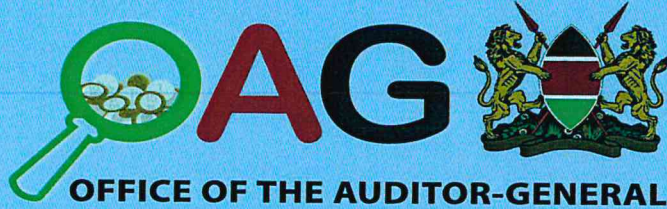



REPUBLIC OF KENYA



Enhancing Accountability

 THE NATIONAL ASSEMBLY PARLIAMENT BUILDING	
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REPORT

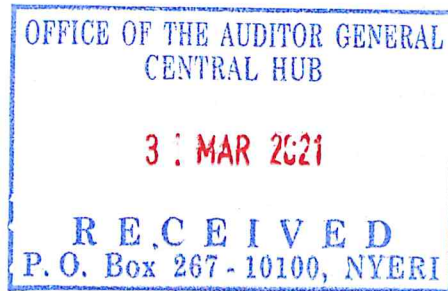
OF

THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LAIKIPIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LAIKIPIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

LAIKIPIA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Wilson Mwangi
2.	Sub-County Accountant	Nahashon Mathagu
3.	Chairman NGCDFC	John Mwangi
4.	Member NGCDFC	Mary Ndururi

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Laikipia East Constituency Headquarters

P.O. Box 920-10400
Gefro Imani Building
Park Road
Nanyuki, KENYA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

LAIKIPIA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

(f) NGCDF LAIKIPIA EAST Constituency Contacts

Telephone: (254) 711650342
E-mail: cdflaikipiaeast@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF LAIKIPIA EAST Constituency Bankers

1. Equity bank limited
Nanyuki branch
A/C No. 0270261969541
Kenyatta Road
P.O. Box 1482-10400
Nanyuki, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

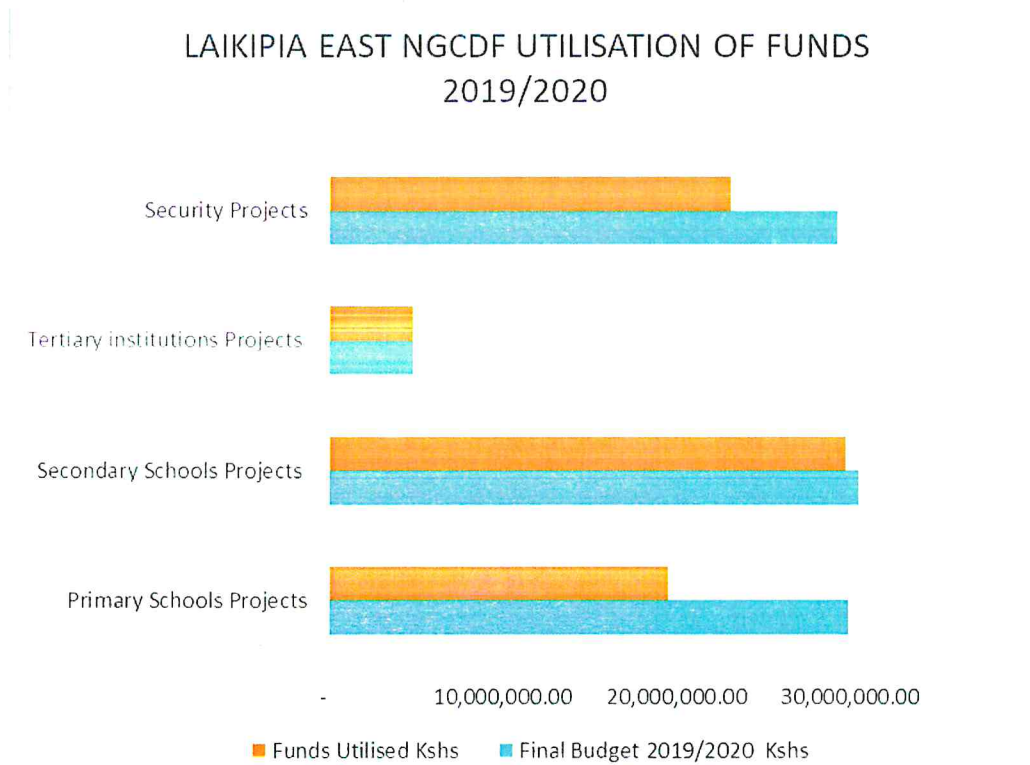
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 LAIKIPIA EAST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020**

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Laikipia East constituency NGCDFC is a vibrant management team which is keen in transforming the constituents’ social and economic growth and development through people’s participation in decision making, good management practices and the follow up of the law.

As at 30th June 2019/20 financial, Laikipia east constituency managed to receive half of the total amount of kshs. 68,000,000.00, out of which Kshs. 61,099,680.00 was disbursed to projects in the secondary schools, primary schools and security sectors. A further kshs. 6,224,214.00 was disbursed as emergency.

Below is a chart of the utilisation of funds in the financial year 2019/2020



Below are some of our best projects:



PHOTO: Construction of the proposed Kenya Medical Training College Nanyuki Campus



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LAIKIPIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

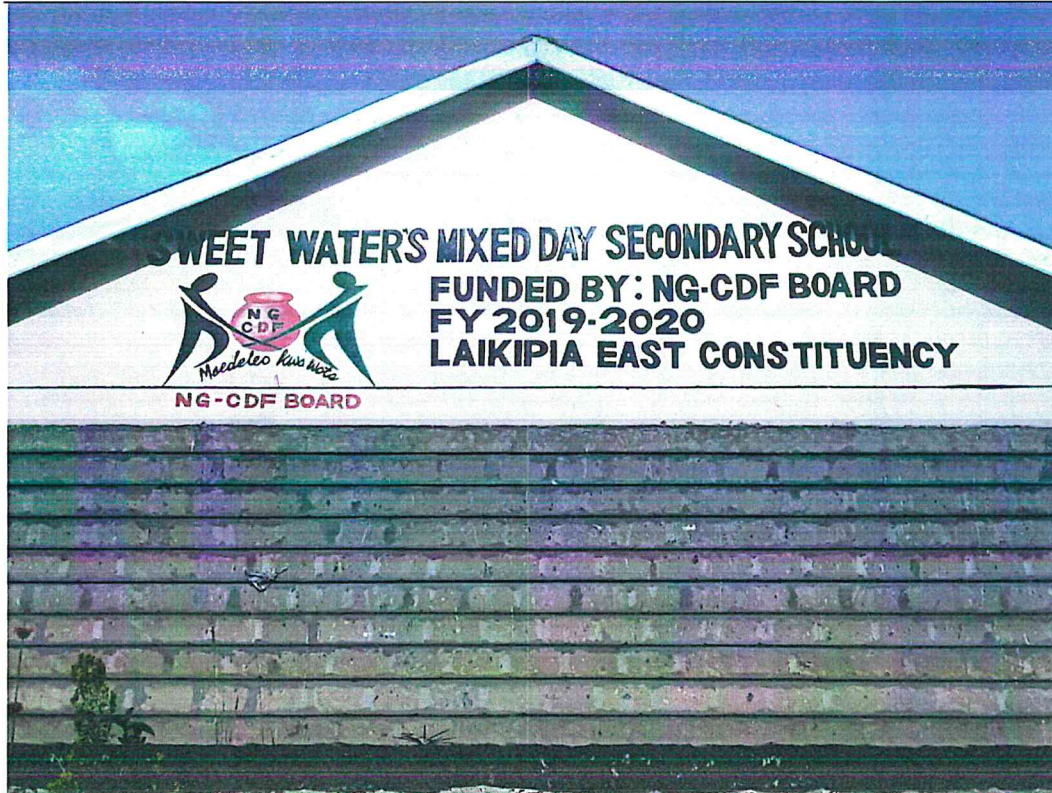


PHOTO 2: Construction of four classrooms at sweet waters mixed day secondary school

Challenges:-The current NGCDFCs first challenge was to put up financial management systems in place.

The constituency undertook to put systems of procurement process in place by carrying out prequalification through advertisement, and finally creating a list of prequalified suppliers and contractors. Also NGCDFC-Laikipia East resolved to use public works offices for professional drawing, architectural designs and BQs for our schools, and other projects. The highly needed professional contribution by work officers has been wanting. We have very few public work officers demanded by both the county and sub counties.

As at 30th June, the constituency has managed to complete half of the projects that were proposed by the NGCDFC to the National Board.

Due to the covid19 pandemic, disbursement of funds from the Board has really been affected. The constituency is yet to receive kshs. 69,367,724.14.

The constituency has put in place all the necessary measures and put systems in place as to reduce the future delays of project implementation work through prior planning with both public work and procurement offices.

The constituency has so many schools in both primary and secondary schools but with the allocation from the Board, we have tried to ensure areas are assisted by the funds. We still need more assistance from different stakeholders both in the private and public sector.

We also thank the NGCDF BOARD for regular and timely support to NGCDFCs through training, for capacity building, circulars and more often phone calls.

Sign: 
John Mwangi Njoki

Chairperson NGCDF Committee



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LAIKIPIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-Laikipia East Constituency's 2018-2022 strategic plan are to:

- 1) To improve infrastructural capacity and number of teaching staff of the constituency's educational institutions to enable them provide quality, efficient and effective education and training.
- 2) Provide bursaries to needy and deserving students to undertake schooling and various skills - based trainings
- 3) To harness sporting and creative talents of the youth so that their potential is realized
- 4) To enhance national government coordination, administration, security and promote social norms to facilitate peaceful co-existence among the people and create a conducive environment for development.

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions Laikipia East NGCDF has managed to start new schools that are closer to the community	Number of physical infrastructure in primary and secondary schools Number of students who have benefited with bursary	Liki Mixed Secondary School has two new classrooms and have been equipped with lockers. We have equipped a laboratory as well equipped schools with lockers and desks in Mwioko Secondary School, Murungai Secondary

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

LAIKIPIA EAST CONSTITUENCY

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				<p>School and Sweetwaters Mixed Secondary School which is a new school.</p> <p>Bursary has been paid to 218 needy students who got full sponsorship for the whole year</p>
Security	To ensure security personnel have sleeping quarters therefore bringing security closer to the residents	Improved security in the area	Number of security infrastructure constructed	We were able to construct 4 staff quarters at Lamuria AP post as well construct an ablution block for the county commander which was in a very bad state and also painted the office
Environment	To improve the environment of the area	Availability of water to the residents	Number of water tanks and boreholes constructed	A concrete water tank is being constructed at Ngobit Primary School that will be able to collect water that can be used by the residents.
Sports	To improve sports in the area	Sports equipment to sports teams	Number of sports teams assisted with sports equipment	Laikipia East Sports Project has been formed to enable management of sports activities in the area by giving sports equipment to 50 teams
Disaster Management	To be able to manage disasters that may arise	Lack of disasters happening in the area	Number condemned infrastructure constructed	Nanyuki High School had a dormitory that had huge cracks and we were able to allocate funds to the school to repair

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

LAIKIPIA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

				the dormitory before it collapses
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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – Laikipia East Constituency 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

The NGCDFC has encouraged responsible procurement, it has also been able to identify community needs and through training and capacity building are some of the methods that have been used in governance and management. The NGCDFC has continuously managed the continuous of learning and improve the quality of life of many in the society.

2. Environmental performance

The construction sector is garnering increasing concern as an industry that generates significant pollution while suffering from a lack of adequate environmental performance evaluations. Since NGCDFC conducts a lot of construction projects, the NGCDFC has ensured there is proper disposal of waste materials as well proper landscaping after completion of a construction project.

3. Employee welfare

The NGCDFC has always looked at gender mainstreaming during the hiring process of staff. The NGCDFC has staff comprising of four women and four men. All staff are entitled to annual leave, maternity leave, paternity leave, sick leave or any other form of leave. Employees are usually trained and the NGCDFC can sponsor a short term course to its employees. Employees are usually involved in NGCDFC activities such as monitoring and evaluation and capacity building exercises.

4. Market place practices

In the constituency there is an anti-corruption box where any corruption cases can be forwarded, thereafter they can be reviewed and discussed. Relationship with suppliers are great and this has been brought by following government laws and regulations. Contracts are always honoured there are best practices during payments.

5. Community Engagements

The constituency has an ongoing CSR project where three classrooms and two ablution blocks are being constructed at Mugumo Primary School at kshs. 4,000,000. The project will be able to improve learning activities in the school and will also help increase enrolment of more pupils.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LAIKIPIA EAST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY 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 East 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, 2020. 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 East 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-Laikipia East Constituency further confirms the completeness of the accounting records maintained for the *entity*, 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 East Constituency confirms that the entity 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 entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Laikipia East Constituency financial statements were approved and signed by the Accounting Officer on 21/09/ 2020.



Fund Account Manager

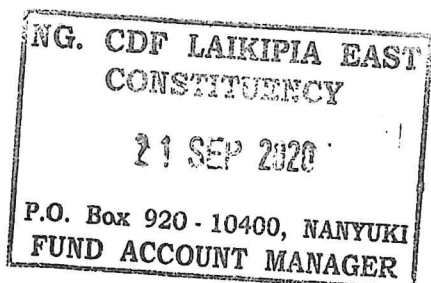
Name: Wilson Mwangi



National Sub-County Accountant

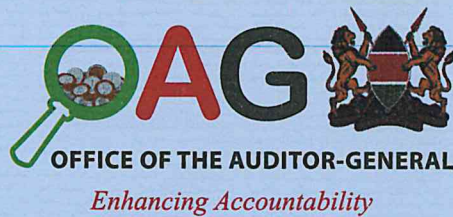
Name: Nahashon Mathagu

ICPAK Member Number: 20475



REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Laikipia East Constituency set out on pages 14 to 45, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the 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, 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 the National Government Constituencies Development Fund - Laikipia East Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Bank Balances

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.6,871,919. Included in the bank reconciliation statement were unrepresented cheques amounting to Kshs.475,372 which were stale as at 30 June, 2020. However, the cheques had not been reversed in the cash book.

Consequently, the accuracy, completeness and validity of bank balances totalling to Kshs.6,871,919 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

2. Inaccuracies in Summary Statement of Appropriation

Review of the summary statement of appropriation - recurrent and development combined revealed that percentage utilization of funds on expenditure was not correctly computed in respect of compensation of employees, use of goods and services, transfers to other Government Units and other grants and transfers, which erroneously show 45%, 70%, 79% and 58% instead of 73%, 75%, 83%, and 54% respectively.

Consequently, the accuracy, completeness and validity of the summary statement of appropriation - recurrent and development combined for the year ended 30 June, 2020 could not be confirmed.

3. Unsupported Summary of Fixed Assets Register

Annex 4 to the financial statements, reflects summary of fixed assets register. However, Annex 4 does not have any entries and balances for the assets.

Consequently, the accuracy, completeness and validity of the summary of fixed assets register as at 30 June, 2020 could not be confirmed.

4. Unsupported Committee Account Balances

Note 17.4 to the financial statements reflects Project Management Committee account balances totalling to Kshs.6,348,672 as at 30 June, 2020. However, the analysis of the account balances was not disclosed under Annex 5 to the financial statements.

Consequently, the accuracy, completeness and validity of the Project Management Committee account balances totalling to Kshs.6,348,672 as at 30 June, 2020 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.197,341,037 and

Kshs.127,346,304 respectively, resulting to an under-funding amounting to Kshs.69,994,733 or 35% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.197,341,037 and Kshs.120,474,385 respectively, resulting to an under expenditure amounting to Kshs.76,166,652 or 39% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unsatisfactory Implementation of Projects

1.1 Ngobit Primary School

The Management disbursed an amount of Kshs.3,999,680 to Ngobit Primary School for construction of a concrete water tank. Physical verification of the project in February, 2021 revealed that the water tank was not constructed in the School compound as planned but on a private land nearby. No explanation was provided for the anomaly.

In the circumstances, the validity and value for money of the expenditure totalling to Kshs.3,999,680 disbursed to the School during the year ended 30 June, 2020 could not be confirmed.

1.2 Sweet Waters Mixed Day Secondary School

The Management disbursed an amount of Kshs.6,375,000 to Sweet Waters Mixed Day Secondary School for construction of four (4) classrooms to completion. However, physical verification of the project revealed visible cracks on the walls due to poor workmanship and the contractor was not on site.

As a result, the regularity and value of money of the expenditure totalling to Kshs.6,375,000 incurred on the project during the year ended 30 June, 2020 could not be confirmed.

1.3 Murungai Secondary School

The Management disbursed an amount of Kshs.4,600,000 to Murungai Secondary School for construction of twin lab and multipurpose hall. However, physical verification conducted in February, 2021 revealed that the contractor changed the specification of roofing iron sheets by using a low grade and cheaper gauge-30 instead of gauge-28 as provided for in the bill of quantities. No evidence was provided to indicate that approval of the NG-CDF Management was obtained.

As a result, the regularity and value of money of the expenditure totalling to Kshs.4,600,000 incurred on the project during the year ended 30 June, 2020 could not be confirmed.

1.4 Ndemu Secondary School

The Management disbursed an amount of Kshs.4,800,000 for the construction of administration block at Ndemu Secondary School. Physical verification of the project in February, 2021 revealed leaking of the roof due to poor workmanship by the contractor. Further, the contractor was not on site.

Consequently, the value for money of the expenditure totalling to Kshs.4,800,000 incurred on the project during the year ended 30 June, 2020 could not be confirmed.

2. Lack of Projects Interim Certificates

The summary statement of appropriation and budget execution by programmes and sub-programmes for the year ended 30 June, 2020 reflect expenditures on projects totalling to Kshs.83,351,603 under various sub-heads. However, the Project Implementation Committees did not issue interim certificates on progress of works to support partial payments or claims made to contractors.

In the circumstances, the validity of expenditure totalling to Kshs.83,351,603 for the year ended 30 June, 2020 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with Governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Fund 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall 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

30 November, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

LAIKIPIA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	122,774,506	108,784,483
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		122,774,506	108,784,483
PAYMENTS			
Compensation of employees	4	3,029,224	1,603,707
Use of goods and services	5	5,631,319	14,987,756
Transfers to Other Government Units	6	54,049,680	47,504,586
Other grants and transfers	7	55,749,162	45,705,665
Acquisition of Assets	8	1,015,000	0
Other Payments	9	1,000,000	0
TOTAL PAYMENTS		120,474,385	109,801,714
SURPLUS/(DEFICIT)		<u>2,300,121</u>	<u>(1,017,231)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Laikipia East Constituency financial statements were approved on 21/09/ 2020 and signed by:



Fund Account Manager

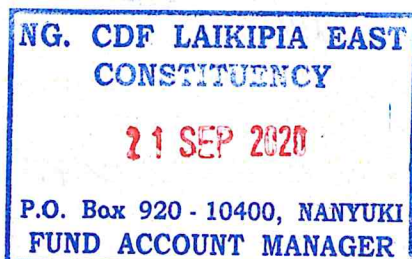
Name: Wilson Mwangi



National Sub-County Accountant

Name: Nahashon Mathagu

ICPAK Member Number: 20475




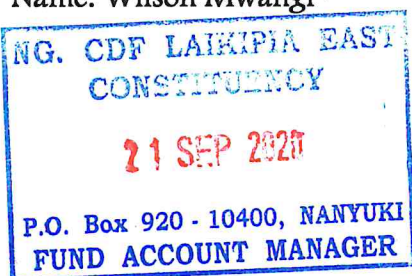
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LAIKIPIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020


VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,871,919	4,571,798
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		6,871,919	4,571,798
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		6,871,919	4,571,798
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		6,871,919	4,571,798
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	4,571,798	5,949,668
Surplus/Deficit for the year		2,300,121	(1,017,231)
Prior year adjustments	14	-	(360,639)
NET FINANCIAL POSITION		6,871,919	4,571,798

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Laikipia East Constituency financial statements were approved on 21/09/ 2020 and signed by:


 Fund Account Manager
 Name: Wilson Mwangi




 National Sub-County Accountant
 Name: Nahashon Mathagu
 ICPAK Member Number: 20475

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

LAIKIPIA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

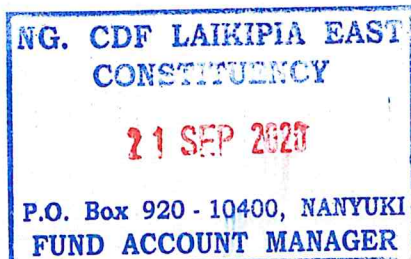
IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	122,774,506	108,784,483
Other Receipts	3	-	-
		122,774,506	108,784,483
Payments for operating expenses			
Compensation of Employees	4	3,029,224	1,603,707
Use of goods and services	5	5,631,319	14,987,756
Transfers to Other Government Units	6	54,049,680	47,504,586
Other grants and transfers	7	55,749,162	45,705,665
Other Payments	9	2,015,000	-
		120,474,385	109,801,714
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	(360,639)
Net Adjustments		-	(360,639)
Net cash flow from operating activities		2,300,121	(1,377,870)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8		-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		2,300,121	(1,377,870)
Cash and cash equivalent at BEGINNING of the year	13	4,571,798	5,949,668
Cash and cash equivalent at END of the year		6,871,919	4,571,798

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Laikipia East Constituency financial statements were approved on 21/09/2020 and signed by:

Fund Account Manager
Name: Wilson Mwangi

National Sub-County Accountant
Name: Nahashon Mathagu
ICPAK Member Number: 20475



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LAIKIPIA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724	59,973,313	197,341,037	127,346,304	69,994,733	65%
Proceeds from Sale of Assets						0%
Other Receipts						0%
	137,367,724	59,973,313	197,341,037	127,346,304	69,994,733	65%
PAYMENTS						
Compensation of Employees	3,855,600	20,894	3,876,494	3,029,224	847,270	45%
Use of goods and services	7,082,543	437,588	7,520,131	5,631,319	1,888,812	70%
Transfers to Other Government Units	27,900,000	37,153,214	65,053,214	54,049,680	11,003,534	79%
Other grants and transfers	81,794,581	21,061,617	102,850,945	55,749,162	47,101,783	58%
Acquisition of Assets	16,735,000	-	16,740,253	1,015,000	15,725,253	6%
Other Payments		1,200,000	1,200,000	1,000,000	200,000	83%
Unallocated Funds		100,000	100,000	-	100,000	
TOTALS	137,367,724	59,973,313	197,341,037	120,474,385	76,866,652	61%

The constituency had made a proposal amounting to Kshs. 137,367,724 for the financial year 2019/2020. The constituency managed to receive funds of Kshs. 68,000,000 by the end of the financial year. Kshs 69,367,724 has not yet been received from the Board. In the financial year 2019/2020 the constituency received Kshs. 54,774,506, this were funds allocated for the financial year 2018/2019.

On acquisition of assets, there was a 6% utilization since Laikipia East NGCDF had budgeted for the year 2019/2020 Kshs. 15,000,000 for the construction of the NGCDF office, Kshs. 425,253 for the purchase of a Laikipia East NGCDF Yamaha Motor Bike, and Kshs. 1,015,000 for the purchase of a multi-functional printer, computers and furniture for the Laikipia East NGCDF Office and Kshs. 300,000 for purchase of Magic-card printer amounting to Kshs. 16,740,253. In the financial year 2019/2020, the


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

constituency was able to purchase the multi-functional printer, computers and furniture amounting to Kshs. 1,015,000. The office has not started due since the procurement process was still ongoing and also the constituency finalizing the process of acquiring land for the office. The magic-card printer worth Kshs. 300,000 was still pending approval from the NGCDF Board and in addition the purchase of the Yamaha Motor Bike was already in the process of being procured.

The constituency is yet to receive funds amounting to Kshs. 266,370 for the financial year 2018/2019. Funds amounting to Kshs. 100,000 which is A-in-A, have not been allocated to any vote. These are funds from the sale of tender that was done in the financial year 2017/2018. The opening balance I the financial year 2019/2020 was Kshs. 4,571,798.

There was reallocation of funds where Kshs. 15,000,000 allocated to the construction of the NGCDFC Office in the financial year 2018/2019 was reallocated to new projects. An addition of Kshs. 10,000,000 allocated to the construction of the NGCDFC Office was reallocated to bursary as vocation training.

The NGCDF-Laikipia East Constituency financial statements were approved on 21/09/ 2020 and signed by:



Fund Account Manager
Name: Wilson Mwangi





National Sub-County Accountant
Name: Nahashon Mathagu
ICPAK Member Number: 20425

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LAIKIPIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,855,600	20,894	3,876,494	3,029,224	847,270
1.2 Committee allowances	1,300,000	31,000	1,331,000	1,295,000	36,000
1.3 Use of goods and services	1,716,488	45,362	1,761,850	1,700,319	61,531
1.4 Total (Kshs)	6,872,088	97,256	6,969,344	6,024,543	944,801
2.0 Monitoring and evaluation					
2.1 Capacity building	1,700,000	317,000	2,017,000	877,000	1,140,000
2.2 Committee allowances	1,500,000	-	1,500,000	1,093,000	407,000
2.3 Use of goods and services	866,056	44,226	910,282	666,000	244,282
2.4 Total (Kshs)	4,066,056	361,226	4,427,282	2,636,000	1,791,282
3.0 Emergency					
3.1 Primary Schools	200,000		200,000	200,000	-
3.2 Secondary schools	4,703,214		4,703,214	4,703,214	-
3.3 Tertiary institutions	796,000		796,000	796,000	-
3.4 Security projects	525,000		525,000	525,000	-
3.5 Other Emergencies	974,027	447,949	1,421,976		1,421,976
3.6 Total (Kshs)	7,198,241	447,949	7,646,190	6,224,214	1,421,976
4.0 Bursary and Social Security					
4.1 Primary Schools			-		-
4.2 Secondary Schools	23,000,000	432,994	23,432,994	3,775,000	19,657,994
4.3 Tertiary Institutions	11,000,000	251,811	11,251,811	156,000	11,095,811
4.4 Vocational Schools	8,000,000		8,000,000		8,000,000
4.5 Bursary Bodaboda		13,008,087	13,008,087	12,203,989	804,098
4.6 Social Security	6,000,000		6,000,000	6,000,000	-
4.7 Total (Kshs)	48,000,000	13,692,892	61,692,892	22,134,989	39,557,903

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
5.0 Sports					
5.1 Sports	2,700,000	1,627,697	4,327,697	4,312,250	15,447
5.2 Total (Kshs)	2,700,000	1,627,697	4,327,697	4,312,250	15,447
6.0 Environment					
6.1 Environment					
6.2 Total (Kshs)					
7.0 Primary Schools Projects (List all the Projects)					
7.1 Bingwa Special School	5,000,000		5,000,000		5,000,000
7.2 Sirma Primary School	3,000,000		3,000,000		3,000,000
7.3 Kibubungi Primary School	2,000,000		2,000,000		2,000,000
7.4 Kalalu Primary School		2,000,000	2,000,000	2,000,000	
7.5 Ndemu Primary School		2,000,000	2,000,000	2,000,000	
7.6 Kihato Primary School		2,000,000	2,000,000	2,000,000	
7.7 Bidii Mutara Primary School		1,000,000	1,000,000	1,000,000	
7.8 Ruai Primary School		1,000,000	1,000,000	1,000,000	
7.9 Bidii Mutara Primary School		900,000	900,000	900,000	
7.10 Ngobit Primary School		4,000,000	4,000,000	3,999,680	320
7.11 Nyakio Primary School		200,000	200,000	200,000	
7.12 Kariguini Primary School	3,000,000		3,000,000	3,000,000	
7.13 Muslim Primary School		200,000	200,000	200,000	
7.14 Nturukuma Primary School		750,000	750,000	750,000	
7.15 Solio DEB Primary School		750,000	750,000	750,000	
7.16 Mwituria Primary School		750,000	750,000	750,000	
7.17 Mwituria Primary School		250,000	250,000	250,000	
7.18 Wathituga Primary School		300,000	300,000		300,000
7.19 Njoguini Primary School		750,000	750,000	750,000	
7.20 Total (Kshs)	13,000,000	16,850,000	29,850,000	19,549,680	10,300,320

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LAIKIPIA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
8.0 Secondary Schools Projects (List all the Projects)					
8.1 Murungai Secondary School	1,300,000		1,300,000	1,300,000	
8.2 Murungai Secondary School		1,300,000	1,300,000	1,300,000	
8.3 Lechugu Secondary School		2,000,000	2,000,000	2,000,000	
8.4 Tharua Secondary School		4,300,000	4,300,000	4,300,000	
8.5 Ndemu Secondary School		4,800,000	4,800,000	4,800,000	
8.6 Ngobit Girls Secondary School		1,500,000	1,500,000	1,500,000	
8.7 Mathenya Secondary School		2,000,000	2,000,000	2,000,000	
8.8 Mathenya Secondary School		900,000	900,000	900,000	
8.9 Sweet Waters Secondary School		800,000	800,000	800,000	
8.10 Sweet Waters Mixed Day Secondary School	3,800,000		3,800,000	3,800,000	
8.11 Murungai Secondary School	2,000,000		2,000,000	2,000,000	
8.12 Likii secondary mixed day	1,000,000		1,000,000	1,000,000	
8.13 Sweet Waters Mixed Day Secondary School	2,000,000		2,000,000	2,000,000	
8.14 Likii Secondary School		375,000	375,000	375,000	
8.15 Lechugu Secondary School		250,000	250,000	250,000	
8.16 Sweetwaters Mixed Day Secondary School		375,000	375,000	375,000	
8.17 Kalalu Secondary School		753,214	753,214	750,000	3,214
8.18 Daiga Secondary School		400,000	400,000		400,000
8.19 Malek Secondary School		300,000	300,000		300,000
8.20 Waguthiru Secondary School		250,000	250,000	250,000	-
8.21 Total (Kshs)	10,100,000	20,303,214	30,403,214	29,700,000	703,214
9.0 Tertiary institutions Projects (List all the Projects)					

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
9.1 KMTC Nanyuki Campus	3,800,000		3,800,000	3,800,000	
9.2 KMTC Nanyuki Campus	1,000,000		1,000,000	1,000,000	
1.5 Total (Kshs)	4,800,000		4,800,000	4,800,000	
10.0 Security Projects					
10.1 Lamuria AP Post		1,500,000	1,500,000	1,500,000	
10.2 Daiga DO's Office		526,709	526,709	526,709	
10.3 Mwituria Police Post		3,000,000	3,000,000	3,000,000	
10.4 DCC Laikipia East Office	751,086		751,086	751,000	86
10.5 Daiga DO's Office	1,500,000		1,500,000	1,500,000	
10.6 Solio Village 4 Assistant County Commissioners Office	3,400,000		3,400,000	3,400,000	
10.7 Sirma Chiefs Office	3,400,000		3,400,000	3,400,000	
10.8 Daiga Assistant County Commissioners Office	3,400,000		3,400,000	3,400,000	
10.9 Wiyumirrie Police Station	7,000,000		7,000,000	5,600,000	1,400,000
10.10 Office Filing Cabinets for chiefs and assistant chiefs	240,000		240,000		240,000
10.11 Solio Village 4 Assistant County Commissioners Office	1,400,000		1,400,000		1,400,000
10.12 Sirma Chiefs Office	1,400,000		1,400,000		1,400,000
10.13 Chuma AP Post.		266,370	266,370		266,370
10.14 Daiga Assistant County Commissioners Office	1,400,000		1,400,000		1,400,000
10.15 Total (Kshs)	23,891,086	5,293,079	29,184,165	23,077,709	6,106,456
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)	425,253		425,253		425,253
11.2 Construction of CDF office	15,000,000		15,000,000		15,000,000
11.3 Purchase of furniture and	375,000		375,000	375,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LAIKIPIA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
equipment					
11.4 Purchase of computers	940,000		940,000	640,000	300,000
11.5 Purchase of land					
11.6 Total (Kshs)	16,740,253		16,740,253	1,015,000	15,725,253
12.0 Others					
12.1 Strategic Plan		1,200,000	1,200,000	1,000,000	200,000
12.2 Innovation Hub					
12.3 Total (Kshs)		1,200,000	1,200,000	1,000,000	200,000
13.0 Unallocated Funds					
13.1 Unallocated Funds		100,000	100,000		100,000
13.2 Total (Kshs)		100,000	100,000		100,000
GRAND TOTAL	137,367,724	59,973,313	197,341,037	120,474,385	76,866,652

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

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Laikipia East 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.

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO. B005023	1		54,784,483
AIE NO. B030192	2		10,000,000
AIE NO. A724451	3		12,000,000
AIE NO. B030470	4		8,000,000
AIE NO. B006417	5		11,000,000
AIE NO. B042027	6		13,000,000
AIE NO. B047181	1	54,774,506	
AIE NO. B 047498	2	4,000,000	
AIE NO. B 041307	3	18,000,000	
AIE NO. B 047726	4	5,000,000	
AIE NO. B 047948	5	6,000,000	
AIE NO. B 049345	6	14,000,000	
AIE NO. B 104369	7	21,000,000	
TOTAL		122,774,506	108,784,483

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	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	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,595,000	1,603,707
Personal allowances paid as part of salary	-	-
Pension and other social security contributions (Gratuity)	-	-
Employer Contributions Compulsory national social security schemes	-	-
Gratuity – contractual employees	434,224	-
Total	3,029,224	1,603,707

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	223,800	6,742,422
Electricity	2,420	3,494
Water & sewerage charges	8,919	2,085
Office rent	336,000	460,000
Communication, supplies and services	125,872	127,755
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses		1,183,000
Hospitality supplies and services	204,000	
Other committee expenses	1,339,000	1,200,000
Committee allowance	2,388,000	2,469,000
Insurance costs		
Specialised materials and services		
Office and general supplies and services	410,370	
Fuel , oil & lubricants	231,575	
Other operating expenses	217,000	
Bank service commission and charges	17,363	
Security operations		
Routine maintenance - vehicles and other transport equipment	127,000	
Routine maintenance- other assets		2,800,000
Total	5,631,319	14,987,756

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	19,549,680	28,727,586
Transfers to secondary schools (see attached list)	29,700,000	18,777,000
Transfers to tertiary institutions (see attached list)	4,800,000	-
Transfers to health institutions (see attached list)	-	-
TOTAL	54,049,680	47,504,586

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	3,775,000	13,719,000
Bursary – tertiary institutions (see attached list)	156,000	9,840,000
Bursary – special schools (see attached list)	12,203,989	12,896,000
Social Security	6,000,000	0
Security projects (see attached list)	23,077,709	2,278,835
Sports projects (see attached list)	4,312,250	2,273,120
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	6,224,214	469,710
Total	55,749,162	45,705,665

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	375,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	640,000	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	1,015,000	-

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	1,000,000	2,800,000
ICT Hub	-	-
	1,000,000	2,800,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Equity Bank Limited</i>	6,871,919	4,571,798
<i>Nanyuki Branch</i>		
<i>0270261969541</i>		
Total	6,871,919	4,571,798
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

12A. RETENTION

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

12B. GRATUITY DEPOSITS

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

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	4,571,798	5,949,668
Cash in hand	-	-
Imprest	-	-
Total	4,571,798	5,949,668

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	(360,639)	(360,639)
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	(360,639)	(360,639)

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	847,270	20,894
Use of goods and services	1,888,812	437,588
Amounts due to other Government entities (see attached list)	11,003,534	37,153,214
Amounts due to other grants and other transfers (see attached list)	47,101,783	21,061,617
Acquisition of assets	15,725,253	-
Others (<i>specify</i>)	200,000	1,200,000
unallocated funds	100,000	100,000
TOTAL	76,866,652	59,973,313

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	6,348,672	2,567,798
	6,348,672	2,567,798

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LAIKIPIA EAST CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees	Administration	847,270	20,894	
Use of goods & services	Administration	1,888,812	437,588	
Amounts due to other Government entities				
Bingwa Special School	Education	5,000,000		
Sirma Primary School	Education	3,000,000		
Kibubungi Primary School	Education	2,000,000		
Kalalu Primary School	Education		2,000,000	
Ndemu Primary School	Education		2,000,000	
Kihato Primary School	Education		2,000,000	
Bidii Mutara Primary School	Education		1,000,000	
Ruai Primary School	Education		1,000,000	
Bidii Mutara Primary School	Education		900,000	
Ngobit Primary School	Education	320	4,000,000	
Nyakio Primary School	Education		200,000	
Muslim Primary School	Education		200,000	
Nturukuma Primary School	Education		750,000	
Solio DEB Primary School	Education		750,000	
Mwituria Primary School	Education		750,000	
Mwituria Primary School	Education		250,000	
Wathituga Primary School	Education	300,000	300,000	
Njoguini Primary School	Education		750,000	
Murungai Secondary School	Education		1,300,000	
Lechugu Secondary School	Education		2,000,000	
Tharua Secondary School	Education		4,300,000	
Ndemu Secondary School	Education		4,800,000	
Ngobit Girls Secondary School	Education		1,500,000	
Mathenya Secondary School	Education		2,000,000	
Mathenya Secondary School	Education		900,000	
Sweet Waters Secondary School	Education		800,000	
Likii Secondary School	Education		375,000	
Lechugu Secondary School	Education		250,000	
Sweetwaters Mixed Day Secondary School	Education		375,000	

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Kalalu Secondary School	Education	3,214	753,214	
Daiga Secondary School	Education	400,000	400,000	
Malek Secondary School	Education	300,000	300,000	
Waguthiru Secondary School	Education		250,000	
Sub-Total		11,003,534	37,153,214	
Amounts due to other grants and other transfers				
Other Emergencies	Emergency	1,421,976	447,949	
Secondary Schools	Bursary Secondary Schools	19,657,994	432,994	
Tertiary Institutions	Bursary Secondary Schools	11,095,811	251,811	
Vocational Schools	Bursary Secondary Schools	8,000,000		
Bursary Bodaboda	Bursary Secondary Schools	804,098	13,008,087	
Sports	Sports	15,447	1,627,697	
Lamuria AP Post	Security	-	1,500,000	
Daiga DO's Office	Security	-	526,709	
Mwituria Police Post	Security	-	3,000,000	
Chuma AP Post	Security	266,370	266,370	
DCC Laikipia East Office	Security	86		
Wiyumirire Police Station	Security	1,400,000		
Office Filing Cabinets for chiefs and assistant chiefs	Security	240,000		
Solio Village 4 Assistant County Commissioners Office	Security	1,400,000		
Sirma Chiefs Office	Security	1,400,000		
Daiga Assistant County Commissioners Office	Security	1,400,000		
Sub-Total		47,101,782	21,061,617	
Acquisition of assets				
Motor Vehicles (including motorbikes)	Acquisition of assets	425,254		
Construction of CDF office	Acquisition of assets	15,000,000		
Purchase of computers	Acquisition of assets	300,000		
Sub-Total		15,725,254	-	
Others (specify)				

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Strategic Plan	Strategic Plan	200,000	1,200,000	
Unallocated Funds (A-in-A)	A-in-A	100,000	100,000	
	Sub-Total	300,000	1,300,000	
	Grand Total	76,866,652	59,973,313	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LAIKIPIA EAST CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/19
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Total				

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal 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)