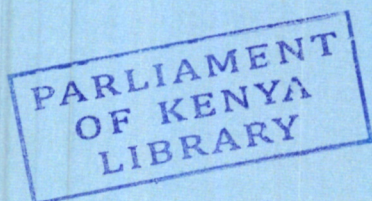


REPUBLIC OF KENYA



*Paper laid  
Wednesday  
29/11/17  
AOK*

OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
- SABOTI CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2016**





OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
30 SEP 2016  
**RECEIVED**



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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2016**

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



**NG-CDF BOARD**

**National Government Constituencies Development Fund Board**  
Harambee Plaza, 10<sup>th</sup> Floor  
Junction of Haile Selassie Avenue & Uhuru Highway  
P.O Box 46682-00100  
Nairobi, Kenya  
Tel: 020-2230015/9, 2230027, 2230032 | Cell: 0709894000  
Email: [info@cdf.go.ke](mailto:info@cdf.go.ke) | Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**CDF BOARD/AUDITOR GENERAL/2016/138**

**SEPTEMBER 29, 2016**

Mr. Edward Ouko, CBS  
The Auditor General  
P.O Box 30084 – 00100  
**NAIROBI**

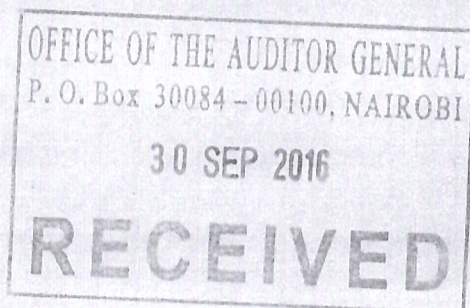
Dear Sir

**RE: NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
FINANCIAL STATEMENTS FOR 2015/2016 FINANCIAL YEAR**

Pursuant to Section 81 of the Public Finance Management Act, 2012 and Section 39 (4) of the National Government Constituencies Development Fund (amendment) Act, 2015, we wish to submit 2015/2016 financial year annual accounts of **Saboti Constituency** for your necessary action.

Yours sincerely

**YUSUF MBUNO**  
**Ag. CHIEF EXECUTIVE OFFICER**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
SABOTI CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF 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 Fund, whose objective is to ensure that specific portion of the national annual budget is devoted to the constituencies for the purposes of infrastructural development, wealth creation and the fight against poverty.

**(b) Key Management**

The Saboti Constituency’s day-to-day management is under the following key organs:

- i. National 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 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Masakha Trenk
3.	Accountant	Benjamin Muchina

**(d) Fiduciary Oversight Arrangements**

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

**(e) Saboti NGCDF Headquarters**

1<sup>st</sup> Floor  
 Trans Nzoia Teachers Sacco Plaza  
 P.O Bo 1330-30200  
 Kitale

**NATIONAL GOVERNMENT CONSTITUENCES DEVELOPMENT FUND- SABOTI  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2016**

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**(f) SABOTI NGCDF Contacts**

Telephone: (254) 0722 510246  
E-mail:cdfsaboti@cdf.go.ke

**(g) SABOTI NGCDF Bankers**

Co-operative Bank of Kenya  
Kitale Branch

**(h) Independent Auditors**

The Office of Auditor General  
Anniversary Towers,  
University Way  
P.O. Box 30084-00100  
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 CONSTITUENCES DEVELOPMENT FUND- SABOTI  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2016**

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

The NG-CDFC Saboti here below presents a summary of the budget performance against actual amounts for current year based on economic classification and programmes. The NG-CDF funds have greatly improved the Education and Security infrastructures of Saboti. However, political and legal challenges that influence the implementation of NG-CDF Projects, in addition to late disbursement of funds, late approval of proposals have affected the project implementation process. The NG-CDF Saboti wishes that the challenge of having projects on-going for more than 2 years be done away with.

Sign.....  
Chairperson NG-CDFC



**NATIONAL GOVERNMENT CONSTITUENCES DEVELOPMENT FUND- SABOTI  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2016**

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**III. STATEMENT OF NG-CDFC 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 the National Government Constituencies Development Fund shall prepare financial statements in respect of that NG-CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Saboti NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Saboti 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 NG-CDF's financial position as at that date. The Accounting Officer in charge of the Saboti 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 Saboti 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 NGCDF's financial statements were approved and signed by the Accounting Officer on 31<sup>st</sup> August 2016.



Chairperson



Fund account Manager

# REPUBLIC OF KENYA

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Fax: +254-20-311482  
E-mail: oag@oagkenya.go.ke  
Website: www.oagkenya.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Saboti Constituency set out on pages 5 to 24, which comprise the statement of assets as at 30 June 2016, 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.

#### **Management's Responsibility 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.

The 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.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund – Saboti Constituency for the year ended 30 June 2016*

and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statement.

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion.

### **Basis for Disclaimer Opinion**

#### **1.0 Presentation and Accuracy of the Financial Statements**

A review of the financial statements availed for audit review indicated the following anomalies:

- i. The Key Constituency and management information provided under fiduciary management makes reference to the financial year ended 30 June 2015 instead of 30 June 2016.
- ii. The statement of receipts and payments designates transfers from CDF Board note as 11 while the Notes to the financial statements reflect the transfers under Note 1.

Under the circumstances, the presentation of information in the financial statements is not in line with International Public Sector Accounting Standards as prescribed by the Public Sector Accounting Standards Board.

#### **1.2 Comparative Figure**

A review of the financial statements revealed variances in the comparative balances in the financial statements with the balances reflected in the prior-year certified financial statements as detailed below:

<b>Item</b>	<b>Figure reflected in the financial Statement (Kshs)</b>	<b>Figure reflected in the certified financial Statement (Kshs)</b>	<b>Variance (Kshs)</b>
Transfers from other Government Entities	108,320,233	146,039,412	(37,719,179)
Use of goods and services	5,180,050	5,385,572	(205,522)
Committee	0	2,634,000	(2,634,000)

Expenses			
Transfer to other Government entities	7,714,606	48,685,848	(40,971,242)
Other Grants and other Transfers	76,115,310	55,405,501	20,709,809
Social security Benefits	0	14,400	(14,400)
Acquisition of Assets	0	311,000	(311,000)
Surplus	18,080,117	32,883,091	(14,802,974)

Under the circumstances, accuracy of the comparative figures in these financial statements cannot be confirmed.

### 1.3 Compensation of Employees

The statement of receipts and payments reflects compensation of employees balance of Kshs.870,561 which is at variance with the balance of Kshs.733,667 under Note 4 to the financial statements resulting in a variance of Kshs.136,894 which has not been explained. Under the circumstance, the validity and accuracy of compensation of employees expenditure of Kshs.870,561 for the year ended 30 June 2016 cannot be confirmed.

### 1.4 Summary statement of Appropriation –Recurrent and Development Combined

A review of the summary statement of appropriation- recurrent and development combined revealed the following anomalies:

- i. The summary statement reflects final receipts budget balance of Kshs.114,794,489 which is not in agreement with the payments final budget balance of Kshs.140,932,395 resulting in a variance of Kshs.26,137,906 which however, has not been explained or reconciled.
- ii. The summary statement also reflects total actual receipts on comparable basis of Kshs.98,001,772 which differs with the figure of Kshs.112,794,489 reflected in the statement of receipts and payments resulting in a variance of Kshs.14,792,717 that, has not been explained.
- iii. The total actual payments on comparable basis of Kshs.91,622,045 varies with the computed figure of Kshs.92,824,157 resulting in a variance of Kshs.1,202,112 that, has not, however, been explained.
- iv. The summary statement of appropriation recurrent and development combined reflects actual expenditure on acquisition of assets on comparable basis of

Kshs.1,202,113 while the statement of receipts and payments reflects nil balance. The resultant variance of Kshs.1,202,113 has not been explained.

Under the circumstances, the validity and accuracy of the summary statement of appropriation for the year ended 30 June 2016 cannot be confirmed.

## **2.0 Use of Goods and Services**

### **2.1 Unsupported expenditure**

#### **2.1.1 Printing, Advertising and Information Supplies and Services**

Included in the use of goods and services balance of Kshs.5,380,070 reflected in the statement of receipts and payments as disclosed under Note 5 to the financial statements is printing, advertising and information supplies and services expenditure of Kshs.525,000 whose payment vouchers and supporting documents were however not availed for audit verification. Under the circumstance, the propriety of the Kshs.525,000 expenditure on printing, advertising and information supplies and services expenditure for the year ended 30 June 2016 cannot be confirmed.

#### **2.1.2 Committee allowances**

Included also in use of goods and services figure of Kshs.5,380,070 reflected in the statement of receipts and payments is committee allowances expenditure of Kshs.4,299,000. However this amount was not supported with relevant reports, minutes, attendance registers and number of sittings that one is supposed to attend for a specified duration. Further, the management did not present for audit a Kenya gazette notice showing the gazettelement of the committee members. Under the circumstance, the validity, accuracy and propriety of Kshs.4,299,000 expenditure on committee allowances for the year ended 30 June 2016 cannot be confirmed.

## **3.0 Transfers to Other Government Entities**

### **3.1 Unconfirmed Expenditure**

The statement of receipts and payments reflects transfers to other government entities figure of Kshs.46,850,995 relating to funds disbursed for various projects. However, expenditure returns on the projects and acknowledgement letters from institutions that received the funds were not availed for audit verification. Under the circumstance, it was not confirmed whether the funds totaling to Kshs.46,850,995 were received and utilized for the intended purpose.

### **3.2 Purchase of Land**

Included in the transfers to other government entities figure of Kshs.46,850,995 reflected in the statement of receipts and payments is an expenditure of Kshs.3,000,000

incurred on the purchase of parcels of land for various primary schools as shown below:

Project Name	Activity	Amount (Kshs)
St James Primary School	Purchase of 1 acre land	500,000
Mwitha Primary School	Purchase of 1 acre land	500,000
Mueni Primary School	Purchase of 1 acre land	500,000
Lukosi Primary School	Purchase of 1 acre land	500,000
Kisawae Primary School	Purchase of 1 acre land	500,000
Mung'oma Primary School	Purchase of 1 acre land	500,000
	<b>Total</b>	<b>3,000,000</b>

However, official search reports from the lands office, land valuation, land title, quotations, evaluation and award minutes were not availed for audit verification. Under the circumstances, the validity and propriety of purchase of land expenditure of Kshs.3,000,000 for the year ended 30 June 2016 cannot be confirmed.

#### 4.0 Other Grants and Transfers

##### 4.1 Bursary

Included in the other grants and transfers balance of Kshs.38,520,418 as disclosed under Note 7 to the financial statements are bursary disbursements of Kshs.14,878,638 to needy students in secondary schools. However, criteria on how the needy cases were identified and bursaries awarded determined was not availed for audit review. In addition, there was no report showing that the National Government Constituencies Development Fund Committee ratified the list of beneficiaries forwarded by the bursary committee as required by Constituencies Development Fund circular reference No.VOL1/111 dated 13 September 2010. In addition, the list of bursary sub-committee members including two co-opted member's, one of whom must be the area education officer seconded from the Ministry of Education, was not availed for audit review. Further, the expenditure exceeded the budgeted amount of Kshs.13,793,311 resulting to an over-expenditure of Kshs.1,129,327 which however, had not been approved the National Government Constituencies Development Fund Board.

Under the circumstance, it was not possible to confirm whether the bursaries were awarded to needy students equitably. As a result, the propriety of bursaries of Kshs.14,878,638 awarded for the year ended 30 June 2016 cannot be confirmed .

##### 4.2 Security Projects

The other grants and transfers of Kshs.38,520,418 also include security projects expenditure of Kshs.7,500,000 relating to construction of houses, offices and purchase of land. However, supporting documents such as payment vouchers and procurement records such as tender documents, evaluation and award minutes, valuation reports,

and land title deeds were not availed for audit verification. Under the circumstance, the validity, accuracy and propriety of security projects expenditure of Kshs.7,500,000 incurred during the year ended 30 June 2016 cannot be confirmed.

### **4.3 Sports**

Included in the other grants and other payments of Kshs.38,520,418 under Note 7 to the financial statements is sport projects expenditure of Kshs.2,295,890. However, supporting documents such as tender documents, evaluation and award minutes, inspection and acceptance reports, delivery notes and goods received notes were not availed for audit review. Under the circumstance, the validity, accuracy and propriety of sports projects expenditure of Kshs.2,295,890, incurred during the year under review cannot be confirmed.

### **4.4 Environment Projects**

The statement of receipts and payments reflects expenditure on other grants and transfers of Kshs.38,520,418 which includes environment projects expenditure of Kshs.2,295,890 relating to procurement of tree seedlings. However, supporting documents such as inspection and acceptance reports, delivery notes and goods received notes were not availed for audit review. Further, the quotations issued did not provide details of the seedlings to be procured. Under the circumstance, the validity and propriety of environmental projects expenditure of Kshs.2,295,890 cannot be confirmed.

### **4.5 Other Projects**

The statement of receipts and payments reflects expenditure on other grants and transfers of Kshs.38,520,418 which include other projects expenditure of Kshs.10,000,000 relating to procurement (school buses). However, supporting documents such as payment vouchers, tender documents, evaluation and award minutes and ownership records for the buses were not availed for audit verification. Under the circumstance, the validity, existence and propriety of other projects expenditure of Kshs.10,000,000 for the year ended 30 June cannot be confirmed.

### **4.6 Emergency Projects**

Included in the other grants and transfers balance of Kshs.38,520,418 reflected in the statement of receipts and payments is emergency expenditure of Kshs.950,000. However, no documentary evidence such as payment vouchers and list of projects were availed for audit verification to confirm the projects funded were of an emergency nature. Under the circumstance, the validity, accuracy and propriety of emergency expenditure of Kshs.950,000 for the year ended 30 June 2016 cannot be confirmed.

## 5.0 Bank Balances

### 5.1 Accuracy of Bank balances

The statement of assets as at 30 June 2016 reflects bank balance figure of Kshs.15,653,938 while Note 10A to the financial statements reflects Kshs.17,595,200 bank balance. The resultant variance of Kshs.1,941,262 has not been explained. Further, bank confirmation certificate was not availed for audit review. Consequently, the accuracy and completeness of the bank balance of Kshs.15,653,938 cannot be confirmed.

### 5.2 Stale Cheques

The statement of financial assets as at 30 June 2016 reflects bank balance of Kshs.15,653,938. A review of the bank reconciliation statement for the month of June 2016 revealed that cheques totalling Kshs.228,936 had become stale. However, the cheques have not been reversed in the cashbook and no explanation has been provided for the failure to reverse the stale cheques.

### 5.3 Unaccounted Costs (Bank Charges)

The bank reconciliation statement for the month of June 2016 further reflects bank charges totalling to Kshs.172,527 which have not been adjusted in the cash book.

Under the circumstance, the validity and accuracy of bank balances of Kshs.15,653,938 as at 30 June 2016 cannot be confirmed.

## 6.0 Budgetary Control and Performance

### 6.1 Budget Performance

During the year under review, the fund had a budget of Kshs.140,932,395 against expenditure of Kshs.92,824,157 resulting in under-expenditure of Kshs.48,108,238 or approximately 34% of the approved budget of Kshs.140,932,394 as shown below:

Expense Item	Approved Budget (Kshs)	Actual Expenditure (Kshs )	Under Expenditure (Kshs)
Compensation of Employees	1,413,424	870,561	542,863
Use of goods and services	5,392,527	5,380,070	12,457
Transfer to other Government Units	83,798,118	46,850,995	36,947,123
Other Grants and Transfers	50,328,326	38,520,418	11,807,908
Acquisition of Assets	0	1,202,113	(1,202,113)
<b>Total</b>	<b>140,932,395</b>	<b>92,824,157</b>	<b>48,108,238</b>



Funds not utilized reflect approved programs not implemented, hence indicate that the budget did not fully meet the intended objectives of improving delivery of goods and services to the residents of Saboti constituency.

## 6.2 Project Implementation

A review of records made available revealed that an amount of Kshs.140,932,395 was budgeted for the year 2015/2016. However, project status report as at 30 June 2016 showing the projects' commencement date, date of completion, actual expenditure and the level of completion was not availed for audit review. Under the circumstances, it has not been possible to confirm whether the citizens of Saboti Constituency received goods and services for funds allocated for the year ended 30 June 2016.

## 6.3 Project Verification

The following observations were made regarding five (5) projects costing Kshs.4,900,000 implemented during the year under review:

Project	Particulars	Budgeted Amount Kshs	Amount Disbursed Kshs	Observations
Grass land AP Camp	Foundation, walling and roofing of 2 new houses	700,000	700,000	<ul style="list-style-type: none"> <li>• There was no building plan availed</li> <li>• No BQs to show the likely cost of the project.</li> <li>• No land allotment letter to prove ownership of the chief's office place.</li> <li>• There were seven (7) single rooms under construction at the time of the visit in June 2017. There is no future plan of building, as the land diminishes.</li> </ul>
Kitale Union Primary School.	Renovation of three classrooms.	1,000,000	1,000,000	<ul style="list-style-type: none"> <li>• There were no details to show whether BQs were prepared to justify the cost of around Kshs. 1,000,000.</li> <li>• Details of how suppliers of hardware materials were identified were not provided. Therefore, the expenditure of kshs.1,000,000 could not be confirmed. However, there were four (4) class rooms renovated and was verbally explained that the amount in question was used therein.</li> </ul>
Central	Fondation, walling	1,000,000	1,000,000	<ul style="list-style-type: none"> <li>• No physical planner's</li> </ul>

Primary School	,roofing of dormitory.			<p>assessment report was filed.</p> <ul style="list-style-type: none"> <li>No building plan to show the type of dormitory to be built.</li> <li>BQs to show the likely cost to be incurred is Kshs.8,544,120 dated 27<sup>th</sup> July 2015. However,there is no proof that the same was done by a professional body such as Ministry of public works.</li> <li>A visit to the project in June 2017 was that the building had reached lintel level. This contrasts the budget which indicated foundation, walling and roofing of the dormitory</li> </ul>
Panocal Primary School.	Foundation,walling and roofing of classroom.	1,200,000	1,200,000	<ul style="list-style-type: none"> <li>The BQs/Quotations stamped by the District Architect Ministry of public works-Trans Nzoia E/W KWANZA for Kshs 1,200,000 is dated 16<sup>th</sup> December 2015.</li> <li>Physical planner's assessment report is not filed.</li> <li>Building plan was not availed for audit verification.</li> <li>How the contractor(s) was/were sourced could not be ascertained. Therefore, it is not possible to authenticate the use of Kshs.1,200,000 given to the school.</li> </ul>
Farm Prison Secondary School.	Fondation,walling and roofing of a classroom.	1,000,000	1,000,000	<ul style="list-style-type: none"> <li>No building plan and physical planner's report was availed for audit scrutiny.</li> <li>No BQs to show how much the project was estimated to cost.</li> <li>No details how the contractors were identified.</li> <li>A visit to the school revealed two (2) classrooms were constructed and were in use.</li> </ul>
<b>Total</b>		<b>4,900,000</b>	<b>4,900,000</b>	

In view of these audit observations, the propriety of Kshs.4,900,000 spent on the five (5) projects cannot be confirmed.

## **Disclaimer of Opinion**

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



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

**Nairobi**

**01 November 2017**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SABOTI  
 CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	11	112,794,489	108,320,233
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>112,794,489</b>	<b>108,320,233</b>
<b>PAYMENTS</b>			
Compensation of employees	4	870,561	720,000
Use of goods and services	5	5,380,070	5,180,050
Transfers to Other Government Units	6	46,850,995	7,714,606
Other grants and transfers	7	38,520,418	76,115,310
Acquisition of Assets	8	-	-
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>91,622,045</b>	<b>90,240,116</b>
<b>SURPLUS/DEFICIT</b>		<b>21,172,444</b>	<b>18,080,117</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Saboti NGCDF financial statements were approved on 31<sup>st</sup> August 2016 and signed by:



Chairman - NGCDFC



Fund Account Manager


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

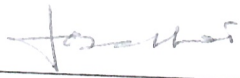
**Reports and Financial Statements  
For the year ended June 30, 2016**

**V. STATEMENT OF ASSETS**

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	15,653,938	25,228,946
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>15,653,938</b>	<b>25,228,946</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	6,871,365	5,068,805
Surplus/Defict for the year		21,172,444	2,080,024
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b>28,043,809</b>	<b>7,148,829</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Saboti NGCDF financial statements were approved on 31<sup>st</sup> August 2016 2016 and signed by:

  
\_\_\_\_\_  
Chairman - NGCDFC

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

LOCAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SABOTI

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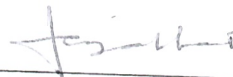
VI. STATEMENT OF CASHFLOW

		2015 - 2016	2014 - 2015
<b>Receipts for operating income</b>			
Transfers from CDF Board			
Other Receipts	1	112,794,489	108,320,233
	3	-	-
		<b>112,794,489</b>	
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(870,561)	(720,000)
Use of goods and services	5	(5,380,070)	(5,180,050)
Transfers to Other Government Units	6	(46,850,995)	(32,793,318)
Other grants and transfers	7	(38,520,418)	(43,321,992)
Other Payments	9	-	-
		<b>(91,622,045)</b>	<b>(115,220,872)</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>21,172,444</b>	<b>18,565,017</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(484,950)
<b>Net cash flows from Investing Activities</b>		<b>(1,202,113)</b>	<b>18,080,067</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>21,172,444</b>	<b>18,080,067</b>
Cash and cash equivalent at BEGINNING of the year	13	6,871,365	7,148,829
Cash and cash equivalent at END of the year		<b>28,043,809</b>	<b>25,228,946</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Saboti NGCDF financial statements were approved on 31<sup>st</sup> August 2016 and signed by:



Chairman NGCDFC



Fund Account Manager

LOCAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SABOTI

CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

VI. STATEMENT OF CASHFLOW		2015 - 2016	2014 - 2015
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	112,794,489	108,320,233
Other Receipts	3	-	-
		<b>112,794,489</b>	
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(870,561)	(720,000)
Use of goods and services	5	(5,380,070)	(5,180,050)
Transfers to Other Government Units	6	(46,850,995)	(32,793,318)
Other grants and transfers	7	(38,520,418)	(43,321,992)
Other Payments	9	-	-
		<b>(91,622,045)</b>	<b>(115,220,872)</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>21,172,444</b>	<b>18,565,017</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(484,950)
<b>Net cash flows from Investing Activities</b>		<b>(1,202,113)</b>	<b>18,080,067</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>21,172,444</b>	<b>18,080,067</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>6,871,365</b>	<b>7,148,829</b>
<b>Cash and cash equivalent at END of the year</b>		<b>28,043,809</b>	<b>25,228,946</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Saboti NGCDF financial statements were approved on 31<sup>st</sup> August 2016 and signed by:

*Akhus*

Chairman NGCDFC

*[Signature]*

Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	112,794,489	2,000,000	114,794,489	98,001,772	16,792,717	85.4%
Proceeds from Sale of Assets				-	-	
Other Receipts	-			-	-	
<b>TOTAL</b>	<b>112,794,489</b>	<b>2,000,000</b>	<b>114,794,489</b>	<b>98,001,772</b>	<b>16,792,717</b>	<b>85.4%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,352,824	60,600	1,413,424	870,561	542,863	61.6%
Use of goods and services	5,380,070	12,456	5,392,526	5,380,070	22,477	99.8%
Transfers to Other Government Units	42,350,995	41,447,123	83,798,118	46,850,995	12,456	55.9%
Other grants and transfers	50,328,326		50,328,326	38,520,418	36,947,123	69.4%
Acquisition of Assets				1,202,113	11,807,908	76.5%
Other Payments				-	-	
<b>TOTAL</b>	<b>99,412,216</b>	<b>41,520,179</b>	<b>140,932,395</b>	<b>91,622,045</b>	<b>49,310,350</b>	<b>65.0%</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI  
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**Reports and Financial Statements  
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- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

None

The Saboti NG-CDF financial statements were approved on 31<sup>st</sup> August 2016 and signed by:



**Chairman NGCDF**



**Fund Account Manager**

## VIII. SIGNIFICANT ACCOUNTING POLICIES

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

### 1. Statement of compliance and basis of preparation

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

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

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

### 2. Recognition of revenue and expenses

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

### 3. In-kind contributions

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

### 4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

**5. Pending bills**

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

**6. Budget**

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

**7. Comparative figures**

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

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI  
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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal allocation			
	A724149	30,000,000	
	A 796364	20,000,000	
	A 825690	26,794,489	
	A 825607	36,000,000	
	A750378		7,300,000.00
	A759527		46,860,116.50
	A797038		54,160,116.50
<b>TOTAL</b>		<b>112,794,489</b>	<b>108,320,233</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2015 – 2016	2014 – 2015
	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		
<b>Total</b>		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER RECEIPTS**

	2015 - 2016 Kshs	2014 - 2015 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic wages of contractual employees	733,667	720,000
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>	<b>-</b>	<b>-</b>
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF, NHIF, PAYE	-	-
gratuity	-	-
<b>Total</b>	<b>733,667</b>	<b>720,000</b>

GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**5. USE OF GOODS AND SERVICES**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	-	-
Office rent	-	15,500
Communication, supplies and services	180,070	180,000
Domestic travel and subsistence	30,000	75,000
Printing, advertising and information supplies & services	525,000	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	-	-
Insurance costs	4,299,000	7,714,606
Specialised materials and services	-	-
Office and general supplies and services	-	-
Fuel ,oil & lubricants	96,000	-
Other operating expenses	-	350,000
Routine maintenance – vehicles and other transport equipment	250,000	-
Routine maintenance – other assets	-	-
<b>Total</b>	<b>5,380,070</b>	<b>8,335,106</b>

GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	22,600,995	14,827,566
Transfers to secondary schools (see attached list)	24,250,000	17,965,752
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
<b>-TOTAL</b>	<b>46,850,995</b>	<b>32,793,318</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	14,878,638	16,646,390
Bursary – tertiary institutions (see attached list)	-	-
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	600,000	1,200,000
Agriculture projects (see attached list)	-	592,799
Electricity projects (see attached list)	-	-
Security projects (see attached list)	7,500,000	15,742,533
Other Projects (see attached list)		
Sports projects (see attached list)	2,295,890	2,166,405
Environment projects (see attached list)	2,295,890	2,166,405
Other Projects (School buses)	10,000,000	-
Emergency Projects (specify)	950,000	5,400,259
<b>Total</b>	<b>38,520,418</b>	<b>43,321,992</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2015 - 2016	2014 - 2015
	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	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**9. OTHER PAYMENTS**

Specify	2015 - 2016 Kshs	2014 - 2015 Kshs
---------	---------------------	---------------------

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

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs	Kshs
Cooperative Bank A/c 01141599096300	17,595,200	25,228,946
	-	-
	-	-
	-	-
	17,595,200	25,228,946
<b>10B: CASH IN HAND</b>		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Other Locations (specify)		
<b>Total</b>		
[Provide cash count certificates for each]		

REGIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11: OUTSTANDING IMPRESTS**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs

0

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

12 Retention			
Supplier/Contractor	PV no	2015 - 2016	2014 - 2015
		Kshs	Kshs
TOTAL			

THE GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts		
Cash in hand	12,033,966	25,228,946
Imprest	-	-
<b>Total</b>	<b>12,033,966</b>	<b>25,228,946</b>
[Provide short appropriate explanations as necessary]		

14. PRIOR YEAR ADJUSTMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts		
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

REGIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI  
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**15. OTHER IMPORTANT DISCLOSURES**

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

	<b>2015- 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	<b>xxx</b>	<b>xxx</b>

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

	<b>Kshs</b>	<b>Kshs</b>
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (specify)	xxx	xxx
	<b>xxx</b>	<b>xxx</b>

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

	<b>Kshs</b>	<b>Kshs</b>
Amounts due to other Government entities (see attached list)	xxx	xxx
Amounts due to other grants and other transfers (see attached list)	xxx	xxx
Others (specify)	xxx	xxx
	<b>xxx</b>	<b>xxx</b>

GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY

Reports and Financial Statements  
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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 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
Sub-Total						
<b>Construction of civil works</b>						
4.						
5.						
6.						
Sub-Total						
<b>Supply of goods</b>						
7.						
8.						
9.						
Sub-Total						
<b>Supply of services</b>						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
<b>Senior Management</b>		A	b	c	d=a-c		
1.							
2.							
3.							
	Sub-Total						
<b>Middle Management</b>							
4.							
5.							
6.							
	Sub-Total						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	Sub-Total						
<b>Others (specify)</b>							
10.							
11.							
12.							
	Sub-Total						
	<b>Grand Total</b>						

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Amounts due to other Government entities</b>							
1.							
2.							
3.							
	Sub-Total						
<b>Amounts due to other grants and other transfers</b>							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
<b>Others (specify)</b>							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY

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For the year ended June 30, 2014 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	N/A	N/A
Buildings and structures	NIL	NIL
Transport equipment	5,000,000	5,000,000
Office equipment, furniture and fittings	99,300.00	99,300.00
ICT Equipment, Software and Other ICT Assets	49,225	49,225
Other Machinery and Equipment	484,950	484,950
Heritage and cultural assets	N/A	N/A
Intangible assets	N/A	N/A
<b>Total</b>	<b>5,534,175</b>	<b>5,534,175</b>

Prepared by:



Masakha Trenk  
Fund Account Manager  
Saboti Constituency



