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OFFICE OF THE AUDITOR-GENERAL

REPORT

OF



THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED
30 JUNE 2017



 THE NATIONAL ASSEMBLY PAPERS LAID	
13 NOV 2018	
TABLED BY:	MAJORITY LEADER
CLERK AT THE TABLE:	



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

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

Report and Financial Statements

For the year ended June 30, 2017

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CONSTITUENCY DEVELOPMENT FUND- LAIKIPIA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the ministry of Devolution and Planning. The objective of the fund is to provide mechanisms for supplementing implementation of the National Government Development Agenda at the Constituency level.

(b) Key Management

The LAIKIPIA WEST Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Henry Wanjiku
3.	Accountant	Felister Githuku

(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. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) 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 NGCDF Headquarters

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

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

Reports and Financial Statements

For the year ended June 30, 2017

(f) LAIKIPIA WEST NGCDF Contacts

Telephone: (254) 0700390244

E-mail: laikipiawest@cdf.go.ke

Website: www.cdf.go.ke

(g) LAIKIPIA WEST NGCDF Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

**Reports and Financial Statements
For the year ended June 30, 2017**

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

As the chairman of Laikipia West NGCDFC together with the committee members, I am pleased to present to you the annual report and financial statements for the financial year 2016-2017 for Laikipia West Constituency. In the year under review, the constituency received Kshs. 81,896,551.72. The Constituency spent ksh 94,594,713.85 against ksh 98,726,061.60 available to be spent during the year which was 96%.

The money was budgeted as follows:

- a) Administration/ Recurrent-6%,Emergency-5%,Monitoring and Evaluation-2%,Education - 32%,Bursary-25%,Security-30%,

EDUCATION VOTE

We were able to achieve the following;

Twenty three new classrooms, started, Two toilets (six units each) constructed, constructed one dormitories block for special school.

The committee was able to award bursary to over 3,000 students both in secondary and tertiary learning institutions.

SECURITY VOTE

We were able to achieve the following;

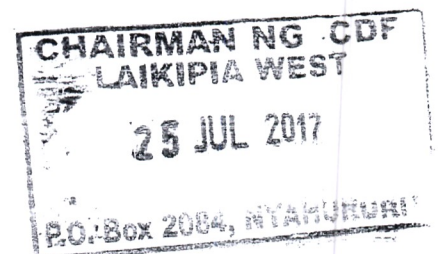
- a) Six staff houses were constructed
- b) Five chief's office and Four Assistant county commissioners offices were constructed

Implementation challenges and recommended way forward

- ✓ Increased insecurity in the area which sometimes interferes with the implementation of projects
- ✓ Training PMC's to enhance their capacity in project implementation
- ✓ Increased human wildlife conflicts in the area.

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

Name	Designation	Sign	Date
Samuel Murage	CDFC chairman		25/07/2017



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

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF NGCDF 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 NGCDF shall prepare financial statements in respect of that NGCDF. 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 LAIKIPIA WEST NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2017. 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 NGCDF; (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 NGCDF; (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 LAIKIPIA WEST NGCDF accepts responsibility for the NGCDF'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 NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2017, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the LAIKIPIA WEST NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

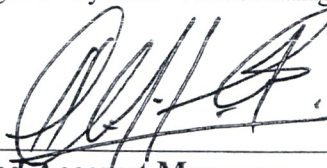
The Accounting Officer in charge of the LAIKIPIA WEST NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NGCDF'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

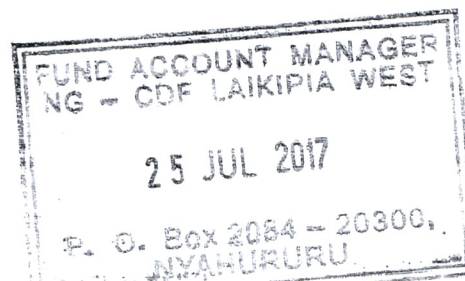
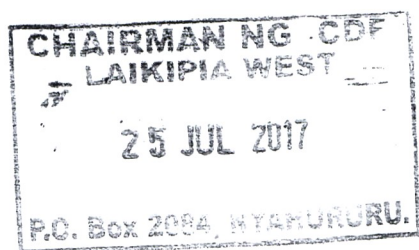
The NGCDF's financial statements were approved and signed by the Accounting Officer on 25/07/2017 2017.



Chairman- NGCDFC



Fund Account Manager



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LAIKIPIA
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

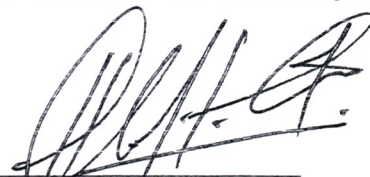
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	81,896,551.70	134,064,286.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	96,000.00	208,000.00
TOTAL RECEIPTS		81,992,551.70	134,272,286.00
PAYMENTS			
Compensation of employees	4	2,787,195.05	1,583,178.75
Use of goods and services	5	6,628,132.80	7,048,355.70
Transfers to Other Government Units	6	27,200,000.00	101,980,665.00
Other grants and transfers	7	57,903,786.00	33,062,571.00
Acquisition of Assets	8	75,600.00	12,694,160.00
Other Payments	9	-	622,410.00
TOTAL PAYMENTS		94,594,713.85	156,991,340.45
(DEFICIT)/ SURPLUS		(12,602,162.15)	(22,719,054.45)

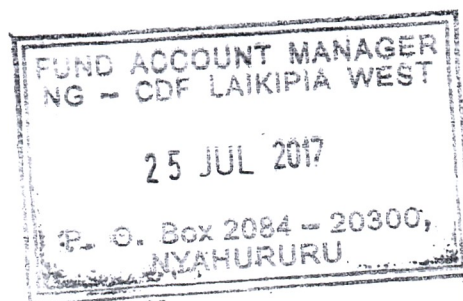
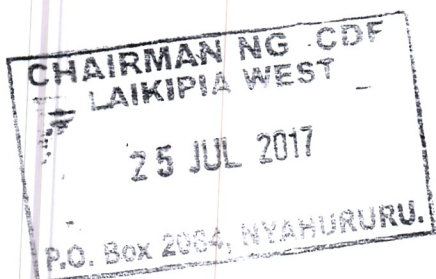
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The LAIKIPIA WEST NGCDF financial statements were approved on 25/07/ 2017 and signed by:



Chairman - NGCDF



Fund Account Manager



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LAIKIPIA
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

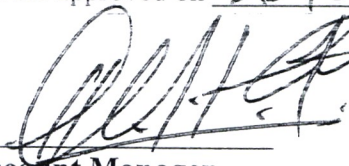
V. STATEMENT OF ASSETS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalentents			
Bank Balances (as per the cash book)	10A	4,131,347.75	16,562,724.70
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		4,131,347.75	16,562,724.70
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July	13	16,562,724.70	39,246,779.15
(Deficit)/ Surplus for the year		(12,602,162.15)	(22,719,054.45)
Prior year adjustments	14	170,785.20	35,000.00
NET LIABILITIES		4,131,347.75	16,562,724.70

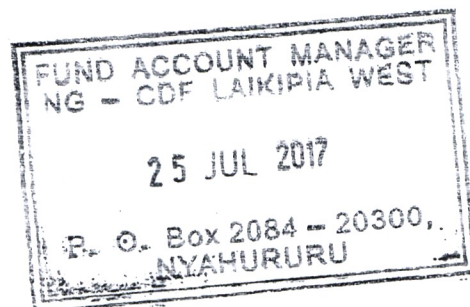
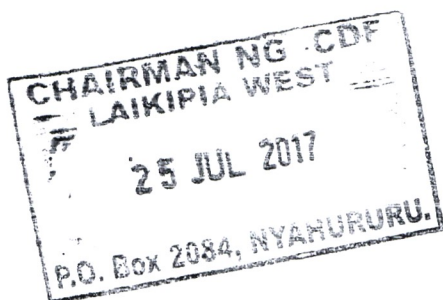
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The LAIKIPIA WEST NGCDF financial statements were approved on 25/07/2017 and signed by:



Chairman - NGCDFC



Fund Account Manager



REPUBLIC OF KENYA

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E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - LAIKIPIA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Laikipia West Constituency set out on pages 6 to 30, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, in all material respects, the financial position of National Government Constituencies Development Fund – Laikipia West Constituency as at 30 June, 2017, 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 National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, except for the matter described in the Other Matter section of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis of Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Laikipia West Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

*Report of the Auditor-General on the Financial Statements of National Government Constituencies
Development Fund–Laikipia West Constituency for the Year Ended 30 June 2017*

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no Key Audit Matters to communicate in my report.

Other Matter

1. Roads Projects

Note 7 to the financial statements reflects other grants and other payments figure of Kshs.57,903,786 which includes roads projects amount of Kshs.2,733,333. A review of records in respect of the payments revealed the following observations:

Projects	Amount Kshs	Audit Observations
Muthengera Mukurweini Road	1,500,000	<ul style="list-style-type: none">➤ Lack of tender documents filled by the bidders indicating the prices.➤ There were no sign boards despite the cost being included in the bill of quantities.➤ Project was not in the approved code list and no authority was availed to support the reallocation of funds.➤ Change in culvert specification to smaller sizes than the one recommended in the bill of quantities resulting in loss amounting to Kshs.90,000.
Muthengera Wachihi Road	1,233,333	<ul style="list-style-type: none">➤ Lack of tender documents such tender forms, opening, evaluation and award minutes indicating how the contractor was awarded and price determined.
Total	2,733,333	

In the circumstances, the legality and effectiveness of the road project expenditure of Kshs.2,733,333 for the year ended 30 June 2017 could not be confirmed.

2. Security Projects

Included in the other grants and other payments figure of Kshs.57,903,786 is security projects figure of Kshs.24,300,000 as disclosed in note 7 to the financial statements out of which an amount of Kshs.6,000,000 was incurred on Rumuruti, Bondeni and Karangi Administration police post. Records indicate that the CDF allocated Kshs.2,000,000 to each of the projects for construction of the AP post. Although, physical inspection of the projects in June 2018 revealed that the buildings were completed, they had not been put into use. No explanation was given for the failure to utilize the projects as planned.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such 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.

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the

purpose of giving an assurance on the effectiveness of the Fund's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of 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.



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

Nairobi

15 October 2018

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LAIKIPIA
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

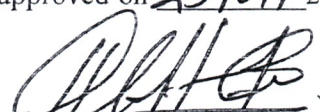
VI. STATEMENT OF CASHFLOW

Receipts for operating income	Notes	2016 - 2017	2015 - 2016
Transfers from CDF Board	1	81,896,551.70	134,064,286.00
Other Receipts	3	96,000.00	208,000.00
		81,992,551.70	134,272,286.00
Payments for operating expenses			
Compensation of Employees	4	2,787,195.05	1,583,178.75
Use of goods and services	5	6,628,132.80	7,048,355.70
Transfers to Other Government Units	6	27,200,000.00	101,980,665.00
Other grants and transfers	7	57,903,786.00	33,062,571.00
Other Payments	9	-	622,410.00
		94,519,113.85	144,297,180.45
Adjusted for:			
Adjustments during the year	14	170,785.20	35,000.00
Net cash flow from operating activities		(12,355,776.95)	(9,989,894.45)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(75,600.00)	(12,694,160.00)
Net cash flows from Investing Activities		(75,600.00)	(12,694,160.00)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENT		(12,431,376.95)	(22,684,054.45)
Cash and cash equivalent at BEGINNING of the year	13	16,562,724.70	39,246,779.15
Cash and cash equivalent at END of the year		4,131,347.75	16,562,724.70

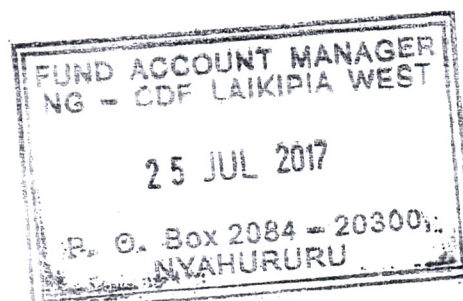
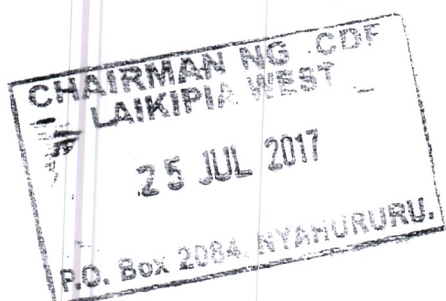
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The LAIKIPIA WEST NGCDF financial statements were approved on 25/07/2017 and signed by:



Chairman NGCDF



Fund Account Manager



Reports and Financial Statements
For the year ended June 30, 2017

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,551.70	17,233,509.90	99,130,061.60	98,630,061.60	500,000.00	99
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	96,000.00	96,000.00	96,000.00	-	-
TOTAL	81,896,551.70	17,329,509.90	99,226,061.60	98,726,061.60	500,000.00	99
PAYMENTS						
Compensation of Employees	2,513,793.10	1,270,987.00	3,784,780.10	2,787,195.05	997,585.05	74
Use of goods and services	4,813,794.01	4,682,559.90	9,496,353.91	6,628,132.80	2,868,221.11	70
Transfers to Other Government Units	26,000,000.00	1,219,244.00	27,219,244.00	27,200,000.00	19,244.00	100
Other grants and transfers	48,568,964.59	10,026,219.00	58,595,183.59	57,903,786.00	691,397.59	99
Acquisition of Assets	-	130,500.00	130,500.00	75,600.00	54,900.00	58
Other Payments	-	-	-	-	-	-
TOTAL	81,896,551.70	17,329,509.90	99,226,061.60	94,594,713.85	4,631,347.75	96

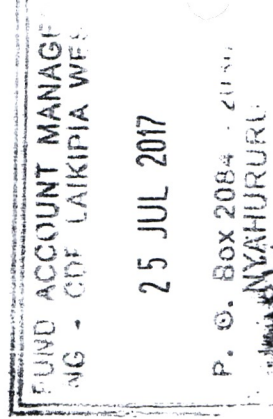
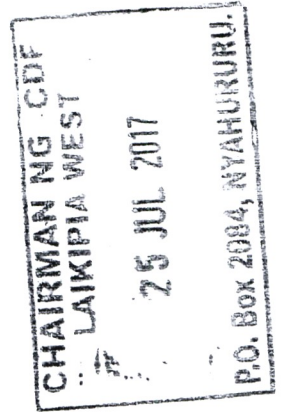
The LAIKIPIA WEST NGCDF financial statements were approved on 25/07/ 2017 and signed by:



Chairman NGCDF



Fund Account Manager



VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NGCDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NGCDF.

2. Recognition of revenue and expenses

The NGCDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NGCDF. In addition, the NGCDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NGCDF.

3. In-kind contributions

In-kind contributions are donations that are made to the NGCDF 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 NGCDF includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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

Reports and Financial Statements

For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NGCDF’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NGCDF’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. 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 June 30, 2017.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016- 2017	2015 - 2016
		Kshs	Kshs
Normal Allocation			
	AIE NO.A829638	4,094,827.60	-
	AIE NO.A855050	36,853,449.00	-
	AIE NO.A855550	40,948,275.10	-
	AIE NO.A796285		10,000,000.00
	AIE NO.A796313		10,000,000.00
	AIE NO.A796481	-	20,000,000.00
	AIE NO.A820932	-	26,000,000.00
	AIE NO.A825571	-	33,000,000.00
	AIE NO.A825760	-	33,564,286.00
	AIE NO.A825693	-	1,500,000.00
		-	
Conditional grants	AIE NO...		
	AIE NO...		
TOTAL		81,896,551.70	134,064,286.00

2. PROCEEDS FROM SALE OF ASSETS

	2016-2017	2015-2016
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
	-	-
Total	-	-

**CHAIRMAN NG CDF
LAIKIPIA WEST**
25 JUL 2017
P.O. Box 2084, NYAHURURU.

[Handwritten Signature]

**FUND ACCOUNT MANAGER
NG - CDF LAIKIPIA WEST**
25 JUL 2017
P. O. Box 2084 - 20300
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	96,000.00	208,000
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	96,000.00	208,000

4. COMPENSATION OF EMPLOYEES

Description	2016- 2017	2015 - 2016
	KShs	KShs
Basic wages of contractual employees	1,755,400.00	1,528,229.75
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	63,294.00	54,949.00
Gratuity	968,501.05	-
Total	2,787,195.05	1,583,178.75

~~Signature~~
CHAIRMAN NG CDF
LAIKIPIA WEST
25 JUL 2017
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Signature

FUND ACCOUNT MANAGER
NG - CDF LAIKIPIA WEST
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2016 - 2017	2015 - 2016
	KShs	KShs
Utilities, supplies and services	293,138.00	153,890.00
Office rent	-	120,000.00
Communication, supplies and services	156,770.00	195,345.00
Domestic travel and subsistence	59,650.00	191,200.00
Printing, advertising and information supplies & services	202,675.00	320,106.00
Rentals of produced assets	-	-
Training expenses	530,800.00	659,530.00
Hospitality supplies and services	142,537.00	41,569.00
Other committee expenses	-	-
Committee allowance	3,516,000.00	3,534,500.00
Insurance costs	-	-
Specialised materials and services	-	54,150.00
Office and general supplies and services	464,285.00	194,488.00
Fuel ,oil & lubricants	501,900.00	373,507.00
Other operating expenses	154,020.80	586,315.70
Routine maintenance – vehicles and other transport equipment	300,807.00	480,110.00
Routine maintenance – other assets	305,550.00	143,645.00
Total	6,628,132.80	7,048,355.70



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25 JUL 2017
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**FUND ACCOUNT MANAGER
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	24,500,000.00	44,794,651.00
Transfers to secondary schools (see attached list)	2,000,000.00	43,011,014.00
Transfers to tertiary institutions (see attached list)	700,000.00	10,800,000.00
Transfers to health institutions (see attached list)	-	3,375,000.00
TOTAL	27,200,000.00	101,980,665.00

7. OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	15,331,100.00	455,134.00
Bursary – tertiary institutions (see attached list)	8,616,100.00	6,255,550.00
Bursary – special schools (see attached list)	2,033,500.00	-
Mock & CAT (see attached list)	904,753.00	2,987,140.00
Water projects (see attached list)	-	2,300,000.00
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	24,300,000.00	7,900,000.00
Roads projects (see attached list)	2,733,333.00	6,597,100.00
Sports projects (see attached list)	-	800,000.00
Environment projects (see attached list)	-	-
Other Projects (see attached list)	-	-
Emergency Projects (specify)	3,985,000.00	5,767,647.00
Total	57,903,786.00	33,062,571.00


**CHAIRMAN NG CDF
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**FUND ACCOUNT MANAGER
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
WEST CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2016 - 2017	2015 - 2016
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	12,000,000.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	669,500.00
Purchase of ICT Equipment, Software and Other ICT Assets	75,600.00	24,660.00
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
Total	75,600.00	12,694,160.00

~~Signature~~
CHAIRMAN NG - CDF
LAIKIPIA WEST
 25 JUL 2017
 P.O. Box 2084, NYAHURURU.

FUND ACCOUNT MANAGER
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 25 JUL 2017
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Signature

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2016- 2017	2015 - 2016
	KShs	KShs
Strategic Plan Expenses	-	622,410.00
	-	-
	-	-
TOTAL	-	622,410.00

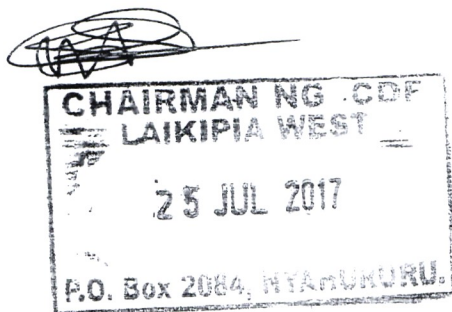
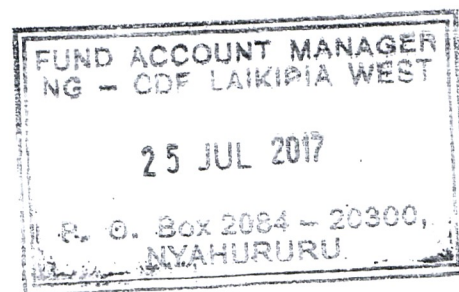
10. A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	KShs	KShs
<i>Equity Bank, Nyahururu Branch (0160261729259)</i>	4,131,347.75	16,562,724.70
	-	-
	-	-
TOTAL	4,131,347.75	16,562,724.70

10 B: CASH IN HAND

	2016 - 2017	2015 - 2016
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (specify)	-	-
	-	-
Total	-	-

[Provide cash count certificates for each]

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
 WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)


11. OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
TOTAL		-	-	-

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

12. RETENTION

Supplier/Contractor	PV no	2016- 2017	2015 - 2016
		KShs	KShs
		-	-
		-	-
		-	-
TOTAL		-	-


**CHAIRMAN NG CDF
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)


13. BALANCES BROUGHT FORWARD

	2016 – 2017	2015 - 2016
	KShs	KShs
Bank accounts	16,562,724.70	39,246,779.15
Cash in hand	-	-
Imprest	-	-
Total	16,562,724.70	39,246,779.15

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

		2016 - 2017	2015– 2016
		KShs	KShs
Bank accounts	REVERSALS OF STALE CHEQUES (Cheque No. 6,10,243,685,733,738,856,1186,1344,1458, 1912,1925,2013,2015,and 1885	170,785.20	35,000.00
Cash in hand			-
Imprest			-
Total		170,785.20	35,000.00


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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
 WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2017

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017	2015 - 2016
	KShs	KShs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	87,000.00
Supply of services	-	-
Total	-	87,000.00

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2016- 2017	2015 - 2016
	KShs	KShs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (NGCDFC STAFF GRATUITY)	223,769.78	751,336.15
Total	223,769.78	751,336.15

15.3: OTHER PENDING PAYABLES (See Annex 3)

	2016- 2017	2015 - 2016
	KShs	KShs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (specify)	-	-
Total	-	-

15.4: PMC ACCOUNT BALANCES (See Annex 5)

	2016 – 2017	2015 - 2016
	KShs	KShs
PMC account balances(see attached list)	15,593,596.33	-
Total	15,593,596.33	-



CHAIRMAN NG CDF
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FUND ACCOUNT MANAGER
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	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.						
Sub-Total						
Supply of services						
9.						
10.						
11.						
Sub-Total						
Grand Total						


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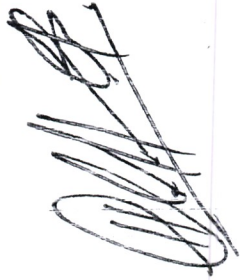
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		A	B	C	d=a-c		
Senior Management							
1.							
2.							
3.							
Middle Management							
4.							
5.							
6.							
Unionisable Employees							
7.							
8.							
9.							
Others (Gratuity)							
10. NGCDFC STAFF		223,769.78			223,769.78		The service gratuity will be paid after the expiry of the three year contract
11.							
Sub-Total		223,769.78			223,769.78		
Grand Total		223,769.78			223,769.78		



**CHAIRMAN NG - CDF
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**FUND ACCOUNT MANAGER
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 NYAHURURU

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		a	B	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						




CHAIRMAN NG CDF LAIKIPIA WEST
25 JUL 2017
 P.O. Box 2084, NYAHURURU.

FUND ACCOUNT MANAGER NG - CDF LAIKIPIA WEST
25 JUL 2017
 P. O. Box 2084 -- 20300, NYAHURURU


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2017

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (KShs) 2016/17	Historical Cost (KShs) 2015/16
Land	-	-
Buildings and structures	12,000,000	12,000,000
Transport equipment	-	-
Office equipment, furniture and fittings	736,500	736,500
ICT Equipment, Software and Other ICT Assets	475,600	400,000
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	13,212,100.00	13,136,500.00

Prepared by:

 Henry G. Wanjiku
 Fund Account Manager
 LAIKIPIA WEST NGCDF

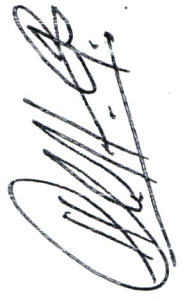
FUND ACCOUNT MANAGER
 NG - CDF LAIKIPIA WEST
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 CHAIRMAN NGCDF
 LAIKIPIA WEST
 25 JUL 2017
 P.O. Box 2084, NYAHURURU.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAikipia WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Primary schools				
Muguongo Primary	Equity	0160171072052	50,000.00	-
Kite Primary	Equity	0160299688283	50,592.06	-
Olngarua Special	Equity	0160299266169	115,342.00	-
Manguo Primary	Equity	0160163392362	49,900.48	-
Mahiga Primary School	Equity	0160262810542	50,330.00	-
Karangi Primary	Equity	0160294904906	325,411.26	-
Nguu Primary	Equity	0160171316159	49,450.00	-
Mwireri Primary	Equity	0160297483178	50,539.64	-
Ndurumo Primary	Equity	0160163391170	121,813.85	-
Rumuruti DEB primary	Equity	0160299900153	51,061.00	-
Gatero Primary	Equity	0160171342137	49,818.00	-
Kisima Primary	Equity	0160294040936	50,120.00	-
Kariaini Primary	Equity	0160163358775	49,693.00	-
Naigera Primary	Equity	0160168577577	30,932.00	-
Naiborom Primary	Equity	0160166055624	53,399.00	-
Salama Primary	Equity	0160171316756	31,588.00	-

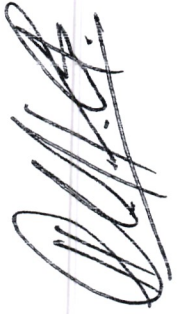


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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAikipia WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Kwanjiku Primary	Equity	0160171323459	49,890.00	-
Kirima Primary	Equity	0160164562887	50,281.00	-
Melwa Special	Equity	0160165243258	298,901.00	-
Rugongo Primary	Equity	0160171320061	1,000,000.00	-
Olarabel Primary	Equity	0160163392858	348,921.00	-
Mairo Primary	Equity	0160171245574	49,890.00	-
Nyakinyua Primary	Equity	0160164562873	50,066.00	-
SECONDARY SCHOOLS				
G.G Rumuruti Secondary School	Equity	0160163392281	50,761.00	-
Starehe Senior Secondary	Equity	0160166787685	105,784.00	-
TERTIARY SCHOOL				
Mukurumo Technical Training Institution	Equity	0160171021335	10,700,000.00	-
SECURITY				
Thome ap post	Equity	0160171333551	49,450.00	-
Oljabbett Ap post	Equity	0160171316565	52,016.00	-
Karangi Ap Post	Equity	0160171333834	54,9786.00	-
Kamwenje Police Post	Equity	0160190120321	51,278.00	-
Kabati Police Post	Equity	0160171334785	52,125.00	-
Ngarachi Ap Post	Equity	0160171330030	50,696.00	-
Gatero Chief Office	Equity	0160171319903	100,130.00	-




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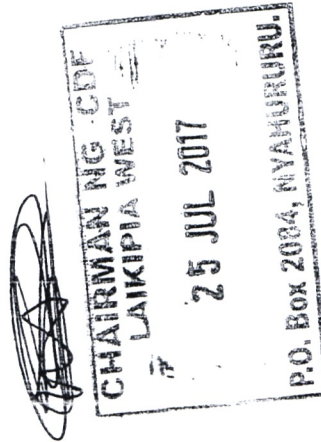
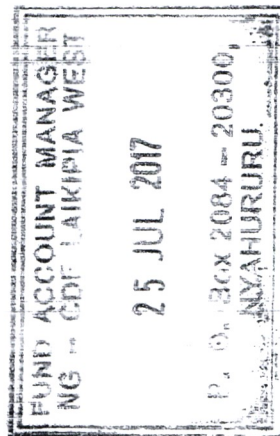
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Mahianyu Chief Office	Equity	0160171321685	100,108.00	-
Bondeni Chief Office	Equity	0160171334574	93,000.00	-
Sironi Chief Office	Equity	0160171210898	101,816.00	-
Gituamba D.O Office	Equity	0160171334401	100,296.00	-
Muhotetu D.O Office	Equity	0160171328185	108,797.00	-
Marmanet D.O Office	Equity	0160171343850	104,797.00	-
Sipili Acc Office	Equity	0160171332667	101,078.00	-
Rumuruti Chiefs Office	Equity	0160171333946	93,739.04	-
TOTAL			15,593,596.33	-

Prepared by:

Henry G. Wanjiku
 Fund Account Manager
LAIKIPIA WEST NGCDF




NATIONAL GOVERNMENT CONSTITUENTS DEVELOPMENT FUND -- LAIKIPIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

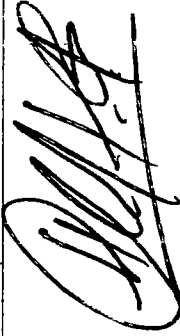
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
01	Bank balance (the statement of assets as at 30 June 2015 reflects a bank balance of kshs 39,246,779.15, while the bank confirmation reflects a balance of ksh41,674,928.90 as at the same date, resulting in a difference of ksh	The management provided the bank reconciliation statement and the bank balances as at 30 June 2015 and the variance was confirmed.	Fund Account Manager	Resolved	N/A



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	<p>2,428,149.75. There was no bank reconciliation prepared and prepared for the variance consequently, the accuracy of the bank balances as at 30 June count not be confirmed</p>				
02	<p>Failure to implement projects(OMC water and Chui water project)</p>	<p>The management provided an explanation to the auditors why the projects had not been implements as at 30/06/2015.It also provided the bank statements for both</p>	<p>Fund Account Manager</p>	<p>Resolved</p>	<p>N/A</p>



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		projects accounts to			
		confirm the bank			
		balances.			

