

REPUBLIC OF KENYA



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OFFICE OF THE AUDITOR-GENERAL



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REPORT

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OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
LAGDERA CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2017



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-  
LAGDERA CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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



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

7805172

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAGDERA  
CONSTITUENCY**

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- LAGDERA  
CONSTITUENCY**

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

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National government *Constituencies Development Fund (NG-CDF)* was set up under the CDF Act, 2003 now repealed by the NG-CDF Act, 2013. The National government *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the National government *Constituencies Development Fund*. The objective of the fund to ensure that specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

**(b) Key Management**

The *LAGDERA Constituency's* day-to-day management is under the following key organs:

- i. National government Constituencies Development Fund Board (NG-CDFB)
- ii. National government Constituency Development Fund Committee (NG-CDFC)

**(c) Fiduciary Management**

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

No.	Designation	Name
1.	Chief Executive Officer	YUSUF MBUNO
2.	Fund Account Manager	YUSSUF KILAS ADEN
3.	District Accountant	JOSHUA M. MEME

**(d) Fiduciary Oversight Arrangements**

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

**(e) LAGDERA NG-CDF Headquarters**

P.O. Box 659  
SIR DIIF BUILDING  
OFF KISMAYU ROAD OPP KORA VIEW HOTEL  
GARISSA, KENYA

**(f) LAGDERA NG-CDF Contacts**

Telephone: (254) 723504365  
E-mail: [cdflagdera@cdf.go.ke](mailto:cdflagdera@cdf.go.ke)  
Website: [www.ng-cdf.go.ke](http://www.ng-cdf.go.ke)

**(g) LAGDERA NG-CDF Bankers**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- LAGDERA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

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1. FIRST COMMUNITY BANK  
GARISSA BRANCH  
A/C NO.00095767

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
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- LAGDERA  
CONSTITUENCY**

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

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**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT  
CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

NG-CDFC Lagdera under financial year 2016-17 was given 81, 896,551 (eighty one million, eight hundred and ninety six thousand, five hundred and fifty one shillings only)

The board dispersed the whole amount before the end of financial year and absorption rate was 92%. The projects implemented were mainly education and security. There was increase in enrolment of primary school due to increased infrastructure development. i.e. construction of 48 no classrooms within the constituency.

As mentioned earlier there is political interference in the management of the NG-CDFC funds. Not only has that but also budgeted constraints that interferes with the day to day activities.

I do hereby recommend that minimization of political interference and timely disbursement of funds.



*Sign*

**CHAIRMAN NG-CDFC**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- LAGDERA  
CONSTITUENCY**

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

**III. STATEMENT OF NG-CDF 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 agency shall prepare financial statements in respect of that agency. 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.

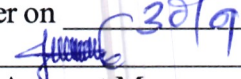
The Accounting Officer in charge of the LAGDERA national government Constituency Development Fund is responsible for the preparation and presentation of the LAGDERA NG-CDF financial statements, which give a true and fair view of the state of affairs of the LAGDERA NG-CDF for and as at the end of the 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 NG-CDF; (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 NG-CDF; (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 LAGDERA NG-CDF accepts responsibility for the NG-CDF'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 NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the CDF's financial position as at that date. The Accounting Officer charge of the LAGDERA NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the LAGDERA NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF'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 NG-CDF'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 LAGDERA NG- CDF financial statements were approved and signed by the Accounting Officer on 30/9 2017.

  
Fund Account Manager

  
Chairman NG-CDFC



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# REPUBLIC OF KENYA

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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 - LAGDERA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Lagdera Constituency set out on pages 5 to 24, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Lagdera 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 the National Government Constituencies Development Fund Act, 2015.

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

#### Basis for Qualified Opinion

##### 1. Award of Contract for Education Projects

During the year ended 30 June 2017, the National Government Constituency Development Fund – Lagdera awarded contracts amounting to Kshs.7,805,172 to various contractors for the construction of education projects. However, the Project files and tender documents such as bills of quantities, tender opening minutes, evaluation reports, NGCFC minutes and Inspection and acceptance reports for projects amounting to Kshs.5,600,000 were not made available for audit review despite several requests. Further, Bills of Quantities for projects worth Kshs.2,205,172 were either partly filled or not completely filled as required by the

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund -  
Lagdera Constituency for the year ended 30 June 2017*

public procurement laws. It was further noted that the payments were supported with copies of tender evaluation reports and tender opening minutes. However, the original documents were not made available for audit review.

In the circumstances, it has not been possible to confirm the propriety of the expenditure of Kshs.7,805,172 as at 30 June 2017.

## **2. Unaccounted For Bursary Funds**

In the financial year 2016/2017, the NG CDF Committee for Lagdera Constituency disbursed bursaries amounting to Kshs.22,642,000 to various tertiary institutions. However, examination of the expenditure and its supporting documents revealed that an amount of Kshs.5,370,000 disbursed to various tertiary institutions has not been acknowledged through official receipts or acknowledgement letters by the institutions purported to have been paid and it was not possible to confirm if the right students benefited from the bursary.

Consequently, the propriety of the expenditure of Kshs.5,370,000 could not be confirmed.

## **3. Construction of 80 Bed Capacity at Barkuke Primary School**

The National Government Constituency Development Fund –Lagdera awarded a contract amounting to Kshs.5,000,000 to Eish construction company Ltd for the construction of 80 bed capacity dormitory at Barkuke Primary School, out of which an amount of Kshs.3,500,000 had been paid to the contractor as the time of the audit. However, the expenditure was not supported with tender notice and tender opening and evaluation minutes. It was therefore not possible to ascertain whether the project was done in accordance with the contract specifications and whether the lowest bidder was awarded the contract.

Under the circumstance, it has not been possible to ascertain the authenticity of the expenditure of Kshs.3,500,000 as at 30 June 2017.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund-Lagdera 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 qualified opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the

Basis for Qualified Opinion and Other Matter sections of my report, based on the procedures performed, I have determined that there are no other Key Audit Matters to communicate in our report.

## Other Matter

### 1.0 Budgetary control and Performance

#### 1.1 Budget Performance Analysis

A review of the statement of budget appropriation revealed that during the year under review, the Lagdera National Government Constituency Development Fund had an approved budget amounting to Kshs.141,287,995 out of which an amount of Kshs.59,391,444 was unspent balance from the financial year 2015/2016. The budget utilization on receipts and expenditure is as follows:-

Item	Budget (Kshs)	Actual (Kshs)	Difference Under (Kshs)	Actual % of Budget
Receipts	141,287,995	141,287,995	0	100%
Expenditure	141,287,995	129,945,712	11,342,283	91%

The Fund received all the funds budgeted for during the year under review. However, the Fund incurred an amount of Kshs.129,945,712 against the budgeted amount of Kshs.141,287,995 resulting to under expenditure of Kshs.11,342,283 or 9% of the approved budget.

#### 1.2. Under Expenditure on Overall Budget

The National Government Constituency Development Fund – Lagdera recorded an overall 8% under expenditure during the year under review as follows:-

Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under/Over Expenditure (Kshs)	% Difference
Compensation of employees	3,111,739	3,227,122	(115,383)	-3.7%
Use of goods and services	11,941,379	11,015,675	925,705	8%

Transfer to other Government units	84,279,982	77,718,935	6,561,048	8%
Other grants and transfers	41,454,895	37,983,981	3,470,914	8.4%
Other payments	500,000	0	500,000	100%
<b>TOTAL</b>	<b>141,287,995</b>	<b>129,945,713</b>	<b>11,342,284</b>	<b>8%</b>

No reason was given why the Fund failed to utilize all the funds allocated for the year.

### 1.3. Project Implementation and Management

During the financial year under review, the National Government Constituency Development Fund – Lagdera allocated Kshs.49,956,896.50 to 33 projects for mainly education and security. Scrutiny of the project implementation status report revealed that 30 projects out of the 33 projects budgeted for were completed, one had not started and two projects were on going as follows:-

Sector	Project Status	Project Cost (Kshs)	No. of Projects
Education	Complete	44,956,897	30
	Ongoing	-	-
	Not started	1,800,000	1
Security	Complete	-	-
	Ongoing	3,200,000	2
	Not started	-	-
<b>TOTAL</b>		<b>49,956,897</b>	<b>33</b>

No proper explanation was given for not completing the projects to benefit the County residents 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 continue as a going concern/ 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's 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.

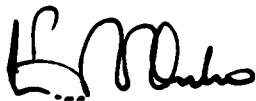
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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 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's 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's 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**

**23 August 2018**


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- LAGDERA  
CONSTITUENCY**

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

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	81,896,551	173,081,846
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>81,896,551</b>	<b>173,081,846</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,227,122	1,428,830
Use of goods and services	5	11,015,675	8,258,859
Transfers to Other Government Units	6	77,718,935	81,800,887
Other grants and transfers	7	37,983,981	29,673,692
Acquisition of Assets	8	-	-
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>129,945,712</b>	<b>121,162,268</b>
<b>SURPLUS/DEFICIT</b>		<b>(48,049,161)</b>	<b>51,919,577</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The LAGDERA NG-CDF financial statements were approved on 30/09 2017 and signed by:

  
Chairman – NG-CDFC

  
Fund Account Manager



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- LAGDERA  
CONSTITUENCY**

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

<b>V.STATEMENT OF FINANCIAL ASSETS</b>			
	<b>Note</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	11,342,283	58,171,444.24
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprest	11	-	1,220,000.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>11,342,283</b>	<b>59,391,444.24</b>
<b>REPRESENTED BY</b>			
Retention	12	-	-
Fund balance b/fwd 1st July 2016	13	59,391,444.24	7,471,868
Surplus/Defict for the year		(48,049,161)	51,919,576
Prior year adjustments	14	-	-
<b>NET FINANCIAL POSITION</b>		<b>11,342,283</b>	<b>59,391,444</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- LAGDERA  
CONSTITUENCY**

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

**VI. STATEMENT OF CASH FLOW**

Receipts for operating income		2016 - 2017	2015 - 2016
Transfers from CDF Board	1	81,896,551.10	173,081,845.60
Other Receipts	3	-	-
		<b>81,896,551.10</b>	<b>173,081,845.60</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,227,122.00	1,428,830.00
Use of goods and services	5	11,015,674.73	8,258,859.82
Transfers to Other Government Units	6	77,718,934.50	81,800,887.44
Other grants and transfers	7	37,983,981.00	29,673,692.00
Other Payments	9	-	-
<b>TOTAL</b>		<b>129,945,712.23</b>	<b>121,162,269.26</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>(48,049,161.13)</b>	<b>51,919,576.34</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
<b>Net cash flows from operating Activities</b>		<b>(48,049,161.13)</b>	<b>51,919,576.34</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(48,049,161.13)</b>	<b>-</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>59,391,444.24</b>	<b>7,471,876.90</b>
<b>Cash and cash equivalent at END of the year</b>		<b>11,342,283.11</b>	<b>59,391,444.24</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The LAGDERA NG- CDF financial statements were approved on 30/09 2017 and signed by:

  
Chairman – NG-CDFC

  
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAGDERA CONSTITUENCY**

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

**SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilizations Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	81,896,551	59,391,444	141,287,995	129,945,712	11,342,283	92.0%
Proceeds from Sale of Assets				-	-	
Other Receipts	-			-	-	
<b>TOTAL</b>	<b>81,896,551</b>	<b>59,391,444</b>	<b>141,287,995</b>	<b>129,945,712</b>	<b>11,342,283</b>	<b>92.0%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,566,000	1,545,739	3,111,739	3,227,122	(115,383)	103.7%
Use of goods and services	5,804,690	6,136,690	11,941,379	11,015,675	925,705	92.2%
Transfers to Other Government Units	46,756,896	37,523,086	84,279,982	77,718,935	6,561,048	92.2%
Other grants and transfers	27,768,966	13,685,929	41,454,895	37,983,981	3,470,914	91.6%
Acquisition of Assets		-	-	-	-	
Other Payments		500,000	500,000		500,000	
<b>TOTAL</b>	<b>81,896,551</b>	<b>59,391,444</b>	<b>141,287,995</b>	<b>129,945,712</b>	<b>11,342,283</b>	<b>92.0%</b>

The LAGDERANG- CDF financial statements were approved on 30 June 2017 and signed by:



**Chairman NG-CDF**



**Fund Account Manager**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-LAGDERA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

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**I. 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 NG-CDF 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 NG-CDF.

**2. Recognition of revenue and expenses**

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

**3. In-kind contributions**

In-kind contributions are donations that are made to the NG-CDF 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 NG-CDF 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-LAGDERA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

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*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 NG-CDF 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 NG-CDF budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NG-CDF 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-LAGDERA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

**1X.NOTES TO THE FINANCIAL STATEMENTS**

**I.TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2016 - 2017	2015 -2016
		Kshs	Kshs
Normal Allocation	A829635	4,094,827.00	27,738,090
	A 855047	36,853,449.00	27,738,087
	A 855723	40,948,275.10	10,000,000
			10,000,000
			20,000,000
			28,000,000
			49,605,669
<b>TOTAL</b>		<b>81,896,551</b>	<b>173,081,846</b>

**1. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Receipts from the Sale of Buildings	-	
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of office and general equipment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-LAGDERA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**2. OTHER RECEIPTS**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Interest Received	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. COMPENSATION OF EMPLOYEES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	2,184,491	1,304,830
Basic wages of casual labour	15,000	90,000
<b>Personal allowances paid as part of salary</b>	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	28,800	34,000
gratuity	998,831	-
<b>Total</b>	<b>3,227,122</b>	<b>1,428,830</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-LAGDERA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	-	90,584
Office rent	150,000	150,000
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Other committee expenses	3,487,752	-
Committee allowance	5,366,797	5,296,630
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	2,011,126	2,721,645.36
Fuel ,oil & lubricants	-	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
<b>Total</b>	<b>11,015,675</b>	<b>8,258,859.82</b>





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-LAGDERA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015- 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to primary schools	57,062,039	64,300,887
Transfers to secondary schools	10,656,896	17,500,000
Transfers to Tertiary institutions	10,000,000	-
Transfers to Health institutions	-	-
<b>TOTAL</b>	<b>77,718,935</b>	<b>81,800,887</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary -Secondary	8,667,873	5,797,000.00
Bursary -Tertiary	22,642,000	470,000.00
Bursary-Special schools	-	-
Mocks & CAT	379,310	-
Security	2,200,000	-
Roads	-	9,000,000.00
Sports	-	2,352,113.00
Environment	-	2,352,113.00
Other capital grants and transfer	-	-
Emergency Projects (specify)	4,094,798	7,205,466.00
<b>Total</b>	<b>37,983,981</b>	<b>29,673,692.00</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-LAGDERA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

specify	-	-
specify	-	-
specify	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-LAGDERA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

<b>Name of Bank, Account No. &amp; currency</b>		<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Account Number</b>	<b>Kshs (30/6/2017)</b>	<b>Kshs (30/6/2016)</b>
FIRST COMMUNITY BANK,GARISSA BRANCH	95767	11,342,283	58,171,444.24
		-	-
		-	-
<b>Total</b>		<b>11,342,283</b>	<b>58,171,444.24</b>

**13. BALANCES BROUGHT FORWARD**

		<b>2016 - 2017</b>	<b>2015 - 2016</b>
		<b>Kshs (1/7/2017)</b>	<b>Kshs (1/7/2016)</b>
Bank accounts		11,342,283	58,171,444.24
Cash in hand		-	-
Imprest		-	1,220,000.00
<b>Total</b>		<b>11,342,283</b>	<b>59,391,444.24</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-LAGDERA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

<b>15.3: OTHER PENDING PAYABLES</b>	<b>2016/2017</b>	<b>2015/2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	-	1,095,739.40
use of goods and services	-	6,136,689.40
Amounts due to other Government entities	8,211,000	36,753,086.40
Amounts due to other grants and other transfers	940,000	13,685,928.75
Others (specify)	2,191,283	500,000.00
<b>Total</b>	<b>11,342,283</b>	<b>58,171,444.24</b>

**15.4: PMC account balances (See Annex 2)**

	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	<b>2016/2017</b>	<b>2015/2016</b>
	<b>xxx</b>	<b>xxx</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-LAGDERA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

<b>AMOUNT DUE TO OTHER GOVERNMENT ENTITIES</b>	
<b>Project name</b>	<b>Amount ksh.</b>
Barsaben primary school	1,770,000.00
Skansa primary school	570,000.00
Benane primary school	38,250.00
Laheley primary school	129,500.00
Janju primary school	1,770,000.00
Dalehele primary school	38,250.00
Shanta Abak primary school	265,000.00
Baraki primary school	465,000.00
Barkuke primary school	1460,000.00
Barfin primary school	765,000.00
Shabel dula primary school	270,000.00
Elan primary school	570,000.00
Afweine secondary school	100,000.00
<b>TOTAL</b>	<b>8,211,000.00</b>
<b>AMOUNT DUE TO OTHER GRANTS AND OTHER TRANSFERS</b>	
Bursary secondary	940,000.00
<b>OTHERS</b>	
Afeine ap post	965,000.00
Eldere chiefs office	165,000.00
Audit fee	500,000.00
Purchase of school bus	500,000.00
Strategic plan	61,283.00
<b>TOTAL</b>	<b>2,191,283.00</b>
<b>GRAND TOTAL</b>	<b>11,342,283.00</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-LAGDERA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

**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.

Referen ce No. on the externa l audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designatio n)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2	Under spent budget	Some of the disbursement was received from the board on June and therefore the money could not be utilised before the end of the financial year.	Yussuf kilas fam	resolved	
3	Non-maintenance of bank accounts held by project management committees	During the period of the exercise the project management committees did not file the returns with NG-CDF. However we had written to the project management committee to forward their bank statement to the office for onward submission to the auditor general. The statement can now be verified.	Yussuf Kilas FAM	Partially resolved	September
4	Appointment of the constituency oversight	In consultation with relevant authorities, it is agreed that the committee will be constituted immediately	Yussuf Kilas FAM	Not resolved	September
5	Irregular award of capital projects	The project management committee being a procurement	Yussuf Kilas FAM	Not resolved	October

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-LAGDERA  
CONSTITUENCY**

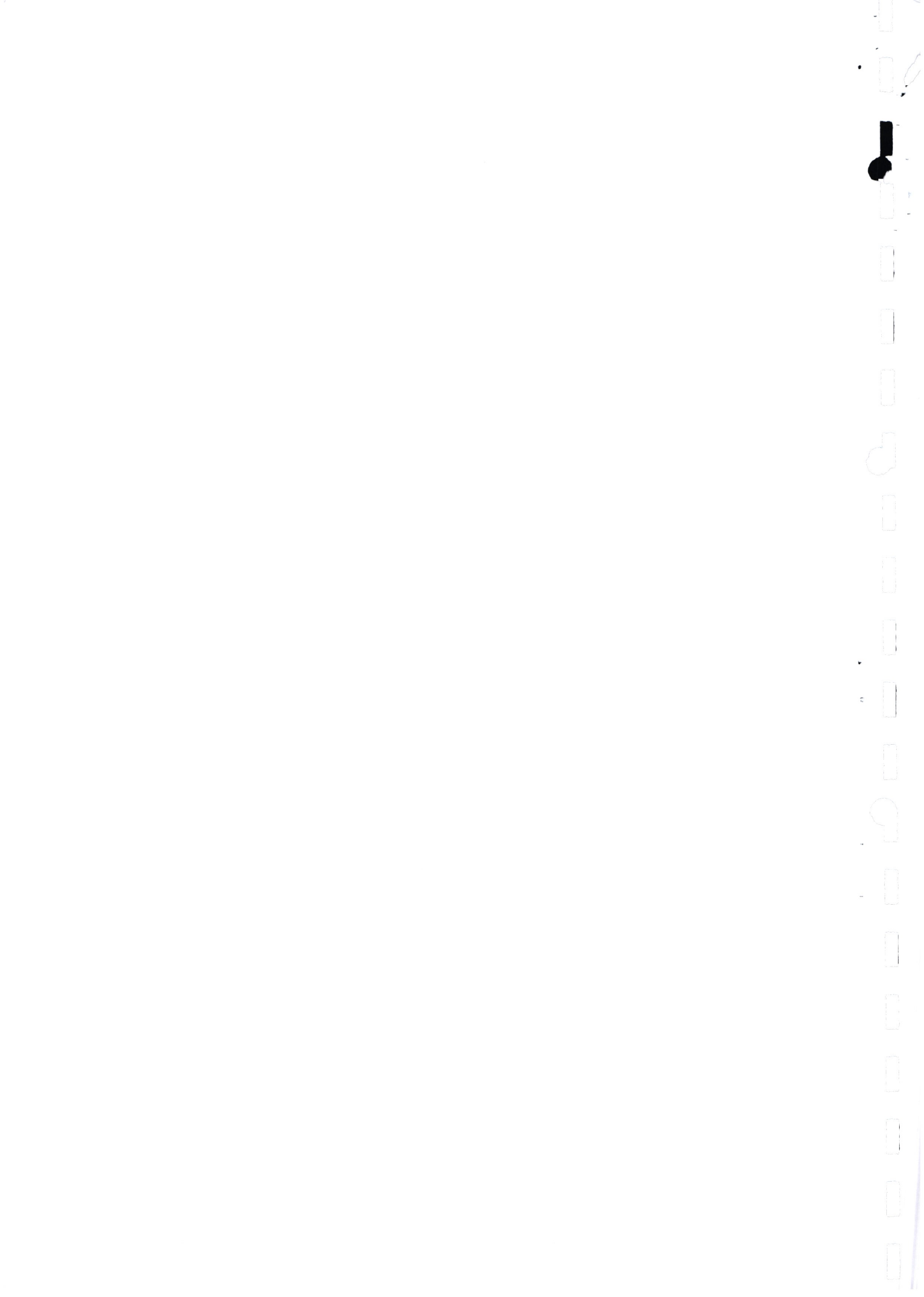
**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

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)
		entity was mandated to procure on behalf of NG-CDFC However, there were some noncompliance but in the next budget there will be improvement since we will have capacity building for the management committee.			
6	Unaccounted for bursary funds	During the exercise, some of the institutions had not acknowledged the receipts of funds but they are now available and verified and more so cheque dispatch register can be used to trace whether the funds reached the intended beneficiaries.	Yussuf Kilas FAM	Partially resolved	September
7	Unaccounted for emergency funds	Due to the emergency in nature, the project was undertaken and maybe due to transportation of payment vouchers, some of the documents required may have been detached or might have been removed from their original files.	Yussuf Kilas FAM	Not resolved	September

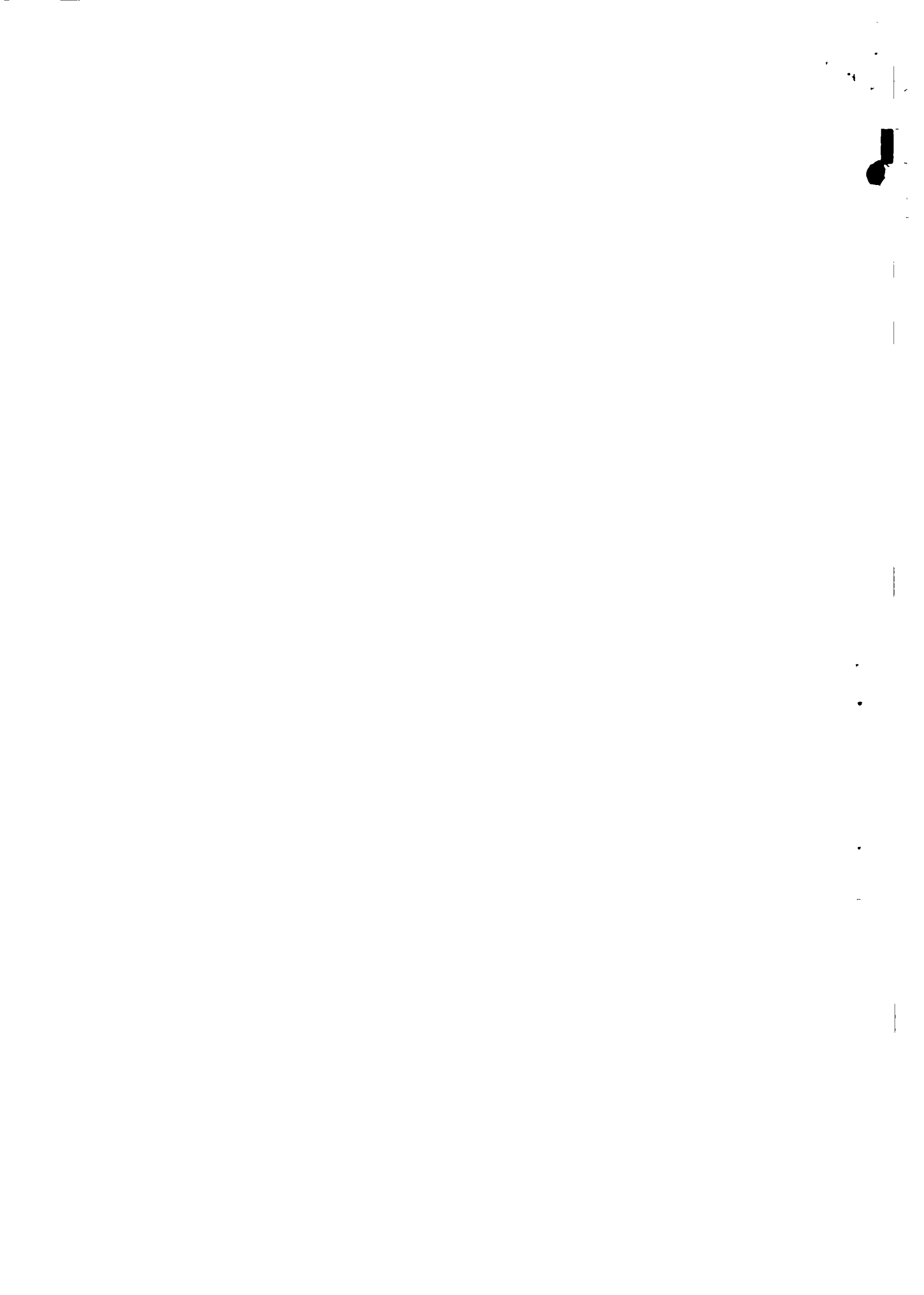


<b>TRIAL BALANCE AS AT 30TH JUNE 2017</b>			
		DR	CR
<b>Cash and Cash equivalents</b>			
	Bank Balances	11,342,283	
	Cash Balances	-	
	Outstanding Imprest	-	
<b>Payments</b>			
	Compensation of Employees	3,227,122	
	Use of goods and services	11,015,675	
	Transfers to Other Government Units	77,718,935	
	Other grants and transfers	37,983,981	
	Social Security Benefits	-	
	Acquisition of Assets	-	
	Other Payments	-	
<b>Receipts</b>			
	Transfers from the Board		81,896,551
	Proceeds from sale of assets		-
	Others receipts		-
Prior Year Adjustment			-
<b>Fund Balance b/f</b>			59,391,444
<b>TOTAL</b>		<b>141,287,996</b>	<b>141,287,995</b>



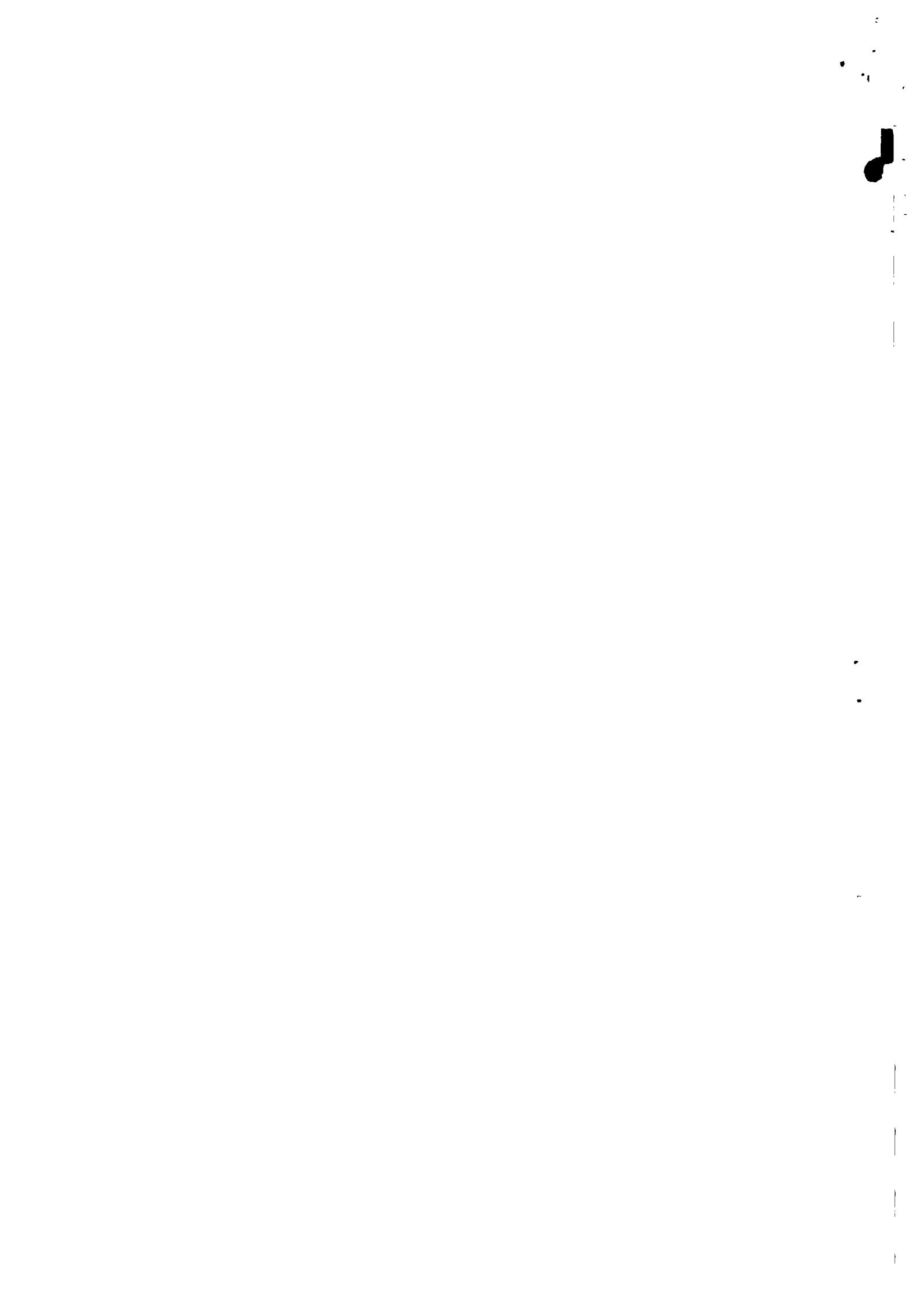
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND BOARD**

Name of Region.: NORTH EASTERN		Name of County: GARISSA		Name of the Constituency LAGDERA		Financial Year .....2016/17		As at .....30th June, 2017.		ASSET NAME/ DESCRIPTION	ASSET CATEGORY	ASSET NO. /TAG NO.	S/NO	ACQUISITION DATE	PURCHASE COST(KSH)	PHYSICAL LOCATION	CURRENT CONDITIO N
REGION	COUNTY	CONSTITUENCY															
North Eastern	GARISSA	LAGDERA			1.TABLE	Furniture	CDF/LAG/TO1	-	-	-	-	-	-	-	cdfc office	GOOD	
North Eastern	GARISSA	LAGDERA			2.TABLE	Furniture	CDF/LAG/TO2	-	-	-	-	-	-	-	cdfc office	GOOD	
North Eastern	GARISSA	LAGDERA			3.TABLE	Furniture	CDF/LAG/TO3	-	-	-	-	-	-	-	cdfc office	GOOD	
North Eastern	GARISSA	LAGDERA			4.TABLE	Furniture	CDF/LAG/TO4	-	-	-	-	-	-	-	cdfc office	GOOD	
North Eastern	GARISSA	LAGDERA			5.ARM CHAIR	Furniture	CDF/LAG/AC/01	-	-	-	-	-	-	-	cdfc office	GOOD	
North Eastern	GARISSA	LAGDERA			6.ARM CHAIR	Furniture	CDF/LAG/AC/02	-	-	-	-	-	-	-	cdfc office	GOOD	
North Eastern	GARISSA	LAGDERA			7.ARM CHAIR	Furniture	CDF/LAG/AC/03	-	-	-	-	-	-	-	cdfc office	GOOD	
North Eastern	GARISSA	LAGDERA			8.ARM CHAIR	Furniture	CDF/LAG/AC/04	-	-	-	-	-	-	-	cdfc office	GOOD	

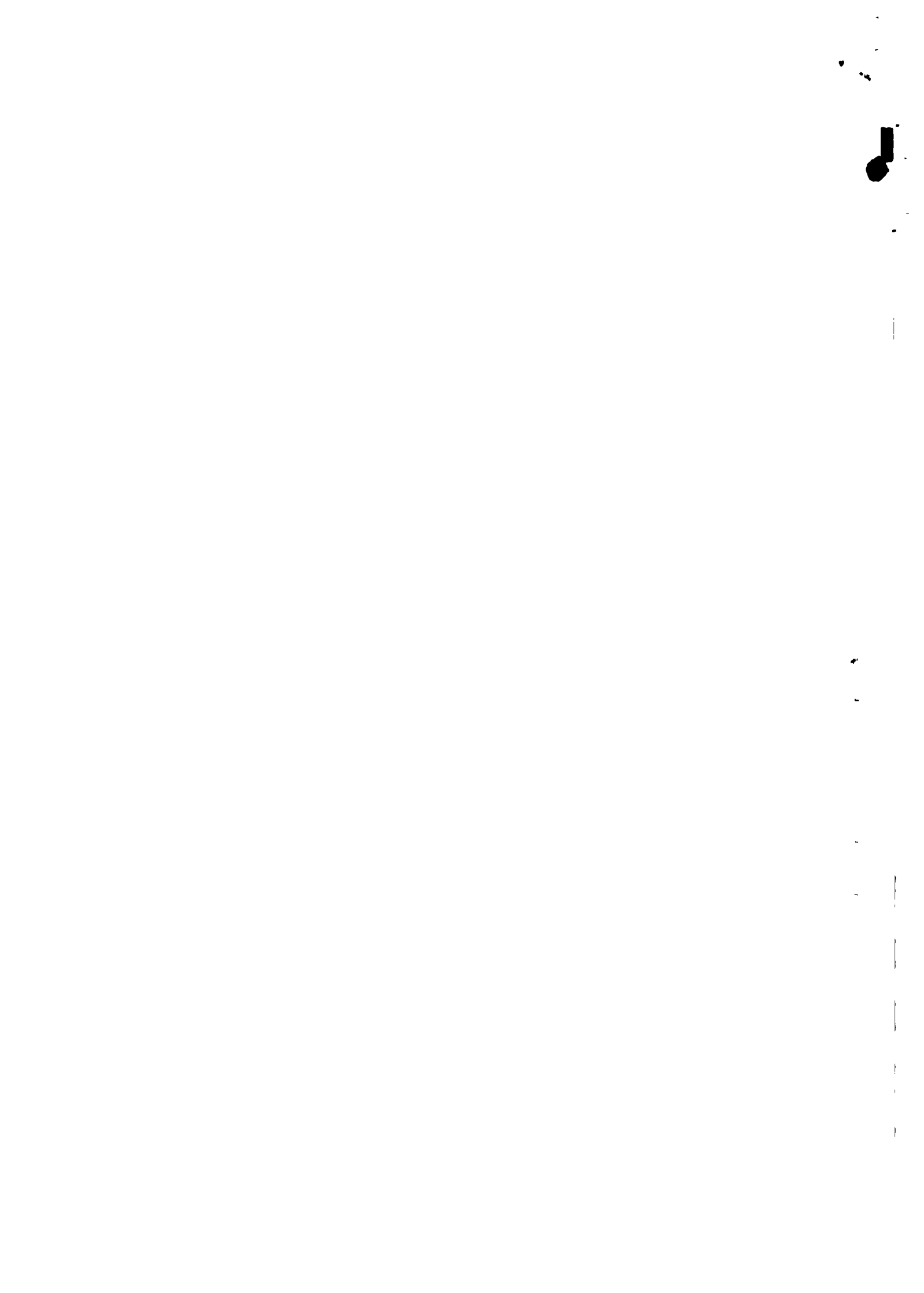


North Eastern	GARISSA	LAGDERA	9.OFFICE CHAIR	Furniture	CDF/LAG/OC/01	-	-	-	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	10.OFFICE CHAIR	Furniture	CDF/LAG/OC/02	-	-	-	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	11.OFFICE CHAIR	Furniture	CDF/LAG/OC/03	-	-	-	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	12.OFFICE CHAIR	Furniture	CDF/LAG/OC/04	-	-	-	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	13.OFFICE CHAIR	Furniture	CDF/LAG/OC/05	"	"	"	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	14.OFFICE CHAIR	Furniture	CDF/LAG/OC/06	"	"	"	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	15.OFFICE CHAIR	Furniture	CDF/LAG/OC/07	"	"	"	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	16.OFFICE CHAIR	Furniture	CDF/LAG/OC/08	"	"	"	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	17.OFFICE CHAIR	Furniture	CDF/LAG/OC/09	"	"	"	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	18.OFFICE CHAIR	Furniture	CDF/LAG/OC/01	"	"	"	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	19.ROTATING OFFICE CHAIR	Furniture	CDF/LAG/RC/01	"	"	"	cdfc office	POOR
North Eastern	GARISSA	LAGDERA	20.OFFICE DESKS	Furniture	CDF/LAG/OD/01	"	"	"	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	21.OFFICE DESK	Furniture	CDF/LAG/OD/02	-	-	-	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	22.OFFICE DESK	Furniture	CDF/LAG/OD/03	"	"	"	cdfc office	GOOD





North Eastern	GARISSA	LAGDERA	23.STEEL SHELF CABINET	Furniture	CDF/LAG/SC/01	-	-	-	cdfc office	POOR
North Eastern	GARISSA	LAGDERA	24.STEEL SHELF CABINET	Furniture	CDF/LAG/SC/02	”	”	-	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	25.PHOTO COPY MACHINE	Equipment	CSD/LAG/PC/01	-	-	-	cdfc office	POOR
North Eastern	GARISSA	LAGDERA	26.PAPER PUNCH	Equipment	CDF/LAG/PP/01	-	-	-	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	27.SCANNER	Equipment	CDF/LAG/SC/01	-	-	-	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	28.DESK TOP(HP)	Equipment	CDF/LAG/DT/01	-	-	-	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	29.PRINTER(HP)	Equipment	CDF/LAG/PR/01	-	-	-	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	30.WATER DISPENSER	Machine	CDF/LAG/WD/01	-	-	-	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	31.five sitter sofa sets	Furniture	CDF/LAG/SS/01				cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	Excecutive table	Furniture	CDF/LAG/TB/03				cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	32.STEEL SHELF CABINET	Equipment	CDF/LAG/SC/003	09.07.2015		45,000	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	33.STEEL SHELF CABINET	Equipment	CDF/LAG/SC/004	09.07.2015		45,000	cdfc office	GOOD



North Eastern	GARISSA	LAGDERA	34.STELL SHELF CABINET	Equipment	CDF/LAG/SC/005	09.07.2015	45,000	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	35.STELL FILLING CABINET(TWO DOORS)	Equipment	CDF/LAG/SC/006	09.07.2015	60,000	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	35.STELL FILLING CABINET (TWO FILE COMPARTMENT)	Equipment	CDF/LAG/SC/007	09.07.2015	60,000	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	36.OFFICE EXECUTIVE TABLE TWO SIDED	Furniture	CDF/LAG/TO5	09.07.2015	25,000	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	37.EXECUTIVE OFFICE CHAIR	Furniture	CDF/LAG/CH/O2	09.07.2016	20,000	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	38.HP LAPTOP	Machine	CDF/LAG/HPL/O1	03.02.2016	79,000	cdfc office	GOOD
North Eastern	GARISSA	LAGDERA	39.DIGITAL CAMERA	Machine	CDF/LAG/DGC/O1	03.02.2017	21,000	cdfc office	GOOD

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