing. • Promote adoption of <i>NyumbaKumi</i> initiative in collaboration with the National Government.	-number of usable physical infrastructure built i.e. police houses, chiefs' offices.	In FY 19/20 -we constructed 5 chiefs' offices, and 20 units of police houses in 4 police stations. We also rehabilitated Nyahururu police station cells

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III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – LAIKIPIA WEST Constituency exists to transform lives. It's what guides us to deliver our strategy, which is founded on social sector, namely; Education, Security Sector Support, Environment, and Sports.

1. Sustainability strategy and profile

In line with Laikipia West NGCDF strategic Plan and core values NG-CDF Committee endeavoured to work within the existing policy guidelines that drive to better performance with the involvement of both internal and external stakeholders on matters of development.

MODEL	DEFINITION	RELEVANCE TO SUSTAINABLE STRATEGY
Vision	To have a prosperous, educated, secure and socially cohesive constituency.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To harmonize and manage resources for equitable socio-economic development in Laikipia West Constituency	This communicates what the office does to attain sustainable developments
Core values	Integrity, Accountability, Discipline, Diligence, Innovation and Commitment	These are the norms, principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

2. Environmental performance

We set aside ksh 667,000 from the environment kitty to purchase tanks and do guttering in two schools to harvest water and have a clean environment in those schools.

Employee welfare

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters. The staff welfare is guided by the Board circular referenced CDF BOARD/ CIRCULARS/Vol1/ 166 dated 24th June, 2013. The gender ratio is adhered to since I have three Female and three male employees. The staffs are trained on need basis, appraised as required and rewarded as per their performance.

HEALTH, SAFETY AND WELL BEING

All the staff must always consider safety to themselves and others when performing their duties.

Health Care Services

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

HIV/AIDS

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

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Drug and Substance Abuse

Addiction to drugs or substance will be treated like any other disease. All efforts will be done to enable such an officer to overcome.

Persons Living with Disability

An employee with impairment in his/her body will be provide with facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

Sexual harassment and other Forms of Harassment

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

4. MARKET PLACE PRACTICES

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

5. COMMUNITY ENGAGEMENTS

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

Covid-19 Mitigation Measures

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

- ✓ Distributed 1,000 bottles of 250mls sanitizers to the community free of charge.
- ✓ The office purchased 120 hand wash pots and basins that were distributed to the Government offices within the constituency.
- ✓ Distribution of brochures and facilitating public health in voluntary testing.
- ✓ Allowing staff to work from home and be on a rotation to avoid crowding of the office.

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IV. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

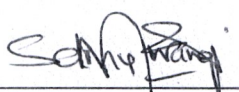
The Accounting Officer in charge of the NGCDF-Laikipia West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 20XX. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

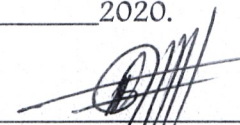
The Accounting Officer in charge of the NGCDF- Laikipia West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *Laikipia West Constituency* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Laikipia West Constituency further confirms the completeness of the accounting records maintained for Laikipia West Constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

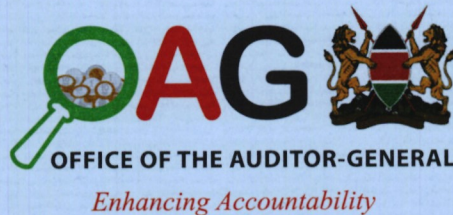
The NGCDF- Laikipia West Constituency financial statements were approved and signed by the Accounting Officer on 9th September 2020.


Fund Account Manager
Name: Samuel Mwangi


Sub-County Accountant
Name: Samuel G. Ndiang'ui
ICPAK Member Number: 14495

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
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P.O. Box 30084-00100
NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Laikipia West Constituency set out on pages 17 to 51, which comprise the statement of financial assets as at 30 June, 2020, the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Opinion

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

Key Audit Matters

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

Other Matter

1. Prior Year Unresolved Issues

In the report of the previous year, several issues were raised under Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, although the Management has indicated that all the issues have been resolved, the matters remained unresolved as the National Assembly has yet to deliberate on the audit report for 2018/2019.

2. Budgetary Control and Performance

The summary statement of appropriation-recurrent and development combined reflects revenue budget of Kshs.193,446,405 against actual receipts of Kshs.124,069,680 resulting in under collection of Kshs.69,376,725 or 36% of the budget. Similarly, the statement reflects expenditure budget of Kshs.193,446,405 against actual payments of Kshs.117,313,526 resulting in under expenditure of Kshs.76,132,879 or 39% of the budgeted expenditure.

Based on the approved estimates, under funding and expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

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 Projects Verification

1.1 Construction of Classroom at Kabati Primary School

The statement of financial performance reflects transfers to other government units of Kshs.78,960,633 as disclosed in Note 6 to the financial statements. Included in the balance is an amount of Kshs.44,826,993 in respect of transfers to primary schools, out of which of Kshs.1,100,000 was disbursed to Project Management Committee for construction of one classroom to completion at Kabati Primary School.

A review of project file showed that the contract for the construction was awarded to a firm at a contract sum of Kshs.1,099,730 through competitive process. According to contract signed on 6 July, 2020 between the firm and the school PMC, the construction was to take 8 weeks. However, a physical verification carried out on 19 February, 2021 revealed that the project was incomplete, and the contractor was not on site. No explanation was provided for the failure to complete the project.

As a result, the value for money of the expenditure of Kshs.1,100,000 incurred on the project during the year ended 30 June, 2020 could not be confirmed.

1.2 Construction of Miteta Police Post

The statement of financial performance reflects other grants and transfers of Kshs.29,084,014 as disclosed in Note 7 to the financial statements. Included in the balance is an expenditure of Kshs.19,888,203 on security projects. Which further includes an amount of Kshs.3,000,000 in respect of construction of Miteta Police Post.

According to available records, the activity was later changed to construction of residential houses for police officers, instead of construction of a police post approved by the NGCDF Board. No evidence was provided indicating that approval was given for the change of activity as stipulated in Section 6(2) of National Government Constituencies Development Fund Act, 2015 which provides that once funds are allocated for a particular project, they shall remain allocated for that project and may only be-allocated for any other purpose during the financial year with the approval of the Board.

Consequently, the validity and propriety of the expenditure of Kshs.3,000,000 could not be confirmed.

1.3 Construction of Administration Block and Classrooms at Dr. Wachira Kiamariga Secondary School

Disclosed in Note 6 to the financial statements under transfer to other government units is an expenditure of Kshs.33,131,640 on transfers to secondary schools. Included in the expenditure is an amount of Kshs.14,522,457.60 for construction and completion of administration block and six classrooms at Dr. Wachira Kiamariga Secondary School.

A physical inspection of the project carried out in February, 2021 revealed uneven application of paint on both interior and exterior surfaces, an indication of poor workmanship. Further, two classrooms had been completed but were not in use.

Consequently, value for money on the expenditure of Kshs.14,522,457.60 incurred on the project during the year ended 30 June, 2020 could not be confirmed.

1.4 Kiandegge and Muruku Secondary Schools Projects

Included also in the expenditure of Kshs.33,131,640 on transfers to secondary schools are payments of Kshs.1,000,000 and Kshs.7,000,000 which were disbursed to Kiandegge Secondary School and Muruku Secondary School for construction of a classroom to completion and construction of multipurpose hall respectively.

However, physical verification of the project on 18 February, 2021 revealed visible cracks on the floor of the classroom and on the walls of the multipurpose hall. Further, paint works was applied on uneven internal and external walls an indication of poor workmanship. The contractors were not on site at the time of audit.

In the circumstance, value for money on the expenditure of Kshs.8,000,000 incurred on the project during the year ended 30 June, 2020 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

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 processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the ability of National Government Constituencies Development Fund - Laikipia West Constituency to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to abolish the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

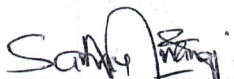
11 February, 2022


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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VI. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	123,040,875	65,379,310
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	9,000	4,000
TOTAL RECEIPTS		<u>123,049,875</u>	<u>65,383,310</u>
PAYMENTS			
Compensation of employees	4	3,934,814	3,179,351
Use of goods and services	5	5,334,065	8,061,827
Transfers to Other Government Units	6	78,960,633	30,245,387
Other grants and transfers	7	29,084,014	31,565,965
Acquisition of Assets	8	-	-
Other Payments	9	-	4,000,000
TOTAL PAYMENTS		<u>117,313,526</u>	<u>77,052,530</u>
SURPLUS/DEFICIT		<u>5,736,349</u>	<u>(11,669,220)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Laikipia West Constituency financial statements were approved on 9th September 2020 and signed by:


 Fund Account Manager
 Name: Samuel Mwangi

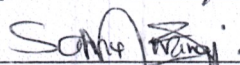

 National Sub-County Accountant
 Name: Samuel G. Ndiang'ui
 ICPAK Member Number: 14495

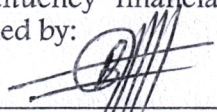
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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VII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Ksh.	Ksh.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,756,154	1,019,805
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		6,756,154	1,019,805
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		6,756,154	1,019,805
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		6,756,154	1,019,805
REPRESENTED BY			
Fund balance b/fwd 1st July 2019	13	1,019,805	12,615,556
Surplus/Deficit for the year		5,736,349	(11,669,220)
Prior year adjustments	14	-	73,469
NET FINANCIAL POSITION		<u>6,756,154</u>	<u>1,019,805</u>

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VIII. STATEMENT OF CASHFLOW

		2019 – 2020	2018- 2019
		Ksh.	Ksh.
Receipts for operating income			
Transfers from NGCDF Board	1	123,040,875	65,383,310
Other Receipts	3	9,000	
		123,049,875	65,383,310
Payments for operating expenses			
Compensation of Employees	4	3,934,814	3,179,351
Use of goods and services	5	5,334,065	8,061,827
Transfers to Other Government Units	6	78,960,633	30,245,387
Other grants and transfers	7	29,084,014	31,565,965
Other Payments	9	-	4,000,000
		117,313,526	77,052,530
Adjusted for:			
Decrease/ (Increase) in Accounts receivable	15	-	-
Increase/ (Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	73,469
Net Adjustments		-	-
Net cash flow from operating activities		5,736,349	(11,595,751)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		5,736,349	(11,595,751)
Cash and cash equivalent at BEGINNING of the year	13	1,019,805	12,615,556
Cash and cash equivalent at END of the year		<u>6,756,154</u>	<u>1,019,805</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Laikipia West Constituency financial statements were approved on 9th September 2020 and signed by:


 Fund Account Manager
 Name: Samuel Mwangi


 National Sub-County Accountant
 Name Samuel G. Ndiang'ui
 ICPAK Member Number: 14495

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IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,371,724	56,065,681	193,437,405	124,060,680	69,376,724	64%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	9,000	9,000	9,000	-	1.00
TOTAL RECEIPTS	137,371,724	56,074,681	193,446,405	124,069,680	69,376,724	64%
PAYMENTS						
Compensation of Employees	4,060,000	2,002,313	6,062,313	3,934,814	2,127,499	65%
Use of goods and services	8,303,455	498,988	8,802,443	5,334,065	3,468,378	61%
Transfers to Other Government Units	70,150,000	42,360,633	112,510,633	78,960,633	33,550,000	70%
Other grants and transfers	52,458,269	11,203,746	63,662,015	29,084,014	34,578,001	46%
Acquisition of Assets	-	-	-	-	-	-
Other Payments	2,400,000	-	2,400,000	-	2,400,000	-
Un allocated fund	-	9,000	9,000	-	9,000	-
TOTAL	137,371,724	56,074,680	193,446,404	117,313,526	76,132,878	61%

- i. Receipts*
the total receipts was 64% because we received 50% of our normal allocation during the financial year and the balance 1,019,805 cash book balance for the financial year 2018/2019 and Ksh. 54,040,875 of f/y2018/19 received in the F/Y 2019-2020
- ii. Compensation to employees:*
Compensation to employees was at 64%. The total budget was Ksh. 4,060,000 and Ksh. 2,102,033 for the F/Y 2018/19. Not spent in that financial year.
- iii) Transfer to other governments units:*

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The total budget was Ksh. 70,150,000. However the CDFC did not receive Ksh. 69,367,724 in the financial year under review. Out of this sh 34,021,007 was to cater for transfer to other government units.

iv) *Other grants and transfers*

The total budget was Ksh. 52,458,269 However the CDFC did not receive Ksh. 69,367,724 in the financial year under review.

v) *Other payments*

Funds set aside for the two projects i.e NGCDF Office of ksh 400,000 and Teacher Service Commission office ksh 2,000,000 were not utilized.

The NGCDF- Laikipia West Constituency financial statements were approved on 9th September 2020 and signed by:



Fund Account Manager
Name: Samuel Mwangi



Sub-Courty Accountant
Name: Samuel G. Ndiang'ui
ICPAK Member Number: 14495

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LAIKIPIA WEST CONSTITUENCY
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X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Ksh.	Adjustments Ksh.	Final Budget 2019/2020 Ksh.	Actual on comparable basis 2019/2020 Ksh.	Budget utilization difference 2019/2020 Ksh.
1.0 Administration					
1.1 Employees' Salaries	4,060,000	2,002,313	6,062,313	3,934,814	2,127,499
1.2 Committee Expenses	1,600,000	38,746	1,638,746	1,977,100	(338,354)
1.3 Goods and Services	2,582,303	179,616	2,761,919	2,693,965	67,954
2.0 Monitoring and Evaluation					
2.1 Capacity Building of NG-CDFs/PMCs	1,521,152	-	1,521,152	-	1,521,152
2.2 Committee Expenses	2,000,000	22,000	2,022,000	663,000	1,359,000
2.3 Goods and Services	600,000	258,626	858,626	-	858,626
3.0 Emergency					
Emergency	7,198,241	500,000	7,698,241	500,000	-
3.1 Primary Schools	-	-	-	1,200,000	1,300,000
3.2 Secondary School	-	-	-	2,100,000	400,000
3.3 Tertiary Institutions	-	-	-	-	1,000,000
3.4 Security	-	-	-	-	-
3.4 Security	-	-	-	1,100,000	98,241
4.0 Bursary and Social Security Programme					
4.1 Bursary Primary Schools	-				
4.2 Bursary Secondary Schools	16,000,000	265,543	16,265,543	-	16,265,543
4.3 Bursary Tertiary Institutions	14,342,931		14,342,931	2,996,000	11,346,931
4.4 Universities					

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4.5 Social Security Programmes – NHIF	-	-	-	-	-	-
Bursaries	-	-	-	-	-	-
5.0 Sports	-	-	-	-	-	-
5.1 Constituency Tournament	2,000,000	400,000	2,400,000	1,299,811	1,100,189	-
6.0 Environment	667,097	-	667,097	-	667,097	-
7.0 Primary School Projects	-	-	-	-	-	-
7.1 91 Municipality Primary School	1,100,000	500,000	1,600,000	1,600,000	-	-
Anaipmoi Primary School	200,000	500,000	700,000	700,000	-	-
Bonderi Primary School	-	1,000,000	1,000,000	1,000,000	-	-
Chereta Primary School	1,500,000	1,000,000	2,500,000	2,500,000	-	-
Engwen Primary School	-	1,000,000	1,000,000	1,000,000	-	-
G.G Kinamba Primary School	1,000,000	500,000	1,500,000	500,000	1,000,000	-
Gatero primary school	1,000,000	500,000	1,500,000	1,500,000	-	-
Gatitu Primary School	1,100,000	-	1,100,000	1,100,000	-	-
Gituamba Primary School	-	500,000	500,000	500,000	-	-
Kabage Primary School	-	1,000,000	1,000,000	1,000,000	-	-
Kabati Primary School	1,100,000	-	1,100,000	1,100,000	-	-
Kagaa Primary School	-	1,000,000	1,000,000	1,000,000	-	-
Kaharati Primary School	1,100,000	500,000	1,600,000	500,000	1,100,000	-
Kapkures Primary School	1,100,000	-	1,100,000	-	1,100,000	-
Karaba Primary School	1,100,000	-	1,100,000	-	1,100,000	-
Karangi Primary School	1,100,000	-	1,100,000	1,100,000	-	-
Kariani primary School	1,100,000	-	1,100,000	1,100,000	-	-
Kigumo Primary School	-	500,000	500,000	500,000	-	-
Kirima Primary School	1,100,000	-	1,100,000	-	1,100,000	-
Kundarilla Pry School	1,100,000	-	1,100,000	-	1,100,000	-

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Kwa wanjiku Primary School	-	500,000	500,000	500,000	-
Laikipia Ranching Primary School	1,100,000	-	1,100,000	1,100,000	1,100,000
Lariak Primary School	1,100,000	-	1,100,000	1,100,000	-
Ielimatesho Primary School	1,100,000	-	1,100,000	1,100,000	-
Iembus Primary School	1,100,000	-	1,100,000	1,100,000	-
Lobere Primary School	-	500,000	500,000	500,000	-
Losogwa Primary School	-	1,000,000	1,000,000	1,000,000	-
Machunguru Primary School	1,100,000	-	1,100,000	-	1,100,000
Mahiga Primary School	-	1,000,000	1,000,000	1,000,000	-
Maina Primary School	250,000	500,000	750,000	750,000	-
Marura Primary School	1,500,000	-	1,500,000	-	1,500,000
Mathira Primary School	100,000	1,000,000	1,100,000	1,100,000	-
Mt Angels Primary School	1,100,000	-	1,100,000	1,100,000	-
Muguongo Primary School	-	1,000,000	1,000,000	1,000,000	-
Muruai Primary School	-	1,000,000	1,000,000	1,000,000	-
Muruku Primary School	1,100,000	-	1,100,000	-	1,100,000
Mutamayu Primary School	1,100,000	-	1,100,000	1,100,000	-
Muthengera Primary School	1,100,000	-	1,100,000	1,100,000	-
Naiborom Primary School	1,100,000	-	1,100,000	1,100,000	-
Ndagara Primary School	1,100,000	-	1,100,000	1,100,000	-
Ndindika Primary School	-	1,000,000	1,000,000	1,000,000	-
Ndurumo Primary School	200,000	500,000	700,000	700,000	-
Ngarachi Primary School	-	1,000,000	1,000,000	1,000,000	-
Ngeresha Primary School	1,200,000	-	1,200,000	-	1,200,000
Nguu Primary School	1,100,000	-	1,100,000	-	1,100,000
Njorua Primary School	-	500,000	500,000	500,000	-
Nyahururu DEB Primary School	2,300,000	-	2,300,000	-	2,300,000

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Nyakiambi primary school	1,100,000	-	1,100,000	1,100,000	-
O l Arinyiro Primary School	-	450,000	450,000	450,000	-
O l Arabel	-	500,000	500,000	500,000	-
O l Jabet Primary School	2,000,000	-	2,000,000	-	2,000,000
O l Ngarua Primary School	1,100,000	-	1,100,000	-	1,100,000
OMC Primary School	-	1,000,000	1,000,000	1,000,000	-
Raya Primary School	-	1,000,000	1,000,000	1,000,000	-
Rhoda Primary School	1,100,000	-	1,100,000	-	1,100,000
Rugongo Primary School	1,100,000	-	1,100,000	-	1,100,000
Rumuruti Primary School	-	500,000	500,000	500,000	-
Salama Primary School	250,000	500,000	750,000	750,000	-
Silale Primary School	1,100,000	-	1,100,000	1,100,000	-
Starehe Primary School	1,100,000	-	1,100,000	1,100,000	-
Tandare primary school	2,800,000	-	2,800,000	-	2,800,000
Thama Primary School	250,000	500,000	750,000	750,000	-
Thigio Primary School	1,100,000	-	1,100,000	-	1,100,000
Thiru Primary SCHOOL	-	500,000	500,000	500,000	-
Karandi Primary School	-	528,993	528,993	528,993	-
8.0 Secondary School Projects					
Brethren Secondary School	1,575,000	-	1,575,000	-	1,575,000
Kiwanja Day Secondary School	1,100,000	-	1,100,000	-	1,100,000
Majani Secondary School	1,100,000	-	1,100,000	-	1,100,000
Muhotetu Girls Secondary School	1,500,000	-	1,500,000	-	1,500,000
Ndururi Secondary School	1,575,000	-	1,575,000	-	1,575,000
GG Rumuruti Secondary School	-	300,000	300,000	300,000	-
Kabati Day Secondary School	-	450,000	450,000	450,000	-
Matuiku Secondary School	-	450,000	450,000	450,000	-

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Karandi Day Secondary School	250,000	500,000	750,000	750,000	-
Nganoini Secondary School	-	500,000	500,000	500,000	-
Thigio Secondary School	-	500,000	500,000	500,000	-
Thome Day Secondary School	-	500,000	500,000	500,000	-
Gatero Day Secondary School	-	1,000,000	1,000,000	1,000,000	-
Kiandege Secondary School	-	1,000,000	1,000,000	1,000,000	-
Kioo Secondary School	-	1,000,000	1,000,000	1,000,000	-
Marmamet Secondary School	-	1,000,000	1,000,000	1,000,000	-
Muthengera Secondary School	-	1,000,000	1,000,000	1,000,000	-
Rumuruti Day Secondary School	-	1,000,000	1,000,000	1,000,000	-
Huhoini Day Secondary School	1,100,000	-	1,100,000	1,100,000	-
Igwamiti Secondary School	1,100,000	-	1,100,000	1,100,000	-
Kundarilla Day Secondary School	1,100,000	-	1,100,000	1,100,000	-
Mung'etho Secondary School	1,100,000	-	1,100,000	1,100,000	-
Ngarachi day Secondary School	1,100,000	-	1,100,000	1,100,000	-
Njorua Secondary School	100,000	1,000,000	1,100,000	1,100,000	-
Ol Arinyiro Day Secondary School	1,100,000	-	1,100,000	1,100,000	-
Sipili Secondary School	1,100,000	-	1,100,000	1,100,000	-
Uaso Narok Day Secondary School	1,100,000	-	1,100,000	1,100,000	-
Umoja Day Secondary	1,100,000	-	1,100,000	1,100,000	-
Ndururumo High School	-	1,200,000	1,200,000	1,200,000	-
Pesi Day Secondary School	1,000,000	1,000,000	2,000,000	2,000,000	-
Dr. Wachira Secondary School	500,000	3,481,640	3,981,640	3,481,640	500,000.00
Muruku Secondary School	4,000,000	2,000,000	6,000,000	6,000,000	-
9.0 Tertiary institutions projects					
KMTC Nyahururu	1,100,000	1,000,000	2,100,000	1,000,000	1,100,000
10.0 Security Projects					

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Maina Chiefs Office	250,000	1,000,000	1,250,000	1,250,000	1,250,000	-
Site Police Post	500,000	-	500,000	-	500,000	500,000
Miteta Police Post	2,000,000	1,000,000	3,000,000	3,000,000	-	-
18 Police Post	400,000	3,588,203	3,988,203	3,988,203	-	-
Nyahururu Police Station	500,000	-	500,000	500,000	-	-
Salama Chiefs Office	1,200,000	-	1,200,000	1,200,000	-	-
Thome Chiefs Office	1,200,000	-	1,200,000	1,100,000	100,000	-
Lorian Chief Office	1,100,000	-	1,100,000	1,100,000	-	-
Ndurumo Chiefs Office	1,100,000	-	1,100,000	1,100,000	-	-
Gatirima Chiefs Office	1,100,000	-	1,100,000	1,100,000	-	-
Kieni Police Post	1,100,000	-	1,100,000	-	1,100,000	-
Matwiku Chiefs Office	1,100,000	-	1,100,000	1,100,000	-	-
Nyahururu DCC Office	700,000	-	700,000	-	700,000	-
Karaba Chiefs Office	-	450,000	450,000	450,000	-	-
Kamwenje Police Post	-	1,000,000	1,000,000	1,000,000	-	-
Wangwaci ASTU	-	2,000,000	2,000,000	2,000,000	-	-
Mutitu Chiefs Office	-	1,000,000	1,000,000	1,000,000	-	-
11.0 Acquisitions of Assets						
Renovation of NG-CDF Office	400,000	-	400,000	-	400,000	-
12.0 Others						
TSC/MINISTRY OF EDUCATION OFFICE RUMURUTI	2,000,000	-	2,000,000	-	2,000,000	-
Un allocated Expenditure	-	9,000	9,000	-	9,000	-
GRAND TOTAL	137,371,724	56,074,680	193,446,404	117,313,526	76,132,878	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF –
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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019 - 2020	2018 - 2019
NGCDF Board		Ksh.	Ksh.
AIE NO. B005058	1		11,379,310
AIE NO. B030472	2		12,000,000
AIE NO. B006418	3		8,000,000
AIE NO. B030086	4		10,000,000
AIE NO. A724453	5		11,000,000
AIE NO. B047020	6		13,000,000
AIE NO. B 041048	1	49,452,672	
AIE NO. B 047500	2	4,000,000	
AIE NO. B 041309	3	18,000,000	
AIE NO. B 047728	4	5,000,000	
AIE NO. B 047950	5	6,000,000	
AIE NO. B 049348	6	14,000,000	
AIE NO. B 104371	7	21,000,000	
AIE NO. B 041253	8	5,588,203	
Conditional Grants	1	-	-
Receipt from other Constituency	1	-	-
TOTAL		<u>123,040,875.25</u>	<u>65,379,310</u>

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Ksh.	Ksh.
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Ksh.	Ksh.
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	9,000	4,000
Other Receipts Not Classified Elsewhere	-	-
Total	9,000	4,000

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Ksh.	Ksh.
Basic wages of temporary employees	2,165,400	2,709,922
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	257,600	-
Transport allowance	292,000	-
Leave allowance	-	-
Other personnel payments	498,600	-
Employer contribution to NSSF	82,080	71,266
Gratuity-contractual employees	639,134	398,163
TOTAL	<u>3,934,814</u>	<u>3,179,351</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Ksh.	Ksh.
Utilities, supplies and services	500,000	481,685
Electricity	81,069	108,967
Water & sewerage charges	105,854	57,377
Office rent	-	-
Communication, supplies and services	650,000	224,488
Domestic travel and subsistence	39,200	68,100
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	835,000
Hospitality supplies and services	-	-
Other committee expenses	663,000	1,063,000
Committee allowance	1,977,100	3,606,800
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	563,200	636,169
Fuel , oil & lubricants	300,000	300,000
Other operating expenses (65,487 + 9,450)	74,937	530,600
Bank service commission and charges	51,790	69,641
Other Operating Expenses	-	-
Security operations	-	80,000
Routine maintenance - vehicles and other transport equipment	287,564.00	-
Routine maintenance- other assets	40,351	-
TOTAL	<u>5,334,065</u>	<u>8,061,827</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 – 2019
	Ksh.	Ksh.
Transfers to Primary Schools	44,828,993	16,450,000
Transfers to Secondary Schools	33,131,640	13,795,387
Transfers to Tertiary Institutions	1,000,000	-
Transfers to Health Institutions	-	-
TOTAL	<u>78,960,633</u>	<u>30,245,387</u>

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 – 2019
	Ksh.	Ksh.
Bursary – Secondary	-	10,878,000
Bursary –Tertiary	2,996,000	11,988,000
Bursary- Special Schools	-	1,221,000
Mocks & CAT	-	-
Water	-	-
Food Security	-	-
Electricity	-	-
Security	19,888,203	2,200,000
Roads and Bridges	-	-
Sports	1,299,811	-
Environment	-	-
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	4,900,000	5,278,965
TOTAL	<u>29,084,014</u>	<u>31,565,965</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Ksh.	Ksh.
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
Total	-	-

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Ksh.	Ksh.
Strategic plan	-	-
ICT Hub	-	-
	-	-
	-	-
	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Ksh.	Ksh.
		(30/6/2019)	(30/6/2018)
<i>Equity Bank, Nyahururu Branch. Laikipia West NG-CDFC</i>	<i>A/C no.0160261729259</i>	6,756,154	1,019,805.05
TOTAL		<u>6,756,154</u>	<u>1,019,805.05</u>

10B: CASH IN HAND)

	2019 - 2020	2018 - 2019
	Ksh.	Ksh.
	(30/6/2020)	(30/6/2019)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	<u>-</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Ksh.</i>	<i>Ksh.</i>	<i>Ksh.</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
Total				-

12A. RETENTION

	2019 - 2020	2018-2019
	<i>Ksh.</i>	<i>Ksh.</i>
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
	-	-
Total	-	-

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	<i>Ksh.</i>	<i>Ksh.</i>
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	Ksh. (1/7/2019)	Ksh. (1/7/2018)
Bank accounts	-	-
Cash in hand	7,071,025	6,786,567
Imprest		
TOTAL	7,071,025	6,786,567

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2018/2019 as per Financial statements Ksh.	Adjustments Ksh.	Adjusted Balance b/f FY 2018/2019 Ksh.
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

Description of the error	2019 - 2020	2018 - 2019
	Ksh.	Ksh.
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	Ksh.	Ksh.
Deposit and Retentions as at 1 st July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF –
 LAIKIPIA WEST CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Ksh.	Ksh.
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019 - 2020	2018 - 2019
	Ksh.	Ksh.
Compensation of employees	2,127,499	1,108,112
Use of goods and services	3,568,378	793,827
Amounts due to other Government entities (see attached list)	33,450,000	37,654,613
Amounts due to other grants and other transfers (see attached list)	34,578,001	11,823,102
Acquisition of assets	400,000	-
Unspent Fund	9,000	5,000
Others (<i>specify</i>)	2,000,000	4,681,027
TOTAL	76,132,878	56,065,681

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019 - 2020	2018 - 2019
	Ksh.	Ksh.
	2,829,385	820,000
TOTAL	<u>2,829,385</u>	<u>8,283,062</u>

NATIONAL GOVERNMENT ENTITY - NGCDF – LAIKIPIA WEST CONSTITUENCY

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
	a	B	c	d=a-c		
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.	-		-	-	-	
11.	-		-	-	-	
12.	-		-	-	-	
Sub-Total	-		-	-	-	
Grand Total	-		-	-	-	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance		Comments
					2020	2019	
		a	b	c	d=a-c		
1. Compensation to employees	1,857,099	4,060,000	-	3,934,814	1,857,099	-	
2. use of goods	3,738,778	8,303,455	-	5,334,065	3,738,778	-	
Sub Total	5,595,877	12,363,455		9,268,879	5,595,877		
Amounts due to other Gov't entities							
1. Primary Schools	25,100,000	69,928,993	-	44,828,993	25,100,000	23,950,000	
2. Secondary Schools	7,350,000	40,481,640	-	33,131,640	7,350,000	17,381,640	
Sub-Total	32,450,000	110,410,633		77,960,633	32,450,000	41,331,640	
Amounts due to grants & other transfers							
1. Security Projects	2,400,000	22,288,203	-	19,888,203	2,400,000	9,038,203	
2. Bursary	27,612,474	30,608,474	-	2,996,000	27,612,474	-	
3. Environmental Projects	667,097	667,097	-	0	667,097	-	
4. Emergency	2,798,241	7,698,241	-	4,900,000	2,798,241	-	
5. Sports	1,100,189	-	-	-	1,100,189	-	
Sub-Total	34,578,001	61,262,015		27,784,203	34,578,001	9,038,203	
OTHERS							
1. TSC/ MOE	2,000,000	-	-	-	2,000,000	-	
2. AIA	9,000	-	-	-	9,000	-	
3. NGCDF OFFICE	400,000	-	-	-	400,000	-	
4. KMTC	1,100,000	-	-	-	1,100,000	-	
Sub-Total	3,509,000	-		-	3,509,000		
Grand Total	76,132,878	184,036,103		115,013,715	76,132,878	50,369,843	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Additions during the year	Disposals during the year	Historical Cost
	2019/2020			2018/2019
	Ksh.			Ksh.
Land	-	-	-	-
Buildings and structures	12,000,000	-	-	12,000,000
Transport equipment	5,000,000	-	-	5,000,000
Office equipment, furniture and fittings	1,003,150	-	-	1,003,150
ICT Equipment, Software and Other ICT Assets	781,400	-	-	781,400
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	18,784,550	-	-	18,784,550

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	ACCOUNT NUMBER	Bank Balance 30/6/2020	Bank Balance 30/6/2019
			Ksh.	Ksh.
SIRONI CHIEFS OFFICE	Equity	160171210898	-	1,587.60
91 MUNICIPALITY PRY SCHOOL	Equity	160166056354	479.50	59,479.50
AINAPMOI PRY SCHOOL	Equity	160163400792	738.00	36,738.00
BETHEL PRY SCHOOL	Equity	160276556913	-	849.17
BISHOP LOUIS SEC SCHOOL	Equity	160279782579	-	44,880.00
BONDENI CHIEF OFFICE	Equity	160171334574	-	2.94
BONDENI PRY SCHOOL	Equity	160199673275	-	67,289.70
CHERETA PRY SCHOOL	Equity	160279493961	-	16,452.00
DR WACHIRA KIAMARIGA SEC SCHOOL	Equity	160262117323	-	4,893.86
EMGWEN PRY SCHOOL	Equity	160279398015	-	56,481.00
G. G. RUMURUTI SECONDARY SCHOOL	Equity	160163392281	489.20	489.20
GATERO CHIEFS OFFICE	Equity	160171319903	-	300.55
GATERO PRIMARY	Equity	160171342137	8.23	74,848.23
GATIRIMA PRY SCHOOL	Equity	160276556958	-	1,456.60
GATITU PRY SCHOOL	Equity	160276633509	128.00	1,128,560.00
GG KINAMBA PRY	Equity	160278841642	318.00	318.00
GG RUMURUTI SEC SCHOOL	Equity	160163392281	489.00	489.20
GITUAMBA D.O OFFICE	Equity	160171334401	-	16.80
GITUAMBA DAY SEC SCHOOL	Equity	160276556938	-	174,709.50
GITUAMBA PRY SCHOOL	Equity	160191649241	135.60	135.60
HUHOINI SEC SCHOOL	Equity	160276634110	0.16	105,692.16
IGWAMITI CHIEF OFFICE	Equity	160276556895	-	123.42
IGWAMITI DAY SEC SCHOOL	Equity	160279559281	130.00	76,130.00
IGWAMITI PRY SCHOOL	Equity	160276634229	-	263.48
KABAGE PRY SCHOOL	Equity	160166798614	75.00	75.00
KABATI DAY SEC SCHOOL	Equity	160195391187	3.75	57,003.75
KABATI POLICE POST	Equity	160171334785	-	1,913.60
KAGAA PRY SCHOOL	Equity	160163392326	50,403.05	50,403.05
KAICHAKUN PRY SCHOOL	Equity	160276547476	-	152.06
KAMWENJE POICE POST	Equity	160190120321	52,261.66	52,261.66
KAMWENJE PRY SCHOOL	Equity	160276550822	-	1,781.04
KAPKURES PRY SCHOOL	Equity	160276548315	-	177.62
KARABA SEC SCHOOL	Equity	160262570860	-	6,425.00

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KARANDI DAY SEC SCHOOL	Equity	160298412670	2,079.61	2,079.61
KARANGI AP POST	Equity	160171333834	-	28.08
KARIAINI PRIMARY	Equity	160163358775	1,100,052.00	1,100,052.00
KIANDEGE SEC SCHOOL	Equity	160166787634	65,601.00	65,601.00
KIGUMO PRY	Equity	160278853922	241.00	241.00
KIO SEC SCHOOL	Equity	160166056912	58,398.00	58,398.04
KIO PRY SCHOOL	Equity	160276629411	-	50,285.58
KIRIKO PRY SCHOOL	Equity	160276633645	-	8,765.00
KIRIMA PRIMARY	Equity	160164562887	-	51.20
KIRITI PRY SCHOOL	Equity	160276633708	-	290.71
KISIMA PRIMARY	Equity	160294040936	-	90.00
KISIMA PRY SCHOOL	Equity	160276556950	-	50,651.04
KITE PRIMARY	Equity	160299688283	-	1,002.30
KMTC NYAHURURU	Equity	160276629621	36.25	56,835.25
KUNDARILLA DAY SEC SCHOOL	Equity	160294139892	90.00	57,165.90
KWANJIKU PRIMARY	Equity	160171323459	469.00	469.00
LARIAK DAY SEC SCHOOL	Equity	160276634934	-	50,842.22
LARIAK PRIMARY SCHOOL	Equity	160166672692	81,535.00	81,538.00
LELEMATESHO PRY SCHOOL	Equity	160279568940	55,107.00	55,107.00
LIMUNGA PRY SCH	Equity	160276634061	-	24,335.82
LOBERE PRY	Equity	160163391521	61,527.70	61,527.70
LOSOGWA PRY SCHOOL	Equity	160293851056	8,482.92	8,482.92
MAHIGA PRIMARY SCH	Equity	160262810542	50,086.00	50,086.00
MAHUA PRY SCHOOL	Equity	160276556983	-	50.00
MAINA CHIEFS OFFICE	Equity	160279062372	-	20,902.50
MAINA PRY SCHOOL	Equity	160279360212	-	1,358.00
MAIRO PRIMARY	Equity	160171245574	-	60.00
MAKUTANO DAY SEC SCHOOL	Equity	160276635027	-	283.32
MANGUO PRIMARY	Equity	160163392362	-	70.48
MARMANET D.O OFFICE	Equity	160171343850	-	8,942.20
MARMANET SEC SCHOOL	Equity	160163392363	-	50,315.32
MARURA PRY SCHOOL	Equity	160168217658	-	434.00
MATEGITHI PRY SCHOOL	Equity	160278692009	-	50,068.00
MATHIRA PRY SCHOOL	Equity	160279066964	-	55,074.00
MELWA CHIEFS OFFICE	Equity	160276557066	-	1,815.25
MELWA PRY SCHOOL	Equity	160276556974	-	53,404.44
MELWA SPECIAL	Equity	160165243258	-	4,027.05

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MILIMANI DAY SEC SCHOOL	Equity	160276634152	-	12,893.28
MITETA POLICE POST	Equity	160279332312	-	149,385.00
MT ANGELS PRY SCHOOL	Equity		-	76,022.00
MUGUONGO PRIMARY	Equity	160171072052	-	56,586.00
MUHOTETU D.O OFFICE	Equity	160171328185	-	1,920.40
MUNYU PRY SCHOOL	Equity	160299684641	6.50	32,796.50
MURICHU PRY SCHOOL	Equity	160276633480	-	5,866.32
MURUAI PRY SCHOOL	Equity	160166079533	58,368.00	58,368.00
MURUKU SEC SCHOOL	Equity	160279068958	657.40	7,788.00
MUTAMAIYU DAY SEC SCHOOL	Equity	160276633900	630.00	630.00
MUTHENGERA DAY SEC SCHOOL	Equity	160294165660	3,160.00	63,160.00
MUTHENGERA PRY SCHOOL	Equity	160276633958	7.60	7.60
MWERERI PRY SCHOOL	Equity	160276633770	-	52,103.68
MWIRERI PRIMARY	Equity	160297483178	-	261.20
NAIBOROM PRIMARY	Equity	160166055624	340.40	58,440.40
NAIGERA PRIMARY	Equity	160168577577	-	610.40
NDARAGWITI PRY SCHOOL	Equity	160276633535	-	9,470.00
NDINDIKA PRY SCHOOL	Equity	160279289894	589.00	18,805.00
NDURUMO PRIMARY	Equity	160163391170	85,390.00	85,390.00
NDURURUMO HIGH SCHOOL	Equity	160279494026	140.00	600,140.00
NGANOINI PRY SCHOOL	Equity	160276635005	-	12,220.00
NGARACHI AP POST	Equity	160171330030	-	2,991.00
NGARACHI AP POST	Equity	160276551979	-	822.00
NGARACHI PRY SCHOOL	Equity	160276556871	1,819.50	1,819.50
NGARENARO SPECIAL SCHOOL	Equity	160276551019	-	29,365.50
NGELESHA PRY SCHOOL	Equity	160277472548	-	1,415.00
NGUU PRIMARY	Equity	160171316159	-	180.00
NJORUA HIGH SCHOOL	Equity	160168577728	157,581.00	157,581.00
NORTH TETU PRY SCHOOL	Equity	160163392790	-	2,169.44
NYAKINYUA PRIMARY	Equity	160164562873	-	539.44
OL ARABEL PRY SCHOOL	Equity	160163392858	360.67	360.67
OL ARINYIRO DAY SEC SC	Equity	160166058546	79.70	57,579.70
OL ARINYIRO PRY SCHOOL	Equity	160278764195	12.00	50,012.00
OL NGARUA SPECIAL	Equity	160299266169	-	85,256.84
OLARABEL PRIMARY	Equity	160163392858	360.67	360.67
OLJABET AP POST	Equity	160171316565	-	1,804.00

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OLMORAN POLICE STATION	Equity	0160276634385	-	24,080.25
OMC PRY SCHOOL	Equity	160163699974	263.55	263.55
PESI DAY SEC SCHOOL	Equity	160163850606	28.54	1,054,728.54
RAYA PRY SCHOOL	Equity	160263627811	58,490.00	58,490.00
RUGONGO PRIMARY	Equity	160171320061	-	60.00
RUMURUTI PRY	Equity	160166134211	92.60	60,592.60
RUMURUTI CHIEFS OFFICE	Equity	160171333946	-	645.00
RUMURUTI DAY SEC SCHOOL	Equity	160291755804	58,829.00	58,829.00
RUMURUTI POLICE STATION	Equity	160163393106	43.00	400,043.00
SALAMA PRIMARY	Equity	160171316756	38,911.00	38,911.00
SIPILI ACC OFFICE	Equity	160171332667	-	816.00
SIPILI PRY SCHOOL	Equity	160276633594	1,125.00	1,125.00
STAREHE SEC SCHOOL	Equity	160276556884	-	7,072.00
STAREHE SENIOR SECONDARY	Equity	160166787685	-	5,497.00
TANDARE PRY SCHOOL	Equity	160276557043	-	253.00
THIRU PRY SCHOOL	Equity	160294045229	49.01	49.01
THOME AP POST	Equity	160171333551	-	180.00
THOME DAY SCHOOL	Equity	160166914162	-	50,385.60
UASO NAROK DAY SEC SCHOOL	Equity	160279731553	655,065.00	655,065.00
UMOJA DAY SEC SCHOOL	Equity		117,622.00	117,622.00
WANGWACHI PRY SCHOOL	Equity	160276634011	-	125.46
			2,829,385.77	8,283,062.77

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue and designation	Point to the (Name)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
CEN/H UB/LK P.C/LK P WEST. CDF/3 1/23-4.1	Un supported Allowances of ksh 136,000	All the payment support schedules were attached.	FAM		RESOLVED	
4.2	Un supported Bursary	The over expenditure explained. Arose due to reversal of cheques.	FAM		RESOLVED	
4.3	Mbogoini Primary School-exergeration of ksh 200,000	The latrine was to start from the ground hence the additional funding.	FAM		RESOLVED	
4.5	Un supported committee expenses of ksh 441,000	All the payment support schedules were attached.	FAM		RESOLVED	
4.6	Labelling of projects	The projects were labelled	FAM		RESOLVED	
4.8	Variance in payments of ksh 4,000	The support schedules were rectified to reflect the correct payments	FAM		RESOLVED	
4.9	No code list ksh 54,000,000	The original codelist given and the subsequent AIEs	FAM		RESOLVED	
4.10	Variance in secondary school by ksh 1,177,027	The support schedules were rectified to reflect the correct payments	FAM		RESOLVED	
4.11	Under absorption of ksh 55,987,211	The release of funds from the NGCDFB	FAM		RESOLVED	