REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND LAFEY CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE 2018

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
LAFEY CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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

Table of Content Page

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

(b) Key Management

The NGCDF LAFEY 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 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	**Yusuf Mbuno**
2.	A.I.E holder	**Abdikarim Ibrahim**
3.	Sub-County Accountant	**John Munyao Mutonya**
4.	Chairman NGCDFC	**Mohamed Madey**
5.	Member NGCDFC	**Amal Osman Haji**

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF LAFEY Constituency Headquarters

P.O. Box 12-70300,
Opposite Lafey Sub-County Headquarters,
Mandera, KENYA

(f) NGCDF LAFEY Constituency Contacts

Telephone: (254) 0720409988
E-mail: cdflafey@cdf.go.ke

Website: www cdf.go.ke

(g) NGCDF LAFEY Constituency Bankers

1. Equity Bank,
   Mandera Branch,
   P.O Box 536-70300,
   Mandera.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

BUDGET PERFORMANCE

The percentage of budget utilisation for LAFEY NG-CDF for the year is 62.4%. This is however, above 50% but it's not pleasing. Almost 37.6% of the budget was not utilised. Out of the funds ksh. 90,787,900 received and the balances from the previous year.it was fully utilised and by the end of the financial year only Ksh. 6,124, 470 was the balance which was not utilised. The non-utilization was a result of funds not disbursed from the NG-CDF Board. By the end of the financial year Ksh.54, 784,483 was not disbursed to the fund and could not be utilised.

The budget performance was really affected by high inflation rates and price fluctuation of materials and labour force in the implementation of projects. The untimely release of funds from NG-CDF Board also affected the budget performance. If all the funds could have been released on time the budget performance would have been tremendous.

KEY ACHIEVEMENTS

During the year Lafey NG- CDF had achieved a lot in the implementation of projects in different sectors. The fund has developed schools, security Housing, water services in Schools, bursary for needy students and roads. NG-CDF funds have really elevated the livelihoods of the constituents in the sense that its implemented at the grassroot level where all levels of the community participate and benefit in one or another. For instance labour force and provision of materials and the middle level also benefited by getting contracts. Others like the needy students benefited from bursaries. In the end reducing illiteracy levels and students absorbed in the job market that were educated through bursaries.

EMERGING ISSUES

The electioneering period affected and hampered the smooth implementation of projects. The constituting of new CDFC took time and the gazzetement of the members has really affected projects to be started on time. The release of funds from the board also was a major problem since treasury was not releasing funds to the board.
Lafey Constituency is only five years old and there needs to be done a lot in terms of developments. It's very hard for it to catch up with other existing constituencies.

IMPLEMENTATION CHALLENGES

The insurgency of terror groups in the constituency was very rampant. Since the constituency is bordering Somalia which has a porous border. The peaceful movement of goods, services and people was a big challenge because of insecurity. The Project management committee do not have the capacity in implementing the projects as per required regulations. Funds' not being released on time from the board was also a challenge. Projects cannot be implemented within the financial year because of lack of funding. Lack of procurement personnel at the sub-county level to guide the committee on procurement procedures. Lack of electricity in the sub-county was also a predicament to smooth implementation of projects. The NG-CDF Board should Fars track and ensure adequate procurement personnel are posted to the sub-county. The Honourable Member of Parliament to follow up with Kenya Power and Lightening Company to provide electricity. National government to provide proper security for easy implementation of NG- CDF project.

Signature

CHAIRMAN NG-CDF COMMITTEE

CHAIRMAN
LAFEY NG - CDF
P. O. Box 12 - 70300,
MANDERA

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-LAFEY Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-LAFEY Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF-LAFEY financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-LAFEY Constituency further confirms the completeness of the accounting records maintained for the NGCDF-LAFEY which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-LAFEY Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-LAFEY Constituency financial statements were approved and signed by the Accounting Officer on 26/04 2019.

Fund Account Manager
Name: Abdikarim Ibrahim Hassan

FUND ACCOUNT MANAGER
LAFEY NG - CDF
P. O. Box 12 - 70300,
MANDERA

Sub-County Accountant
Name: John Munyao Mutonya

DISTRICT ACCOUNTANT
LAFEY SUB-COUNTY
P.O. BOX 578-70300
MANDERA

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - LAFEY CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Lafey Constituency set out on pages 6 to 45, which comprise the statement of financial assets as at 30 June 2018 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Lafey Constituency as at 30 June 2018 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and complies with the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The statement of financial assets reflect cash and cash equivalents balance of Kshs.6,124,470 as at 30 June 2018. However, the bank reconciliation statement prepared on 30 June 2018 reflects payment in cash book not yet recorded in bank statement (unpresented cheques) amounting to Kshs.2,864,395which includes stale cheques amounting to Kshs.275,200 with some dating back to May 2014 and not yet reversed to cash book.

Consequently, it has not been possible to confirm that the cash and cash equivalents balance of Kshs.6,124,470 as at 30 J1ne 2018 is fairly stated.

2. Transfer to Other Government Entities

Included in transfer to other Government entities balance of Kshs.29,716,136 reflected under note 6 to the financial statements is an amount of Kshs.28,916,136 relating to grants to primary schools which includes Kshs.8,000,000 in respect of construction of dining hall and fencing works. However, a review of project files and payment vouchers among other tender documents availed for audit review revealed that the tender notices as well as bid documents did not specify mandatory bid requirements which could form basis for preliminary and technical evaluations criteria. Further, tender registers, tender evaluation reports, inspection and acceptance reports and certificates of practical completion were not maintained.

In addition, project management committees did not notify the losing bidders of their unsuccessful bids as required by Section 87(3) of the Public Procurement and Asset Disposal Act, 2015. Further, there was no proof for submission of bid security of 5% of the contract sum by the successful tenderers.

Under the circumstances, the probity of the expenditure of Kshs.8,000,000 as at 30 June 2018 cannot be ascertained.

3. Other Grants and Other Payments

3.1 Unaccounted Bursary Expenses

Included in other grants and other payments balance of Kshs.47,362,654 reflected under note 7 to the financial statements is bursary to tertiary institutions amounting to Kshs.18,600,000 which in turn includes Kshs.7,174,231 not supported with fee payment receipts or acknowledgement letters from the beneficiary institutions. Further, minutes of the Constituency Development Fund Committee awarding the bursary was not maintained. In view of the foregoing, the probity of the expenditure of Kshs.7,174,231 as at 30 June 2018 could not be confirmed.

3.2 Irregular Implementation of Roads Projects

Included in other grants and other payment balance of Kshs.47,362,654 reflected under note 7 to the financial statements is an expenditure of Kshs.4,988,000 in respect of roads works. However, the road works is a devolved function under taken by County Government and therefore was not under jurisdiction of the Fund and thereby contravening the 4thschedule of the Constitution of Kenya 2010 and Section 11(e) of the National Government Constituency Development Fund Regulations, 2016.

In view of the foregoing, the Fund may be in breach of the law and Constitution of Kenya, 2010 .

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

Other Matter

1. **Non-Maintenance of Financial and Accounting Records for the Project Management Committee Bank Accounts**

Records of the bank accounts held by the various Project Management Committees and the quarterly reports to the constituency committee were not maintained by the Fund. There were no PMC's bank statements and cash books maintained and there were no reconciliations carried out for the PMCs accounts by the Fund.

Consequently, it was not possible to ascertain whether the funds or grants disbursed to the PMCs were properly managed.

2. **Summary of Fixed Asset Register**

Annex 4 a summary of fixed asset register attached to the financial statements discloses the value of fixed assets as Kshs.2,799,950. However, the asset register availed for audit review disclosed a total asset value of Kshs.5,799,950 resulting into an unexplained variance of Kshs.3,000,000. In addition, the fixed asset register schedule availed for audit review was not prepared as per requirements of IPSAS 17 as it had some missing information such as the columns of serial numbers, depreciation and net book values.

In the absence of proper asset register, it was not possible to ascertain the validity, completeness and accuracy of the fixed assets balance of Kshs.2,799,950 as at 30 June 2018.

3. **Budget and Budgetary Control**

3.1 Budget Performance Analysis

Review of summary statement of budget appropriation: recurrent and development combined revealed that during the year under review the Fund had an approved budget amounting to Kshs.145,572,383, out of which Kshs.47,382,728 was unspent balance from the financial year 2016/2017. The budget performance is as detailed below: -

Item	Budget Kshs.	Actual Kshs.	Difference under Kshs.	Actual % of budget
Receipts	145,572,383	74,353,448	71,218,935	49%
Expenditure	145,572,383	84,663,430	60,908,953	42%

The above analysis reflects actual receipts of Kshs.74,353,448 against budgeted amount of Kshs.145,572,383 resulting in a short fall of Kshs.71,353,935 representing 49% of undisbursed funds from the Constituency Development Fund Board. Further, the Fund incurred an under expenditure of Kshs.84,663,430 against budgeted expenditure of Kshs.145,572,383 resulting in under expenditure of Kshs.60,908,953 representing 42%.

3.2 Under Expenditure on Overall Budget

The Fund recorded an overall 42% under expenditure during the year under review as detailed below: -

Item	Approved budget Kshs.	Actual expenditure Kshs.	Under expenditure Kshs.	% Difference
Compensation of employees	4,293,760	2,438,680	1,855,080	43
Use of goods and services	8,978,303	4,745,960	4,232,343	47
Transfer to other Government units	55,068,104	29,716,136	25,351,968	46
Other grants and transfers	59,338,997	47,362,654	11,976,343	20
Acquisition of assets	400,050	400,050	50	0.01
Other payments	17,493,169	0	17,493,169	100
Total	**145,572,383**	**84,663,430**	**60,908,953**	**42**

From the analysis above analysis, the Fund realized under expenditure in five (5) out of the six (6) items during the year under review.

3.3 Project Implementation and Management

During the financial year under review, the Fund allocated Kshs.63,883,103 to twenty nine (29) projects in various sectors including Education, Security, Sports, ICT Innovation Hubs, Emergency and others.

Analysis as per Project Implementation Status (PIS) presented for audit review revealed that none of the projects were completed as twenty-six (26) had not started and three (3) projects were on going as analyzed below:

Sector	Project Status	Project Cost Kshs.	Number of projects
Sports	Complete	0	0
	Ongoing	1,736,207	1

Sector	Project Status	Project Cost Kshs.	Number of projects
	Not started	0	0
Security	Complete	0	0
	Ongoing	0	0
	Not Started	2,895,387	2
Education	Complete	0	0
	Ongoing	0	0
	Not started	36,810,345	18
Emergency	Complete	0	0
	Ongoing	5,227,931	2
	Not started	0	0
ICT Innovation Hubs	Complete	0	0
	Ongoing	0	0
	Not started	4,477,027	4
Others	Complete	0	0
	Ongoing	0	0
	Not started	12,736,206	2
Total		**63,883,103**	**29**

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Appointment of the Constituency Oversight Committee

The Fund had not appointed Constituency Oversight Committee in accordance with section 53(1) of the National Government Constituency Development Fund Act, 2015 and thus contravening the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit so as to obtain assurance

about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control. In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and

systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

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

Nairobi

07 August 2019

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LAFEY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	74,353,448.00	125,911246.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**74,353,448.00**	**125,911,246.00**
PAYMENTS			
Compensation of employees	4	2,438,680.00	2,770,560.00
Use of goods and services	5	4,745,960.00	6,985,200.00
Transfers to Other Government Units	6	29,716,136.00	50,360,000.00
Other grants and transfers	7	47,362,654.00	99,421,500.00
Acquisition of Assets	8	400,000.00	400,000.00
Other Payments	9	-	7,698,310.00
TOTAL PAYMENTS		**84,663,430.00**	**167,635,570.00**
SURPLUS/(DEFICIT)		**(10,309,982)**	**(41,724,324.00)**

This deficit in the above happened because in NG-CDF all the monies for the financial year are not disbursed within the financial year for it to be utilized. In the actual sense all the monies received for the current financial year and the previous balance of last year are all treated as incomes to be dispensed. This is clearly indicated in the statement of assets. Subsequently, the deficit is actually offset by the balance brought forward of the previous year and in the end to have a surplus at the closing of the current financial year.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-LAFEY Constituency financial statements were approved on 26/04/ 2019 and signed by:

Fund Account Manager
Name: Abdikarim Ibrahim Hassan

FUND ACCOUNT MANAGER
LAFEY NG - CDF
P. O. Box 12 - 70300,
MANDERA

Sub-County Accountant
Name: John Munyao Mutonya

DISTRICT ACCOUNTANT
LAFEY SUB-COUNTY
P.O. BOX 573-70300
MANDERA

V. STATEMENT OF ASSETS

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,124,470.00	16,434,452.00
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		**6,124,470.00**	**16,434,452.00**
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		**6,124,470.00**	**16,434,452.00**
FINANCIAL LIABILITIES			
Accounts payable- Retention	12	-	-
NET FINANCIAL ASSETS		**6,124,470.00**	**16,434,452.00**
REPRESENTED BY			
Fund balance b/fwd. 1st July, 2017	13	16,434,452.00	58,158,776.00
Surplus/Deficit for the year		(10,309,982.00)	(41,724,324.00)
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		**6,124,470.00**	**16,434,452.00**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-LAFEY Constituency financial statements were approved on 26/04/ 2019 and signed by:

Fund Account Manager
Name: Abdikarim Ibrahim Hassan

FUND ACCOUNT MANAGER
LAFEY NG - CDF
P. O. Box 12 - 70300,
MANDERA

Sub-County Accountant
Name: John Munyao Mutonya

DISTRICT ACCOUNTANT
LAFEY SUB-COUNTY
P. O. BOX 578-70300
MANDERA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LAFEY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2017 - 2018	2016 - 2017
Transfers from NGCDF Board	1	74,353,448.00	125,911,246.00
Other Receipts	3	-	-
		74,353,448.00	**125,911,246.00**
Payments for operating expenses			
Compensation of Employees	4	2,438,680.00	2,770,560.00
Use of goods and services	5	4,745,960.00	6,985,200.00
Transfers to Other Government Units	6	29,716,136.00	50,360,000.00
Other grants and transfers	7	47,362,654.00	99,421,500.00
Other Payments	9	-	7,698,310.00
Adjusted for:			
Adjustments during the year	14	-	-
		84,263,430.00	**167,235,570.00**
Net cash flow from operating activities		**(9,909,982.00)**	**(41,324,324.00)**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	400,000.00	400,000.00
Net cash flows from Investing Activities		**(400,000.00)**	**(400,000.00)**
NET INCREASE IN CASH AND CASH EQUIVALENT		**(10,309,982.00)**	**(41,724,324.00)**
Cash and cash equivalent at BEGINNING of the year	**13**	**16,434,452.00**	**58,158,776.00**
Cash and cash equivalent at END of the year		**6,124,470.00**	**16,434,452.00**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-LAFEY Constituency financial statements were approved on 26/04/ 2019 and signed by:

Fund Account Manager
Name: Abdikarim Ibrahim Haasan

FUND ACCOUNT MANAGER
LAFEY NG - CDF
P. O. Box 12 - 70300,
MANDERA

Sub-County Accountant
Name: John Munyao Mutonya

DISTRICT ACCOUNTANT
LAFEY SUB-COUNTY
P.O. BOX 578-70300
MANDERA

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	86,810,345.00	58,762,038.00	145,572,383.00	90,787,900.00	54,784,483.00	62.4%
Proceeds from Sale of Assets	-					-
Other Receipts	-					-
PAYMENTS						
Compensation of Employees	2,560,000.00	1,733,760.00	4,293,760.00	2,438,680.00	1,855,080.00	56.8%
Use of goods and services	5,252,930.00	3,725,373.00	8,978,303.00	4,745,960.00	4,232,343.00	52.9%
Transfers to Other Government Units	32,000,000.00	23,068,104.00	55,068,104.00	29,716,136.00	25,351,968.00	54.0%
Other grants and transfers	29,584,182.00	29,754,815.00	59,338,997.00	47,362,654.00	11,976,343.00	79.8%
Acquisition of Assets		400,050.00	400,050.00	400,000.00	50.00	100.0%
Other Payments	17,413,233.00	79,936.00	17,493,169.00	-	17,493,169.00	0.0%
TOTAL	**86,810,345.00**	**58,762,038.00**	**145,572,383.00**	**84,663,430.00**	**60,908,953.00**	58.2%

Explanations

- There was no AIA for the fund for the financial year 2017/2018
- There was underutilization in all the respective categories (i.e. below 90 %.) This happened due to the following reasons:-
- The NG-CDF board did not disburse funds on time for it to be utilized.
- There was an element of supplementary budget in the allocation which was approved on June, 2018 hence the funds could not reach the fund on time for it to be utilized fully.
- The fund was also affected by the election and the transition period since the NG-CDFC was gazetted on late December, 2017 and implementation of projects was not possible without the existence of the committee
- It's only the category of acquisition of assets which is within the required utilization of 100%.
- Compared to the previous year 2016/2017 the overall percentage of utilization was slightly lower with only 58.2% to last year's 78%.

- The adjustment are unutilized funds and is composed of funds not disbursed from NG-CDF Board to the constituency Ksh.**47,382,728** and closing balances for the financial year ended 30th June, 2017,ksh.**11,379,310** respectively which was an extra allocation from NG-CDF Board after supplementary budget which amended statutory ceilings of the constituencies as per circular NG-CDF Board circular Vol II(002)

The NGCDF-LAFEY Constituency financial statements were approved on 26/04/ 2019 and signed by:

Fund Account Manager
Name: Abdikarim Ibrahim Hassan

FUND ACCOUNT MANAGER
LAFEY NG - CDF
P. O. Box 12 – 70300,
MANDERA

Sub-County Accountant
Name: John Munyao Mutonya

DISTRICT ACCOUNTANT
LAFEY SUB-COUNTY
P.O. Box 573-70300
MANDERA

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

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

2. Reporting Entity

The financial statements are for the NGCDF-LAFEY Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs.), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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

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

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

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

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

15. Related Party Transactions

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO. A855892	1	5,500,000.00	
AIE NO. A892614.	2	30,948,276.00	
AIE NO. 896761	3	37,905,172.00	
AIE NO.A825933	1		67,462,971.00
AIE NO.A829634	2		4,094,827.00
AIE NO.A855516	3		25,663,793.00
AIE NO.A855526	4		7,500,000.00
AIE NO.A839657	5		21,189,655.00
TOTAL		**74,353,448.00**	**125,911,246.00**

2. PROCEEDS FROM SALE OF ASSETS

	2017 - 2018	2016- 2017
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
	-	-
Total	-	-

2. OTHER RECEPTS

	2017- 2018	2016-2017
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

3. COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	1,106,121.00	2,336,341.00
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	58,320.00	434,219.00
Gratuity- contractual employees	1,274,239.00	-
Total	**2,438,680.00**	**2,770,560.00**

4. USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Committee Expenses	2,635,660.00	4,076,200.00
Utilities, supplies and services	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	542,000.00	400,000.00
Rentals of produced assets	-	-
Training expenses	900,000.00	990,000.00
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	507,340.00	1,153,000.00
Other operating expenses	106,000.00	366,000.00
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Bank service commission and charges	54,960.00	-
Total	**4,745,960.00**	**6,985,200.00**

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	28,916,136.00	37,000,000.00
Transfers to secondary schools (see attached list)	800,000.00	13,360,000.00
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	**29,716,136.00**	**50,360,000.00**

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	2,247,413.00	5,100,000.00
Bursary – tertiary institutions (see attached list)	18,600,000.00	22,670,000.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	16,967,241.00	66,542,500.00
Sports projects (see attached list)	-	-
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	4,560,000.00	5,109,000.00
Roads and Bridges	4,988,000.00	-
Total	**47,362,654.00**	**99,421,500.00**

8. **ACQUISITION OF ASSETS**

Non-Financial Assets	2017-2018	2016-2017
	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	400,000.00	400,000.00
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
Total	**400,000.00**	**400,000.00**

9. **OTHER PAYMENTS**

	2017-2018	2016-2017
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TIVET	-	-
CDF Offices	-	7,698,310.00
TOTAL	-	**7,698,310.00**

10A: Bank Accounts (Cash book bank balance)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs (30/6/2018)	Kshs (30/6/2017)
Equity Bank-Mandera Branch Account No. 1000261220622	6,124,470.00	16,434,452.00
	-	-
Total	**6,124,470.00**	**16,434,452.00**
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (*specify*)	-	-
	-	-
Total	-	-
[Provide cash count certificates for each]		
	-	-

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name of Officer or Institution				
N/A	N/A	N/A	N/A	N/A
Total				0

There was no outstanding impests by the end of the financial year.

12. RETENTION

	2017 - 2018	2016-2017
	Kshs	Kshs
Supplier 1		
Supplier 2		
Supplier 3		
N/A	N/A	N/A
Total		0

There was no retention monies by the end of the financial year.

13. BALANCES BROUGHT FORWARD

	2017 - 2018	2016-2017
	Kshs (1/7/2017)	Kshs (1/7/2016)
Bank Accounts	16,434,452.00	58,158,776.00
Cash in hand	-	-
Imprest	-	-
	-	-
Total	16,434,452.00	58,158,776.00

The balances brought forward only comprised of bank account balances of the fund as there was no cash in hand and imprests.

14. PRIOR YEAR ADJUSTMENTS

	2017- 2018	2016-2017
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
	-	-
Total	-	-

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017- 2018	2016-2017
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2017-2018(Kshs.)	2016-2017(Kshs.)
Senior management	-	-
Middle management	215,425.00	-
Unionisable employees	-	-
Others (*specify*)	-	-
TOTAL	**215,425.00**	-

-The pending staff payable was outstanding gratuity of the employees.

15.3: UNUTILIZED FUNDS (See Annex 3)

	Kshs.	Kshs.
Compensation of employees	1,855,080.00	1,733,760.00
Use of goods and services	4,232,343.00	3,725,373.00
Amounts due to other Government entities (see attached list)	25,351,968.00	18,257,759.00
Amounts due to other grants and other transfers (see attached list)	11,976,343.00	23,185,850.00
Acquisition of assets	50.00	400,050.00
Others (*specify*)	17,493,169.00	79,936.00
TOTAL	**60,908,953.00**	**47,382,728.00**

15.4: PMC account balances (See Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	14,943,688.00	4,232,195.00
TOTAL	**14,943,688.00**	**4,232,195.00**

The above balances comprises of bank account balances of respective project management committee as at 30th June, 2018.

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group (Designation)	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.Abdikheir Said Adan	Accounts Assistant				42,904.00	Nil	Gratuity outstanding
5.Sauda Yussuf Noor	Office Secretary				21,849.00	Nil	Gratuity outstanding
6.Dahaba Mohamed M.	Office Clerk				16,752.00	Nil	Gratuity outstanding
7.Muhumed Adan Sheikh	Security Guard				14,880.00	Nil	Gratuity outstanding
8.Yussuf Osman Ali	Security Guard				14,880.00	Nil	Gratuity outstanding
9.Moulid Noor Mathey	Receptionist				14,880.00	Nil	Gratuity outstanding
10.Mohamed Salat Adan	Security Guard				14,880.00	Nil	Gratuity outstanding
11.Mohamed A. Hassan	Security Guard				14,880.00	Nil	Gratuity outstanding
12.Mohamud Ahmed Hillow	Security Guard				14,880.00	Nil	Gratuity outstanding
13.Fatuma Sheikh Abdi	Cleaner				14,880.00	Nil	Gratuity outstanding

Name of Staff	Job Group (Designation)	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
14.Kiman Issack Billow	Tea Girl				14,880.00	Nil	Gratuity outstanding
15.Ibrahim Adan Abdow	Office Messenger				14,880.00	Nil	Gratuity outstanding
Sub-Total					215,425.00	Nil	
Unionisable Employees							
4.							
5.							
6.							
Sub-Total							
Others (*specify*)							
7.							
8.							
9.							
Sub-Total							
Grand Total							

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees	Payment of salaries and gratuity	1,855,080.00	1,733,760.00	
Use of goods & services	Committee sitting allowances, transport, conferences. Trainings, office expenses	4,232,343.00	3,725,373.00	
Amounts due to other Government entities				
Kaharey Primary School	Construction of Book store to completion	1,000,000.00		
Lafey West Primary School	Construction of 1 No. Classroom to completion	1,000,000.00		
Kabo Primary School	Construction of Kitchen & Store to completion	1,300,000.00		
Damasa Primary School	Construction of 1 No. Classroom to completion	1,000,000.00		
Kamor Liban Pry School	Construction of 1 No. Classroom to completion	1,000,000.00		
Fino Primary School	Construction of food store to completion	83,864.00		
Fino Primary School	Construction of 25,000m2 Water tank to completion	800,000.00		
Kheira Ali Primary School	Construction of 2No. classrooms to completion	2,000,000.00		
Warankara Primary School	Construction of Bookstore to completion	1,000,000.00		
Warankara Primary School	Water piping system to completion	500,000.00		
Bambo Primary School	Construction of Staffroom to completion	1,000,000.00		
Gari Primary School	Construction of Administration Block to completion	4,000,000.00		
Sala Primary School	Construction of 25,000m2 Water Tank to completion	800,000.00		
Sala Primary School	Construction of 4 No. toilets to completion	800,000.00		

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Sala Primary School	Fencing of compound with chain link with Concrete poles to completion.(1,000m)	4,810,345.00		
Lafey Boys Secondary School	Construction of 2No. classrooms to completion	2,000,000.00		
Aresa Girls Secondary School	Construction of 2 No. toilets	400,000.00		
Lafey Girls Secondary School	Construction of 2 No. Staff house to completion	1,800,000.00		
Kheira Ali pry School	Construction of 2 No. toilets	16,000.00		
Damasa Dispensary	Construction of staff house	379		
Sala Dispensary	Construction of staff house	41,380.00		
Sub-Total		**25,351,968.00**		
Amounts due to other grants and other transfers				
Sala AP Camp	Construction of 2 No. Staff house to completion	1,800,000.00		
Lafey Police Station	Purchase and supply of office furniture (4 no. tables, 6 no. Chairs, 4 no. Steel cabinets, 2 no. secretary tables, I no. boardroom table, 6 no. visitors chairs.)	1,095,388.00		
Libahiya Chief's Office	Construction of 2 no. toilets to completion	400,000.00		
Aresa Chief's Office	Construction of 2 no. toilets to completion	400,000.00		
Sports	Purchase of sports kits i.e. balls, uniforms, nets and trophies for teams in the constituency:-Lafey town, Gari town, Sala town and Fino town.	1,736,207.00		
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	586,131.00		
Bursaries-Secondary & Tertiary	Payment of bursary to needy students	5,930,000.00		
Warankara –Damasa Road	Bush Clearing and grading?(3KM)	12,000.00		

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Warankara- Gari Road	Gravelling and grading(5km)	9,140.00	9,140.00	
Fino -dawaduba Road	Bush clearing and grading(15km)	2,800.00	2,800.00	
Kamor liban Police Post	Fencing works of compound	2,500.00	2,500.00	
Alungu B/H	Construction of Elevated Water Tank	1,000.00	1,000.00	
Damasa B/H	Construction of Elevated Water Tank	420.00	420.00	
Kabo B/H	Construction of Trough	20.00	20.00	
Fino B/H	Construction of Trough	35.00	35.00	
Environment	Planting of trees at public institutions	702.00	702.00	
Sub-Total		**11,976,343.00**		
Acquisition of assets	Purchase of Furniture/ Equipment	**50.00**	400,050.00	
Others (*specify*)				
Lafey NG-CDF Office	Construction of Lafey NG-CDF Office	8,736,206.00		
Constituency Audit	Constituency Audit fees	79,936.00		
Lafey CIH	Installation of Satelite antenna, installation accessories in partnership with Telkom Kenya Ltd.	1,169,256.80		
Fino CIH	Installation of Satelite antenna, installation accessories in partnership with Telkom Kenya Ltd.	1,169,256.80		
Gari CIH	Installation of Satelite antenna, installation accessories in partnership with Telkom Kenya Ltd.	1,169,256.80		
Sala CIH	Installation of Satelite antenna, installation accessories in partnership with Telkom Kenya Ltd.	1,169,256.80		
Constituency Strategic plan	Preparation of five (5) year constituency Strategic Plan	4,000,000.00		
Sub-Total		**17,493,169.00**		

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	1,999,950.00	400,000.00	-	2,399,950.00
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	400,000.00	-	-	400,000.00
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	2,399,950.00	400,000.00	-	2,799,950.00

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Fino Primary School	Equity	1000264394249	917,371.00	1,235.00
Sala Primary School Pmc	Equity	1000264391985	150.00	150.00
Kahare Primary School Pmc	Equity	1000264380640	2,030	602,305.00
Alungu Primary School Pmc	Equity	1000264393327	5,000,365.00	365.00
Kabo Primary School Pmc	Equity	1000264381552	3,075.00	3,350.00
Damasa Primary School Pmc	Equity	1000264386660	565.00	565.00
Lafey West Primary School pmc	Equity	1000176430601	780.00	-
Lafey Girls Sec. School pmc	Equity	1000176431066	390.00	-
Libahiya Primary School Pmc	Equity	1000264471095	-	270.00
Qumbiso Primary School Pmc	Equity	1000264460369	-	1,769.00
Hareri Primary School Pmc	Equity	1000264391720	-	1,945.00
Lafey Primary School Pmc	Equity	1000264387057	9,001,500.00	3,001,275.00
Kamorliban Primary School	Equity	1000264521931	320.00	995.00
Aresa Primary School	Equity	1000264381077	-	1,495.00
Warankara Primary School	Equity	1000264392933	710.00	1,040.00
Gari Primary School	Equity	1000264381746	2,251.00	2,251.00
Bambo Primary School	Equity	1000264394783	805	1,190.00

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Gari Secondary School	Equity	1000264393942	145.00	145.00
Lafey Boys Secondary School	Equity	1000264420854	1,445.00	1,445.00
Harerei Mixed Sec. School	Equity	1000264392547	-	20.00
Aresa Girls Secondary School	Equity	1000269472145	-	25.00
Sala Community Dev Pmc	Equity	1000266002899	1,200.00	420.00
Gari Community Pmc	Equity	1000264392161	1,925.00	1,700.00
Damasa Ap Camp Pmc	Equity	1000171614147	1,140.00	1,140.00
Alungu Chief's office pmc	Equity	1000173717540	10.00	-
Fino Police Station Pmc	Equity	1000265968469	105.00	375.00
Fino AP PMC	Equity	1000265930109	975.00	695.00
Lafey Police Station Pmc	Equity	1000171749007	80.00	80.00
Alungu AP PMC	Equity	1000265951429	1,181.00	710.00
Kamorliban Chiefs Office	KCB	1205665293	780.00	780.00
Damasa Chiefs Office	Equity	1000171520624	280.00	280.00
Fino Chiefs Office	Equity	1000171522053	950.00	1,280.00
Kabo Chiefs Office	Equity	1000171718368	780.00	780.00
Sheikh Barrow Chiefs Office	Equity	1000170911954	1,450.00	1,280.00
Lafey Chiefs Office	Equity	1000171845551	170.00	170.00
Lafey South Chiefs Office	Equity	1000171896539	280.00	600,390.00

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Bulla Alungu Chiefs Office	Equity	1000171679530	280.00	280.00
Bambo Community Dev. PMC	Equity	1000166069795	200.00	
	TOTAL		**14,943,688.00**	**4,232,195.00**

ANNEX 5- PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.0 Cash and Cash Equivalent	- The National Government Constituency Development Fund - Lafey maintained one bank account No. A/C 1000261220622 with Equity Bank with a bank balance of Ksh.16,434,452.00 as at 30 June, 2017.The balance was supported by certificate of bank balances, cash book, bank statement and bank reconciliation statement. However, a review of the bank reconciliation statement for the month of June 2017 revealed stale cheques amounting to Kshs.170, 000 reflected as payments in Cash Book not yet recorded in the Bank Statement (Unrepresented Cheques). Some of the cheques which were paid to various learning	- The stale cheque of Kshs.170,000 were bursary cheques released to beneficiary institutions that have not been banked by themselves hence outstanding. However, the cheques have since been reversed as per the Bank reconciliation Statement of September, 2018. The anomaly is now corrected. Annex 1.0 • Bank Reconciliation Statement Sept, 2018)	FAM	Resolved	

	institutions being payment of bursaries to needy students and Kenya Revenue Authority were continued reflected as presented cheques. It was not clear why the cash book had not been updated.				
2.0 Award of Contracts for Primary School Projects – Kshs.9,700,000	- Examination of payment vouchers, project files and other records revealed that the National Government Constituency Development Fund – Lafey transferred an amount of Kshs.9,700,000 as grants to various Project Management Committees for implementing projects such as construction of class room, fencing works and construction of a kitchen and a store in various primary schools within the Constituency. It was however noted that the tender notices and tender documents submitted by the tenderers did not set the criteria to be used for the evaluation of tenders hence there was no proper guideline on the specific requirements needed for the tenders. Further, the project files availed for audit lacked vital documents such as	- Tender analysis was done and that the evaluation minute with criteria was indeed used as the basis for awarding the contract. Practical completion certificates were prepared by the works officer and it's attached for verification. Inspection of the project was carried out during monitoring and evaluation and the project was verified to be complete and done as per specifications Inspection and acceptance certificate are also attached for verification. Form of agreement is part of the tender document and can only be signed once the contract is awarded and the successful bidder is known. Duly signed contract agreement is filed in the PMC file.	FAM	Not Resolved	Dec, 2018

	certificate of practical completions, Inspection and acceptance committee reports and contract agreement signed between the Project Management Committees (PMCs) and the contractors. It was further noted that there was tender opening register maintained by the Project Management Committees to show that they actually sat and deliberated on the said procurements.	**Annex 2.0** • Evaluation minutes • Practical completion certificate • Inspection and acceptance certificate • Duly signed contract agreement.			
3.0Construction of laboratory at Gari Secondary School - Kshs.6,000,000	- Examination of payment voucher, Bills of Quantities and other tender documents revealed that an amount of Kshs.6,000,000 was transferred to Gari Secondary School Project Management Committee for the construction of laboratory. The project was procured through request for quotation against the threshold matrix as contained in the Public Procurement and Disposal Regulation 2006. Further, no contract agreement created and signed between the Project Management Committees (PMCs) and the contractors as required by section 135 (1) of the Public Procurement and Asset Disposal Act, 2015. Bills of quantities were also not signed by the tender committee on one or more pages as	-Practical completion certificates were prepared by the works officer and it's attached for verification. Inspection of the project was carried out during monitoring and evaluation and the project was verified to be complete and done as per specifications Inspection and acceptance certificate are also attached for verification. **Annex 3.0** • Practical completion certificate. • Inspection and acceptance certificate.	FAM	Not Resolved	Dec,2018

	required by section 78 (9) of the public procurement and disposal Act, 2015. The CDF disbursed the total contract sum to the Project Management Committee on 26/2/2017 vide Payment Voucher No. 311. Since the payment was not supported with Engineer's Certificate of Completion or Inspection and Acceptance Committee report, audit could not ascertain whether the project was implemented in accordance with correct specifications. It was also not clear whether the 10% retention was deducted from the contractor as required by the terms of contract.				
4.0 Award of Contracts for Security Projects - Ksh.9,600,000	- Examination of payment vouchers and other records relating to procurement of security projects revealed that an amount of Kshs.9,600,000 transferred as grants to various Project Management Committees for implementing projects such as construction of staff houses at Damasa and Fino Administration Police Camps. The following anomalies were noted; (i) The contract sum of the construction of staff housing units at Damasa AP Camp was	(i) The PMC used Request for Quotations as the method of procurement. The requirement of the threshold matrix could not be used as the constituency faced constant insecurity due to its proximity to the border to Somalia with invasion by terror groups. Further, the nature of the project being security to be implemented inside security compound made it complicated for advertising widely and openly for bidders to tender. Local contractors were considered ideal which had undertaken works of similar	FAM	Resolved	

		Kshs.8,000,000 which the Project Management Committees ought to have procured through national open tender. It was however discovered the PMC used request for quotation to procure the project. This is against the threshold matrix in the Public Procurement and Disposal Regulations 2006 which sets minimum expenditure of Kshs.3,000,000 for open tender for class C procuring entities. (ii) No contract agreement created and signed by the Project Management Committees and the contractors as required by section 135 (1) of the Public Procurement and Asset Disposal Act, 2015. (iii) The CDF made direct payment to the contractor, Ms Gamas Construction & Engineering Co. ltd on 3/2/2017 vide payment Vouchers Number 329. This is contrary to	magnitudes in the security hit area. (ii)Contract agreement were in the PMC file **(iii)** for this project the NG-CDFC in a minuted resolution taking in to consideration the inability of the of the pmc's to manage and implement a project which involves large sums of money and insecurity threats and carried out in the security compound at damasa AP bordering Somalia. It was resolved that the project planning, implementation, monitoring and payment be done by the NG-CDFC as an exceptional case. (iv) The Tender opening committee signed the Bill of quantities, but not signing on one or more pages of the bill of quantities was an oversight. (v)Quotation for the works of construction of two number housing units at Fino AP Camp was made available for audit as well as other tender documentations such as evaluation minutes. **Annex 4.0** • Contract agreement • Quotations and Evaluation minutes for fino AP Camp housing units.			

	section 36 (1) of the National Government Constituency Development Fund Act, 2015 which give the Project Management Committees the mandate to implement the projects. It was also not clear whether the 10% retention was deducted from the contractor as required by the terms of contract. (iv) The Bill of quantities submitted by the contractors were not signed by the tender committee on one or more pages as required by section 78 (9) of the public procurement and Asset Disposal Act, 2015. (v) Quotation for the works of construction of two number housing units at Fino AP Camp was not availed for audit review, evaluation minutes availed for audit review was not confirmed by the chairman of the project management committee.				

5.0 Unsupported Administration/ Monitoring And Evaluation- Kshs.730,000	- Examination of payment vouchers number 337 of 6/3/17 and the supporting documents revealed that the National Government Constituency Development Fund - Lafey spent Kshs.730,000 on administration/ monitoring and evaluation exercise. The expenditure was however not supported with temporary work tickets and copies of vehicles hired during the monitoring and evaluation exercise. It was therefore not possible to ascertain whether the vehicles were actually hired for the exercise. It was also observed that payments of sitting allowances were made to the National Government Constituency Development Fund Committee. The payments were however not supported with signed attendance registers and the minutes of the committee meetings and their deliberations to confirm occurrence of the committee meetings.	- Supporting documentations such as Temporary work tickets, driver's license was in the file for Monitoring and Evaluation expenses at the Constituency offices far from the audit station and due to insecurity going back to the constituency and producing it for verification was too risky. Signed attendance register, Minutes of the committee sitting were also detached from the voucher during the audit exercise. However, all the documentations are attached for verification. **Annex 5.0** • Temporary work tickets • driver's license • signed attendance registers • minutes of the committee meetings	FAM	Resolved	

6.0 Unaccounted for Bursary Expenses----- **Ksh.4,350,000**	-In the financial year 2016/2017, the National Government Constituency Development Fund - Lafey disbursed bursaries amounting to Kshs.27,770,000 to various Tertiary institutions and secondary schools for the benefit of needy students. Examination of payment vouchers and the supporting documents however revealed that an amount of Kshs.4,350,000 disbursed to various institutions has not been acknowledged through official receipts or acknowledgement letters by the beneficiary institutions as detailed below: (i)Mount Kenya University-Cheque no. 741of Kshs.950,000 (ii) Mount Kenya University- Cheque no. 749 of Kshs.950,000 (iii) Mount Kenya University- Cheque no. 750 of Kshs.950,000 (iv)Mustaqbal Driving School-Cheque no. 592 of Kshs.1,500,000 -Further, cheque dispatch register was not maintained to record the cheques that were issued out. It was also noted that the payment schedules did not indicate the level of studies for the beneficiaries and the minutes	- The applicants normally apply for the bursary by filling Lafey NGCDF application forms which indicates all the relevant details for the bursary. The committee discuss the distribution of bursary to the needy students in accordance with the guidelines of the NG-CDF Board and the criterion set by the committee. Lafey NG-CDF committee discussed the distribution of the above bursary in a minuted resolution dated 27th March, 2017 of MIN /NG-CDFC/Lafey/2/3/2/2017. Cheques are drawn in favour of the names of the institutions accompanied by the lists of beneficiaries and letter clearly requesting the institutions to acknowledge the bursary funds received. Institutions acknowledged the bursaries by official receipts but an amount of Ksh.4,350,000 had no official receipts by the time you carried the audit. We followed up with the institutions and now the receipts and the NG CDFC minutes are attached for verification. **Annex 6.0** • NG-CDFC minutes • Sample application form • Acknowledgement letters /official fees receipts.	FAM	Resolved	

	of the bursary vetting committee were neither attached to the payment vouchers nor availed for audit review. It was therefore not possible to ascertain the criteria used in vetting the beneficiaries.				
7.0 Budget Performance Analysis	-The Budget of Lafey NG-CDF analysis reflects actual receipts of Kshs.184,070,023 against budgeted amount of Kshs.215,018,299 resulting to underfunding of Kshs.30,948,276 or 14% of the funds budgeted for the year. Further, the Fund spent an amount of Kshs.167,635,570 against a budgeted amount of Kshs.215,018,299 resulting to under expenditure of Kshs.47,382,729 or 22% of the approved budget. -Please explain why the Fund failed to utilize all the fund allocated for the year.	-By the time of audit, the constituency had not received the second tranche of its allocation for the FY 2017/18 amounting to Ksh.54,784,483 .However, the constituency has since submitted requisition for second tranche, and the Board released funds after the audit was carried out as per the attached AIE funding and bank statement. **Annex 7.0** -Copies of AIE's and bank statements Bank reconciliation statement showing cash book balance.	FAM	Resolved	

8.0 Appointment of the Constituency Oversight Committee	- It was observed that constituency oversight committee was not appointed as at the time of audit. National Government Constituency Development Fund - Lafey was therefore, in breach of the National Government Constituency Development Fund Act, 2015.	- NG-CDF Act,2015, Section53(2) requires the Member of Parliament to appoint The Constituency Oversight Committee comprising of the constituency member of the National Assembly and not more than four other members in consultation with other stakeholders. The Committee was to be appointed by the former Member of the National Assembly as required by the Act. The responsibility of the Fund Account Manager was to advice and remind the Member of National Assembly to appoint and constitute the committee for them to carry out their roles for the better implementation projects under the Act and to achieve fair distribution of the funds. Attached is communication to the newly elected Member of National Assembly for the constituency. **Annex 8.0** • Letter to the Member of parliament	FAM	Resolved	
9.0 Non-Maintenance of financial and accounting records for The Project Management Committee	- Records of the bank accounts held by the various project Management committees were not maintained by National Government Constituency Development Fund - Lafey. No PMC's Bank Statements and cash books were maintained subsequently no	-Funds or grants are disbursed to the PMCs by way of notification of grant and funds wired into their accounts for project implementation. The accounting books were not maintained due to	FAM	Resolved	

	reconciliations were carried out for the PMCs accounts. It was therefore, not possible to ascertain whether the funds or grants disbursed to the PMCs were properly managed.	lack of capacity by the PMCs in the Constituency. The PMC Cash books could not be either opened or maintained due to shortage of staff in the Sub county Treasury that handles all the departments in the constituency. Bank account records such as bank statement, cash book and bank reconciliation will now be updated and maintained in line with the recommendation of the audit. However, bank statements of the respective PMC accounts were filed by the PMC's and copies are attached for verification. We also advised the project management committees to prepare the bank reconciliations and to keep all the records up to date. **Annex 9.0** • Letter advising PMC's on the requirement of the regulation. • Sample bank statements			

Guidance Notes:

i) Use the same reference numbers as contained in the external audit report ;

ii) Obtain the " Issue/ Observation " and" Management Comments ", required above , from final external audit report that is signed by Management ;

SIGNED BY

ABDIKARIM IBRAHIM HASSAN

FUND ACCOUNT MANAGER

LAFEY NG-CDF

FUND ACCOUNT MANAGER
LAFEY NG – CDF
P. O. Box 12 – 70300,
MANDERA

SIGNED BY

JOHN MUNYAO MUTONYA

SUB-COUNTY ACCOUNTANT

LAFEY SUB-COUNTY

DISTRICT ACCOUNTANT
LAFEY SUB-COUNTY
P.O. Box 578-70300
MANDERA