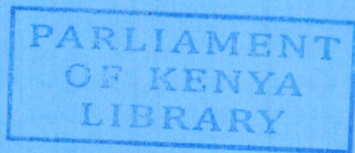


REPUBLIC OF KENYA



*Enhancing Accountability*

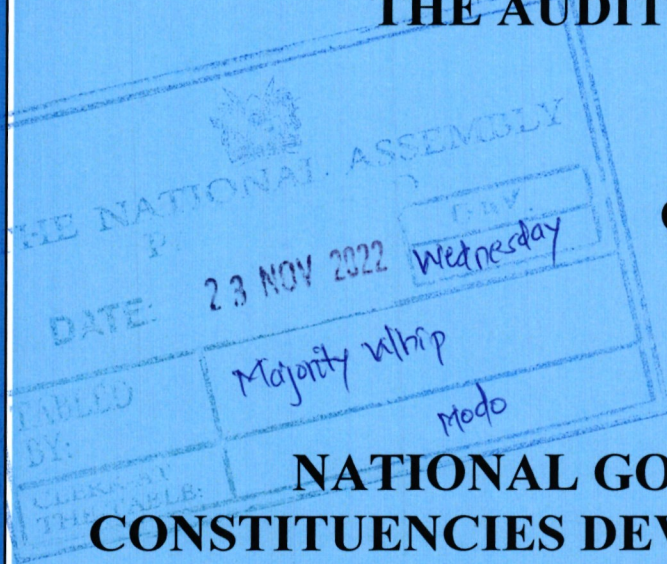
# REPORT



OF

**THE AUDITOR-GENERAL**

ON



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

**FOR THE YEAR ENDED  
30 JUNE, 2021**

*Revised Template 30<sup>th</sup> June 2021*



---

**LAIKIPIA WEST CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2021**

---

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

***Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

<b>Table of Content</b>	<b>Page</b>
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II. NG-CDFC CHAIRMAN’S REPORT .....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETRMINED OBJECTIVES .....	11
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING .....	13
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES .....	16
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- LAIKIPIA WEST CONSTITUENCY</i> ..	17
VII. STATEMENT OF RECEIPTS AND PAYMENTS .....	18
VIII. STATEMENT OF ASSETS AND LIABILITIES .....	19
IX. SUMMARY STATEMENT OF APPROPRIATION .....	21
X BUDGET EXECUTION BY SECTORS AND PROJECTS .....	23
XI. SIGNIFICANT ACCOUNTING POLICIES .....	30
XII. NOTES TO THE FINANCIAL STATEMENTS .....	33

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 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 Muriithi Weru
4.	Member NGCDFC	Prisca Njeri Ng'arachu

**(d) Fiduciary Oversight Arrangements**

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

**(e) Laikipia West Constituency NGCDF Headquarters**

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

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

---

**(f) Laikipia West Constituency NGCDF Contacts**

Telephone: (254) 700390244  
E-mail: [ngcdf@laikipiawest@ngcdf.go.ke](mailto:ngcdf@laikipiawest.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  
G.P.O. 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

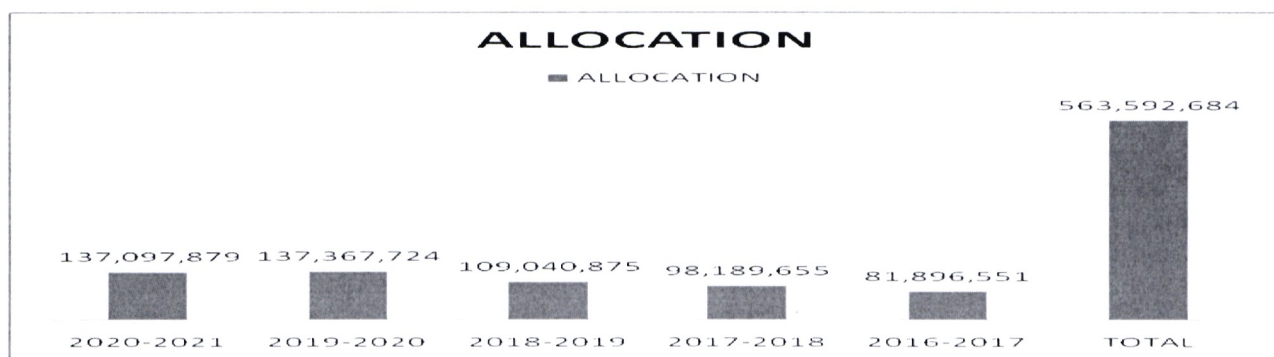
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**II. NG-CDFC CHAIRMAN'S REPORT**



**Mr. Patrick Muriithi Weru**  
**Laikipia West NG-CDFC**  
**Chairman**

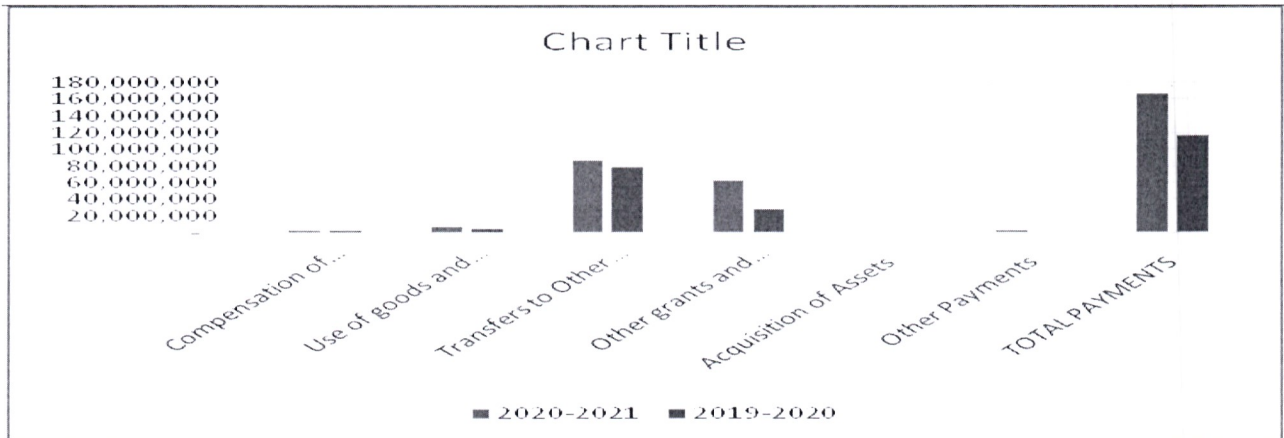
On behalf of Laikipia West Constituency, I am pleased to present the unaudited financial statements and Reports for the financial year ended 30th June 2021. This year, despite the many challenges in the last two years due to COVID 19, was promising and we expect the year ahead to be more challenging as we approach the general election. In the Financial year under review, Laikipia West was allocated Ksh. **137,097,879** as compared to last financial year of Ksh. 137, 371,724. This is a decrease of Ksh. 273,875 which is a 0.2 percent. Cumulatively Laikipia West Constituency has received an allocation amounting to ksh 563,592,684 million for the last five years as graphically represented below.



In the financial year under review, Laikipia West receipts from the Board increased from ksh 123,049,879 in the financial year 2019-2020 to ksh 163,449,724. Payments increased to ksh 165,762,388 in the financial year under review from ksh 117,313,526 in the financial year 2019-2020. Below is the tabular representation of the expenditure:

SECTORS	2020-2021	2019-2020
Compensation of employees	3,661,680	3,934,814
Use of goods and services	8,393,571	5,334,065
Transfers to Other Government Units	87,420,000	78,960,633
Other grants and transfers	62,787,137	29,084,014
Acquisition of Assets	-	-
Other Payments	3,500,000	-
<b>TOTAL PAYMENTS</b>	<b>165,762,388</b>	<b>117,313,526</b>

**Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

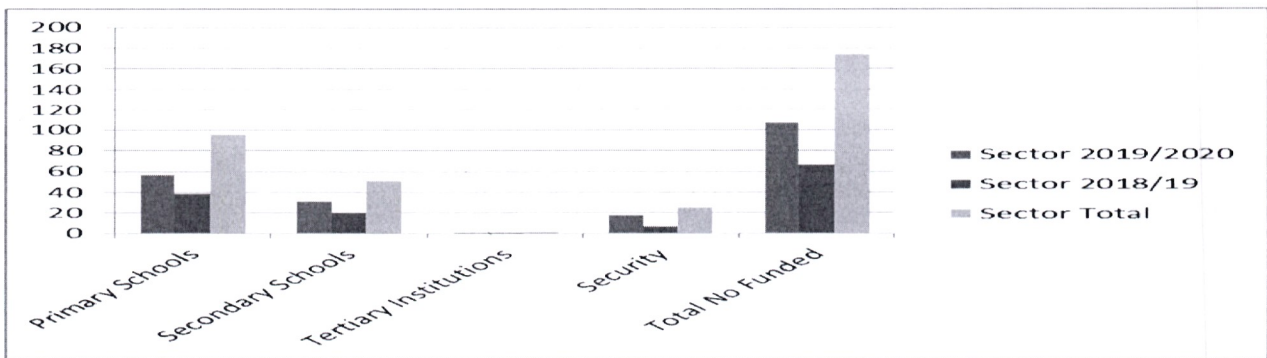


**RECEIPT AND PAYMENTS**

In the financial year under review Laikipia West received Ksh. 161,367,724 as transfers from the Board. Ksh. 123,040,875 was allocation for the financial year 2019-2020. The committee also sold tender documents and we had a receipt of Ksh. 82,000. During the financial year 2020-2021, a total of Ksh. 165,762,388 was spent in various sectors as compared to Ksh. 177,313,526 in the last financial year 2019-2020. We had a deficit of Ksh. **4,312,664** as compared to a surplus of Ksh. **5,736,349** in the financial year 2019-2020.

**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.



**Source: Laikipia West NGCDF Records (2021)**

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.

A major project undertaken during the year under review is the rehabilitation of Tandare primary school. The rehabilitation was done for thirteen classrooms and the administration block. The works undertaken included flooring, roofing, plastering, doors, windows and painting.



*Tandare primary school before and after Laikipia West NGCDF Intervention*



Another major project undertaken was the construction of a multipurpose hall at DEB Nyahuru primary school. This will help in holding of meetings of all stakeholders.

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*



Construction of administration blocks has enabled the school management committees to carry out their administrative duties with ease. The teachers are also comfortable hence enable them to teach effectively and efficiently. Below are some administration blocks constructed by NG- CDF Laikipia West:



Karaba pry sch admin block



OLJABET PRIMARY SCHOOL Admin block

The committee in line with improving grades in science subjects allocated funds towards construction of laboratories. Attached is Ndururi and Bretheren schools labs:



To improve on the working of the administration, the NGCDF Committee allocated funds towards construction of chiefs' offices in all locations in the constituency. In line with our strategic plan, all

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

the chiefs will have an office by the end of financial year 2021-2022. Below are photos of some chiefs' offices.

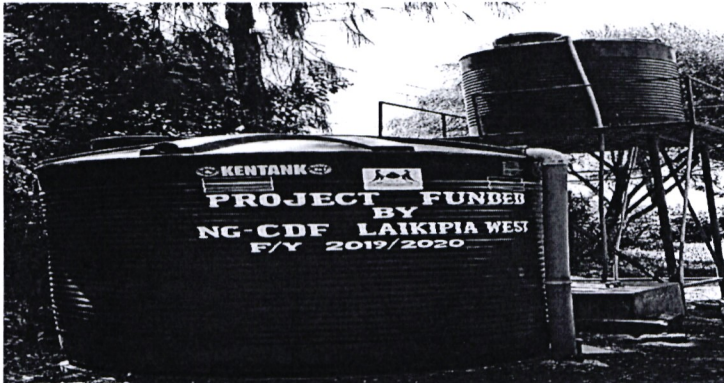


**KIAMBOGO CHIEFS OFFICE**



**MUTITU CHIEFS OFFICE**

The committee also undertook several environment projects which were undertaken in several schools. This helped in improving sanitation and the environment. Below are some of the projects:



During the financial year 2020-2021, the overall budget utilization stood at 78 percent based on the funds received. During the period Kshs 92,000,000 was received against the total allocation of Ksh.s 137,097,879.

**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 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 2020/2021. These among many include:

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

1. The spread of COVID 19 which has brought virtually everything to a standstill. The Laikipia NG CDFC was unable to process bursaries for students in tertiary, Universities and secondary institutions. We combined the allocation with that of financial year 2020-2021; hence the work load was huge affecting even the postal charges.
2. Inadequate record keeping by project management committees. This was because of limited capacity building due to COVID 19. The capacity building was scaled down due to COVID 19 protocols.
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**

### III. 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.

The key development objectives of *Laikipia West Constituency 2018-2022* plan are to:

- a) Improving education outcomes.
- b) Addressing health hazards through community driven sanitation programs
- c) Facilitating entrepreneurship and addressing market inefficiencies
- d) Harnessing the potential of youth in combating unemployment in Laikipia West,
- e) Empowering special interest groups and providing safety nets for the vulnerable
- f) Encouraging social cohesion through cultural programming,
- g) Advocating for proper infrastructural development in Laikipia West Constituency
- h) Enhancing security for residents through multi-stakeholder pronged

#### Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	<ul style="list-style-type: none"> <li>• To improve on education infrastructure</li> <li>• To have all children of school going age attending school.</li> </ul>	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- No of students</li> </ul>	<ul style="list-style-type: none"> <li>-In FY 20/21 we constructed 63 classrooms in pry schools, 11 in secondary school and 3 labs in sec schools.</li> <li>- KSH 50 million was disbursed towards colleges and secondary schools.</li> </ul>

**Laikipia West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Security	To curb insecurity within the constituency. <ul style="list-style-type: none"> <li>To sensitize constituents on the need to be secure through <i>Nyumba Kumi</i> initiative in collaboration with the National Government.</li> </ul>	Construct police posts and police housing. <ul style="list-style-type: none"> <li>Promote adoption of <i>Nyumba Kumi</i> initiative in collaboration with the National Government.</li> </ul>	-number of usable physical infrastructure built i.e. police houses, chiefs' offices.	In FY 19/20 -we constructed 16 chiefs' offices.
Environment	i) Addressing health hazards through community driven sanitation programs	Improved health and friendly environment	-number of usable physical infrastructure built i.e. police houses, chiefs' offices.	In FY 20/201 -we have installed gutters in four school and one latrine block.
Sports	To have a sporting community, morally upright economically engaged with gender equality, PLWD, Women and youth inclusivity.	Increase in youth involvement in sports, environment	<ul style="list-style-type: none"> <li>No of sports gear distributed</li> <li>No of sports team benefited</li> </ul>	In FY 20/21 due to COVID pandemic most of the sporting activities stopped due to the guidelines by the ministry of health.
Emergency	To cater for unforeseen emergency cases in the constituency.	Mitigation and improving on the emergency reported	-number of usable physical infrastructure built i.e. police houses, chiefs' offices.	In FY 19/20 -we constructed 7 latrines in primary, secondary, and in security sector.

#### **IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

##### **1. Sustainability strategy and profile -**

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

- a. **Education and Training:** Laikipia West NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

##### **2. Environmental performance-**

In the year under review, Laikipia West NGCDF Committee set aside ksh 1,267,096 towards guttering, and purchase of 10,000 litres tank to harvest water in the schools in the dry areas. And in their efforts they have managed to plant and water trees which were not surviving due to lack of water.

### **3. Employee welfare-**

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Laikipia West constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

### **4. Market place practices-**

LAIKIPIA WEST NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

### **5. Community Engagements-**

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

#### **Public Participation in Project Identification and Implementation and Monitoring**

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

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



*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

---

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

**Public Awareness**

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

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

**Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**V. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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


The Accounting Officer in charge of the NGCDF-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, 2021. 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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Laikipia West Constituency further confirms the completeness of the accounting records maintained for the *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 *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- LAIKIPIA WEST Constituency financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> May, 2022.



Chairman NGCDF Committee

Name: Patrick Muriithi Weru.

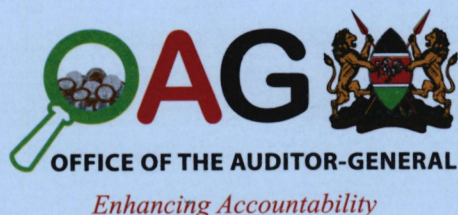


Fund Account Manager

Name: Samuel Mwangi

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
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, 2021**

---

### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Laikipia West Constituency set out on pages 18 to

---

*Report of The Auditor-General on National Government Constituencies Development Fund – Laikipia West Constituency for the year ended 30 June, 2021*

56, which comprise of the statement of assets and liabilities as at 30 June, 2021 , and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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, 2021 , and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government-Constituency Development Act, 2015 and the Public Finance Management 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**

### **Budgetary Control and Performance**

The summary statement of appropriation reflects total receipts budget of Kshs.213,294,757 against actual budget of Kshs.168,205,878 resulting in to unrealized disbursements amounting to Kshs.45,088,879 or 21% of the budget. Further, the total payments budget amounted to Kshs.213,303,757 against actual payments of Kshs.165,762,388 resulting to under absorption of Kshs.47,541,369 mainly in the transfers to other government units of Kshs.87,420,000 against a budget of Kshs.113,710,000 or 22% of the budget.

The underfunding and underperformance 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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for 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**

#### **Lack of Bank Reconciliation Statements for PMC Bank\ Balances.**

Note 17.4 to the financial statements reflects Project Management Committees (PMC) accounts balances amounting to Kshs.45,152,203 and as detailed in Annex 5. However, the bank reconciliations statements and their related supporting documents were not provided for audit review contrary to Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 which require that Accounting Officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month and, submit a bank reconciliation statement not later than date 10 of the subsequent month to the National Treasury with a copy to the Auditor-General.

In the circumstances, Management was in breach of the law.

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 else 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 effective processes and systems of internal control, risk management and overall governance were

operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Fund or to cease operation.

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal 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 to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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**

**01 September, 2022**



*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

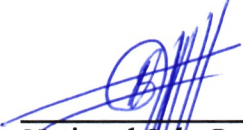
**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	161,367,724	123,040,875
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	82,000	9,000
<b>TOTAL RECEIPTS</b>		<b>161,449,724</b>	<b>123,049,875</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,661,680	3,934,814
Use of goods and services	5	8,393,571	5,334,065
Transfers to Other Government Units	6	87,420,000	78,960,633
Other grants and transfers	7	62,787,137	29,084,014
Acquisition of Assets	8	-	-
Other Payments	9	3,500,000	-
<b>TOTAL PAYMENTS</b>		<b>165,762,388</b>	<b>117,313,526</b>
<b>SURPLUS/DEFICIT</b>		<b>(4,312,664)</b>	<b>5,736,349</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Laikipia West Constituency financial statements were approved on 30<sup>th</sup> May, 2022 and signed by:


  
Fund Account Manager

Name: Samuel Mwangi.

  
National Sub-County  
Accountant

Name: Samuel Githae.

ICPAK M/No: 14495

  
Chairman NG-CDF  
Committee


Name: Patrick Muriithi

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	2,443,490	6,756,154
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>2,443,490</b>	<b>6,756,154</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,443,490</b>	<b>6,756,154</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>NET FINANCIAL SSETS</b>		<b>2,443,490</b>	<b>6,756,154</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July 2020	13	6,756,154	1,019,805
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(4,312,664)	5,736,349
<b>NET FINANCIAL POSITION</b>		<b>2,443,490</b>	<b>6,756,154</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Laikipia West Constituency financial statements were approved on 30<sup>th</sup> May, 2022 and signed by:


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

Name: Samuel Mwangi.

  
\_\_\_\_\_  
National Sub-County  
Accountant

Name: Samuel Githae.

ICPAK M/No: 14495

  
\_\_\_\_\_  
Chairman NG-CDF  
Committee

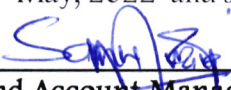
Name: Patrick Muriithi

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

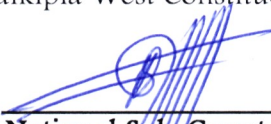
**IX. STATEMENT OF CASHFLOW**

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	161,367,724	123,040,875
Other Receipts	3	82,000	9,000
		<b>161,449,724</b>	<b>123,049,875</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	3,661,680	3,934,814
Use of goods and services	5	8,393,571	5,334,065
Transfers to Other Government Units	6	87,420,000	78,960,633
Other grants and transfers	7	62,787,137	29,084,014
Other Payments	9	3,500,000	-
		<b>165,762,388</b>	<b>117,313,526</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
<b>Net Adjustments</b>		-	-
<b>Net cash flow from operating activities</b>		<b>(4,312,664)</b>	<b>5,736,349</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
<b>Net cash flows from Investing Activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(4,312,664)</b>	<b>5,736,349</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	10	<b>6,756,154</b>	<b>1,019,805</b>
<b>Cash and cash equivalent at END of the year</b>		<b>2,443,490</b>	<b>6,756,154</b>


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Laikipia West Constituency financial statements were approved on 30<sup>th</sup> May, 2022 and signed by:

  
Fund Account Manager

Name: Samuel Mwangi.

  
National Sub-County  
Accountant

Name: Samuel Githae.

  
Chairman NG-CDF  
Committee

Name: Patrick Muriithi

ICPAK M/No: 14495

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**X. SUMMARY STATEMENT OF APPROPRIATION**

Receipt/Expense Item	Original Budget		Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d				
<b>RECEIPTS</b>								
Transfers from NG-CDF Board	137,088,879	Opening Balance (C/Bk) and AIA	6,756,154	Previous years Outstanding Disbursements	213,212,757	168,123,878	45,088,879	79%
Proceeds from Sale of Assets	-	-	-	-	-	-	-	0%
Other Receipts	-	82,000	82,000	-	82,000	82,000	-	0%
<b>TOTAL RECEIPTS</b>	<b>137,097,879</b>	<b>6,838,154</b>	<b>69,367,724</b>	<b>69,367,724</b>	<b>213,294,757</b>	<b>168,205,878</b>	<b>45,088,879</b>	<b>79%</b>
<b>PAYMENTS</b>								
Compensation of Employees	4,300,000	1,922,742	-	-	6,222,742	3,661,680	2,561,062	59%
Use of goods and services	8,029,809	1,680,040	1,993,284	1,993,284	11,712,133	8,393,571	3,318,562	72%
Transfers to Other Government Units	80,160,000	-	33,550,000	33,550,000	113,710,000	87,420,000	26,290,000	77%
Other grants and transfers	43,449,070	3,153,372	29,024,440	29,024,440	75,626,882	62,787,137	12,839,745	83%
Acquisition of Assets	-	-	-	-	-	-	-	0%
Other Payments	1,150,000	-	4,800,000	4,800,000	5,950,000	3,500,000	2,450,000	59%
Funds pending approval	-	82,000	-	-	82,000	-	82,000	0%
<b>TOTAL</b>	<b>137,088,879</b>	<b>6,838,154</b>	<b>69,367,724</b>	<b>69,367,724</b>	<b>213,303,757</b>	<b>165,762,388</b>	<b>47,541,369</b>	<b>78%</b>

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

**Laikipia West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**i. Transfers from NG-CDF Board**

The constituency did not receive all allocations hence could not translate to 100 %. In the financial year 2019-2020 the constituency received 50% of total allocation. In the financial year under review we received 67 % of the allocation hence there was an under utilisation by 21%.

**ii. Compensation to employees**

The utilization was at 59%. The total budget was ksh 6,222,742. Ksh 1,922,742 was for the F/Y 2019-2020. KSH 3,661,680 was spent hence a difference of 2,561,062.

**iii. Use of goods and services.**

The utilization was at 72%. The total budget was ksh 11,712,133. Ksh 3,673,324 was for the F/Y 2019-2020. KSH 8,393,571 was spent hence a difference of 3,318,562.

**iv. Transfer to other Government units.**

The utilization was at 77%. The total budget was ksh 113,710,000. Ksh 33,550,000 was for the F/Y 2019-2020. KSH 87,420,000 was spent hence a difference of 26,290,000.

**v. Other grants and Transfers.**

The utilization was at 83%. The total budget was ksh 75,626,882. Ksh 32,177,440 was for the F/Y 2019-2020. KSH 62,787,137 was spent hence a difference of 12,839,745.

**vi. Other payments.**

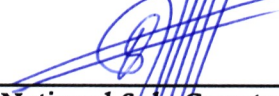
The utilization was at 59%. The total budget was ksh 5,950,000. Ksh 4,800,000 was for the F/Y 2019-2020. KSH 3,500,000 was spent hence a difference of 2,450,000.

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	47,541,369
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
	2,443,490
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 202021	2,443,490

The NGCDF-Laikipia West Constituency financial statements were approved on 30<sup>th</sup> May, 2022 and signed by:

  
 Fund Account Manager

Name: Samuel Mwangi.

  
 National Sub-County Accountant

Name: Samuel Githae.

ICPAK M/No: 14495

  
 Chairman NG-CDF Committee

Name: Patrick Weru.

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**XI. BUDGET EXECUTION BY SECTORS AND PROJECTS**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilization (f=d/c %)
	2020/2021 Kshs	Opening Balance (C/Bk) and AIA Kshs	Previous years Outstanding Disbursements Kshs	2020/2021 Kshs	30/06/2021 Kshs	Kshs	
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	4,300,000	1,922,742	-	6,222,742	3,661,680	2,561,062	59
1.2 Committee allowances	1,343,569	387,000	-	1,730,569	1,296,000	434,569	75
1.3 Use of goods and services	2,582,303	1,007,040	738,153	4,327,496	3,780,071	547,425	87
<b>Total</b>	<b>8,225,872</b>	<b>3,316,782</b>	<b>738,153</b>	<b>12,280,808</b>	<b>8,737,751</b>	<b>3,543,057</b>	<b>71</b>
<b>2.0 Monitoring and evaluation</b>							
2.1 Capacity building	1,512,936			1,512,936	1,316,500	196,436	87
2.2 Committee allowances	2,000,000	986,000		2,986,000	2,001,000	985,000	67
2.3 Use of goods and services	600,000			600,000	-	600,000	-
<b>Total</b>	<b>4,112,936</b>	<b>986,000</b>	<b>-</b>	<b>5,098,936</b>	<b>3,317,500</b>	<b>1,781,436</b>	<b>65</b>
<b>3.0 Emergency</b>							
3.1 Primary Schools	-	-	-	-	-	-	-
Ngarachi pry school	-	-	-	-	600,000	-	-
Ngarenaro Pry School	-	-	-	-	598,241	-	-
Kwa Wanjiku Pry Sch	-	-	-	-	750,000	-	-
Kirima Pry Sch	-	-	-	-	600,000	-	-
Mariakani Pry Sch	-	-	-	-	1,100,000	-	-
Ndaragwiti Pry Sch	-	-	-	-	750,000	-	-

**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

3.2 Secondary schools	-	-	-	-	-	-	-	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-	-	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Sipili AP Post	-	-	-	-	-	-	-	-	400,000	-	-	-	-
Nyahurur AP Line	-	-	-	-	-	-	-	-	600,000	-	-	-	-
Gatundia Chief Office	-	-	-	-	-	-	-	-	400,000	-	-	-	-
3.5 Unutilised	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>7,192,206</b>	<b>2,298,241</b>	<b>-</b>	<b>9,490,447</b>	<b>-</b>	<b>5,798,241</b>	<b>3,692,206</b>	<b>64</b>					
<b>4.0 Bursary and Social Security</b>													
4.1 Secondary Schools	14,000,000	155,130	16,265,543	30,420,673	32,127,800	(1,707,127)							106
4.2 Tertiary Institutions	11,000,000	-	11,346,931	22,346,931	16,914,000	5,432,931							76
4.3 Social Security	-	-	-	-	-	-							-
4.4 Special Needs	-	-	-	-	-	-							-
<b>Total</b>	<b>25,000,000</b>	<b>155,130</b>	<b>27,612,474</b>	<b>52,767,604</b>	<b>49,041,800</b>	<b>3,725,804</b>	<b>93</b>						
<b>5.0 Sports</b>													
5.1	500,000	-	2,000,000	2,500,000	-	2,500,000							-
<b>Total</b>	<b>500,000</b>	<b>-</b>	<b>2,000,000</b>	<b>2,500,000</b>	<b>-</b>	<b>2,500,000</b>	<b>-</b>						
<b>6.0 Environment</b>													
6.1	2,076,863	-	667,097	2,743,960	1,267,096	1,476,864							46
<b>Total</b>	<b>2,076,863</b>	<b>-</b>	<b>667,097</b>	<b>2,743,960</b>	<b>1,267,096</b>	<b>1,476,864</b>	<b>46</b>						
<b>7.0 Primary Schools Projects</b>													
Chereta primary school	240,000	-	-	240,000	240,000	-							100
Deb Rumuruti primary school	2,500,000	-	-	2,500,000	1,900,000	600,000							76
G.G kinamba primary school	2,000,000	-	1,000,000	3,000,000	1,000,000	2,000,000							33
G.G kinamba special primary school	1,150,000	-	-	1,150,000	-	1,150,000							-

**Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Gatero primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Huhoini primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Kaharati primary school	-	-	1,100,000	1,100,000	1,100,000	-	100
Kaichakun primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Kangumo primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Kapkures primary school	-	-	1,100,000	1,100,000	1,100,000	-	100
Karaba primary school	1,800,000	-	1,100,000	2,900,000	2,900,000	-	100
Kiahiti primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Kiamariga primary	1,150,000	-	-	1,150,000	1,150,000	-	100
Kiambogo primary school	1,000,000	-	-	1,000,000	1,000,000	-	100
Kianjogu primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Kio primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Kiriko primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Kirima primary school	-	-	1,100,000	1,100,000	1,100,000	-	100
Kiriti primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Kiwanja primary school	600,000	-	-	600,000	600,000	-	100
Kundarilla primary	1,500,000	-	1,100,000	2,600,000	1,100,000	1,500,000	42
Kwanjiku special school	1,150,000	-	-	1,150,000	-	1,150,000	-
Laikipia ranching primary	250,000	-	1,100,000	1,350,000	1,350,000	-	100
Lariak primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Lobere primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Losogwa primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Machunguru primary school	-	-	1,100,000	1,100,000	1,100,000	-	100
Maina primary school	2,650,000	-	-	2,650,000	-	2,650,000	-
Manguo primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Manyatta primary school	1,150,000	-	-	1,150,000	1,150,000	-	100



**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Mariakani primary school	300,000	-	-	300,000	300,000	-	100
Marura primary school	300,000	-	1,500,000	1,800,000	1,800,000	-	100
Mbogoini primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Milimani primary school	1,500,000	-	-	1,500,000	-	1,500,000	-
Munanda primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Murichu primary school	1,150,000	-	-	1,150,000	-	1,150,000	-
Muruai primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Muruku primary school	-	-	1,100,000	1,100,000	1,100,000	-	100
Mutamaiyu primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Muthengera primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Mwireri primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Ndindika primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Ndurumo primary school	1,150,000	-	-	1,150,000	-	1,150,000	-
Ng'eresha Primary School	1,500,000	-	1,200,000	2,700,000	1,200,000	1,500,000	44
Ngarachi primary school	1,150,000	-	-	1,150,000	-	1,150,000	-
Nguu primary school	-	-	1,100,000	1,100,000	1,100,000	-	100
North Tetu primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Nyahururu DEB Primary School	4,700,000	-	2,300,000	7,000,000	7,000,000	-	100
Nyakinyya primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
OI Ngarua primary school	-	-	1,100,000	1,100,000	1,100,000	-	100
Olarabel primary school	1,150,000	-	-	1,150,000	1,150,000	-	100
Oljabet primary school	800,000	-	2,000,000	2,800,000	2,800,000	-	100
Rhoda primary school	-	-	1,100,000	1,100,000	1,100,000	-	100
Rugongo primary school	200,000	-	1,100,000	1,300,000	1,300,000	-	100
Rumuruti special school	1,150,000	-	-	1,150,000	-	1,150,000	-
Shamanei primary school	1,000,000	-	-	1,000,000	-	1,000,000	-
Silale primary school	130,000	-	-	130,000	130,000	-	100

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Simotwo primary school	1,150,000	-	-	1,150,000	1,150,000	-	-	100
Sipili primary school	1,150,000	-	-	1,150,000	-	-	1,150,000	-
Siron primary school	1,150,000	-	-	1,150,000	1,150,000	-	-	100
Tandare Primary school	5,600,000	-	2,800,000	8,400,000	8,400,000	-	-	100
Thigio primary school	-	-	1,100,000	1,100,000	1,100,000	-	-	100
UasoNarok primary school	1,150,000	-	-	1,150,000	-	-	1,150,000	-
<b>Total</b>	<b>68,820,000</b>	<b>-</b>	<b>25,100,000</b>	<b>93,920,000</b>	<b>73,970,000</b>	<b>-</b>	<b>19,950,000</b>	<b>79</b>
<b>8.0 Secondary Schools Projects</b>								
Majani Secondary School	-	-	1,100,000	1,100,000	1,100,000	-	-	100
Dr. Wachira Kiamariga Secondary School	-	-	500,000	500,000	500,000	-	-	100
UasoNarok secondary	240,000	-	-	240,000	-	-	240,000	-
Kiwanja secondary school	-	-	1,100,000	1,100,000	1,100,000	-	-	100
Brethren secondary school	1,200,000	-	1,575,000	2,775,000	2,775,000	-	-	100
Ndururi secondary school	1,200,000	-	1,575,000	2,775,000	2,775,000	-	-	100
Muhotetu girls secondary school	1,000,000	-	1,500,000	2,500,000	1,500,000	-	1,000,000	60
Pesi day secondary school	300,000	-	-	300,000	300,000	-	-	100
Kabati secondary school	1,150,000	-	-	1,150,000	-	-	1,150,000	-
Limunga secondary school	1,150,000	-	-	1,150,000	-	-	1,150,000	-
Munyaka girls secondary school	1,150,000	-	-	1,150,000	-	-	1,150,000	-
Munyaka secondary school	1,150,000	-	-	1,150,000	-	-	1,150,000	-
Ngarachi day secondary school	1,150,000	-	-	1,150,000	1,150,000	-	-	100
Tetu day secondary school	1,150,000	-	-	1,150,000	1,150,000	-	-	100
<b>Total</b>	<b>10,840,000</b>	<b>-</b>	<b>7,350,000</b>	<b>18,190,000</b>	<b>12,350,000</b>	<b>-</b>	<b>5,840,000</b>	<b>68</b>

<b>9.0 Tertiary institutions Projects</b>										
KMTC Nyahururu	-	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	-	-	100
<b>Total</b>	-	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	-	-	<b>100</b>
<b>10.0 Security Projects</b>										
Site Police Post	-	500,000	500,000	500,000	500,000	500,000	500,000	-	-	100
Thome Chiefs Office	-	100,000	100,000	100,000	100,000	100,000	100,000	-	-	100
Kieni Police Post	-	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	-	-	100
Nyahururu DCC Office	-	700,000	700,000	700,000	700,000	700,000	700,000	-	-	100
Gatirima chief office	130,000	-	130,000	130,000	130,000	130,000	130,000	-	-	100
Gituamba chief office	1,100,000	-	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	-	-	-
Kinamba chief office	400,000	-	400,000	400,000	400,000	400,000	400,000	-	-	-
Marmaret chief office	1,100,000	-	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	-	-	-
Matuiku Ass. Chiefs office	500,000	-	500,000	500,000	500,000	500,000	500,000	-	-	-
Muhotetu chief office	1,100,000	-	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	-	-	100
Mutara chief office	1,100,000	-	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	-	-	-
Mutitu chief office	100,000	-	100,000	100,000	100,000	100,000	100,000	-	-	100
Ndurumo chief office	350,000	-	350,000	350,000	350,000	350,000	350,000	-	-	-
Nyahururu chief office	400,000	-	400,000	400,000	400,000	400,000	400,000	-	-	100
Rumuruti police station	1,700,000	-	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	-	-	-
Sipili chief office	1,100,000	-	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	-	-	100
<b>Total</b>	<b>9,080,000</b>	<b>-</b>	<b>2,400,000</b>	<b>11,480,000</b>	<b>11,480,000</b>	<b>11,480,000</b>	<b>6,680,000</b>	<b>4,800,000</b>	<b>4,800,000</b>	<b>58</b>
<b>11.0 Acquisition of assets</b>										
11.1 Motor Vehicles	150,000	-	150,000	150,000	150,000	150,000	150,000	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-	-	-	-	-

**Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

<b>Total</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>-</b>
<b>12.0 Other payments</b>							
Laikipia NGCDF Office	-	400,000	400,000	400,000	400,000	-	100
Tsc/ministry of education office rumuruti	800,000	2,000,000	2,800,000	2,800,000	2,800,000	-	100
Tsc office Nyahururu	300,000	-	300,000	300,000	300,000	-	100
<b>Total</b>	<b>1,100,000</b>	<b>2,400,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>-</b>	<b>100</b>
<b>13.0 unallocated fund</b>							
Unapproved projects	-	-	-	-	-	-	-
AIA	-	82,000	82,000	82,000	82,000	82,000	-
PMC savings	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>-</b>
	<b>137,097,877</b>	<b>6,838,153</b>	<b>69,367,724</b>	<b>213,303,755</b>	<b>165,762,388</b>	<b>47,541,367</b>	<b>78</b>

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

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**XI. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

*Unutilized Funds from PMCs.*

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

**External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents.**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 10<sup>th</sup> June, 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.

**14. Errors**

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

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

**15. Related Party Transactions**

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

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description			2020 - 2021	2019 - 2020
			Kshs	Kshs
Normal Allocation	1	AIE NO. B 041048		49,452,672
	2	AIE NO. B 047500		4,000,000
	3	AIE NO. B 041309		18,000,000
	4	AIE NO. B 047728		5,000,000
	5	AIE NO. B 047950		6,000,000
	6	AIE NO. B 049348		14,000,000
	7	AIE NO. B 104371		21,000,000
	8	AIE NO. B 041253		5,588,203
	1	AIE NO B096970	15,000,000	
	2	AIE NO B104631	19,000,000	
	3	AIE NO A823662	35,367,724	
	4	AIE NO B124584	9,000,000	
	5	AIE NO B119535	8,500,000	
	6	AIE NO. B119925	12,000,000	
	7	AIE NO B128166	6,900,000	
	8	AIE NO B128479	7,000,000	
	9	AIE NO B132223	6,000,000	
	10	AIE NO B138891	12,000,000	
	11	AIE NO B126185	7,000,000	
	12	AIE NO B126480	11,600,000	
	13	AIE NO B140623	12,000,000	
			-	-
			-	-
<b>TOTAL</b>			<b>161,367,724</b>	<b>123,040,875</b>

**2. PROCEEDS FROM SALE OF ASSETS**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>



*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts Sale of Tender Documents	82,000	9,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>TOTAL</b>	<b>82,000</b>	<b>9,000</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,370,960	2,165,400
<b>Personal allowances paid as part of salary</b>		
House allowance	292,800	257,600
Transport allowance	336,000	292,000
Leave allowance / hardship allowance	571,200	498,600
Gratuity-contractual employees	-	639,134
Employer Contributions Compulsory national social security schemes	90,720	82,080
<b>TOTAL</b>	<b>3,661,680</b>	<b>3,934,814</b>

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

<b>Description</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	883,793	500,000
Electricity	72,641	81,069
Water & sewerage charges	60,108	105,854
Office rent	-	-
Communication, supplies and services	79,350	650,000
Domestic travel and subsistence	234,600	39,200
Printing, advertising and information supplies & services	770,904	-
Rentals of produced assets	-	-
Training expenses	1,316,500	-
Hospitality supplies and services	-	-
Other Committee expenses	2,001,000	663,000
Committee allowance	1,296,000	1,977,100
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	495,785	563,200
Fuel , oil & lubricants	350,000	300,000
Other operating expenses	454,900	74,937
Bank service commission and charges	77,130	51,790
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	300,860	287,564
Routine maintenance- other assets	-	40,351
<b>TOTAL</b>	<b>8,393,571</b>	<b>5,334,065</b>

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary Schools	73,970,000	44,828,993
Transfers to Secondary Schools	12,350,000	33,131,640
Transfers to Tertiary Institutions	1,100,000	1,000,000
<b>TOTAL</b>	<b>87,420,000</b>	<b>78,960,633</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary - Secondary ( see attached list)	32,127,800	-
Bursary -Tertiary ( see attached list)	15,014,000	2,996,000
Bursary- Special Schools	1,900,000	-
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	6,680,000	19,888,203
Sports Projects ( see attached list)	-	1,299,811
Environment Projects ( see attached list)	1,267,096	-
Emergency Projects ( see attached list)	5,798,241	4,900,000
<b>TOTAL</b>	<b>62,787,137</b>	<b>29,084,014</b>

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and General Equipment	-	-
Purchase of computers ,printers and other IT equipments	-	-
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	-	-
<b>TOTAL</b>	-	-

**9. OTHER PAYMENTS**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic Plan	-	-
ICT Hubs	-	-
Ministry OF Education Rumuruti	2,000,000	-
Ministry OF Education Rumuruti	800,000	-
NGCDF OFFICE	400,000	-
Ministry OF Education Office Nyahururu	300,000	-
<b>TOTAL</b>	<b>3,500,000</b>	-

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10: CASH BOOK BANK BALANCE**

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

<b>Name of Bank, Account No. &amp; currency</b>	<b>Account Number</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
		<b>Kshs (30/6/2021)</b>	<b>Kshs (30/6/2020)</b>
<i>Equity Bank, Nyahururu Branch. Laikipia West NG-CDFC</i>	<i>160261729259</i>	<b>3,395,807</b>	<b>6,756,154</b>
Equity Bank		-	-
		-	-
<b>TOTAL</b>		<b>3,395,807</b>	<b>6,756,154</b>
<b>10B: CASH IN HAND)</b>			
		<b>2020 - 2021</b>	<b>2019 - 2020</b>
		<b>Kshs (30/6/2021)</b>	<b>Kshs (30/6/2020)</b>
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
<b>TOTAL</b>		-	-

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer</i>		<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance (30/6/2021)</b>
	<b>Date imprest taken</b>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>TOTAL</b>		-	-	-

**12A. RETENTION**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

**12B. GRATUITY**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	-	-

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	6,756,154	7,071,025
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>6,756,154</b>	<b>7,071,025</b>

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjusments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-	-	-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST'**

	2020- 2021	2019- 2020
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year ( C)	-	-
Net changes in accounts receivables (D=A+B-C)	-	-

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	2020- 2021	2019- 2020
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-

**17. OTHER IMPORTANT DISCLOSURES**

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

	2020- 2021	2019- 2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>TOTAL</b>	-	-

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

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
	-	-



**Laikipia West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17.3: UNUTILIZED FUND (See Annex 3)**

	<b>2020- 2021</b>	<b>2019- 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	2,461,062	2,127,499
Use of goods and services	3,318,562	3,568,378
Amounts due to other Government entities (see attached list)	24,091,759	33,450,000
Amounts due to other grants and other transfers (see attached list)	15,137,986	34,578,001
Acquisition of assets	150,000	-
Others ( <i>specify</i> )	2,300,000	2,400,000
Funds pending approval	82,000	-
	<b>47,541,369</b>	<b>76,123,878</b>

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

---

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

	<b>2020- 2021</b>	<b>2019- 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	39,517,429	17,500,000
	-	-
	<b>45,152,203</b>	<b>17,500,000</b>

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
10.					
11.					
12.					
Sub-Total					
<b>Grand Total</b>					

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

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

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2021	Comments
<b>NG-CDFC Staff</b>				
1.				
2.				
3.				
<b>Sub-Total</b>				
<b>Grand Total</b>				

**Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
<b>Compensation of employees</b>	Paying of staff salaries	2,561,062	1,857,099	
<b>Use of goods &amp; services</b>	office running/ committee allowances	2,763,391	3,738,778	
		<b>5324453</b>		
<b>Amounts due to other Government entities</b>				
1. Primary Schools				
Deb Rumuruti primary school		600,000	-	
G.G kinamba primary school	Renovation of four Classrooms	2,000,000	-	
G.G kinamba special primary school	Construction of one classroom	1,150,000	-	
Kundarilla primary	Construction of one classroom	1,500,000	-	
Kwanjiku special school	Construction of one classroom	1,150,000	-	
Maina primary school	Renovation of six classrooms	2,650,000	-	
Milimani primary school	Construction of one classroom	1,500,000	-	
Murichu primary school	Construction of one classroom	1,150,000	-	
Ndurumo primary school	Construction of one classroom	1,150,000	-	
Ng'eresha Primary School	Construction of one classroom	1,500,000	-	
Ngarachi primary school	Construction of one classroom	1,150,000	-	
Rumuruti special school	Construction of one classroom	1,150,000	-	
Shamanci primary school	Renovation of two classrooms	1,000,000	-	
Sipili primary school	Construction of one classroom	1,150,000	-	
Uaso.Narok primary school	Construction of one classroom	1,150,000	-	
<b>Sub-Total</b>		<b>19,950,000</b>	25,100,000	
2. Secondary Schools				
Uaso.Narok secondary	Completion of 5 door latrines	240,000		
Muhotetu girls secondary school	Completion of admin block	1,000,000		
Kabati secondary school	Construction of one classroom	1,150,000		
Limunga secondary school	Construction of one classroom	1,150,000		
Munyaka girls secondary school	Construction of one classroom	1,150,000		
Munyaka secondary school	Construction of one classroom	1,150,000		
<b>Sub-Total</b>		5,840,000		
<b>Amounts due to other grants and other transfers</b>				
1. Security Projects				

**Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Gituamba chief office	Construction of chiefs office	1,100,000		
Kinamba chief office	Construction of chiefs office	400,000		
Marmanet chief office	Construction of chiefs office	1,100,000		
Matuiku Ass. Chiefs office	Construction of chiefs office	500,000		
Rumuruti police station	Construction of a police station	1,700,000		
<b>Sub-Total</b>		<b>4,800,000</b>	<b>7,350,000</b>	
2. Bursary	To cater for paying of bursary to deserving students in secondary and tertiary institutions.	3,725,804	27,612,474	
3. Environmental Projects	Conservation of environment	2,500,000	667,097	
4. Emergency	To cater for unforeseen	1,476,864	2,798,241	
5. Sports	Sporting activities in the constituency	4,800,000	1,100,189	
<b>Sub-Total</b>		<b>16,194,874</b>		
<b>Acquisition of assets</b>	Purchase of office motor bike	150,000		
<b>Others (specify)</b>				
1. TSC/ MOE	Construction of offices		2,000,000	
2. AIA	Sale of tender	82,000	9,000	
3. NGCDF OFFICE	Repair of office and buying tank	-	400,000	
4. KMTC	<b>Construction of one classroom</b>	-	1,100,000	
Funds pending approval	<b>N/A</b>	-	-	
<b>Grand Total</b>		<b>47,541,327</b>	<b>76,132,878</b>	

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

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

<b>Asset class</b>	<b>Historical Cost Kshs 2020-2021</b>	<b>Additions during the year</b>	<b>Disposals during the year</b>	<b>Historical Cost Kshs 2019/2020</b>
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	-	-	-	-
<b>Total</b>	<b>18,784,550</b>	-	-	<b>18,784,550</b>

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

NO	PMC NAME	ACCOUNT NUMBER	BANK	DATE A/C OPENED	BANK BALANCE 2020-2021
1	BRETHREN DAY SEC SCHOOL	160299708310	EQUITY	13/04/2021	115,475
2	BUSTANI PRY SCHOOL	160280338551	EQUITY	12-02-20	56
3	CHERETA PRY SCHOOL	160279493961	EQUITY	16/12/2019	41,332
4	DEB NYAHURURU PRY SCHOOL	160280341697	EQUITY	12-02-20	531,552
5	DEB RUMURUTI PRY SCHOOL	160166134211	EQUITY	05-08-19	1,960,593
6	GATERO PRY SCHOOL	160171342137	EQUITY	07-08-21	1,150,228
7	GATIRIMA CHIEF OFFICE	160279858170	EQUITY	06-05-21	573
8	GATUNDIA CHIEF OFFICE	1830281018934	EQUITY	29/6/2019	400,000
9	KAGAA PRY SCHOOL	160163392326	EQUITY	24/12/2019	50,403
10	KAHARATI PRY SCHOOL	160262805811	EQUITY	20/11/2020	165,779
11	KAICHAKUN PRY SCHOOL	160276547476	EQUITY	17/08/2021	1,150,152
12	KAMWENJE POICE POST	160190120321	EQUITY	04-02-20	52,262
13	KANGUMO PRY SCHOOL	160166798335	EQUITY	14/06/2021	55,453
14	KAPKURES PRY SCH	160276548315	EQUITY	30/09/2020	54,535
15	KARABA PRIMARY SCHOOL	160280392081	EQUITY	18/02/2021	146,301
16	KARIAINI PRIMARY	160163358775	EQUITY	12-10-20	1,100,052
17	KIAHITI PRY SCHOOL	160294141469	EQUITY	07-12-21	1,150,275
18	KIAMARIGA PRY SCHOOL	160190750011	EQUITY	07-12-21	1,150,001
19	KIAMBOGO PRY SCHOOL	160198096115	EQUITY	14/06/2021	1,002,216
20	KIANJOGU PRY SCHOOL	160276634905	EQUITY	13/07/2021	1,149,279
21	KIENI POLICE POST	160280131798	EQUITY	22/9/2020	739
22	KIO SEC SCHOOL	160166056912	EQUITY	26/11/2019	58,398



**Laikipia West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

23	KIO PRY SCHOOL	160276629411	EQUITY	20/04/2018	1,152,166
24	KIRIKO PRY SCHOOL	160276633645	EQUITY	08-03-18	1,158,765
25	KIRIMA PRY SCHOOL	160277623956	EQUITY	10-02-20	648,605
26	KIRITI PRY SCHOOL	160276633708	EQUITY	08-09-21	1,150,291
27	KIWANJA DAY SEC SCHOOL	160163392734	EQUITY	10-02-20	1,103,016
28	KIWANJA PRY SCHOOL	160276633830	EQUITY	17/08/2020	600,300
29	KMTC NYAHURURU SCHOOL	160276629621	EQUITY	28/10/2020	62,310
30	KUNDARILLA PRY SCHOOL	160168696012	EQUITY	23/06/2021	54,057
31	KWANJIKU PRY SCHOOL	1601711323459	EQUITY	05-07-19	37,426
32	LARIAK PRY SCHOOL	160166672692	EQUITY	15/07/2021	1,231,538
33	LELEMATESHO PRY SCHOOL	160279568940	EQUITY	03-10-20	55,107
34	LOBERE PRY SCHOOL	160163391521	EQUITY	06-11-19	1,163,408
35	LOSOGWA PRY SCHOOL	160293851056	EQUITY	07-09-20	120,129
36	MACHUNGURU PRY SCHOOL	160277493019	EQUITY	27/11/2020	207,178
37	MAHIGA PRIMARY SCH	160262810542	EQUITY	17/10/2019	50,086
38	MAJANI SEC SCHOOL	160163913771	EQUITY	10-07-20	37,697
39	MANGUO PRY SCHOOL	160277489421	EQUITY	19/9/2018	582
40	MANYATTA PRY SCHOOL	160163699786	EQUITY	07-12-21	1,150,080
41	MARIAKANI PRY SCHOOL	160163392107	EQUITY	15/1/2021	4,343
42	MBOGOINI PRY SCHOOL	160299211285	EQUITY	15/1/2021	1,150,129
43	MINISTRY OF E .RUMURUTI	1830280155502	EQUITY	14/10/2020	139,453
44	MOE NYAHURURU	160280901057	EQUITY	28/5/2021	485
45	MUHOTETU CHIEF OFFICE	160281015955	EQUITY	28/6/2021	109,946
46	MUHOTETU GIRLS SEC SCHOOL	160295657991	EQUITY	18/11/2020	94,482
47	MUNANDA PRY SCHOOL	160262635749	EQUITY	08-04-21	1,150,110

**Laikipia West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

48	MURUAI PRY SCHOOL	160166079533	EQUITY	30/1/2019	1,150,048
49	MUTAMAIYU PRY SCHOOL	160163699866	EQUITY	28/09/2020	1,205,714
50	MUTARA CHIEF OFFICE	1830281018879	EQUITY	29/6/2021	1,100,000
51	MUTHENGERA PRY SCHOOL	160299680604	EQUITY	10-01-20	50,768
52	MUTITU CHIEF OFFICE	160279678539	EQUITY	30/03/2021	2,112
53	NDARAGWITI PRY SCHOOL	160191682033	EQUITY	16/7/2021	768,695
54	NDINDIKA PRY SCHOOL	160279289894	EQUITY	16/06/2021	330,073
55	NDURUMO CHIEF OFFICE	160279858019	EQUITY	28/08/2020	388,465
56	NDURUMO PRY SCHOOL	160163391170	EQUITY	26/11/2020	26,045
57	NDURURI SEC SCHOOL	160178856138	EQUITY	24/01/2020	129,727
58	NGARACHI DAY SEC SCHOOL	160278565798	EQUITY	15/7/2021	1,150,001
59	NGARACHI PRY SCHOOL	160276556871	EQUITY	25/02/2021	60,209
60	NGARACHI PRY SCHOOL	160276556871	EQUITY	25/2/2021	1,820
61	NGARE NARO PRY SCHOOL	160280553878	EQUITY	02-10-21	29,402
62	NGERESHA PRY SCHOOL	160277472548	EQUITY	02-11-20	2,295
63	NGUU PRY SCHOOL	160171316159	EQUITY	12-10-20	104,626
64	NJIGARI POLICE POST	160280867086	EQUITY	05-06-21	2,334
65	NORTH TETU PRY SCHOOL	160163392790	EQUITY	29/6/2018	1,152,169
66	NYAKINYUA PRY SCHOOL	160164562873	EQUITY	13/8/2021	1,150,539
67	OL ARABEL PRY SCHOOL	160163392858	EQUITY	08-06-21	1,150,361
68	OL JABET PRY SCHOOL	160280299831	EQUITY	19/11/2020	142,769
69	OL NGARUA PRY SCHOOL	160166799774	EQUITY	15/09/2020	61,531
70	PESI SECONDARY SCHOOL	160163850606	EQUITY	30/10/2019	33,479

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

71	RAYA PRY SCHOOL	160263627811	EQUITY	11-01-19	58,490
72	RHODA PRY SCHOOL	160280180988	EQUITY	09-03-20	53,104
73	RUGONGO PRY SCHOOL	160171320061	EQUITY	19/10/2020	861
74	RUMURUTI DAY SEC SCHOOL	160291755804	EQUITY	30/10/2019	58,829
75	SALAMA PRIMARY	160171316756	EQUITY	16/21/2020	38,911
76	SIMOTWO PRY SCHOOL	160168706856	EQUITY	08-09-21	1,150,067
77	SIPILI AP POST	160199746388	EQUITY	08-05-21	400,196
78	SIPILI CHIEF OFFICE	160280989249	EQUITY	18/6/2021	1,100,000
79	SIPILI PRY SCHOOL	160276633594	EQUITY	20/04/2018	1,125
80	TANDARE PRY SCHOOL	160299711554	EQUITY	17/4/2021	484,392
81	TETU DAY SEC SCHOOL	160280986289	EQUITY	17/6/2021	1,150,000
82	THOME CHIEF OFFICE	160279858876	EQUITY	25/10/2020	55,866
83	UASO NAROK DAY SEC SCHOOL	160279731553	EQUITY	10-06-20	655,065
84	Huhoini primary school	160191628307	EQUITY		1,150,109
85	Nyahururu AP line	160281020710	EQUITY		29,897
86	Gatundia chief office	1830281018934	EQUITY		20,241
87	Ngumo secondary school	160280340213	EQUITY		483
88	Wangwachi chief office	160280986137	EQUITY		55
89	Nyahururu DCC office	160279905954	EQUITY		13,560
90	Site police post	160178753941	EQUITY		1,159
92	Brethren secondary school	160299708310	EQUITY		115,475
93	Muruku primary school	160261449357	EQUITY		91
94	Thigio primary school	160166566066	EQUITY		2,145
95	GG Kinamba primary school	160278841642	EQUITY		2,000,198
96	Marura primary school	160168217658	EQUITY		334
97	Laikipia ranching primary school	160280297042	EQUITY		183
98	Silale primary school	160261471708	EQUITY		583
99	Siron primary school	160281014360	EQUITY		1,150,000
100	Mwireri primary school	160297483178	EQUITY		1,150,261
	<b>Total</b>				<b>45,152,203</b>

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
<b>4.1. Budgetary Performance</b>	Laikipia West NG-CDF received a total of Kshs. 124,060,680 from the N G C D F against a budget of Kshs. 193,437,405 resulting to a shortfall in disbursements by Kshs. 69,376,725.	The committee has disbursed funds to the PMC Hence there was no delays on our side. However the delays from the NGCDFB is not controllable from our side	Resolved	N/A
<b>4.2. Cash and Cash Equivalents</b>	There was no evidence that monthly bank reconciliations for the months of July 2019, August 2019, September 2019, October 2019, November 2019, December 2019, January 2020 and March 020 were prepared.	<i>As required bank reconciliation statements are prepared monthly and copies sent to the relevant departments i.e. N.G.C.D.F Board and the National Treasury.</i>	Resolved	N/A
<b>4.3. Construction of Classroom at Kabati Primary</b>	Laikipia West NG-CDF had an approved allocation of Kshs. 1,100,000 for the construction of	<i>It is true that by the time of inspection, the contractor had not completed the project and had vacated the site.</i>	Resolved	N/A

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
<b>School</b>	one classroom to completion at Kabati Primary School.	However, the contractor had not been paid for the remaining works i.e. painting, panes installation and labelling amounting to ksh 30,000.		
<b>4.4. Bursary to Secondary Schools</b>	Statement of receipts and payments for the year ended 30 June 2020 reflects other grants and transfers of Kshs.2, 996,000. However, the amount was spent on training of Boda boda riders and could have been charged on bursary to tertiary institutions.	It is true that records maintained by the NG-CDF revealed that the amount was spent on training of Boda boda riders instead of tertiary institutions. This has been corrected in the financial statements and reported under tertiary institutions bursary.	Resolved	N/A
<b>4.5. Incomplete projects</b>	Laikipia West NG CDF disbursed Kshs.1, 100,000 on each to Gatirima Chief Office Project and Ndurumo Chief Office Project to construction of three-roomed offices with a Veranda around the building as per a standard plan or	It is true that the two projects had no verandah as compared to the rest. However as per the provided Bill of Quantities and the drawings there was no provision of the same. Hence it was constructed as per the provided documents.	Resolved	N/A

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	drawing.			
<b>4.6. Miteta Police Post Project</b>	During the year under review, an amount of Kshs.3, 000,000 was disbursed to Miteta Police Office Projects in respect of construction of police office.	<i>It is true that ksh 3,000,000 was set aside for the project. However, the officers in the site were more than the provided houses. The office was converted to a house since they were in need of houses more than an office.</i>	Resolved	N/A
<b>4.7. Payment of gratuity</b>	NG-CDF management paid Kshs.639,134 for gratuity on contractual employees. Further it was noted that the management had not been making provision for gratuity on monthly basis.	<i>It is true that gratuity of the staff has not been provided for in in monthly basis. However, the same has been provided in the vote book.</i>	Resolved	N/A
<b>4.8 Unsupported expenditure</b>	Scrutiny of the availed documents revealed that an amount of Kshs. 251,800 were not supported with relevant documents	<i>It is true that ksh 251,800 was not accounted for. The accountable documents have been attached.</i>	Resolved	N/A
<b>4.9.Dr. Wachira Kiamariga Secondary School</b>	During the financial year in review, an amount of Kshs.14, 522,457.60 was disbursed to Dr.	<i>It is true that there some mistakes noted in the project. However, the contractor is yet to claim the retention money and</i>	Resolved	N/A

*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
<b>Project</b>	Wachira Kiamariga Secondary School Project in respect of construction and completion of administration block and six classrooms.	<i>the funds will be used to complete the project to the required standard.</i>		
<b>4.10. Projects not done as per required standards</b>	During the year under review, an amount of Kshs.1, 000,000 was disbursed to Kiandegge Secondary School Project in respect of construction of one classroom to completion.	<i>It is true that there some mistakes noted in the project. However, the contractor is yet to claim the retention money and the funds will be used to complete the project to the required standard.</i>	Resolved	N/A
<b>4.11. Construction of Masonry Tank at Ndururumo High School</b>	Kshs. 1,200,000 was disbursed to Ndururumo High School Project in respect of construction of masonry tank. However, expenditure returns were not provided for audit review.	<i>It is true that the expenditure was not accounted for during the audit. However, the expenditure of the same is hereby attached for your further action.</i>	Resolved	N/A

