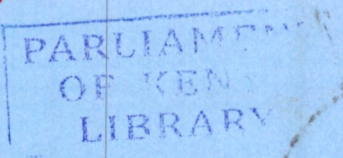
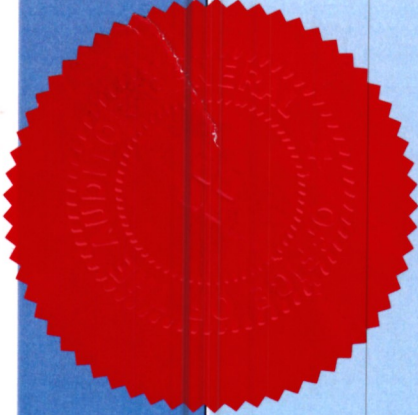
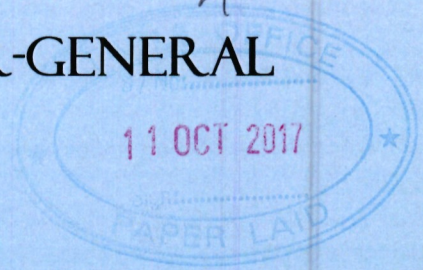


REPUBLIC OF KENYA



*Paper laid by
10/11/17
Wednesday 11/10/17
Morning at 11/17
Ajda*

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
LAMU WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**



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

REPORTS AND FINANCIAL STATEMENTS

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
LAMU WEST 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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the NGCDF Act, 2015. 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. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The Lamu West Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Mwangi Chege
3.	Accountant	Gregory Mwanzia
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Lamu West Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) LAMU WEST NGCDF Headquarters

Lamu West NGCDF Office.
P.O Box 277-80500
Mokowe.
LAMU,KENYA

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
LAMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

(f) LAMU WEST NGCDF Contacts

Telephone: 042-4632086
E-mail: lamuwestcdf@NGCDF.go.ke
Website: www.ngcdf.go.ke

(g) LAMU WEST NGCDF Bankers

1. Equity Bank
Mpeketoni Branch
A/C NO. 1270263908321

(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

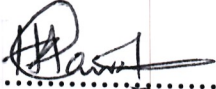
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
LAMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

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

The Lamu West NGCDF has utilized at most 75% of its allocated funds by undertaking its budgeted projects and allocations. The NGCDF have improved on the Education access and Security infrastructures of Lamu west.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds & late approval of proposals.

The NGCDF board to reduce the rate of staff turnovers in Constituencies.

Sign.....
CHAIRMAN NGCDFC

LAMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government NGCDF shall prepare financial statements in respect of that Fund. 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.

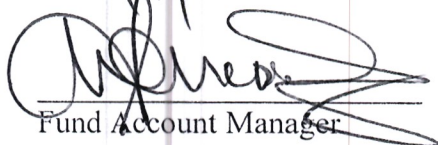
The Accounting Officer in charge of the Lamu West NGCDF is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility 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 Fund; (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.

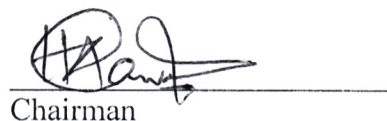
The Accounting Officer in charge of the Lamu West NGCDF accepts responsibility for the Fund's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Fund's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2016, and of the Fund's financial position as at that date. The Accounting Officer in charge of the Fund further confirms the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Lamu West NGCDF confirms that the fund has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Fund'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 Fund's financial statements were approved and signed by the Accounting Officer on 20/9/2016 2016.


Fund Account Manager


Chairman

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
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P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the National Government Constituencies Development Fund – Lamu West Constituency set out on pages 6 to 25, which comprise of the statement of assets as at 30 June 2016, the statement of receipts and payments, statement of cash flows and summary statement of appropriation – recurrent and development 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 of Kenya. 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 misstatement.

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 and fair presentation of the financial statements in order to design audit procedures that

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

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 statements.

Because 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 an audit opinion.

Basis for Disclaimer of Opinion

1. Inaccuracy in the Financial Statements

Summary statement of appropriations: recurrent and development reflects total budget utilization difference of Kshs.10,962,554 for the year ended 30 June 2016 which was however undercast by Kshs.33,341,182. In addition, according to Annex 4 of the financial statement, assets increased by Kshs.8,494,170 from a balance of Kshs.9,875,000 as at 30 June 2015 to Kshs.18,369,170 as at 30 June 2016. However, according to Note 8 to the financial statements, assets totaling Kshs.10,494,170 were purchased during the year under review resulting to an unexplained or reconciled variance Kshs.2,000,000.

In the circumstances, the accuracy of the financial statements presented for the year ended 30 June 2016 cannot be confirmed.

2. Unsupported Expenditure

The statement of receipts and payments for the year ended 30 June 2016 reflects various payments totaling Kshs.10,335,549 as detailed below but whose supporting documents were not availed for audit review:

	Component	Note to the Financial Statement	Amount Unsupported (Kshs.)	Comments
1.	Transfers to secondary schools	6	6,000,000	Payment voucher number 1032064 of Kshs.6,000,000 to Sheilla Bright Girls was not availed for audit verifications;
2.	Office and general supplies	5	415,846	Payment vouchers amounting to Kshs.479,846 were not availed for audit verification:
3.	Purchase of computers, printers and other ICT equipment	8	265,000	Payment voucher No.1032033 for purchase of ICT equipment was not availed for audit verification.

4.	Compensation to employees	4	3,654,703	Basic salary:- schedule does not indicate salary paid to each staff per month; and Gratuity:- schedule lacks names and amounts to each.
	Total		10,335,549	

In the circumstances, the accuracy and completeness of payments totaling Kshs.10,399,549 for the year ended 30 June 2016 could not be confirmed.

3. Bank Balances

The statement of assets reflects a bank balance of Kshs.16,931,365 as at 30 June 2016. However, audit review of the bank reconciliation statement as at 30 June 2016 revealed that, included in the unrepresented cheques of Kshs.5,543,964 were stale cheques totaling Kshs.420,719 which had not been reversed in the cash book as at 30 June 2016. In addition, the bank reconciliation statement as at 30 June 2016 reflected bank charges amounting to Kshs.13,529 as a reconciling figure. As a result, the bank charges are excluded from these financial statements. Although the management has indicated that the cash book was subsequently updated, no plausible explanation was provided why this was done after the year end.

Consequently, the accuracy and completeness of bank balance of Kshs.16,931,365 as at 30 June 2016 cannot be confirmed.

4. Cash Balance

The statement of assets reflects nil cash balance as at 30 June 2016. However, the Board of Survey certificate was not availed for audit verification.

In the circumstances, the accuracy and completeness of nil cash balance as at 30 June 2016 cannot be confirmed.

5. Outstanding Imprest

Note 11 to the financial statements reflects outstanding imprests of Kshs.1,206,500 as at 30 June 2016 due from three officers. However, audit verification of the imprests ledger revealed that included in the outstanding imprest of Kshs.1,206,500 was an imprest of Kshs.480,000 issued in December 2015. It was not explained why the imprest had not been surrendered or recovered from the officer's salary. This was contrary to Section 93 (5) of the Public Financial Management Regulations, 2015 which require a holder of a temporary imprest to account or surrender imprest within 48 hours after returning to the duty station.

In the circumstances, the regularity and recoverability of outstanding imprest of Kshs.1,206,500 as at 30 June 2016 cannot be confirmed.

6. Transfers to Other Government Units

The statement of receipts and payments reflects a figure of Kshs.34,195,298 for the year ended 30 June 2016 in respect of transfer to other government units as detailed in Note 6 to the financial statement. Included in the transfer to other government units of Kshs.34,195,298 are eight (8) projects totaling Kshs.29,959,257.95 as summarized below:

No.	Entity	Project Activity	Amount (Kshs.)
1	Lake Kenyatta Secondary School	Completion of 4 classrooms and 2 door VIP toilets and purchase of 80 lockers and chairs	8,323,240
2	Kihongwe Secondary School	Construction of 2 classrooms to completion	1,782,412
3	Witu Secondary School	Completion of a dormitory completion	2,500,000
4	Mkunguni Primary School	Completion of one classroom and purchase of 20 desks	294,290.60
5	Mkunumbi Secondary School	Construction of a dining hall and kitchen	6,474,310.95
6	Sheilla Bright Secondary School	Construction of a dining hall and kitchen construction and foundation for 4 classrooms	9,983,390.80
7	Bahari Secondary School	Installation of electricity in the line	346,000
8	Bargon Primary School	Completion of one classroom and purchase of 20 desks	255,613.60
	Total		29,959,257.95

However, that the project files availed lacked the following key documents; project expenditure returns, projects' bank account statements, tender documents and tender minutes and bills of quantities. This was contrary to Section 38 of NG-CDF Act, 2015 which provides that the officer of the Board in every constituency shall compile and maintain a record showing all receipts, disbursements and actual expenditures on a monthly basis in respect of every project and sub-project.

In the circumstance, the propriety, completeness and validity of transfer to other government units balance of Kshs.34,195,298 for the year ended 30 June 2016 cannot be confirmed.

7. Use of Goods and Services

The statement of receipts and payments reflects a figure of Kshs.9,019,709 for the year ended 30 June 2016 in respect of use of goods and services as detailed in Note 5 to the financial statements. However, audit verification revealed the following anomalies:

7.1. Domestic Travel and Subsistence

Included in use of goods and services balance of Kshs.9,019,709 for the year ended 30 June 2016 is domestic travel and subsistence balance of Kshs.1,010,000. However, audit verification of the supporting documents revealed no evidence of travel such as payment of fare and motor vehicle work tickets. This was contrary to Section 104 of the Public Finance Management Act, 2012 which provides that all receipts and payments vouchers of public money shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by appropriate authority and documentation.

7.2. Other Committee Expenses

Included in use of goods and services balance of Kshs.9,019,709 for the year ended 30 June 2016 is other committee expenses amount of Kshs.3,339,000. The amount includes expenditure of Kshs.1,985,000 incurred on benchmarking trip to Mombasa and Nairobi. However, audit verification revealed that the expenditure was not supported by work plans of the places to be visited and back-to-office report on the lessons learnt were not availed for audit. In addition, expenditure of Kshs.113,000 on transport was not supported as no evidence was provided on how the firm was identified and selected in line with Section 103 (1) of the Public Procurement and Asset Disposal Act,2015 which provides conditions for use of direct procurement. Further, the payment of Kshs.113,000 was made in cash contrary to Section 107 of the Public Procurement and Asset Disposal Act, 2015 which has set the maximum amount to Kshs.30,000 for use of cash.

Consequently, the propriety and regularity of use of goods and services balance of Kshs.2,098,000 for the year ended 30 June 2016 cannot be confirmed.

8. Other Grants and Transfers

8.1. Bursaries

Included in other grants and transfers of Kshs.30,563,500 for the year ended 30 June 2016 as detailed in Note 7 to the financial statements are bursaries to secondary schools of Kshs.7,977,000 and bursaries to tertiary institutions of Kshs.9,870,500 all totaling Kshs.17,847,500. However, schedules provided for audit review did not indicate names of institutions and the amount paid to each institution.

8.2. Water

Included in other grants and transfers of Kshs.30,563,500 for the year ended 30 June 2016 as detailed in Note 7 to the financial statements is expenditure of Kshs.4,500,000 in respect of a water project. The expenditure was a disbursement to a contractor for rehabilitation of Lake Kenyatta water dam and raised cumulative CDF adding to accumulated disbursements by the CDF to the project of Kshs.9,000,000. However, it was not clear how the contractor was identified and whether the project was proposed

by the community. In addition, there was no contract agreement, project file with returns on how the disbursement was spent and how the project was implemented.

8.3. Sports

Included in other grants and transfers of Kshs.30,563,500 for the year ended 30 June 2016 as detailed in Note 7 to the financial statements is expenditure of Kshs.1,000,000 in respect of sports. However, the project file containing expenditure returns was not availed for audit verification in line with Section 10 of NG-CDF Act, 2015 which provides that funds disbursed to projects should be properly accounted for and proper books of accounts shall be kept and returns made to the Constituency Committee showing how the sums have been used.

8.4. Emergency Projects

According to Note 7 to the financial statements, other grants and transfers balance of Kshs.30,563,500 includes Kshs.6,716,000 for emergency projects. The emergency projects figure of Kshs.6,716,000 includes an expenditure of Kshs.1,200,000 for construction of a two door toilet at Moa Secondary School. However, audit verifications revealed that there was no evidence of official request from the school for assistance. It was therefore not clear how the expenditure qualified as an emergency in line with Section 8 (3) of the NG-CDF Act, 2015 which states that, "emergency shall be construed to mean an urgent, unforeseen need for expenditure which, in the opinion of the committee, cannot be delayed until the following financial year without harming the public interest of the constituents. In addition, project expenditure returns were not availed for audit verifications.

Further, audit verification revealed that a total of Kshs.4,536,000 was spent on water trucking whose supplier was selected through request for quotations although the contract sum was above the maximum of Kshs.4 million specialized under Section 105 of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the propriety, accuracy, and regularity of other grants and transfers of Kshs.30,563,500 for the year ended 30 June 2016 cannot be confirmed.

9. Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets balance of Kshs.10,494,170 for the year ended 30 June 2016. Included in this balance is purchase of vehicles balance expenditure of Kshs.8,979,170. However, the project file containing the project bank statement and procurement documents was not availed for audit verification. As a result, it was not possible to confirm how the supplier was identified and the actual amount paid for the vehicles. In addition, the log books for the motor vehicle and motor cycle acquired during the financial year at a cost of Kshs.250,000 were not availed for audit verifications.

In the circumstances, the propriety, accuracy, completeness and ownership of acquisition of assets balance of Kshs.9,229,170 for the year ended 30 June 2016 cannot be confirmed.

10. Budgetary Control and Performance

Records available indicate that Lamu West Constituency was allocated Kshs.101,165,872 during the financial year 2015-2016 compared to the 2014/2015 allocation of Kshs.95,559,733 representing 6% rise. The summary statement of appropriations: recurrent and development reflects final budget figure of Kshs.132,231,116.80 where Kshs.108,198,469 being 82% of the total budget was allocated to projects as; transfers to other government units totalling Kshs.64,149,312 and other grants and transfers amounting to Kshs.44,049,157.

Further, Lamu West Constituency received an allocation of Kshs.98,889,934 being 75 % of the final budget for the financial year under review. The CDF overall had actual expenditure of Kshs.87,927,380 resulting to under absorption of Kshs.44,303,736 or 34% as summarized below:

Budget Line	Final Budget (Kshs)	Expenditure (Kshs)	Under-absorption (Kshs)	Under-absorption %
Compensation of Employees	4,518,768	3,654,703	864,065	19%
Use of Goods and Services	9,019,709	9,019,709	0	0
Transfers to other Government Units	64,149,312	34,195,298	29,954,014	47%
Other Grants and Transfers	44,049,157	30,563,500	13,485,657	31%
Acquisition of Assets	10,494,170	10,494,170	0	0
Total	132,231,116	87,927,380	44,303,736	34%

The following observations were made from the tabulation:

- i. The fund incurred under-expenditure totalling Kshs.44,303,736 representing 34% of the budget. This implies that public funds were lay idle at the expense of provision of services. The underutilization of the funds impacted negatively on the delivery of goods and services to the citizens of Lamu West.
- ii. In addition, actual expenditure on use of goods and services and acquisition of assets equaled the budgeted amount. It was not explained clearly how may have happened. This is an indication of unauthorized reallocation of funds contrary to Section 6 (2) of the NG-CDF Act, 2015 which states that "once funds are allocated for a particular project, they shall remain allocated for that project

and may only be re-allocated for any other purpose during the financial year with the approval of the Board”.

- iii. The NG-CDF underspent by 47% and 31% on transfers to other government units and other grants and transfers respectively. This represents project funds that were not disbursed for implementation of projects. Therefore service delivery to the residents of Lamu West Constituency was adversely affected contrary to values and principles of public service provided for under Article 232 (1- c) of the Constitution which prescribes responsive, prompt, effective, impartial and equitable provision of services.

11. Project Status

According to the project implementation status report as at 30 June 2016, the following twenty two (22) projects with a total budget of Kshs.33,873,000 were not implemented during the period under review:

No.	Project Name	Project Activity	Allocation (Kshs)
1	Matondoni Primary School	Construction of one classroom	1,776,000
2	Holy Angel Primary School	Purchase of 40 desks	152,000
3	Bora Moyoo Primary School	Purchase of 40 desks	152,000
4	Kihongwe Primary School	Re-roofing of 10 no.classrooms	2,500,000
5	Umoja Primary School	re-roofing of 4no.classrooms	1,000,000
6	Kipungani Primary School	Dormitory construction	5,000,000
7	Manda Yawii Primary School	Purchase of 40 desks	152,000
8	Ndeu Primary School	Re-roofing of 11no classrooms and administration	2,500,000
9	Sinambio Primary School	Purchase of 40 desks	152,000
10	Soroko Primary School	Purchase of 40 desks	152,000
11	Hindi Primary School	Purchase of 75 desks	285,000
12	Tewe Primary School	Purchase of 40 desks	152,000
13	Majembeni Secondary School	Purchase of 40 lockers and chairs	200,000
14	Lamu Boys Secondary School	Dormitory renovation	3,000,000
15	Muhamarani Police Post	Fencing of 5acres and construction of a gate	2,000,000
16	Wiyoni Sec School	Construction of 2 classroom	3,000,000
17	Manda Yawii Primary School	Construction to completion of two classrooms	3,400,000
18	Holy Angel Primary School	Construction to completion of two classrooms	3,400,000
19	Constituency Environment Activities	Purchase and planting of trees in public schools	1,000,000
20	Electricity Connection at Kenya Maritime Training School	Installation of electricity	200,000
21	CDF Offices Electricity Connection	Installation of electricity	300,000
22	Bora Moyoo Primary School	Construction to completion of two classrooms	3,400,000
	Total		33,873,000

Although the management has attributed non-implementation to delayed funding from the NGCDF Secretariat, non-implementation of development projects affects delivery of goods and services to the public and the intended purpose of the projects may not be realized. In addition, it also casts doubt on the effectiveness of project monitoring and evaluation carried out by the National Government Constituency Development Fund Committee (CDFC).

12. Project Inspection

Out of twelve (12) projects inspected in the month of April 2017, six (6) projects with an aggregate cost of Kshs.23,619,372 were found to have anomalies as indicated below:

No.	Project	Project Activity	Amount Kshs.	Observations
1	Lake Kenyatta Secondary School	Construction of four class rooms and (two) 2 doors VIP toilets and purchase of 80 desks	8,323,340	<ul style="list-style-type: none"> Project in use but no evidence of official handing over The BQs were not availed for audit
2	Lamu Girls Secondary School	First face of dormitory construction	3,843,400	<ul style="list-style-type: none"> Project has not been branded. Project in use but no evidence of official handing over The BQs were not availed for audit
3	Mkunguni Primary school	Construction of one classroom.	294,290	<ul style="list-style-type: none"> Project not branded Poor workmanship on the floor, doors, roofing Construction materials still lying in the classroom despite being occupied by the students The BQs were not availed for audit
4	Shella Bright Girls Secondary School	Construction of dining hall and kitchen and 4 classrooms foundation reinforcement	9,983,390	<ul style="list-style-type: none"> Project not branded Windows not yet fitted with louvers The BQs were not availed for audit
5	Bahari Secondary School	Completion of (one) 1 no. Classroom	392,540	<ul style="list-style-type: none"> Windows not fitted with louvers The BQs were not availed for audit

6	Kihongwe Seconadry School	Completion of (two) 2 classrooms	782,412	<ul style="list-style-type: none"> • Project not branded • Windows not fitted with louvers • Cracks on the class corridor pavements • The BQs were not availed for audit
	Total		23,619,372	

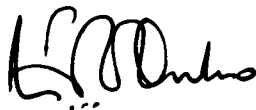
The bills of quantities (BQ) for these projects were not availed for audit review and it was therefore not possible to confirm the expected work to be done and whether value-for-money was obtained. It was not clearly explained why the BQs were not in the project files. In addition, three projects were not branded and it was therefore difficult to confirm whether the projects were undertaken by the NG-CDF, County Government or any other government agency or donors.

Further poor workmanship had been exhibited in the construction of one classroom and completion of two others at Mkunguni Primary School and Kihongwe Secondary School respectively with cracks observed on the floors in both instances.

Furthermore, there was no evidence that Lamu West NG-CDF officially handed-over the devolved projects including health facilities, water and roads to the County Government of Lamu for sustainable management, including maintenance.

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

30 August 2017

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
 LAMU WEST CONSTITUENCY
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 For the year ended June 30, 2016

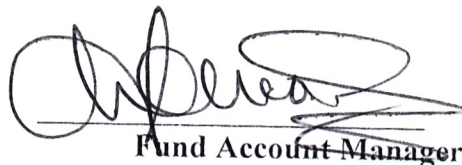
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	98,889,934.00	106,171,958.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		98,889,934.00	106,171,958.00
PAYMENTS			
Compensation of employees	4	3,654,703.00	1,923,801.00
Use of goods and services	5	9,019,709.00	11,260,517.00
Transfers to Other Government Units	6	34,195,298.00	65,265,204.00
Other grants and transfers	7	30,563,500.00	27,790,501.00
Acquisition of Assets	8	10,494,170.00	2,375,000.00
Other Payments	9	-	-
TOTAL PAYMENTS		87,927,380.00	108,615,023.00
SURPLUS/DEFICIT		10,962,554.00	(2,443,065.00)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Lamu West NGCDF financial statements were approved on 26/9/2016 and signed by:



Chairman - NGCDFC




Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
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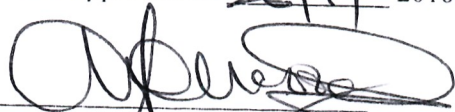
V. STATEMENT OF ASSETS

	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	16,931,365.00	7,043,311.00
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	1,206,500.00	132,000.00
TOTAL FINANCIAL ASSETS		18,137,865.00	7,175,311.00
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	7,175,311.00	9,618,376.00
Surplus/Deficit for the year		10,962,554.00	(2,443,065.00)
Prior year adjustments	14	-	-
NET LIABILITIES		18,137,865.00	7,175,311.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Lamu West NGCDF financial statements were approved on 20/9/16 2016 and signed by:



 Chairman - NGCDFC



 Fund Account Manager

GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-

LAMU WEST CONSTITUENCY


Reports and Financial Statements

For the year ended June 30, 2016

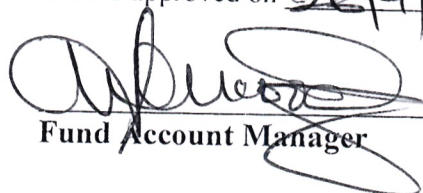
VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	98,889,934.00	106,171,958.00
Other Receipts	3	-	-
		98,889,934.00	106,171,958.00
Payments for operating expenses			
Compensation of Employees	4	3,654,703.00	1,923,801.00
Use of goods and services	5	9,019,709.00	11,260,517.00
Transfers to Other Government Units	6	34,195,298.00	65,265,204.00
Other grants and transfers	7	30,563,500.00	27,790,501.00
Other Payments	9	-	-
		77,433,210.00	106,240,023.00
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		21,456,724.00	(68,065.00)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(10,494,170.00)	(2,375,000.00)
Net cash flows from Investing Activities		(10,494,170.00)	(2,375,000.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		10,962,554.00	(2,443,065.00)
Cash and cash equivalent at BEGINNING of the year	13	7,175,311.00	9,618,376.00
Cash and cash equivalent at END of the year		18,137,865.00	7,175,311.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Lamu West NGCDF financial statements were approved on 26/9/16 2016 and signed by:



Chairman NGCDFC



Fund Account Manager

**Reports and Financial Statements
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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	101,165,872.00	31,065,244.80	132,231,116.80	98,889,934.00	33,341,182.80	75%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	101,165,872.00	31,065,244.80	132,231,116.80	98,889,934.00	33,341,182.80	75%
PAYMENTS						
Compensation of Employees	3,292,368.34	1,226,400.00	4,518,768.34	3,654,703.00	864,065.34	81%
Use of goods and services	5,348,668.66	3,671,040.34	9,019,709.00	9,019,709.00	-	100%
Transfers to Other Government Units	52,667,188.00	11,482,124.32	64,149,312.32	34,195,298.00	29,954,014.32	53%
Other grants and transfers	38,667,647.00	5,381,510.14	44,049,157.14	30,563,500.00	13,485,657.14	69%
Acquisition of Assets	1,190,000.00	9,304,170.00	10,494,170.00	10,494,170.00	-	100%
Other Payments	-	-	-	-	-	0%
TOTAL	101,165,872.00	31,065,244.80	132,231,116.80	87,927,380.00	10,962,554.00	66%

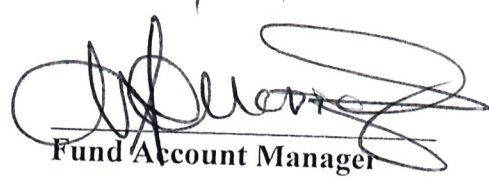
GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
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- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]
 - i. XXXX
 - ii. XXXX
 - iii. XXXX
 - iv. XXXX
 - v. XXXX

The Lamu West NGCDF financial statements were approved on 26/11 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.

GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
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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	AIE NO. A796221	23,889,934.00	106,171,958.00
	AIE NO. A796460	20,000,000.00	
	AIE NO. A820596	10,000,000.00	
	AIE NO. A820898	20,000,000.00	
	AIE NO. A825601	25,000,000.00	
Conditional grants			
	AIE NO...	-	
Receipt from other Constituency	AIE NO...		
TOTAL		98,889,934.0	106,171,958.0

2. PROCEEDS FROM SALE OF ASSETS

Description		2015 - 2016	2014 - 2015
		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		-	
		-	-
		-	-
	Total	-	-

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

3. OTHER RECEIPTS

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Interest Received	-	-
Rents	-	-
Interest Received	-	-
Other Receipts Not Classified Elsewhere (Tenders)	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic wages of contractual employees	2,454,600.0	1,923,801.0
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF gratuity	1,200,103.0	-
Total	3,654,703.0	1,923,801.0

PARLIAMENTARY GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
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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	256,687.0	764,080.0
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	1,010,000.0	518,000.0
Printing, advertising and information supplies & services	46,000.0	-
Rentals of produced assets	-	-
Training expenses	-	630,000.0
Hospitality supplies and services	-	-
Other committee expenses	3,339,000.0	3,313,000.0
Committee allowance	548,000.0	1,128,000.0
Insurance costs	383,372.0	-
Specialised materials and services	130,961.0	-
Office and general supplies and services	865,846.0	789,560.0
Fuel ,oil & lubricants	1,452,843.0	3,512,777.0
Other operating expenses-Website	-	-
Other operating expenses-Strategic Plan	987,000.0	-
Other operating expenses-Audit Fee		
Routine maintenance – vehicles and other transport equipment		605,100.00
Routine maintenance – other assets		
Total	9,019,709.0	11,260,517.0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
 LAMU WEST CONSTITUENCY
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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 primary schools	549,904.0	6,134,006.0
Transfers to secondary schools	33,645,394.0	53,648,449.0
Transfers to Tertiary institutions		
Transfers to Health institutions	-	5,482,749.0
TOTAL	34,195,298.0	65,265,204.0

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary -Secondary	7,977,000.0	10,800,120.0
Bursary -Tertiary	9,870,500.0	.
Bursary-Special schools	-	-
Mocks & CAT	-	-
water	4,500,000.0	4,500,000.0
Agriculture (food security)	-	-
Electricity projects	500,000.0	-
Security	.	.
Roads	.	-
Sports	1,000,000.0	4,111,195.0
Environment	.	2,511,195.00
Other capital grants and transfer	-	2,645,000.0
Emergency Projects (water trecking in drought areas within constituency & construction of toilets at moa se. school)	6,716,000.00	3,222,991.00
Total	30,563,500.0	27,790,501.0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
 LAMU WEST CONSTITUENCY
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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		-	2,000,000.0
Refurbishment of Buildings		-	-
Purchase of Vehicles		8,979,170.0	-
Purchase of Bicycles & Motorcycles		250,000.0	-
Overhaul of Vehicles		-	-
Purchase of Office furniture and fittings		1,000,000.0	-
Purchase of computers ,printers and other IT equipments		265,000.0	375,000.0
Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
		-	-
Total		10,494,170.0	2,375,000.0

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

9. OTHER PAYMENTS

specify		-	-
specify		-	-
specify		-	-
TOTAL		-	-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2015 - 2016 Kshs (30/6/2016)	2014 - 2015 Kshs (30/6/2015)
KCB Bank Lamu Branch	1104811510		65,846.00
Equity Bank Mpeketoni Branch	1270263908321	16,931,365.00	6,977,465.00
Total		16,931,365.00	7,043,311.00
10B: CASH IN HAND			
		2015 - 2016	2014 - 2015
		Kshs (30/6/2015)	Kshs (30/6/2015)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
Total		-	-

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

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2016)</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Ks</i>
<i>Cornel Tuva</i>	9/2/2016	128,000.0	-	128,000.0
<i>Yussuf Dukicha</i>	29/12/2015	480,000.0	-	480,000.0
<i>Mwangi Chege</i>	22/6/2016	598,500.0	-	598,500.0
		-	-	
		-	-	
		-	-	
				1,206,500.0
12 Retention				
Supplier/Contractor	PV no	2015 - 2016	2014 - 2015	
		N/A	N/A	

GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
LAMU WEST CONSTITUENCY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

		2015 - 2016	2014 - 2015
		Kshs (1/7/2015)	Kshs (1/7/2014)
Bank accounts			
Cash in hand		7,043,311.00	6,807,456.00
Imprest		-	-
		132,000.00	2,810,920.00
Total		7,175,311.00	9,618,376.00

14. PRIOR YEAR ADJUSTMENTS

		2015 - 2016	2014 - 2015
		Kshs	Kshs
Bank accounts			
Cash in hand		-	-
Imprest		-	-
		-	-
Total		-	-

**GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
LAMU WEST CONSTITUENCY
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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015- 2016	2014 - 2015
	Kshs	Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	xxx	xxx

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
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
	xxx	xxx

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – LAMU WEST CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014	Comments
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LAMU WEST CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – LAMU WEST CONSTITUENCY
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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		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – LAMU WEST CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015-2016	Historical Cost (Kshs) 2014-2015
Land		
Buildings and structures	7,000,000.00	
Transport equipment	9,229,170.25	7,000,000.00
Office equipment, furniture and fittings	1,500,000.00	2,000,000.00
ICT Equipment, Software and Other ICT Assets	640,000.00	500,000.00
Other Machinery and Equipment	-	375,000.00
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	18,369,170.25	9,875,000.00

Prepared by:



J.M CHEGE

Fund Account Manager

LAMU WEST CONSTITUENCY