

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

PARLIAMENT  
OF KENYA  
LIBRARY

**OF**

**THE AUDITOR-GENERAL**

**ON**

|                                 |                           |
|---------------------------------|---------------------------|
| THE NATIONAL AUDITING AUTHORITY |                           |
| DATE:                           | 06 JUL 2023               |
|                                 | Day: Thursday             |
| TABLED BY:                      | Hon. Samuel Chepkonga, MP |
| CLERK AT THE TABLE:             | Joyce Kemppelle           |

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

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



OFFICE OF THE AUDITOR GENERAL  
UPPER EASTERN REGIONAL OFFICE - ISIOLO

14 APR 2023

RECEIVED

P. O. Box 1027 - 60300, ISIOLO



---

LAIKIPIA WEST CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30<sup>th</sup> JUNE 2022

---

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

---

| <b>Table of Contents</b>  | <b>Page</b> |
|---|-------------|
| I. Key Constituency Information and Management.....   | ii          |
| II. NG-CDFC Chairman’s Report .....   | v           |
| III. Statement Of Performance Against Predetermined Objectives for FY2021/22.....               | iviii       |
| IV. Environmental and Sustainability Reporting.....   | x           |
| V. Statement of Management Responsibilities.....  | xiii        |
| VI. Report Of the Independent Auditors On The NGCDF- Laikipia West Constituency.....            | xiv         |
| VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022 .....                 | 1           |
| VIII. Statement of Assets and Liabilities As At 30 <sup>th</sup> June, 2022 .....               | 2           |
| IX. Statement of Cash Flows for the Year Ended 30th June 2022 .....                             | 3           |
| X. Summary Statement of Appropriation for the Year Ended 30 <sup>th</sup> June 2022.....        | 4           |
| X. Budget Execution by Sectors and Projects for the Year Ended 30 <sup>th</sup> June 2022 ..... | 6           |
| XI. Significant Accounting Policies .....   | 14          |
| XII. Notes to the Financial Statements .....  | 18          |

## **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

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

---

- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

The Laikipia 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 2022 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.

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

Telephone: (254)  
E-mail: [cdflaikipiawset@ngcdf.go.ke](mailto:cdflaikipiawset@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) Laikipia West Constituency NGCDF 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,  
GPO 00100,  
Nairobi, Kenya.

**(i) Principal Legal Adviser**

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



**II. NG-CDFC Chairman’s Report**



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

**1.0 NGCDF ALLOCATION FY 2021/2022**

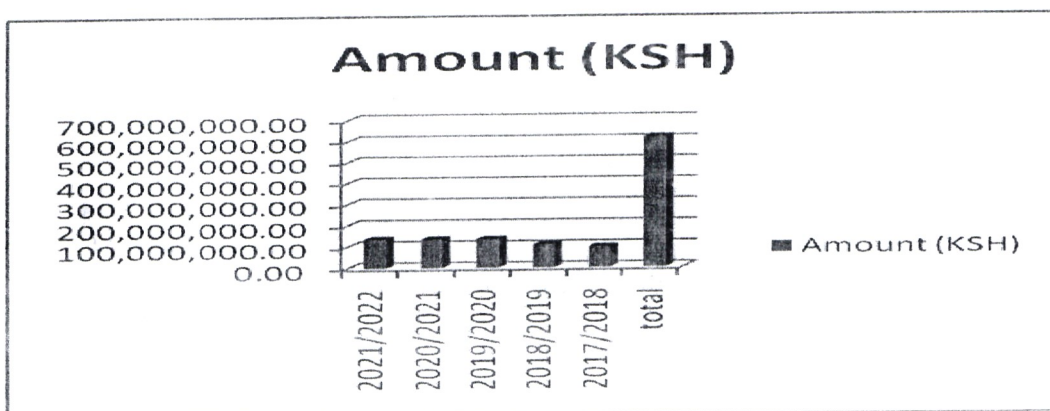
I am pleased to present the unaudited financial statements for Laikipia West Constituency for the financial year 2021/2022 as at 30th June 2022. During the year, the Constituency was allocated a total of Ksh137,088,879. During the financial year 2020/2021 Kshs 45,088,879 was not received hence hampering projects implementation in that financial year. Ksh 33,000,000 for the financial year 2020/2021 was received in the year under review hence our total receipts were Kshs 170,088,879. I am happy to note that our allocation for the financial year under review was received in full. However, Kshs 12,088,879 for financial year 2019/2020 is yet to be received hence affecting the projects proposed in that financial year due to rising cost of building materials.

**2.0 CONSTITUENCY SECTOR PRIORITIES FY 2020/2021**

Laikipia West NGCDF, during the FY 2021/2022 focussed on the education sector allocated ksh 93,178,673 as transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions compared to a total of Kshs 89,718,241 in the FY 2020/2021. The Committee also allocated Kshs 60,728,787 as other grants and other payments which consist of Bursary, sports, environment and emergency compared to an allocation of Kshs 60,488,896 in FY 2020/2021. Other allocation during the period includes Kshs 12,767,597 towards administrative costs as well as the NGCDFC monitoring and evaluation programmes.

**3.0 SECTOR FUNDING ANALYSIS**

This being our final year in office, over the past 5 years, Laikipia West Constituency has received a total of Kshs 618, 785,013 as graphically represented below:



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

Subsequently the funds were disbursed to projects in various sectors as approved by the NGCDF Board as tabulated below in the last five years by the leading sectors.

| Sector                 | Number of Projects Per Year |           |           |           |           |            |
|------------------------|-----------------------------|-----------|-----------|-----------|-----------|------------|
|                        | 2021/2022                   | 2020/2021 | 2019/2020 | 2018/2019 | 2017/2018 | Total      |
| Primary Schools        | 29                          | 28        | 43        | 39        | 23        | 162        |
| Secondary Schools      | 22                          | 10        | 19        | 20        | 9         | 80         |
| Security               | 8                           | 6         | 13        | 5         | 3         | 35         |
| <b>Total No Funded</b> | <b>59</b>                   | <b>44</b> | <b>75</b> | <b>64</b> | <b>35</b> | <b>277</b> |

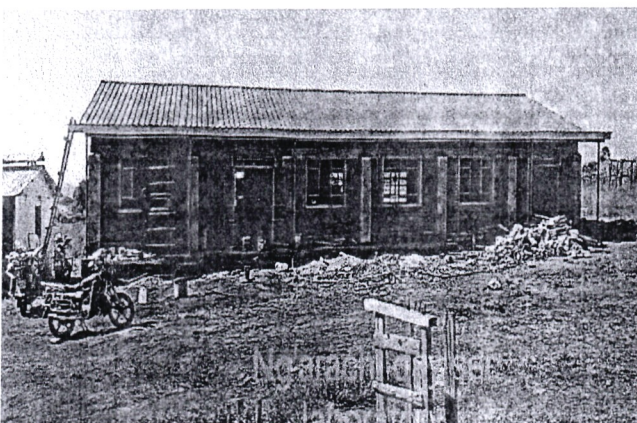
Source: Laikipia West NGCDF Records (2022)

#### 4.0 FUNDS ABSORPTION

It is noteworthy that during the FY 2021/2022, the Committee undertook to expedite the disbursement of funds received from the NGCDF Board and those that unutilized during the FY 2020/2021. These funds were released to earmarked projects in accordance with the provisions of the NGCDF Act, 2016, and the requirements of the Annual Performance Contract. As at the close of the fiscal year 2021/2022 on 30th June 2022, the overall funds utilization and absorption rate stood at 91 percent. The absorption rate of 100 percent was not realized due to delayed funding from the NGCDF Board of Kshs 12,088,879 for the financial year 2019/2020.

#### 5.0 ACHIEVEMENTS FY 2021/2022

NGCDF Committee disbursed funds that were utilized to construct various infrastructural facilities such as classrooms, administration blocks, laboratories and toilets amongst other critical infrastructure. The continued funding towards the education sector in the Constituency has contributed to increased access to education, improved transition, enrolment, and retention and completion rates in the Constituency hence also affecting the overall literacy levels. I wish to indicate that the Project Management Committees (PMCs) were trained and issued with guidelines on effective management of funds and this assisted greatly in ensuring efficiency and effectiveness in project implementation. Some of the sample photos of successful projects are: -



Construction of a Lab (on-going)



Admin Block



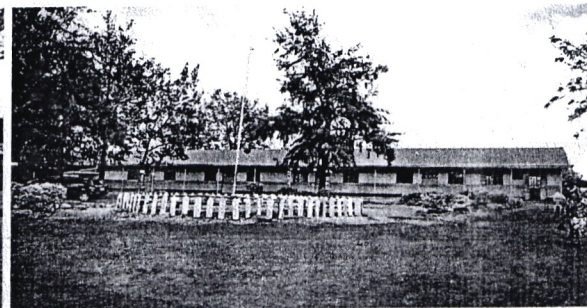
**Hall at PESI Sec School**



**Lab at Emgwen sec( on-going)**



*Shamanei pry renovations*



*Maina Pry Renovations*

**6.0 CHALLENGES DURING THE PERIOD UNDER REVIEW**

During the FY 2021/2022, as a Committee we encountered several challenges which affected our performance during the period. Top on the list is high cost of building materials which made most of the contractors delay the completion of the projects. Secondly, the high expectations by the parents as they expected more funds in the bursary awarding without considering the number of applicants. This was not the case as we had fewer funds as for the financial year 2020/2021. Third court cases involving the committee and the staff, PMCs and contractors were issues that need to be looked critically to avoid such issues later on. Fourth, as required the capacity of the CDFC, staff and the PMCs should be taken seriously for effective management of the fund. It is also worth noting that the Covid-19 pandemic came with unprecedented challenges to the Constituencies at large as relates the continuity of business, project implementation and overall performance. Lastly we lost our clerk of works and hence project implementation, supervision was greatly affected since the sub county works officer was overwhelmed by the NGCDF works and the County works.

**7.0 RECOMMENDATIONS:**

Virtually all the citizens have heard about NGCDF. However, the citizens should be enlightened more on the areas the NGCDF fund is used in. Public participation should be carried out thoroughly to avoid complaints about the projects. Local committees should be involved in bursary vetting since they know the students in dire need of the bursary. The NGCDF committee should employ staff in line with the NGCDF staff guidelines and their capacity enhanced together with that of the committee.

.....  
**Name: Patrick M. Weru,**

**CHAIRMAN NGCDF COMMITTEE.**

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

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

**Introduction**

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

The key development objectives of **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           | To have all children of school going age attending school and improve on education infrastructure | Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions | number of usable physical infrastructure build in primary, secondary and the number of bursary's beneficiaries at all levels | In FY 21/22 we increased number of classrooms from 38 in the F/Y 2019/2020 to 51, (29 in primary schools & 22 in secondary schools) laboratories from 1 to 2 in the institutions. Total of 3,000 students benefited from Bursary in secondary (day & Boarding), tertiary and special schools. |
| Security            | To curb insecurity within the constituency and bring government services closer to the community. | Construct police and chiefs' offices.   | -number of usable physical infrastructure built.   | In FY 21/22 we constructed 7 chiefs' offices and one police station is in documentation stage.  |

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

|             |  |  |   |  |
|-------------|--|--|---|--|
| Environment | Addressing health hazards through community driven sanitation programs | Improved health and friendly environment                               | -number of usable physical infrastructure                           | In FY 20/201 -we have done water harvesting in two schools and constructed 2 latrine blocks.                     |
|             | To fund water harvesting programmes in public institutions             | Increase availability of clean drinking water to reduce health hazards | Number of water tanks purchased and supplied to public institutions | The Committee allocated Kshs 400,000 towards supply of 10000L tanks in two police posts.                         |
| Sports      | To have a sporting community,  | Increase in youth involvement in sports, environment                   | No of sports gear distributed<br>No of sports team benefited        | In FY 21/22 we bought in door games kit for several teams.   |
| Emergency   | To cater for unforeseen emergency cases in the constituency.           | Mitigation and improving on the emergency reported                     | -number of usable physical infrastructure built.                    | In FY 21/22 we used Kshs 7,192,207 to construct latrines condemned by public health and the ones that collapsed. |

#### **IV. Environmental and 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

- *Laikipia West NG-CDF constructed three latrines using environment funds and three projects for water harvesting and guttering.*
- *During the capacity building of NG- CDF committee members, staff and the project management committees, they are sensitized on the impact of drugs.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters and the impacts of drugs.*

## **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 are 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 are enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

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 interest.

**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**

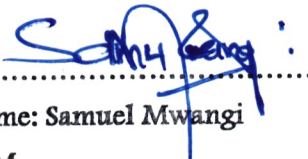
The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate 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 considers public input in making that decision.

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

**Public Awareness**

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



.....  
Name: Samuel Mwangi

FAM



**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.

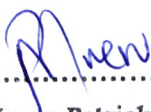
The Accounting Officer in charge of the NGCDF- Laikipia West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June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

The Accounting Officer in charge of the NGCDF- 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<sup>th</sup>, 2022, 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.

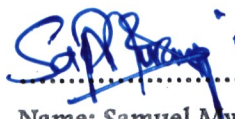
**Approval of the financial statements**

The NGCDF- Laikipia West Constituency financial statements were approved and signed by the Accounting Officer on 9<sup>th</sup> September, 2022.



.....  
Name: Patrick M. Weru

Chairman – NGCDF Committee

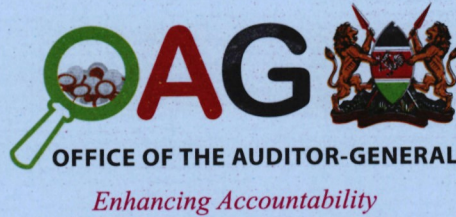


.....  
Name: Samuel Mwangi

Finance Account Manager

# 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, 2022**

---

### **PREAMBLE**

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

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

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

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

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

#### **Qualified Opinion**

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

pages 1 to 37, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Laikipia West Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

### **Basis for Qualified Opinion**

#### **Unsupported Expenditure on Security Project**

Note 7 to the financial statements reflects an amount of Kshs.60,728,640 in respect of other grants and transfers which includes Kshs.12,570,000 in respect to transfers to security projects which further includes Kshs.10,984,419 for the construction of Rumuruti Police Divisional Headquarters.

In the year under review, the Fund transferred Kshs.6,900,000 to the Project Management Committee. However, there was no evidence that the returns, Bills of Quantities, project's work plans and budgets had been prepared contrary to National Government Constituency Development Fund Regulations, 2016 which provides that there shall be appointed a Project Management Committee for each project in a Constituency in accordance with Section 36 of the Act which shall prepare returns and file them with a Constituency Committee on a timely basis and account for funds to the Constituency Committee.

In the circumstances, the accuracy and validity of the Kshs.12,570,000 expenditure could not be confirmed.

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

## **Key Audit Matters**

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

## **Other Matter**

### **1. Budgetary Control and Performance**

The Fund's summary statement of appropriation reflects Kshs.184,621,248 and Kshs.172,532,369 in respect of budgeted and actual receipts, respectively, resulting to underfunding of Kshs.12,088,879 or 7% of the budget.

Similarly, the Fund expended Kshs.167,124,909 against an approved budget of Kshs.184,621,248 resulting to an under-expenditure of Kshs.17,496,339 or 9% of the budget.

The underfunding and underspending reflect equivalent services expected but not delivered to the public. There is, therefore, need for Management to re-look at its budgeting mechanism with a view to focusing on areas which will improve service delivery to the residents of Laikipia West Constituency.

### **2. Project Implementation Status**

Note 6, 7 and 9 to the financial statements reflects an amount of Kshs.93,178,673, Kshs.60,728,640 and Kshs.450,000 in respect to transfers to other Government units, other grants and transfers and other payments respectively, all totalling to Kshs.154,357,313 which was earmarked for project implementation during the year.

The project implementation status report as at 30 June, 2022 indicated that the Fund budgeted for seventy-eight (78) projects worth Kshs.139,193,087 to be undertaken during the year. However, seventy-five (75) projects worth Kshs.133,293,087 were completed, one (1) project worth Kshs.5,200,000 was on going and two (2) projects worth Kshs.700,000 had not been started.

In the circumstances, the public failed to get the expected goods and services equivalent to Kshs.5,900,000 that was budgeted but not completed.

### **3. Prior Year Unresolved Issues**

In the previous year, one issue was raised under Other Matter and another on Report on Lawfulness and Effectiveness in Use of Public Resources. Although the Management has indicated that these have been resolved, the matters remained unresolved as the Public Accounts Committee is yet to deliberate on the Report for 2020/2021.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## Conclusion

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

## Basis for Conclusion

### 1. Transfer to Other Government Units

#### 1.1 Transfer to Primary Schools

Note 6 to the financial statements reflects an amount of Kshs.93,178,673 in respect to transfer to other Government units which includes Kshs.54,677,923 in respect to transfer to primary schools which includes Kshs.5,544,526 transferred to three (3) primary schools for construction and renovation of classrooms and administration block.

The Fund through the School's Project Management Committees constructed new classrooms and renovated the existing ones at Ndaragwiti and Ngarachi Primary School's at contract sums of Kshs.900,000 and Kshs.2,300,000 respectively. However, the two projects were not labelled contrary to Regulation 15(1)(f) of the National Government Constituencies Development Fund Regulations, 2016 which provides that there shall be appointed a Project Management Committee for each project in a Constituency in accordance with section 36 of the Act which shall undertake project closure, labelling and handover upon completion.

In addition, the Fund constructed an administration block at Rumuruti DEB Primary School at a cost of Kshs.2,344,526. However, although the project was complete and in use, there were roof leakages in the ceiling and cracks on the walls which is an indication of poor workmanship.

In the circumstances, value for money of the Kshs.5,544,526 expenditure could not be confirmed.

#### 1.2 Transfers to Secondary Schools

Note 6 to the financial statements reflects an amount of Kshs.93,178,673 in respect to transfer to other Government units which includes Kshs.38,500,750 in respect to transfer to secondary schools which further includes Kshs.6,300,000 transferred to three (3) secondary schools for the construction of laboratory, administration block and classrooms. However, the following observations were made:

- i. Two (2) standard classrooms were constructed at Gituamba Secondary School at a cost of Kshs.2,300,000. However, although the Bills of Quantity provided for rainwater gutters, the same had not been made good. Further It was observed that

there were holes on the floors yet the classrooms were yet to be put in use and the project had erroneously been labelled as being for 2020/2021 instead of 2021/2022 financial year.

- ii. The Fund through the School's Project Management Committees constructed a laboratory structure and an administration block at costs of Kshs.2,800,000 and Kshs.1,200,000 at Emgwen and Gatero Secondary Schools, respectively. However, the two projects were not labelled contrary to Regulation 15(1)(f) of the National Government Constituencies Development Fund Regulations, 2016 which provides that there shall be appointed a Project Management Committee for each project in a Constituency in accordance with Section 36 of the Act, which shall undertake project closure, labelling and handover upon completion.

In the circumstances, the value for money for the Kshs.6,300,000 expenditure could not be confirmed.

## **2. Security Projects**

Note 7 to the financial statements reflects an amount of Kshs.60,728,640 in respect to other grants and transfers which includes Kshs.12,570,000 in respect of security projects which further includes Kshs.2,200,000 transferred for construction of two (2) chiefs offices. However, the following observations were made:

- i. The Fund constructed Gituamba Chief's Office at a cost of Kshs.1,100,000 but although the office is already in use, there were cracks on the walls and the floors and gaps on the exterior foundations that would be catastrophic in the short run. In addition, the project was not labelled despite being handed over.
- ii. Further, the Fund constructed and handed over Mithiga Location Chiefs Office at a cost of Kshs.1,100,000 without labelling it contrary to Regulation 15(1)(f) of the National Government Constituencies Development Fund Regulations, 2016 which provides that there shall be appointed a Project Management Committee for each project in a Constituency in accordance with Section 36 of the Act which shall undertake project closure, labelling and handover upon completion.

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

## **3. Irregular Administration of Emergency Funds**

Note 7 to the financial statements reflects an amount of Kshs.60,728,640 in respect to other grants and transfers which includes Kshs.7,192,207 in respect to emergency projects which further includes Kshs.3,950,000 transferred to four schools to construct toilets on an emergency basis.

However, the Fund did not provide evidence that the utilization of the emergency reserves was reported to the Fund Board within thirty days of the occurrence of the emergency as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which requires that the utilization of the emergency reserve to be reported to the Board within thirty days of the occurrence of the emergency.

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

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROL, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance to the International Standards for Supreme Audit Institutions (ISSAIs) 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 the International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

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

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**16 May, 2023**

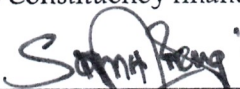
*Laikipia West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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

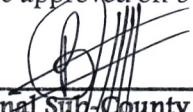
|                                     | Note | 2021-2022          | 2020-2021          |
|-------------------------------------|------|--------------------|--------------------|
|                                     |      |                    | Kshs               |
| <b>RECEIPTS</b>                     |      |                    |                    |
| Transfers from NGCDF Board          | 1    | 170,088,879        | 161,367,724        |
| Proceeds from Sale of Assets        | 2    | -                  | -                  |
| Other Receipts                      | 3    | -                  | 82,000             |
| <b>TOTAL RECEIPTS</b>               |      | <b>170,088,879</b> | <b>161,449,724</b> |
| <b>PAYMENTS</b>                     |      |                    |                    |
| Compensation of employees           | 4    | 4,528,193          | 3,661,680          |
| Use of goods and services           | 5    | 8,239,404          | 8,393,571          |
| Transfers to Other Government Units | 6    | 93,178,673         | 87,420,000         |
| Other grants and transfers          | 7    | 60,728,640         | 62,787,137         |
| Acquisition of Assets               | 8    | -                  | -                  |
| Other Payments                      | 9    | 450,000            | 3,500,000          |
| <b>TOTAL PAYMENTS</b>               |      | <b>167,124,909</b> | <b>165,762,388</b> |
| <b>SURPLUS/DEFICIT</b>              |      | <b>2,963,970</b>   | <b>(4,312,664)</b> |

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

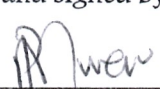
The Constituency financial statements were approved on 9<sup>th</sup> September, 2022 and signed by:

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

VIII. **Statement of Assets and Liabilities as at 30<sup>th</sup> June, 2022**

|  | Note | 2021-2022        | 2020-2021        |
|--|------|------------------|------------------|
|  |      | Kshs             | Kshs             |
| <b>FINANCIAL ASSETS</b>                |      |                  |                  |
| <b>Cash and Cash Equivalents</b>       |      |                  |                  |
| Bank Balances ( as per the cash book)  | 10A  | 5,407,460        | 2,443,490        |
| Cash Balances (cash at hand)           | 10B  | -                | -                |
| <b>Total Cash and Cash Equivalents</b> |      | <b>5,407,460</b> | <b>2,443,490</b> |
| <b>Accounts Receivable</b>             |      |                  |                  |
| Outstanding Imprests                   | 11   | -                | -                |
| <b>TOTAL FINANCIAL ASSETS</b>          |      | <b>5,407,460</b> | <b>2,443,490</b> |
| <b>FINANCIAL LIABILITIES</b>           |      |                  |                  |
| <b>Accounts Payable (Deposits)</b>     |      |                  |                  |
| Retention                              | 12A  | -                | -                |
| Gratuity                               | 12B  | -                | -                |
| <b>NET FINANCIAL ASSETS</b>            |      | <b>5,407,460</b> | <b>2,443,490</b> |
| <b>REPRESENTED BY</b>                  |      |                  |                  |
| Fund balance b/fwd 1st July...         | 13   | 2,443,490        | 6,756,154        |
| Prior year adjustments                 | 14   | -                |                  |
| Surplus/Deficit for the year           |      | 2,963,970        | (4,312,664)      |
| <b>NET FINANCIAL POSITION</b>          |      | <b>5,407,460</b> | <b>2,443,490</b> |

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

The Constituency financial statements were approved on 9<sup>th</sup> September, 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)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

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

|  |           |                    |                    |
|--|-----------|--------------------|--------------------|
| <b>Receipts from operating activities</b>                |           |                    |                    |
| Transfers from NGCDF Board                               | 1         | 170,088,879        | 161,367,724        |
| Other Receipts   | 3         | -                  | 82,000             |
|  |           | <b>170,088,879</b> | <b>161,449,724</b> |
| <b>Payments for operating activities</b>                 |           |                    |                    |
| Compensation of Employees                                | 4         | 4,528,193          | 3,661,680          |
| Use of goods and services                                | 5         | 8,239,404          | 8,393,571          |
| Transfers to Other Government Units                      | 6         | 93,178,673         | 87,420,000         |
| Other grants and transfers                               | 7         | 60,728,640         | 62,787,137         |
| Other Payments   | 9         | 450,000            | 3,500,000          |
|  |           | <b>167,124,909</b> | <b>165,762,388</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>2,963,970</b>   | <b>(4,312,664)</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>2,963,970</b>   | <b>(4,312,664)</b> |
| <b>Cash and cash equivalent at BEGINNING of the year</b> | <b>10</b> | <b>2,443,490</b>   | <b>6,756,154</b>   |
| <b>Cash and cash equivalent at END of the year</b>       |           | <b>5,407,460</b>   | <b>2,443,490</b>   |


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved on 9<sup>th</sup> September, 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)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

**X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022**

| Receipt/Expense Item                | Original Budget    | Adjustments                    | Final Budget       | Actual on Comparable Basis | Budget Utilization Difference | % of Utilization |
|-------------------------------------|--------------------|--------------------------------|--------------------|----------------------------|-------------------------------|------------------|
|                                     | a                  | b                              | c=a+b              | d                          | e=c-d                         | f=d/c %          |
| <b>RECEIPTS</b>                     |                    | Opening Balance (C/Bk) and AIA |                    |                            |                               |                  |
| Transfers from NG-CDF Board         | 137,088,879        | 2,443,490                      | 184,621,248        | 172,532,369                | 12,088,879                    | 93%              |
| Proceeds from Sale of Assets        | -                  | -                              | -                  | -                          | -                             | 0%               |
| Other Receipts                      | -                  | -                              | -                  | -                          | -                             | 0%               |
| <b>TOTAL RECEIPTS</b>               | <b>137,088,879</b> | <b>2,443,490</b>               | <b>184,621,248</b> | <b>172,532,369</b>         | <b>12,088,879</b>             | <b>93%</b>       |
| <b>PAYMENTS</b>                     |                    |                                |                    |                            |                               |                  |
| Compensation of Employees           | 4,300,000          | -                              | 6,156,469          | 4,528,193                  | 1,628,276                     | 74%              |
| Use of goods and services           | 6,987,999          | 1,122,390                      | 11,897,622         | 8,239,404                  | 3,658,219                     | 69%              |
| Transfers to Other Government Units | 71,988,672         |                                | 98,578,672         | 93,178,673                 | 5,399,999                     | 95%              |
| Other grants and transfers          | 53,162,208         | 1,321,100                      | 67,188,485         | 60,728,640                 | 6,459,845                     | 90%              |
| Acquisition of Assets               | 200,000            | 150,000                        | 350,000            | -                          | 350,000                       | 0%               |
| Other Payments                      | 450,000            | -                              | 450,000            | 450,000                    | -                             | 100%             |
| <b>TOTAL</b>                        | <b>137,088,879</b> | <b>2,443,490</b>               | <b>184,621,248</b> | <b>167,124,909</b>         | <b>17,496,339</b>             | <b>91%</b>       |

a) Compensation of Employees:

The utilization was at 74 % because the budget runs from November to October as per the proposal and it is yet over, hence the balance.

b) Use of goods and services

c) The utilization was at 69 % because the budget runs from November to October as per the proposal and it is yet over, hence the balance.

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

| <b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b> |               |
|--|---------------|
| <b>Description</b>   | <b>Amount</b> |
| Budget utilisation difference totals   | 17,496,339    |
| Less undisbursed funds receivable from the Board as at 30th June 2022                              | 12,088,879    |
| Add Accounts payable   | 5,407,459     |
| Less Accounts Receivable   | -             |
| Add/Less Prior Year Adjustments  | -             |
| Cash and Cash Equivalents at the end of the FY 2021/2022   | 5,407,459     |

The Constituency financial statements were approved on 9<sup>th</sup> September, 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)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**X. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2022**

| Programme/Sub-programme                 | Original Budget  |      | Adjustments                             |  | Final Budget<br>2021/2022 | Actual on<br>comparable<br>basis<br>30/06/2022 | Budget utilization<br>difference |
|---|------------------|------|---|--|---------------------------|--|----------------------------------|
|   | 2021/2022        | Kshs | Opening<br>Balance<br>(C/Bk) and<br>AIA | Previous<br>Years'<br>Outstanding<br>Disbursements |                           |  |                                  |
| <b>1.0 Administration and Recurrent</b> |                  |      |   |  |                           |  |                                  |
| 1.1 Compensation of employees           | 4,300,000        |      | -                                       | 1,856,469  | 6,156,469                 | 4,528,193                                      | 1,628,276                        |
| 1.2 Committee allowances                | 1,143,029        |      | 743,490                                 | 175,463  | 2,061,983                 | 1,395,000                                      | 666,983                          |
| 1.3 Use of goods and services           | 2,432,304        |      |   | 98,834   | 2,531,138                 | 1,907,082                                      | 624,057                          |
| <b>Total</b>                            | <b>7,875,333</b> |      | <b>743,490</b>                          | <b>2,130,767</b>                                   | <b>10,749,590</b>         | <b>7,830,275</b>                               | <b>2,919,315</b>                 |
| <b>2.0 Monitoring and evaluation</b>    |                  |      |   |  |                           |  |                                  |
| 2.1 Capacity building                   | 1,312,666        |      |   | 1,512,936  | 2,825,603                 | 1,230,400                                      | 1,595,203                        |
| 2.2 Committee allowances                | 1,500,000        |      |   | 1,400,000  | 2,900,000                 | 2,601,500                                      | 298,500                          |
| 2.3 Use of goods and services           | 600,000          |      | 378,900                                 | 600,000  | 1,578,900                 | 1,069,219                                      | 509,681                          |
| <b>Total</b>                            | <b>3,412,666</b> |      | <b>378,900</b>                          | <b>3,512,936</b>                                   | <b>7,304,503</b>          | <b>4,901,119</b>                               | <b>2,403,384</b>                 |
| <b>3.0 Emergency</b>                    |                  |      |   |  |                           |  |                                  |
| 3.1 Primary Schools                     |                  |      |   |  |                           |  |                                  |
| 3.11 Nyakiambi Primary School           | -                |      | -                                       | -  | -                         | 700,000  | -                                |
| 3.12 Mahiga Primary School              | -                |      | -                                       | -  | -                         | 700,000  | -                                |
| 3.13 Kiheo Primary School               | -                |      | -                                       | -  | -                         | 1,850,000                                      | -                                |
| 3.14 Losogwa Primary School             | -                |      | -                                       | -  | -                         | 600,000  | -                                |
| 3.15 Laikipia Campus Primary School     | -                |      | -                                       | -  | -                         | 792,207  | -                                |
| 3.16 Murichu Primary School             | -                |      | -                                       | -  | -                         | 750,000  | -                                |

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

| Programme/Sub-programme                | Original Budget<br>2021/2022 | Adjustments                             |   | Final Budget<br>2021/2022 | Actual on<br>comparable<br>basis<br>30/06/2022 | Budget utilization<br>difference |
|--|------------------------------|---|---|---------------------------|--|----------------------------------|
|  |                              | Opening<br>Balance<br>(C/BK) and<br>AIA | Previous<br>Years<br>Outstanding<br>Disbursements |                           |  |                                  |
| 3.2 Secondary schools                  | -                            | -                                       | -   | -                         | -  | -                                |
| 3.2.1 Ng'arachi Secondary school       | -                            | -                                       | -   | -                         | 750,000  | -                                |
| 3.2.2 Igwamiti Secondary school        | -                            | -                                       | -   | -                         | 750,000  | -                                |
| 3.3 Tertiary institutions              | -                            | -                                       | -   | -                         | -  | -                                |
| 3.4 Security projects                  | -                            | -                                       | -   | -                         | -  | -                                |
| 3.4.1 Gatirima Chiefs Office           | -                            | -                                       | -   | -                         | 300,000  | -                                |
| 3.5 Unutilised                         | 7,192,207                    |   | 3,692,207   | 10,884,414                |  | -                                |
| <b>Total</b>                           | <b>7,192,207</b>             |   | <b>3,692,207</b>                                  | <b>10,884,414</b>         | <b>7,192,207</b>                               | <b>3,692,207</b>                 |
| <b>4.0 Bursary and Social Security</b> |                              |   |   |                           |  |                                  |
| 4.1 Secondary Schools                  | 1,500,000                    | -                                       | -   | 1,500,000                 | 1,500,000                                      | -                                |
| 4.2 Tertiary Institutions              | 22,000,001                   | -                                       | 2,275,885   | 24,275,886                | 23,086,800                                     | 1,189,086                        |
| 4.3 Social Security                    | 11,650,000                   | -                                       | 760,221   | 12,410,221                | 12,410,074                                     | 147                              |
| 4.4 Special Needs                      |                              |   |   |                           |  |                                  |
| <b>Total</b>                           | <b>35,150,001</b>            |   | <b>3,036,106</b>                                  | <b>38,186,107</b>         | <b>36,996,874</b>                              | <b>1,189,233</b>                 |
| <b>5.0 Sports</b>                      |                              |   |   |                           |  |                                  |
| 5.1                                    | 500,000                      | 1,321,100                               | 500,000   | 2,321,100                 | 1,178,900                                      | 1,142,200                        |
| <b>Total</b>                           | <b>500,000</b>               | <b>1,321,100</b>                        | <b>500,000</b>                                    | <b>2,321,100</b>          | <b>1,178,900</b>                               | <b>1,142,200</b>                 |
| <b>6.0 Environment</b>                 |                              |   |   |                           |  |                                  |
| 6.1 Marura primary School              | 750,000                      | -                                       | -   | 750,000                   | 750,000  | -                                |



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

| Programme/sub-programme             | Original Budget<br>2021/2022 | Adjustments                             |  | Final Budget<br>2021/2022 | Actual on<br>comparable<br>basis<br>30/06/2022 | Budget utilization<br>difference |
|-------------------------------------|------------------------------|---|--|---------------------------|--|----------------------------------|
|                                     |                              | Opening<br>Balance<br>(C/Bk) and<br>AIA | Previous<br>Years'<br>Outstanding<br>Disbursements |                           |  |                                  |
| 6.2 Munyu primary school            | 600,000                      | -                                       | -  | 600,000                   | 600,000  | -                                |
| 6.3 Bustani primary school          | 600,000                      | -                                       | -  | 600,000                   | 600,000  | -                                |
| 6.4 Mahianyoo police post           | 200,000                      | -                                       | -  | 200,000                   | 200,000  | -                                |
| 6.5 Mahianyoo Primary School        | -                            | -                                       | 200,000  | 200,000                   | -  | 200,000                          |
| 6.6 Nganoini Primary School         | -                            | -                                       | 200,000  | 200,000                   | -  | 200,000                          |
| 6.7 Muruku Secondary School         | -                            | -                                       | 200,000  | 200,000                   | -  | 200,000                          |
| 6.8 Shamanei Secondary School       | -                            | -                                       | 200,000  | 200,000                   | -  | 200,000                          |
| 6.9 Ndurumo police post             | -                            | -                                       | 426,863  | 426,863                   | 426,863  | -                                |
| 6.10 Siron Chiefs office            | -                            | -                                       | 250,000  | 250,000                   | 250,000  | -                                |
| <b>Total</b>                        | <b>2,150,000</b>             | -                                       | <b>1,476,863</b>                                   | <b>3,626,863</b>          | <b>2,826,863</b>                               | <b>800,000</b>                   |
| <b>7.0 Primary Schools Projects</b> |                              |   |  |                           |  |                                  |
| 7.1 Shamanei Primary School         | 3,500,000                    | -                                       | 1,000,000  | 4,500,000                 | 4,500,000                                      | -                                |
| 7.2 Nyahururu D.E.B Primary School  | 450,000                      | -                                       | -  | 450,000                   | 450,000  | -                                |
| 7.3 Munanda Primary School          | 130,000                      | -                                       | -  | 130,000                   | 130,000  | -                                |
| 7.4 Milimani Primary School         | 1,700,000                    | -                                       | 1,500,000  | 3,200,000                 | 3,200,000                                      | -                                |
| 7.5 Manyatta Primary School         | 500,000                      | -                                       | -  | 500,000                   | 500,000  | -                                |
| 7.6 Maina Primary School            | 1,850,000                    | -                                       | 2,650,000  | 4,500,000                 | 4,500,000                                      | -                                |
| 7.7 Kandarilla Primary School       | 1,900,000                    | -                                       | 1,500,000  | 3,400,000                 | 3,400,000                                      | -                                |
| 7.8 Kiriko Primary School           | 140,000                      | -                                       | -  | 140,000                   | 140,000  | -                                |
| 7.9 Kiamariga Primary School        | 140,000                      | -                                       | -  | 140,000                   | 140,000  | -                                |

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

| Programme/Sub-programme                | Original Budget<br>2021/2022 | Adjustments                             |  | Final Budget<br>2021/2022 | Actual on<br>comparable<br>basis<br>30/06/2022 | Budget utilization<br>difference |
|--|------------------------------|---|--|---------------------------|--|----------------------------------|
|  |                              | Opening<br>Balance<br>(C/BK) and<br>AIA | Previous<br>Years'<br>Outstanding<br>Disbursements |                           |  |                                  |
| 7.10 Karaba Primary School             | 450,000                      | -                                       | -  | 450,000                   | 450,000  | -                                |
| 7.11 G.G Kinamba Primary School        | 2,400,000                    | -                                       | 2,000,000  | 4,400,000                 | 4,400,000                                      | -                                |
| 7.12 DEB Rumuruti Primary School       | 2,467,922                    | -                                       | 600,000  | 3,067,922                 | 3,067,922                                      | -                                |
| 7.13 Thama Primary School              | 300,000                      | -                                       | -  | 300,000                   | 300,000  | -                                |
| 7.14 Ol Nga'rua Special Primary School | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.15 Ng'arachi Primary School          | 2,300,000                    | -                                       | 1,150,000  | 3,450,000                 | 2,300,000                                      | 1,150,000                        |
| 7.16 Ndaragwiti Primary School         | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.17 Mutara Primary School             | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.18 Murichu Primary School            | 2,000,000                    | -                                       | 1,150,000  | 3,150,000                 | 3,150,000                                      | -                                |
| 7.19 Mung'etho Primary School          | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.20 Miteta Primary School             | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.21 Matigari Primary School           | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.22 Makutano Primary School           | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.23 Mairo Primary School              | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.24 King'uka Primary School           | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.25 Kiheo Primary School              | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.26 Kaharati Primary School           | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.27 Kagaa Primary School              | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |

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

| Programme/Sub-programme               | Original Budget   |          | Adjustments                             |  | Final Budget<br>2021/2022 | Actual on<br>comparable<br>basis<br>30/06/2022 | Budget utilization<br>difference |
|---------------------------------------|-------------------|----------|---|--|---------------------------|--|----------------------------------|
|                                       | 2021/2022         |          | Opening<br>Balance<br>(C/Bk) and<br>AIA | Previous<br>Years'<br>Outstanding<br>Disbursements |                           |  |                                  |
| 7.28 Gatirima Primary School          | 1,200,000         | -        | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.29 Gatami Primary School            | 1,200,000         | -        | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 7.30 Kwanjiku special school          | -                 | -        | -                                       | 1,150,000  | 1,150,000                 | 1,150,000                                      | -                                |
| 7.31 Ndurumo Pry school               | -                 | -        | -                                       | 1,150,000  | 1,150,000                 | 1,150,000                                      | -                                |
| 7.32 Rumuruti pry school              | -                 | -        | -                                       | 1,150,000  | 1,150,000                 | 1,150,000                                      | -                                |
| 7.34 Sipili pry sch                   | -                 | -        | -                                       | 1,150,000  | 1,150,000                 | 1,150,000                                      | -                                |
| 7.35 Uaso Narok pry                   | -                 | -        | -                                       | 1,150,000  | 1,150,000                 | 1,150,000                                      | -                                |
| 7.36 Ngeresha pry                     | -                 | -        | -                                       | 1,500,000  | 1,500,000                 | 1,500,000                                      | -                                |
| 7.37 GG Kinamba pry                   | -                 | -        | -                                       | 1,150,000  | 1,150,000                 | 1,500,000                                      | 1,150,000                        |
| <b>Total</b>                          | <b>37,027,922</b> | <b>-</b> | <b>-</b>                                | <b>19,950,000</b>                                  | <b>56,977,922</b>         | <b>54,677,922</b>                              | <b>2,300,000</b>                 |
| <b>8.0 Secondary Schools Projects</b> |                   |          |   |  |                           |  |                                  |
| 8.1 Thigio Secondary School           | 800,000           | -        | -                                       | -  | 800,000                   | 800,000  | -                                |
| 8.2 Muhotetu Girls Secondary School   | 1,480,750         | -        | -                                       | 1,000,000  | 2,480,750                 | 2,480,750                                      | -                                |
| 8.3 Munyaka Day Secondary School      | 150,000           | -        | -                                       | 1,150,000  | 1,300,000                 | 1,300,000                                      | -                                |
| 8.4 Kiwanja Secondary School          | 3,800,000         | -        | -                                       | -  | 3,800,000                 | 3,800,000                                      | -                                |
| 8.5 Gatero Secondary School           | 1,200,000         | -        | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 8.6 Ndururi Secondary School          | 130,000           | -        | -                                       | -  | 130,000                   | 130,000  | -                                |
| 8.7 Uaso Narok Secondary School       | 1,200,000         | -        | -                                       | 240,000  | 1,440,000                 | 1,440,000                                      | -                                |
| 8.8 Thiru Secondary School            | 1,000,000         | -        | -                                       | -  | 1,000,000                 | 1,000,000                                      | -                                |

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

| Programme/Sub-programme             | Original Budget<br>2021/2022 | Adjustments                             |  | Final Budget<br>2021/2022 | Actual on<br>comparable<br>basis<br>30/06/2022 | Budget utilization<br>difference |
|-------------------------------------|------------------------------|---|--|---------------------------|--|----------------------------------|
|                                     |                              | Opening<br>Balance<br>(C/Bk) and<br>AIA | Previous<br>Years'<br>Outstanding<br>Disbursements |                           |  |                                  |
| 8.9 Tandare Secondary School        | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 8.10 Shamaneci Day Secondary School | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 8.11 Pesi Day Secondary School      | 2,900,000                    | -                                       | -  | 2,900,000                 | 2,900,000                                      | -                                |
| 8.12 Ol Ng'arua Secondary School    | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 8.13 Ol Arinyiro Secondary School   | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 8.14 Njorua Secondary School        | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 8.15 Nga'rachi Secondary School     | 4,000,000                    | -                                       | -  | 4,000,000                 | 4,000,000                                      | -                                |
| 8.16 Ndindika Secondary School      | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 8.17 Naibrom Secondary School       | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 8.18 Milimani Secondary School      | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 8.19 Lariak Secondary School        | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 8.20 Huhoimi Secondary School       | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |
| 8.21 Gituamba Secondary School      | 2,300,000                    | -                                       | -  | 2,300,000                 | 2,300,000                                      | -                                |
| 8.22 Emgwen Secondary School        | 2,800,000                    | -                                       | -  | 2,800,000                 | 2,800,000                                      | -                                |
| 8.23 Chereta Secondary School       | 1,200,000                    | -                                       | -  | 1,200,000                 | 1,200,000                                      | -                                |

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

| Programme/Sub-programme            | Original Budget<br>2021/2022 | Adjustments                             |  | Final Budget<br>2021/2022 | Actual on<br>comparable<br>basis<br>30/06/2022 | Budget utilization<br>difference |
|------------------------------------|------------------------------|---|--|---------------------------|--|----------------------------------|
|                                    |                              | Opening<br>Balance<br>(C/Bk) and<br>AIA | Previous<br>Years'<br>Outstanding<br>Disbursements |                           |  |                                  |
| 8.24 Limuga Secondary School       | -                            | -                                       | 1,150,000  | 1,150,000                 | -  | 1,150,000                        |
| 8.26 Munyaka Girls High<br>School  | -                            | -                                       | 1,150,000  | 1,150,000                 | -  | 1,150,000                        |
| 8.27 Kabati sec sch                | -                            | -                                       | 1,150,000  | 1,150,000                 | 1,150,000                                      | -                                |
| <b>Total</b>                       | <b>34,960,750</b>            | -                                       | <b>5,840,000</b>                                   | <b>40,800,750</b>         | <b>38,500,750</b>                              | <b>2,300,000</b>                 |
| 9.0 Tertiary institutions Projects |                              |   |  | -                         |  | -                                |
| <b>Total</b>                       | -                            |   |  | -                         |  | -                                |
| <b>10.0 Security Projects</b>      |                              |   |  |                           |  |                                  |
| 10.1 Sipili Chiefs Office Block    | 140,000                      | -                                       | -  | 140,000                   | 140,000  | -                                |
| 10.2 DCC Rumuruti Office           | 280,000                      | -                                       | -  | 280,000                   | 280,000  | -                                |
| 10.3 Rumuruti Police Station       | 5,200,000                    | -                                       | 1,700,000  | 6,900,000                 | 6,900,000                                      | -                                |
| 10.4 Losogwa Police Station        | 200,000                      | -                                       | -  | 200,000                   | 200,000  | -                                |
| 10.5 Silale Patrol Base            | 200,000                      | -                                       | -  | 200,000                   | 200,000  | -                                |
| 10.6 Mithiga Ass. Chiefs office    | 1,100,000                    | -                                       | -  | 1,100,000                 | 1,100,000                                      | -                                |
| 10.7 Matuiku Chiefs Office         | 800,000                      | -                                       | 500,000  | 1,300,000                 | 1,300,000                                      | -                                |
| 10.8 Kinamba Chiefs office         | 250,000                      | -                                       | 400,000  | 650,000                   | 250,000  | 400,000                          |
| 10.9 Marmanet chief                | -                            | -                                       | 1,100,000  | 1,100,000                 | 1,100,000                                      | -                                |
| 10.10 Gituamba Chief               | -                            | -                                       | 1,100,000  | 1,100,000                 | 1,100,000                                      | -                                |
| <b>Total</b>                       | <b>8,170,000</b>             |   | <b>4,800,000</b>                                   | <b>12,970,000</b>         | <b>12,570,000</b>                              | <b>400,000</b>                   |
| 11.0 Acquisition of assets         |                              |   |  | -                         |  | -                                |

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

| Programme/Sub-programme                       | Original Budget<br>2021/2022 | Adjustments                             |  | Final Budget<br>2021/2022 | Actual on<br>comparable<br>basis<br>30/06/2022 | Budget utilization<br>difference |
|---|------------------------------|---|--|---------------------------|--|----------------------------------|
|   |                              | Opening<br>Balance<br>(C/Bk) and<br>AIA | Previous<br>Years'<br>Outstanding<br>Disbursements |                           |  |                                  |
| 11.1 Motor Vehicles<br>(including motorbikes) | 200,000                      | -                                       | 150,000  | 350,000                   | -  | 350,000                          |
| 11.2 Construction of CDF<br>office            | -                            | -                                       | -  | -                         | -  | -                                |
| 11.3 Purchase of furniture<br>and equipment   | -                            | -                                       | -  | -                         | -  | -                                |
| 11.4 Purchase of computers                    | -                            | -                                       | -  | -                         | -  | -                                |
| 11.5 Purchase of land                         | -                            | -                                       | -  | -                         | -  | -                                |
| <b>Total</b>                                  | <b>200,000</b>               |   | <b>150,000</b>                                     | <b>350,000</b>            |  | <b>350,000</b>                   |
| <b>12.0 Other payments</b>                    |                              |   |  |                           |  |                                  |
| 12.1 Strategic Plan                           | -                            | -                                       | -  | -                         | -  | -                                |
| 12.2 Innovation Hub                           | -                            | -                                       | -  | -                         | -  | -                                |
| 12.2 MOE Rumuruti                             | 450,000                      | -                                       | -  | 450,000                   | 450,000  | -                                |
| <b>Total</b>                                  | <b>450,000</b>               |   |  | <b>450,000</b>            |  | <b>-</b>                         |
| <b>13.0 unallocated fund</b>                  |                              |   |  |                           |  |                                  |
| Unapproved projects                           |                              |   |  |                           |  |                                  |
| AIA   |                              |   |  |                           |  |                                  |
| PMC savings                                   |                              |   |  |                           |  |                                  |
| <b>Total</b>                                  | <b>137,088,879</b>           | <b>2,443,490</b>                        | <b>45,088,879</b>                                  | <b>184,621,248</b>        | <b>167,124,909</b>                             | <b>17,496,339</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)

## **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.

*Significant Accounting Policies continued*

**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 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.

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

---

***Significant Accounting Policies continued***

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx 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 2022.

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

**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

| Description                     |                  | 2021-2022          | 2020 - 2021        |
|---------------------------------|------------------|--------------------|--------------------|
| Normal Allocation               | AIE NO           | Kshs               | Kshs               |
|                                 | AIE NO B096970   |                    | 15,000,000         |
|                                 | AIE NO B104631   |                    | 19,000,000         |
|                                 | AIE NO A823662   |                    | 35,367,724         |
|                                 | AIE NO B124584   |                    | 9,000,000          |
|                                 | AIE NO B119535   |                    | 8,500,000          |
|                                 | AIE NO. B119925  |                    | 12,000,000         |
|                                 | AIE NO B128166   |                    | 6,900,000          |
|                                 | AIE NO B128479   |                    | 7,000,000          |
|                                 | AIE NO B132223   |                    | 6,000,000          |
|                                 | AIE NO B138891   |                    | 12,000,000         |
|                                 | AIE NO B126185   |                    | 7,000,000          |
|                                 | AIE NO B126480   |                    | 11,600,000         |
|                                 | AIE NO B140623   |                    | 12,000,000         |
|                                 | AIE NO.B140974   | 33,000,000         |                    |
|                                 | AIE NO.B105491   | 44,000,000         |                    |
|                                 | AIE NO. B 105838 | 22,000,000         |                    |
|                                 | AIE NO. B 128585 | 5,000,000          |                    |
|                                 | AIE NO. B 128897 | 12,000,000         |                    |
|                                 | AIE NO. B 154094 | 12,000,000         |                    |
|                                 | AIE NO. B 164430 | 18,000,000         |                    |
|                                 | AIE NO. B 155866 | 24,088,879         |                    |
| Conditional Grants              |                  | -                  | -                  |
| Receipt from other Constituency |                  |                    |                    |
| <b>TOTAL</b>                    |                  | <b>170,088,879</b> | <b>161,367,724</b> |

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

---

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

*Notes to the Financial Statements (Continued)*

**2. Proceeds From Sale of Assets**

| Description  | 2021-2022 | 2020 - 2021 |
|--|-----------|-------------|
|  | 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>    |

**3. Other Receipts**

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

**4. Compensation of Employees**

| Description  | 2021-2022        | 2020 - 2021      |
|--|------------------|------------------|
|  | Kshs             | Kshs             |
| NG-CDFC Basic staff salaries                                       | 2,176,600        | 2,370,960        |
| <b>Personal allowances paid as part of salary</b>                  | <b>-</b>         | <b>-</b>         |
| House allowance  | 258,200          | 292,800          |
| Transport allowance  | 304,000          | 336,000          |
| allowance (Hardship)   | 505,600          | 571,200          |
| Gratuity-contractual employees                                     | 1,198,473        | -                |
| Employer Contributions Compulsory national social security schemes | 85,320           | 90,720           |
| <b>TOTAL</b>   | <b>4,528,193</b> | <b>3,661,680</b> |

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

*Notes to the Financial Statements (Continued)*

**5. Use of Goods and Services**

|  |                  |                  |
|--|------------------|------------------|
| Electricity  | 92,122           | 72,641.00        |
| Water & sewerage charges                                     | 18,702           | 60,108           |
| Office rent  | -                | -                |
| Communication, supplies and services                         | 974,444          | 79,350.00        |
| Domestic travel and subsistence                              | 245,500          | 234,600.00       |
| Printing, advertising and information supplies & services    | 60,000           | 770,904.00       |
| Rentals of produced assets                                   | -                | -                |
| Training expenses  | 1,230,400        | 1,316,500        |
| Hospitality supplies and services                            | -                | -                |
| Other committee expenses                                     | 2,601,500        | 2,001,000        |
| Committee allowance  | 1,395,000        | 1,296,000        |
| Insurance costs  | -                | -                |
| Specialized materials and services                           | 28,000           | -                |
| Office and general supplies and services                     | 703,200          | 495,785          |
| Fuel, oil & lubricants                                       | 300,000          | 350,000          |
| Other operating expenses                                     | 150,000          | 454,900          |
| Bank service commission and charges                          | 16,920           | 77,130           |
| Other Operating Expenses                                     | -                | -                |
| Security operations  | -                | -                |
| Routine maintenance - vehicles and other transport equipment | -                | 300,860          |
| Routine maintenance- other assets                            | 58,316           | -                |
| <b>TOTAL</b>   | <b>8,239,404</b> | <b>8,393,571</b> |

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

*Notes To The Financial Statements (Continued)*

**6. Transfer To Other Government Units**

| Description                        | 2021-2022         | 2020-2021         |
|------------------------------------|-------------------|-------------------|
|                                    | Kshs              | Kshs              |
| Transfers to Primary Schools       | 54,677,923        | 73,970,000        |
| Transfers to Secondary Schools     | 38,500,750        | 12,350,000        |
| Transfers to Tertiary Institutions | -                 | 1,100,000         |
| <b>TOTAL</b>                       | <b>93,178,673</b> | <b>87,420,000</b> |

**7. Other Grants and Other transfers**

| Description                              | 2021-2022         | 2020-2021         |
|--|-------------------|-------------------|
|  | Kshs              | Kshs              |
| Bursary - Secondary (see attached list)  | 23,076,800        | 32,127,800        |
| Bursary -Tertiary (see attached list)    | 12,383,870        | 15,014,000        |
| Bursary- Special Schools                 | 1,500,000         | 1,900,000         |
| Mocks & CAT (see attached list)          | -                 | -                 |
| Social Security programmes (NHIF)        | -                 | -                 |
| Security Projects (see attached list)    | 12,570,000        | 6,680,000         |
| Sports Projects (see attached list)      | 1,178,900         | -                 |
| Environment Projects (see attached list) | 2,826,863         | 1,267,096         |
| Emergency Projects (see attached list)   | 7,192,207         | 5,798,241         |
| <b>TOTAL</b>                             | <b>60,728,640</b> | <b>62,787,137</b> |

**8. Acquisition Of Assets**

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

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

*Notes to the Financial Statements (Continued)*

**9. Other Payments**

|                          |                |                  |
|--------------------------|----------------|------------------|
| Strategic Plan           | -              | -                |
| ICT Hubs                 | -              | -                |
| MOE/TSC Offices Rumuruti | 450,000        | 3,500,000        |
| <b>TOTAL</b>             | <b>450,000</b> | <b>3,500,000</b> |

**10: Cash Book Bank Balance**

| <b>10A: Bank Balances (cash book bank balance)</b> |                     |                     |                     |
|--|---------------------|---------------------|---------------------|
| Name of Bank, Account No. & currency               | Account Number      | 2021-2022           | 2020 - 2021         |
|  |                     | Kshs<br>(30/6/2022) | Kshs<br>(30/6/2021) |
| <i>Equity Bank</i>                                 | <i>160261729259</i> | <b>5,407,460</b>    | <b>3,395,807</b>    |
|  |                     | -                   | -                   |
| <b>TOTAL</b>                                       |                     | <b>5,407,460</b>    | <b>3,395,807</b>    |
| <b>10B: CASH IN HAND)</b>                          |                     |                     |                     |
|  |                     | 2021-2022           | 2020 - 2021         |
|  |                     | Kshs<br>(30/6/2022) | Kshs<br>(30/6/2021) |
| Location 1   |                     | -                   | -                   |
| Location 2   |                     | -                   | -                   |
| Location 3   |                     | -                   | -                   |
| Other receipts (specify)                           |                     | -                   | -                   |
| <b>TOTAL</b>                                       |                     | -                   | -                   |

**11: Outstanding Imprests**

|              |  |   |   |   |
|--------------|--|---|---|---|
|              |  | - | - | - |
| <b>TOTAL</b> |  | - | - | - |



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

**12A. Retention**

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

**12B. Gratuity**

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

**13. Balances Brought Forward**

|               | 2021-2022<br>(1 <sup>st</sup> July 2021) | 2020-2021<br>(1 <sup>st</sup> July 2020) |
|---------------|--|--|
|               | Kshs                                     | Kshs                                     |
| Bank accounts | 2,443,490                                | 6,756,154                                |
| Cash in hand  | -  | -  |
| Imprest       | -  | -  |
| <b>Total</b>  | <b>2,443,490</b>                         | <b>6,756,154</b>                         |

**14. Prior Year Adjustments**

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

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

*Notes to the Financial Statement Continued*

**15. Changes in Accounts Receivable – Outstanding Imprests**

|  | 2021-2022 | 2020-2021 |
|--|-----------|-----------|
|  | KShs      | KShs      |
| Outstanding Imprest as at 1 <sup>st</sup> July (A) | -         | -         |
| Imprest issued during the year (B)                 | -         | -         |
| Imprest surrendered during the Year (C)            | -         | -         |
| closing accounts in account receivables D= A+B-C   | -         | -         |
| <b>Changes in Account Receivables E= D-A</b>       | -         | -         |

**16. Changes in Accounts Payable – Deposits and Retentions**

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

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

*Notes to the Financial Statements (Continued)*

**17. Other Important Disclosures**

**17.1: Pending Accounts Payable (See Annex 1)**

|                             | 2021-2022 | 2020-2021 |
|-----------------------------|-----------|-----------|
|                             | Kshs      | Kshs      |
| Construction of buildings   | -         | -         |
| Construction of civil works | -         | -         |
| Supply of goods             | -         | -         |
| Supply of services          | -         | -         |
| <b>Total</b>                | -         | -         |

**17.2: Pending Staff Payables (See Annex 2)**

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

**17.3: Unutilized Fund (See Annex 3)**

|   | 2021-2022         | 2020-2021         |
|---|-------------------|-------------------|
|   | Kshs              | Kshs              |
| Compensation of employees   | 1,628,276         | 2,461,062         |
| Use of goods and services   | 3,694,423         | 3,318,562         |
| Amounts due to other Government entities (see attached list)        | 4,600,000         | 24,091,759        |
| Amounts due to other grants and other transfers (see attached list) | 7,223,640         | 15,137,986        |
| Acquisition of assets   | 350,000           | 150,000           |
| Others ( <i>specify</i> )   | -                 | 2,300,000         |
| Funds pending approval  | -                 | 82,000            |
| <b>TOTAL</b>  | <b>17,496,339</b> | <b>47,541,369</b> |

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

|  | 2021-2022         | 2020-2021            |
|--|-------------------|----------------------|
|  | Kshs              | Kshs                 |
| PMC account balances (see attached list) | 33,287,243        | 45,690,060.00        |
| <b>Total</b>                             | <b>33,287,243</b> | <b>45,690,060.00</b> |

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

**Annexes**  
**Annexes: 1 Analysis of Pending Accounts Payable**

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

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

**Annex 2 - Analysis of Pending Staff Payables**

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

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

**Annex 3 – Unutilized Fund**

| Name  | Brief Transaction Description         | Outstanding Balance 2021/22 | Outstanding Balance 2020/2021 | Comments |
|---|---------------------------------------|-----------------------------|-------------------------------|----------|
| Compensation of employees                       | Staff salaries                        | 1,628,276                   | 2,461,062                     |          |
| Use of goods & services                         | Committee allowances and office goods | 3,694,423                   | 3,318,562                     |          |
| Amounts due to other Government entities        |                                       |                             | 24,091,759                    |          |
| 1. Ng'arachi Primary School                     | Construction of one class             | 1,150,000                   | -                             |          |
| 2. GG Kinamba pry                               | Construction of one class             | 1,150,000                   | -                             |          |
| 3. Limuga Secondary School                      | Construction of one class             | 1,150,000                   | -                             |          |
| 4. Munyaka Girls High School                    | Construction of one class             | 1,150,000                   | -                             |          |
| <b>Sub-Total</b>                                |                                       | <b>4,600,000</b>            | <b>29,871,383</b>             |          |
| Amounts due to other grants and other transfers |                                       |                             | 15,137,986                    |          |
| Bursary (sec)                                   | Bursary to students                   | 1,189,086                   | -                             |          |
| Bursary (tertiary)                              | Bursary to students                   | 147                         | -                             |          |
| Environment -Mahianyu Primary School            | Water harvesting                      | 200,000                     | -                             |          |
| Environment -Nganoini Primary School            | Water harvesting                      | 200,000                     | -                             |          |
| Environment Muruku Secondary School             | Water harvesting                      | 200,000                     | -                             |          |
| Environment Shamanei Secondary School           | Water harvesting                      | 200,000                     | -                             |          |
| Emergency                                       | Cater for unforeseen cases            | 3,692,207                   | -                             |          |
| Kinamba Chiefs office                           | Construction of chiefs' office        | 400,000                     | -                             |          |
| Sports project                                  |                                       | 1,142,200                   |                               |          |
| <b>Sub-Total</b>                                |                                       | <b>7,223,640</b>            | <b>15,137,986</b>             |          |
| Acquisition of assets                           | Purchase of motor bike                | 350,000                     | 150,000                       |          |
| Others ( <i>specify</i> )                       |                                       | -                           | 2,300,000                     |          |
| Sub-Total                                       |                                       | <b>350,000</b>              | <b>2,300,000</b>              |          |
| Funds pending approval                          |                                       | -                           | -                             |          |

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

| Name               | Brief Transaction Description | Outstanding Balance 2021/22 | Outstanding Balance 2020/2021 | Comments |
|--------------------|-------------------------------|-----------------------------|-------------------------------|----------|
| <b>Grand Total</b> |                               | <b>17,496,339</b>           | <b>47,459,369</b>             |          |

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

**Annex 4 – Summary of Fixed Asset Register**

| Asset class                                  | Historical Cost<br>b/f<br>(Kshs)<br>2020/2021 | Additions<br>during the year<br>(Kshs) | Disposals during<br>the year<br>(Kshs) | Historical Cost<br>(Kshs)<br>2021/2022 |
|--|---|--|--|--|
| 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>-</b>                               | <b>-</b>                               | <b>18,784,550</b>                      |



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

**Annex 5 – PMC Bank Balances as at 30<sup>th</sup> June 2022**

|    | PMC NAME                     | ACCOUNT NUMBER | BANK   | DATE A/C OPENED | 2021-2022 | 2020-2021 |
|----|------------------------------|----------------|--------|-----------------|-----------|-----------|
| 1  | Brethren Day Sec School      | 160299708310   | EQUITY | 13/04/2021      |           | 115,475   |
| 2  | Bustani Primary School       | ,0160280338551 | Equity | 10/5/2022       | 600,056   | 56        |
| 3  | Chereta Day Secondary School | ,0160282609515 | Equity | 13/05/2022      | 96,945    | -         |
| 4  | Chereta Pry School           | 160279493961   | EQUITY | 16/12/2019      |           | 41,332    |
| 5  | Dcc Rumuruti                 | ,1830182759535 | Equity | 21/06/2022      | 280,000   | -         |
| 6  | Deb Rumuruti Primary School  | ,0160166134211 | Equity | 25/06/2021      | 60,008    | 1,960,593 |
| 7  | Engwen Secondary School      | ,0160276550315 | Equity | 10/5/2022       | 271,122   | -         |
| 8  | G.G. Kinamba Primary School  | ,0160278841642 | Equity | 27/08/2021      | 428,560   | 198       |
| 9  | Gatami Primary School        | ,0160277488011 | Equity | 18/11/2021      | 166,847   | 49,619    |
| 10 | Gaturo Day Secondary School  | ,0160279479078 | Equity | 16/06/2022      | 1,204,280 | 4,280     |
| 11 | Gaturo Pry School            | 160171342137   | EQUITY | 7/8/2021        |           | 1,150,228 |
| 12 | Gatirima Chief Office        | ,0160279858170 | Equity | 10/5/2022       | 16,082    | 573       |
| 13 | Gatirima Primary School      | ,0160276556958 | Equity | 18/11/2021      | 61,087    | 1,457     |
| 14 | Gatundia Chief Office        | 1830281018934  | EQUITY | 29/6/2019       |           | 420,241   |
| 15 | Gg Kinamba Primary School    | ,0160278841642 | Equity | 27/08/2021      | 428,560   | 2,000,198 |
| 16 | Gituamba Chief Office        | ,0160281224564 | Equity | 18/10/2021      | 336       | -         |
| 17 | Gituamba Secondary School    | ,0160276556938 | Equity | 10/5/2022       | 224,074   | 210       |
| 18 | Huhoini Primary School       | 160191628307   | EQUITY |                 |           | 1,150,109 |
| 19 | Huhoini Secondary School     | ,0160276634110 | Equity | 18/11/2021      | 116,986   | -         |
| 20 | Igwamiti Secondary School    | ,0160279559281 | Equity | 26/04/2022      | 73,102    | -         |
| 21 | Kabati Secondary School      | ,0160195391187 | Equity | 28/08/2021      | 111,685   | 57,004    |
| 22 | Kagaa Primary School         | ,0160163392326 | Equity | 18/11/2021      | 303,543   | 50,403    |
| 23 | Kaharati Primary School      | ,0160262805811 | Equity | 18/11/2021      | 225,679   | 165,779   |
| 24 | Kaichakun Pry School         | 160276547476   | EQUITY | 17/08/2021      |           | 1,150,152 |
| 25 | Kamwerje Poice Post          | 160190120321   | EQUITY | 4/2/2020        |           | 52,262    |
| 26 | Kangumo Pry School           | 160166798335   | EQUITY | 14/06/2021      |           | 55,453    |
| 27 | Kapkures Pry Sch             | 160276548315   | EQUITY | 30/09/2020      |           | 54,535    |
| 28 | Karaba Primary School        | ,0160280392081 | Equity | 16/06/2021      | 1,101     | 146,301   |
| 29 | Kariaini Primary             | 160163358775   | EQUITY | 12/10/2020      |           | 1,100,052 |
| 30 | Kiahiti Pry School           | 160294141469   | EQUITY | 7/12/2021       |           | 1,150,275 |

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

|    |                                  |                |        |            |           |           |
|----|----------------------------------|----------------|--------|------------|-----------|-----------|
| 31 | Kiamariga Primary School         | ,0160190750011 | Equity | 30/06/2021 | 1,492     | 1,150,001 |
| 32 | Kiambogo Pry School              | 160198096115   | EQUITY | 14/06/2021 |           | 1,002,216 |
| 33 | Kianjogu Fry School              | 160276634905   | EQUITY | 13/07/2021 |           | 1,149,279 |
| 34 | Kieni Police Post                | 160280131798   | EQUITY | 22/9/2020  |           | 739       |
| 35 | Kiheo Primary School             | ,0160282080023 | Equity | 1/2/2022   | 210,196   | -         |
| 36 | Kinamba Chief Office             | ,0160282699741 | Equity | 16/06/2022 | 250,000   | -         |
| 37 | King'uka Primary School          | ,0160299681090 | Equity | 18/11/2021 | 120,120   | 3,736     |
| 38 | Kio Sec School                   | 160166056912   | EQUITY | 26/11/2019 |           | 58,398    |
| 39 | Kio Pry School                   | 160276629411   | EQUITY | 20/04/2018 |           | 1,152,166 |
| 40 | Kiriko Primary School            | ,0160276633645 | Equity | 10/6/2021  | 159,256   | 1,158,765 |
| 41 | Kirima Pry School                | 160277623956   | EQUITY | 10/2/2020  |           | 648,605   |
| 42 | Kiriti Pry School                | 160276633708   | EQUITY | 8/9/2021   |           | 1,150,291 |
| 43 | Kiwanja Day Secondary Y School   | ,0160163392734 | Equity | 18/11/2021 | 570,592   | 1,103,016 |
| 44 | Kiwanja Pry School               | 160276633830   | EQUITY | 17/08/2020 |           | 600,300   |
| 45 | Kmtc Nyahururu School            | 160276629621   | EQUITY | 28/10/2020 |           | 62,310    |
| 46 | Kundarilla Primary School        | ,0160168696012 | Equity | 19/08/2021 | 251,440   | 54,057    |
| 47 | Kwanjiku Pry School              | 1601711323459  | EQUITY | 5/7/2019   |           | 37,426    |
| 48 | Laikipia Ranching Primary School | 160280297042   | EQUITY |            |           | 183       |
| 49 | Lariak Pry School                | 160166672692   | EQUITY | 15/07/2021 |           | 1,231,538 |
| 50 | Lariak Secondary School Sch      | ,0160276634934 | Equity | 16/06/2022 | 1,202,722 | 2,722     |
| 51 | Lelematesho Pry School           | 160279568940   | EQUITY | 3/10/2020  |           | 55,107    |
| 52 | Lobere Pry School                | 160163391521   | EQUITY | 6/11/2019  |           | 1,163,408 |
| 53 | Losogwa Police Station           | ,016028265642  | Equity |            | -         | -         |
| 54 | Losogwa Primary School           | ,0160293851056 | Equity | 1/6/2021   | 68,755    | 120,729   |
| 55 | Machunguru Pry School            | 160277493019   | EQUITY | 27/11/2020 |           | 207,178   |
| 56 | Mahianyu Police Post             | ,0160282789773 | Equity | 24/06/2022 | 555       | -         |
| 57 | Mahiga Primary School            | ,0160262810542 | Equity | 18/11/2021 | 69,810    | 50,086    |
| 58 | Maina Primary School             | ,0160279360212 | Equity | 27/08/2021 | 88,978    | 1,358     |
| 59 | Mairo Primary School             | ,0160171245574 | Equity | 18/11/2021 | 115,977   | 60        |
| 60 | Majani Sec School                | 160163913771   | EQUITY | 10/7/2020  |           | 37,697    |
| 61 | Makutano Primaryschool           | ,0160166058313 | Equity | 18/11/2021 | 122,128   | 4,843     |
| 62 | Manguo Pry School                | 160277489421   | EQUITY | 19/9/2018  |           | 582       |
| 63 | Manyatta Primary School          | ,0160163699786 | Equity | 10/6/2021  | 105,442   | 1,150,080 |
| 64 | Mariakani Pry School             | 160163392107   | EQUITY | 15/1/2021  |           | 4,343     |

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

|    |                                 |                |        |            |           |           |
|----|---------------------------------|----------------|--------|------------|-----------|-----------|
| 65 | Marmaret Chief Office           | ,0160281264773 | Equity | 8/9/2021   | 339       | -         |
| 66 | Marrara Primary School          | ,0160168217658 | Equity | 26/04/2022 | 750,334   | 334       |
| 67 | Matigari Primary School         | ,1830282572265 | Equity | 4/5/2022   | 66,593    | -         |
| 68 | Matwiku Assistant Chief Office  | ,0160282047389 | Equity | 26/11/2021 | 65,566    | -         |
| 69 | Mbogoini Pny School             | 160299211285   | EQUITY | 15/1/2021  |           | 1,150,129 |
| 70 | Milimani Primary School         | ,0160168577784 | Equity | 25/10/2021 | 87        | 544       |
| 71 | Milimani Day Secondary School   | ,0160197981372 | Equity | 30/12/2021 | 117,327   | -         |
| 72 | Ministry Of E. Rumuruti         | 1830280155502  | EQUITY | 14/10/2020 |           | 139,453   |
| 73 | Mitieta Primary School          | ,0160163362691 | Equity | 18/11/2021 | 60,080    | 764       |
| 74 | Mithiga Chief Office            | ,0160282114807 | Equity | 20/12/2021 | 151,880   | -         |
| 75 | Moe Nyahururu                   | 160280901057   | EQUITY | 28/5/2021  |           | 485       |
| 76 | Moe Rumuruti                    | ,1830280155502 | Equity | 18/11/2021 | 1,187     | 139,453   |
| 77 | Muhotetu Chief Office           | 160281015955   | EQUITY | 28/6/2021  |           | 109,946   |
| 78 | Muhotetu Girls Sec School       | 160295657991   | EQUITY | 18/11/2020 |           | 94,482    |
| 79 | Muhotetu Girls Secondary School | ,0160295657991 | Equity | 6/9/2021   | 214,437   | 94,482    |
| 80 | Munanda Primary School          | ,0160262635749 | Equity | 10/6/2021  | 187,831   | 1,150,110 |
| 81 | Mungetho Primary School         | ,016016606717  | Equity | 18/11/2021 | 115,760   | 162       |
| 82 | Munyaka Day School              | ,0160163699426 | Equity | 18/11/2021 | 269,227   | 70        |
| 83 | Munyu Primary School            | ,0160299684641 | Equity | 26/04/2022 | 58,754    | 32,797    |
| 84 | Murichu Primary School          | ,0160276633480 | Equity | 28/08/2021 | 2,756,350 | 5,866     |
| 85 | Muruai Pny School               | 160166079533   | EQUITY | 30/1/2019  |           | 1,150,048 |
| 86 | Muruku Primary School           | 160261449357   | EQUITY |            |           | 91        |
| 87 | Muruku Secondary School         | ,0160279068958 | Equity | 17/01/2020 | 7,788     | 47,272    |
| 88 | Mutamaiyu Pny School            | 160163699866   | EQUITY | 28/09/2020 |           | 1,205,714 |
| 89 | Mutara Chief Office             | 1830281018879  | EQUITY | 29/6/2021  |           | 1,100,000 |
| 90 | Mutara Primary School           | ,0160282244006 | Equity | 28/01/2022 | 115,880   | -         |
| 91 | Muthengera Pny School           | 160299680604   | EQUITY | 10/1/2020  |           | 50,768    |
| 92 | Muthu Chief Office              | 160279678539   | EQUITY | 30/03/2021 |           | 2,112     |
| 93 | Mwireri Primary School          | 160297483178   | EQUITY |            |           | 1,150,261 |
| 94 | Naibrom Day Secondary School    | ,0160282236531 | Equity | 26/01/2022 | 59,194    | -         |
| 95 | Ndaragwiti Primary School       | ,0160276633535 | Equity | 18/11/2021 | 117,254   | 9,470     |
| 96 | Ndaragwiti Pny School           | 160191682033   | EQUITY | 16/7/2021  |           | 768,695   |
| 97 | Ndindika Day Secondary School   | ,0160294041380 | Equity | 5/10/2021  | 2,013     | 493       |
| 98 | Ndindika Pny School             | 160279289894   | EQUITY | 16/06/2021 |           | 330,073   |
| 99 | Ndurumo Chief Office            | 160279858019   | EQUITY | 28/08/2020 |           | 388,465   |

|     |                                 |                |        |            |           |           |
|-----|---------------------------------|----------------|--------|------------|-----------|-----------|
| 100 | Ndurumo Police Post             | ,1830282447714 | Equity | 20/04/2022 | 30,694    | 863       |
| 101 | Ndurumo Primary School          | ,0160163391170 | Equity | 27/08/2021 | 138,162   | 26,045    |
| 102 | Ndururi Secondary School        | ,0160178856138 | Equity | 28/09/2021 | 130,427   | 129,727   |
| 103 | Ngarachi Primary School         | ,0160276556871 | Equity | 29/11/2021 | 2,328,954 | 62,029    |
| 104 | Ngarachi Secondary School       | ,0160278565798 | Equity | 10/6/2021  | 4,842,902 | 1,150,001 |
| 105 | Ngare Naro Pry School           | 160280553878   | EQUITY | 2/10/2021  |           | 29,402    |
| 106 | Ngeresha Primary School         | ,0160277472548 | Equity | 6/9/2021   | 3,355     | 2,295     |
| 107 | Ngumo Secondary School          | 160280340213   | EQUITY |            |           | 483       |
| 108 | Nguu Pry School                 | 160171316159   | EQUITY | 12/10/2020 |           | 104,626   |
| 109 | Njigari Police Post             | 160280867086   | EQUITY | 5/6/2021   |           | 2,334     |
| 110 | Njorua Secondary School         | ,0160168577728 | Equity | 18/11/2021 | 112,774   | 57,581    |
| 111 | North Tetu Pry School           | 160163392790   | EQUITY | 29/6/2018  |           | 1,152,169 |
| 112 | Nyahururu Ap Line               | 160281020710   | EQUITY |            |           | 29,897    |
| 113 | Nyahururu Dec Office            | 160279905954   | EQUITY |            |           | 13,560    |
| 114 | Nyahururu Deb Primary School    | ,0160280341697 | Equity | 16/06/2021 | 143,632   | 531,552   |
| 115 | Nyakambi Primary School         | ,0160266117416 | Equity | 18/11/2021 | 36,535    | 1,065     |
| 116 | Nyakiyua Pry School             | 160164562873   | EQUITY | 13/8/2021  |           | 1,150,539 |
| 117 | Ol Ngarua Secondary School      | ,0160294025510 | Equity | 10/5/2022  | 1,201,847 | 1,847     |
| 118 | Ol Arabel Pry School            | 160163392858   | EQUITY | 8/6/2021   |           | 1,150,361 |
| 119 | Ol Arinyiro Secondary School    | ,0160166058546 | Equity | 26/04/2022 | 1,257,580 | 57,580    |
| 120 | Ol Jabet Pry School             | 160280299831   | EQUITY | 19/11/2020 |           | 142,769   |
| 121 | Ol Ngarua Pry School            | 160166799774   | EQUITY | 15/09/2020 |           | 61,531    |
| 122 | Ol Ngarua Special Pry School    | ,0160282843647 | Equity | 5/7/2022   | 60,131    | -         |
| 123 | Pesi Day Secondary Schol        | ,0160163850606 | Equity | 1/10/2021  | 178,326   | 33,479    |
| 124 | Raya Pry School                 | 160263627811   | EQUITY | 11/1/2019  |           | 58,490    |
| 125 | Rhoda Pry School                | 160280180988   | EQUITY | 9/3/2020   |           | 53,104    |
| 126 | Rugongo Pry School              | 160171320061   | EQUITY | 19/10/2020 |           | 861       |
| 127 | Rumuruti Day Sec School         | 160291755804   | EQUITY | 30/10/2019 |           | 58,829    |
| 128 | Rumuruti Police Station         | ,0160163393106 | Equity | 18/11/2021 | 6,900,059 | 59        |
| 129 | Rumuruti Special Primary School | ,1830281356263 | Equity | 4/10/2021  | 92,581    | -         |
| 130 | Salama Primary                  | 160171316756   | EQUITY | 16/21/2020 |           | 38,911    |
| 131 | Shamane Day Secondary School    | ,0160101249074 | Equity | 11/6/2021  | 14,174    | 11,876    |
| 132 | Shamane Primary School          | ,0160166787824 | Equity | 21/10/2021 | 226,075   | 685       |
| 133 | Silale Patrol Base              | ,0160282790195 | Equity | 24/06/2022 | 635       | -         |

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

|     |                                 |                |        |            |  |                   |                      |
|-----|---------------------------------|----------------|--------|------------|--|-------------------|----------------------|
| 134 | Silale Primary School           | 160261471708   | EQUITY |            |  |                   | 583                  |
| 135 | Simotwo Pry School              | 160168706856   | EQUITY | 8/9/2021   |  |                   | 1,150,067            |
| 136 | Sipili Ap Post                  | 160199746388   | EQUITY | 8/5/2021   |  |                   | 400,196              |
| 137 | Sipili Chief Office             | ,0160280989249 | Equity | 18/06/2022 |  | 67,367            | 1,100,000            |
| 138 | Sipili Pry School               | 160276633594   | EQUITY | 20/04/2018 |  |                   | 1,125                |
| 139 | Siron Chiefs Office             | ,0160171210898 | Equity | 28/08/2021 |  | 807               | 1,588                |
| 140 | Siron Primary School            | 160281014360   | EQUITY |            |  |                   | 1,150,000            |
| 141 | Site Police Post                | 160178753941   | EQUITY |            |  |                   | 1,159                |
| 142 | Tandare Pry School              | 160299711554   | EQUITY | 17/4/2021  |  |                   | 484,392              |
| 143 | Tandare Secondary School        | ,0160282745634 | Equity | 18/06/2022 |  | 116,635           | -                    |
| 144 | Tetu Day Sec School             | 160280986289   | EQUITY | 17/6/2021  |  |                   | 1,150,000            |
| 145 | Thama Primary School            | ,0160164736993 | Equity | 25/03/2020 |  | 337,744           | 37,744               |
| 146 | Thigio Primary School           | 160166566066   | EQUITY |            |  |                   | 2,145                |
| 147 | Thigio Secondary School         | ,0160295037585 | Equity | 16/06/2022 |  | 821,218           | 22,243               |
| 148 | Thiru Secondary School          | ,0160166067191 | Equity | 2/10/2021  |  | 1,002,293         | 2,293                |
| 149 | Thome Chief Office              | 160279858876   | EQUITY | 25/10/2020 |  |                   | 55,866               |
| 150 | Uaso Narok Day Sec School       | 160279731553   | EQUITY | 10/6/2020  |  |                   | 655,065              |
| 151 | Uaso Narok Day Secondary School | ,0160166067191 | Equity | 6/9/2021   |  | 116,939           | 446                  |
| 152 | Wangwachi Chief Office          | 160280986137   | EQUITY |            |  |                   | 55                   |
|     | <b>Total</b>                    |                |        |            |  | <b>33,287,243</b> | <b>45,690,060.00</b> |

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


**Annex 6: Progress on Follow Up of Auditor Recommendations**

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

| <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 Cash and cash equivalents</b>                  | Stale cheque number 5202 of Kshs 4,811 to KRA dated 16.10.2020 has been long outstanding and has not been reversed in the cash book.   | The cheque was reversed and it has cleared from the bank. Attached for your further action are the cash book pages   | Resolved                                 | -   |
| <b>4.2 Budget Performance</b>                         | The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on a comparable basis of Kshs. 213,303,757.00 and Kshs. 165,556,619 respectively resulting to an underfunding of Kshs 47,541,369.00 or 22% of the budget.   | The balance had not been released to the constituency by the close of the financial year. However, the Board released Kshs 33,000,000.00 on 22 Jul 2021 for the financial year 2020/2021.  | Resolved                                 | -   |
| <b>4.3 Presentation of the Financial Statements.</b>  | Final budget figure of Kshs. 213,303,754 has not been agreed with the reported figure of Kshs. 213,294,757 resulting into unexplained variance of Kshs. 8,997. The utilization difference of Kshs. 47,532,369 reported under budget by sector and projects has not been agreed with the corresponding figure of Kshs. 47,541,369 reported under summary statement of appropriation resulting into unexplained variance of Kshs. 9,000. | It is true that there was an explained variance of Kshs 8,997 in the final budget and Kshs 9,000 in the summary statement of appropriation. The financial statements have been amended to reflect the correct figure and it is attached for your further action. | Resolved                                 | -   |
| <b>4.4 Implementation and Management of Projects.</b> | <b>Delay in project implementation:</b><br>Ninety-five (95) projects with an allocation of Kshs.120,066,863.27 were budgeted to be implemented during the year under review. projects allocated Kshs.26,600,000.00 were  | It is true that there were 15 projects budgeted at Kshs 9,126,863.27 which had not started. The main caused was the failure to receive our funding in time to implement them.  | Resolved                                 | -   |

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

| Reference No. on the external audit Report | Issue / Observations from Auditor  | Management comments  | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|-----------------------------------|--|
| 4.5 PMC Bank balances Kshs 39,517,429      | ongoing while fifteen (15) projects with a budget allocation of Kshs.9,126,863.27 had not been started.<br>Note 17.4 to the financial statements reflect PMC balances amounting to Kshs 39,517,429 and detailed in annex 5. However, transfers to PMC accounts detailed in <b>appendix 2</b> had balances not included in Annex 5 to the financial statements. | It is true that 17 PMC accounts were omitted in the PMC account note 17.4. However, the list and balances are update the balance adjusted accordingly and statements for the missing account balances attached for further verification. | Resolved                          |  |

  
 .....  
**Samuel Mwargi,**  
**Fund Account Manager.**

