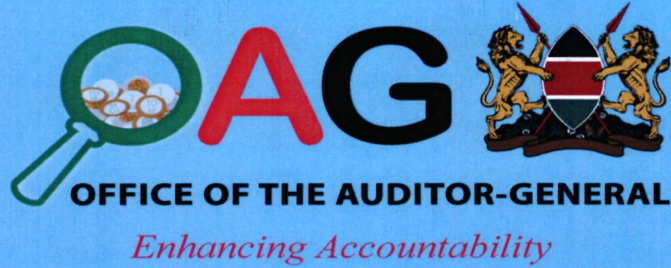
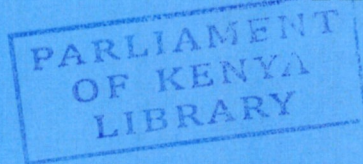


REPUBLIC OF KENYA



REPORT



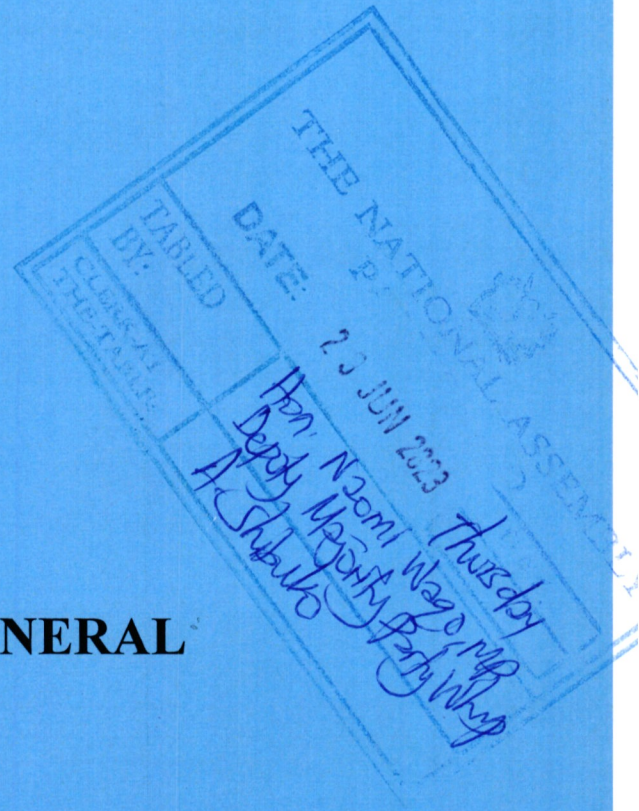
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**





OFFICE OF THE AUDITOR GENERAL
NORTH EASTERN REGIONAL OFFICE
27 APR 2023
RECEIVED
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LAFEY CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

***LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, 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;

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- 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.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The LAFEY Constituency NGCDF 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 2021 and who had direct fiduciary responsibility were:

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No	Designation	Name
1.	A.I.E holder	Abdikarim Ibrahim Hassan
2.	Sub-County Accountant	Bosco Kyalo Kilonzo
3.	Chairman NGCDFC	Mohamed Madey Hassan
4.	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 Lafey Constituency NGCDF. 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) Lafey Constituency NGCDF Headquarters

P.O Box 12-70300

Opposite Lafey Safaricom Mast

(f) LAFEY Constituency NGCDF Contacts

Telephone: (254) 720409988

E-mail: cdflafey@cdf.go.ke

Website: www.cdf.go.ke

(g) LAFEY Constituency NGCDF Bankers

1. Equity Bank

Mandera Branch

P.o Box 536-70300

Mandera, Kenya

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 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. NG-CDF CHAIRMAN'S REPORT



BUDGET PERFORMANCE

The percentage of budget utilisation for LAFEY NG-CDF for the year was 100.0%. This is however, a tremendous improvement as compared to last year which was 68.4%. This happened because all the funds for the financial year were released by the board on time. However, by the end of the financial year all the funds for the year were released by the board and there was no outstanding by the close of the financial year. All the monies received was fully utilised and by the end of the financial year only Ksh. 26,765,528 was the balance which was not utilised. The non-utilization was as a result of funds disbursed from the NG-CDF Board almost toward the closure of the financial year. The Budget performance on the Payments was the best of its kind and this was very impressive.

The budget performance was really affected by high inflation rates and price fluctuation of materials and labour force in the implementation of projects.

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 in secondary Schools and universities. NG-CDF funds have really elevated the livelihoods of the constituents in the sense that its implemented at the grassroots level where all levels of the community participate and benefit in one way or another. For instance labour force and provision of materials and the middle level also benefited by getting contracts.

EMERGING ISSUES

The prolonged drought during the year and the electioneering period really affected the implementation of the projects on time. The funds were released on piecemeal and projects could not have started simultaneously.

Lafey Constituency is only seven 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 Project management committee do not have the capacity in implementing the projects as per the required regulations. Lack of procurement personnel at the sub-county level to guide the committee on procurement procedures. Lack of electricity in the whole Constituency 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. Lack of public works officers in the sub-county was also a challenge. The Honourable Member of Parliament to follow up with Kenya Power and Lightening Company to provide electricity in the whole Constituency.

National government through the Ministry of interior to provide proper security for easy implementation of NG- CDF project.

Signature-----



CHAIRMAN NGCDF COMMITTEE



LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

III. Statement of Performance against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of *LAFEY Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

- a) To improve access to quality education.
- b) To empower the youth and harness their talent.
- c) To enhance security in the constituency for better service delivery.
- d) To promote environmental sustainability.
- e) To improve tracking of Implementation NG-CDF programmes at the right time and information used in decision making.

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - Number of bursary's beneficiaries at all levels. 	<p>In FY 21/22 we increased number of classrooms, dormitories, laboratories etc from 100 to 110 in the following schools/institutions</p> <ul style="list-style-type: none"> - Bursary beneficiaries at all levels were as per the attached schedules. We paid bursaries to students of ksh.13,000,000

LAFEY Constituency

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Security	enhance security in the constituency for better service delivery	Construction/Renovation of administration chief's offices - Fencing of security offices, Construction of housing units, offices and fencing of police stations	-Number of usable physical infrastructure built in locations, sub locations and police stations -Number of police stations offices	Number of Construction of chiefs' offices increased from 15 to 16. -Number of assistant chiefs' offices increased from 10 to 11 -Number of police stations fenced increased from 3 to 5
Environment	To promote environmental sustainability.	- Construction of water tanks and installation of gutters for rain water harvesting.	-Number of institutions with water harvesting facilities.	-Number of institution with water harvesting facilities increased from 10 to 11
Sports	To empower the youth and harness their talent and to encourage them to do sports activities	Creating awareness among the youth on the establishment of football teams, and accessing sports tournaments funds at national governments. - Funding of youth sporting initiatives	- Number of football teams funded.	-Number of football teams funded increased from 4 to 6
Tracking of results	To improve tracking of Implementation NG-CDF programmes at the right time and information used in decision making.	- Capacity Building of NG-CDFC's and PMC's. -Organising regular projects monitoring field visits	-Number of times capacity building of PMC's and NG-CDF'S was done. -Number of time project monitoring is done.	- The capacity building of PMCS and NG-CDF's has been improved from one in a year to two times in a year. -Monitoring of Projects and field visits has improved from quarterly monitoring to monthly monitoring

IV. Environmental and Sustainability Reporting

LAFEY NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of LAFEY NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** LAFEY NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. construction of water harvesting tanks.*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

We invest in providing the best working environment for our employees. LAFEY constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. LAFEY constituency invests in capacity building

programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

LAFEY NG-CDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

LAFEY NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

LAFEY NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



Name ABDIKARIM IBRAHIM HASSAN

FUND ACCOUNT MANAGER

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

V. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-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, 2022. 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.

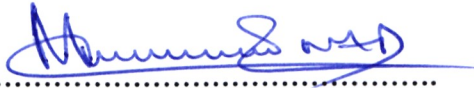
The Accounting Officer in charge of the NGCDF-LAFEY Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, 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 *constituency*, 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.

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

The Accounting Officer in charge of the NG-CDF LAFEY Constituency confirms that the *constituency* 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 *constituency'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 21st April, 2023.



Name: Mohamed Madey Hassan
Chairman – NGCDF Committee



Name: Abdikarim Ibrahim Hassan
Fund Account Manager



REPUBLIC OF KENYA



Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - LAFEY CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

I draw your attention to the contents of my report, which is in three parts: -

- A. Report on the Financial Statements which considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations which have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that the entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

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 1 to 32, which comprise of the statement of assets and liabilities as at 30 June, 2022 and the statement

Report of the Auditor-General on National Government Constituencies Development Fund - Lafey Constituency for the year ended 30 June, 2022

of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Lafey Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents of Kshs.26,765,528 as disclosed in Note 10 to the financial statements. Review of the bank reconciliation statement for the month of June, 2022 revealed unpresented cheques totalling Kshs.12,776,146 out of which cheques amounting to Kshs.41,724 had gone stale and had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalent balance of Kshs. 26,765,528 could not be confirmed.

2. Unsupported Bursaries

The statement of receipts and payments reflects other grants and transfers balance of Kshs. 69,256,000 as disclosed in Note 7 to the financial statements. Included in the balance are bursary payments of Kshs.5,474,400 and Kshs.8,432,000 disbursed to various secondary schools and tertiary institutions respectively. Review of the payment records revealed that payments amounting to Kshs.1,607,000 were not supported with acknowledgements from the beneficiary institutions confirming receipts of the amounts.

In the circumstances, the accuracy and completeness of bursary disbursements amounting to Kshs.1,607,000 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Lafey Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audit 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 which, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects the Fund's actual expenditure of Kshs.178,407,285 against an approved budget of Kshs.205,172,813, resulting to an under-expenditure of Kshs.26,765,528 or 13% of the budget.

The under-expenditure may have affected implementation of the Fund's planned activities and may have impacted negatively on service delivery to the public.

2. Project Implementation Status

The National Government Constituency Development Fund Committee (CDFC) budgeted for implementation of forty-five (45) projects at a total cost of Kshs.93,825,000 during the year under review. However, the CDFC implemented and completed thirty-four (34) projects at a cost of Kshs.71,525,000, ten (10) projects with a total cost of Kshs.18,300,000 were on-going while one (1) project with a budget of Kshs.4,000,000 had not been started by the end of the year.

Failure to complete projects as planned lead to cost escalations and may have resulted to a negative impact on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the 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

Transfers to Primary Schools

The statement of receipts and payments reflects transfer to other government entities of Kshs.94,400,000 as disclosed in Note 6 to the financial statements. Included in the amount are transfers to primary school projects of Kshs.55,800,000 out of which Kshs.200,000,000 was paid in respect to construction of classrooms. However, review of procurement records revealed that the tender opening committee members did not append signatures or initials on one or more pages of the bill of quantities and tender documents as required by Section 78(9) of the Public Procurement and Asset Disposal

Act, 2015. Further, the summary pages of bills of quantities did not have the address, date and signature of the witness.

In the circumstances, Management was in breach of 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 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 which govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Fixed Assets Register

The summary of fixed asset register disclosed at Annex 4 of the financial statements reflects a non-current assets balance of Kshs 24,106,050 as at 30 June, 2022. However, the Fund did not maintain the asset register contrary to Regulation 143(2) of Public Finance Management (National Government) Regulations, 2015. Further, the valuation report of major assets such as land and buildings as well as the ownership documents were not provided for audit.

In the circumstances, the effectiveness of internal controls over non-current assets and their continuous application could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 controls as Management determines is necessary to enable the preparation of financial statements which are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management 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 which includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 controls would not necessarily disclose all matters in the internal controls which 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 which 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence which is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions which 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 which 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 controls which 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 which may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 May, 2023

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	208	-
Total Receipts		182,177,966	161,367,724
Payments			
Compensation Of Employees	4	5,090,569	2,887,627
Use Of Goods and Services	5	7,241,286	5,344,566
Transfers To Other Government Units	6	94,400,000	71,978,073
Other Grants and Transfers	7	69,256,000	57,546,000
Acquisition Of Assets	8	2,419,430	9,886,670
Other Payments	9	-	-
Total Payments		178,407,285	147,642,936
Surplus/(Deficit)		3,770,681	13,724,788

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 21st April, 2023 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee

Name: CPA Abdikarim Ibrahim
ICPAK M/NO. 28279.

Name: Bosco Kyalo Kilonzo

Name: Mohamed Madey

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

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

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

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022


VIII. Statement of Assets and Liabilities as At 30th June, 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	26,765,528	22,994,847
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		26,765,528	22,994,847
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		26,765,528	22,994,847
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A		
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		26,765,528	22,994,847
Represented By			
Fund Balance B/Fwd.	13	22,994,847	9,270,059
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		3,770,681	13,724,788
Net Financial Position		26,765,528	22,994,847

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 21st April, 2023 and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Name: CPA Abdikarim Ibrahim

Name: Bosco Kyalo Kilonzo

Name: Mohamed Madey

ICPAK M/NO. 28279.

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

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

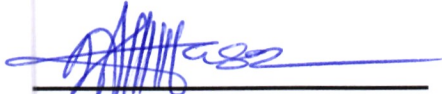
IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Other Receipts	3	208	-
Total Receipts		182,177,966	161,367,724
Payments			
Compensation Of Employees	4	5,090,569	2,887,627
Use Of Goods and Services	5	7,241,286	5,344,566
Transfers To Other Government Units	6	94,400,000	71,978,073
Other Grants and Transfers	7	69,256,000	57,546,000
Other Payments	9	-	-
Total Payments		175,987,855	137,756,266
Total Receipts Less Total Payments			
Adjusted For:		-	-
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Adjustments		-	-
Net Cash Flow from Operating Activities		6,190,111	23,611,458
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(2,419,430)	(9,886,670)
Net Cash Flows from Investing Activities		(2,419,430)	(9,886,670)
Net Increase In Cash And Cash Equivalent		3,770,681	13,724,788
Cash & Cash Equivalent At Start Of The Year	10	22,994,847	9,270,059
Cash & Cash Equivalent At End Of The Year	10	26,765,528	22,994,847

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

The Constituency financial statements were approved on 21st April, 2023 and signed by:

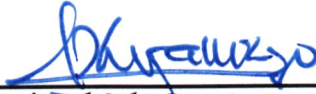


Fund Account Manager

Name: CPA Abdikarim Ibrahim

ICPAK M/NO. 28279.

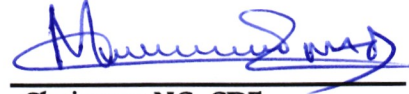
FUND ACCOUNT MANAGER
LAFEY NG - CDF
P. O. Box 12 - 70300,
MANDERA



National Sub-County
Accountant

Name: Bosco Kyalo Kilonzo

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



Chairman NG-CDF
Committee

Name: Mohamed Madey

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

**LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	Kshs	b	Kshs				
	2021/2022		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
Receipts								
Transfers From NGCDF Board	137,088,879	Kshs	22,994,847	45,088,879	205,172,605	205,172,605	-	100.0%
Proceeds From Sale of Assets	-		-	-	-	-	-	-
Other Receipts	-		208	-	208	-	208	100.0%
Totals	137,088,879		22,995,055	45,088,879	205,172,813	205,172,605	208	100.0%
Payments								
Compensation Of Employees	4,208,293		2,926,625	300,000	7,434,918	5,090,569	2,344,349	68.5%
Use Of Goods and Services	4,758,979		1,884,214	2,538,672	9,181,865	7,241,286	1,940,579	78.9%
Transfers To Other Government Units	56,400,000		14,016,000	24,000,000	94,416,000	94,400,000	16,000	100.0%
Other Grants and Transfers	69,896,607		3,407,726	9,250,207	82,554,540	69,256,000	13,298,540	83.9%
Acquisition Of Assets	1,825,000		613,380	9,000,000	11,438,380	2,419,430	9,018,950	21.2%
Other Payments	-		147,110	-	147,110	-	147,110	0.0%
Funds Pending Approval**	-		-	-	-	-	-	-
Totals	137,088,879		22,995,055	45,088,879	205,172,813	178,407,285	26,765,528	87.0%

****Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.**

**LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Explanatory Notes.

- There was no AIA for the financial year 2021/2022
- There was underutilization in four of the respective categories (i.e. below 90 %.) Except transfers to other government Units of this happened due to the following reasons:-
 - The NG-CDF board disbursed funds toward the end of the financial year and a very short time for it to be utilized.
 - Four of the categories are below the required utilization of 90% as above.
 - Compared to the previous year 2020/2021 the overall percentage of utilization has tremendously increased from 68.5% to 87%
- The adjustments are unutilized funds and is composed of funds not disbursed from NG-CDF Board to the constituency of **Ksh.45,088,879** and closing balances for the financial year ended 30th June, 2021 of **Ksh.22,995,055** which totals to **ksh.68,073,934**
- **Other Receipts-** This was under casted V.A.T cheques on September 2021. This was captured as an income in the cash book.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	26,765,528
Less undisbursed funds receivable from the Board as at 30 th June 2022	-
Add Accounts payable	26,765,528
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	26,765,528

The Constituency financial statements were approved on 21st April, 2023 and signed by:

**LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**



Fund Account Manager

Name: CPA Abdikarim Ibrahim

ICPAK M/NO. 28279
FUND ACCOUNT MANAGER
LAFEY NG - CDF
P.O. Box 12-70300,
P.O. MANDERA



National Sub-County Accountant

Name: Bosco Kyallo Kilonzo

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



Chairman NG-CDF Committee

Name: Mohamed Madey

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

LAFEY Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,208,293	2,926,625	300,000	7,434,918	5,090,569	2,344,349
1.2 Committee allowances	900,000	124,000.00	1,000,000	2,024,000	1,958,600	65,400
1.3 Use of goods and services	975,000	105,845.00	800,000	1,880,845	1,789,686	91,159
Total	6,083,293	3,156,470	2,100,000	11,339,763	8,838,855	2,500,908
2.0 Monitoring and evaluation						
2.1 Capacity building	1,083,307	232,000.00	330,000	1,645,307	800,000	845,307
2.2 Committee allowances	900,672	285,223.00	400,000	1,585,895	1,043,000	542,895
2.3 Use of goods and services	900,000	1,137,146.00	8,672	2,045,818	1,650,000	395,818
Total	2,883,979	1,654,369	738,672	5,277,020	3,493,000	1,784,020
3.0 Emergency Reserve						
3.0 Emergency Reserve	7,192,207	-		7,192,207	7,000,000	192,207
3.1 Primary Schools	-	400.00	207	607	-	607
Total	7,192,207	400.00	207	7,192,814	7,000,000	192,814
4.0 Bursary and Social Security						
4.1 Secondary Schools	7,000,000	630.00	-	7,000,630	5,474,400	1,526,230
4.2 Tertiary Institutions	20,000,000	936.00	-	20,000,936	8,432,000	11,568,936
4.3 Social Security	104,400	-	-	104,400	99,600	4,800

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Programmes(NHIF)						
4.4. Special needs	-	-	-	-	-	-
Total	27,104,400	1,566	-	27,105,966	14,006,000	13,099,966
5.0 Sports						
5.1 Lafey Football Association	-	1,701,307.00	-	1,701,307	1,700,000	1,307
Total	-	1,701,307.00	-	1,701,307	1,700,000	1,307
6.0 Environment						
6.1 Kahare Primary School	-	1,700,000	-	1,700,000	1,700,000	-
6.2 Lafey Environmental Group	-	702.00	-	702	702	702
6.3 Gari Secondary School	1,500,000	-	-	1,500,000	1,500,000	-
Total	1,500,000	1,700,702	-	3,200,702	3,200,000	702
7.0 Primary Schools Projects (List all the Projects)						
7.1 Lafey primary School	2,600,000	-	4,000,000	6,600,000	6,600,000	-
7.2 Kahare primary School	400,000	-	-	400,000	400,000	-
7.3 Kamor Liban primary School	3,300,000	-	1,000,000	4,300,000	4,300,000	-
7.4 Fino primary School	1,400,000	-	2,000,000	3,400,000	3,400,000	-
7.5 Warankara primary School	3,400,000	-	1,000,000	4,400,000	4,400,000	-
7.6 Kheira Ali primary School	800,000	16,000	-	816,000	800,000	16,000
7.7 Sala Integrated School	3,000,000	-	-	3,000,000	3,000,000	-
7.8 Jabi East primary School	800,000	-	-	800,000	800,000	-
7.9 Migag primary School	-	-	1,000,000	1,000,000	1,000,000	-

LAFey Constituency

**National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.9.1 Sala primary School	2,000,000	-	1,000,000	3,000,000	3,000,000	-
7.9.2 Alungu primary School	2,600,000	-	2,600,000	5,200,000	5,200,000	-
7.9.3 Kabo primary School	1,500,000	-	1,300,000	2,800,000	2,800,000	-
7.9.4 Digdar primary School	7,600,000	-	1,500,000	9,100,000	9,100,000	-
7.9.5 Damasa primary School	5,800,000	-	1,600,000	7,400,000	7,400,000	-
7.9.6 Bambo Primary School	1,600,000	-	-	1,600,000	1,600,000	-
7.9.7 Gari Primary School	2,000,000	-	-	2,000,000	2,000,000	-
Total	38,800,000	16,000	17,000,000	55,816,000	55,800,000	16,000
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Lafey Boys Secondary School	6,000,000	-	3,000,000	9,000,000	9,000,000	-
8.2 Lafey Girls Secondary School	10,000,000	-	-	10,000,000	10,000,000	-
8.3 Gari Boys Secondary School	1,600,000	-	3,000,000	4,600,000	4,600,000	-
Total	17,600,000	-	6,000,000	23,600,000	23,600,000	-
9.0 Tertiary institutions Projects (List all the Projects)						
9.0 Lafey Sub- county Education office	-	14,000,000	1,000,000	15,000,000	15,000,000	-
Total	-	14,000,000	1,000,000	15,000,000	15,000,000	-
10.0 Security Projects						
10.1 Lafey Police Station	4,000,000	1	3,000,000	7,000,001	7,000,000	1
10.2 Fino police station	4,500,000	-	800,000	5,300,000	5,300,000	-
10.3 Lafey Deputy County COM	-	1250	5,000,000	5,001,250	5,000,000	1,250

**LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.4 Warankara Ass. County Comm.	-	-	450,000	450,000	450,000	-
10.5 Lafey Ass. County Comm.	6,000,000	-	-	6,000,000	6,000,000	-
10.6 Alungu Police station	4,200,000	-	-	4,200,000	4,200,000	-
10.7 Gari Police Police	3,000,000	-	-	3,000,000	3,000,000	-
10.9 Kamorliban Police Post	-	2,500	-	2,500	-	2,500
10.9.1 Sheikh Barrow Police	1,400,000.00	-	-	1,400,000	1,400,000	-
10.9.2 Warankara Barrow	1,400,000.00	-	-	1,400,000	1,400,000	-
10.9.3 Sala Police station	1,600,000.00	-	-	1,600,000	1,600,000	-
10.9.5 Lafey- Gari Road	8,000,000	-	-	8,000,000	8,000,000	-
Total	34,100,000	3,751	9,250,000	43,353,751	43,350,000	3,751
11.0 Acquisition of assets						
11.1 Construction of CDF office	-	612,830	9,000,000	9,612,830	599,430	9,013,400
11.2 Purchase of furniture and equipment	1,825,000	550	-	1,825,550	1,820,000	5,550
Total	1,825,000	613,380	9,000,000	11,438,380	2,419,430	9,018,950
12.0 Other payments						
12.1 Warankara - Damasa Rd	-	12,000	-	12,000	-	12,000
12.2 Warankara - Gari Rd	-	9,140	-	9,140	-	9,140
12.3 Fino -Dawaduba Rd	-	2,800	-	2,800	-	2,800
12.4 Alungu Borehole	-	1,000	-	1,000	-	1,000
12.5 Damasa Borehole	-	420	-	420	-	420

LAFEY Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
12.6 Kabo Borehole	-	20	-	20	-	20
12.7 Fino Borehole	-	35	-	35	-	35
12.8 Constituency Audit	-	79,936	-	79,936	-	79,936
12.9.2 Damasa Dispensary	-	379	-	379	-	379
12.9.1 Sala Dispensary	-	41,380	-	41,380	-	41,380
Total	-	147,110	-	147,110	-	147,110
13.0 unallocated fund						
13.1 Funds pending approval**	-	-	-	-	-	-
13.2 Unapproved projects	-	-	-	-	-	-
13.3 AIA	-	-	-	-	-	-
13.4 PMC savings	-	-	-	-	-	-
Total	137,088,879	22,995,055	45,088,879	205,172,813	178,407,285	26,765,528

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

XII: Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

5.

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.

Significant Accounting Policies continued

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance 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.

Significant Accounting Policies continued

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 constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

6. In-kind contributions

In-kind contributions are donations that are made to the constituency 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 constituency 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.

Significant Accounting Policies continued

7. 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 various commercial banks at the end of the financial year.

Significant Accounting Policies continued

8. 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.

9. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity 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. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

10. 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 are 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 financial 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.

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is 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 10th June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. 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 2022.

Significant Accounting Policies continued

15. Errors

Material prior period errors are 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.

16. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
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XIII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
AIE NO.B140970 2020/2021	33,000,000.00	
AIE NO.B105487 2021/2022	44,000,000.00	
AIE NO.B105834 2021/2022	22,000,000.00	
AIE NO.B128581 2021/2022	5,000,000.00	
AIE NO.B128893 2021/2022	12,000,000.00	
AIE NO.B154090 2021/2022	12,000,000.00	
AIE NO.B164426 2021/2022	18,000,000.00	
AIE NO.B155861 2021/2022	24,088,879.00	
AIE NO.B155979 2020/2021	12,088,879.00	
AIE NO.A104730 2019/2020		20,000,000.00
AIE NO.A823659 2019/2020		35,000,000.00
AIE NO.B104819 2019/2020		14,367,724.10
AIE NO.B124581 2020/2021		9,000,000.00
AIE NO.B119531 2020/2021		8,500,000.00
AIE NO.B119921 2020/2021		12,000,000.00
AIE NO.B128162 2020/2021		6,900,000.00
AIE NO.B128475 2020/2021		7,000,000.00
AIE NO.B132219 2020/2021		6,000,000.00
AIE NO.B138887 2020/2021		12,000,000.00
AIE NO.B126181 2020/2021		7,000,000.00
AIE NO.B126476 2020/2021		11,600,000.00
AIE NO.B140619 2020/2021		12,000,000.00
TOTAL	182,177,758.00	161,367,724

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

2. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from FMCs	-	-
Other Receipts Not Classified Elsewhere(Under replaced V.a.t Cheques	208	-
Total	208	-

*LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Notes To the Financial Statements (Continued)

3. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,822,298.00	2,487,091
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,958,257.00	-
Employer Contributions Compulsory national social security schemes	310,014.00	400,536
Total	5,090,569.00	2,887,627

4. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	3,001,600.00	2,066,000.00
Utilities, supplies and services	-	209,450.00
Electricity	-	33,356.00
Communication, supplies and services	-	400,000
Printing, advertising and information supplies & services	-	220,000.00
Training expenses	800,000.00	1,698,000.00
Specialized materials and services	600,000.00	-
Bank service commission and charges	40,236.00	18,660.00
Office and general supplies and services	2,290,000.00	699,100.00
Other operating expenses	509,450.00	-
Total	7,241,286.00	5,344,566

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes: To The Financial Statements (Continued)

5. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools	55,800,000.00	50,278,073
Transfers To Secondary Schools	23,600,000.00	21,700,000
Transfers To Tertiary Institutions	15,000,000.00	-
Total	94,400,000.00	71,978,073

6. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools	5,474,400.00	8,150,000
Bursary – tertiary institutions	8,432,000.00	24,000,000
Bursary – special schools	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	99,600.00	-
Security projects	43,350,000.00	18,000,000
Sports projects	1,700,000.00	-
Environment projects	3,200,000.00	-
Emergency projects	7,000,000.00	7,396,000
Total	69,256,000.00	57,546,000

7. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings	599,430.00	8,387,170.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	1,820,000.00	1,499,500
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	2,419,430.00	9,886,670

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes To the Financial Statements (Continued)

8. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
8A: Bank Accounts (Cash Book Bank Balance)	Kshs (30/6/2022)	Kshs (30/6/2021)
<i>Equity Bank, Manderu Branch. Lafey NG-CDF.</i> A/C NO. 1000261220622	26,765,528	22,994,847
Total	26,765,528	22,994,847

9. Balances Brought Forward

	2021-2022 (1st July 2021)	2020-2021 (1st July 2020)
	Kshs	Kshs
Bank accounts	22,994,847	9,270,059
Cash in hand	-	-
Imprest	-	-
Total	22,994,847	9,270,059

[Provide short appropriate explanations as necessary]

LAFEY Constituency
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Notes to the Financial Statements (Continued)

10. Other Important Disclosures

10.1: Pending Staff Payables

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	266,149
Others (<i>specify</i>)	-	478,913
Total	-	745,062

10.2: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,344,349	4,226,417
Use of goods and services	1,940,579	3,422,886
Amounts due to other Government entities (see attached list)	16,000	38,016,000
Amounts due to other grants and other transfers (see attached list)	13,298,540	12,657,933
Acquisition of assets	9,018,950	613,380
Others	147,110	9,147,110
Funds pending approval	-	-
Total	26,765,528	68,083,726

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
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10.3: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	19,123,183	1,883,783
Total	19,123,183	1,883,783

LAFey Constituency
National Government Constituencies Development Fund (NGCDF)
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Annexes
Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Payment of salaries and gratuity	2,344,349	4,226,417	
Use of goods & services	Committee sitting allowances, transport, conferences. Trainings, office expenses	1,940,579	3,422,886	
Amounts due to other Government entities				
Lafey primary School	Construction of Administration Block	-	4,000,000	
Kamor Liban Fry School	Fencing of compound with Chain link and barbed wire	-	1,000,000	
Fino Primary School	Construction of 2 no. classrooms	-	2,000,000	
Kheira Ali Primary School	Construction of 2 no. toilets	16,000	16,000	
Warankara Primary School	Construction of Administration Block	-	1,000,000	
Migag Primary School	Construction of 1 no. classroom	-	1,000,000	
Sala Primary School	Construction of Administration block	-	1,000,000	
Alungu Primary School	Renovation of Kitchen	-	300,000	
Alungu Primary School	Construction of Bookstore	-	1,300,000	
Alungu Primary School	Purchase and installation of Solar Panels	-	1,000,000	
Kabo Primary School	Construction of Bookstore	-	1,300,000	
Digdar Primary School	Construction of Bookstore	-	1,500,000	
Damasa Primary School	Construction of Kitchen and store	-	1,600,000	
Lafey Sub- county Education office	Construction of Ministry of Education Offices	-	15,000,000	
Lafey Boys Secondary School	Construction of 50 student capacity computer Lab	-	3,000,000	
Gari Boys Secondary School	Construction of 50 student capacity computer Lab	-	3,000,000	

**LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Sub-Total		4,300,928	38,016,000	
Amounts due to other grants and other transfers				
Lafey Police Station	Construction of OCPD residence	1	3,000,001	
Fino police station	Construction of 2no. twin Latrines to completion	-	800,000	
Lafey Deputy County Commissioner	Construction Of Deputy County Commissioner Residence	1,250	5,001,250	
Warankara Assistant County Commissioner	Purchase of Office Furniture	-	450,000	
Kamorliban Police Post	Fencing works of compound with Chain link	2,500	2,500	
Sports	Purchase of sports kits i.e. balls, uniforms, nets and trophies for teams in the constituency:-Lafey Constituency sports tournament.	1,307	1,701,307	
Environment(Kahare primary School)	Construction of 50metre Cubic Concrete water tank for rain harvesting/ Planting of trees at public institutions	702	1,700,702	
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	192,814	607	
Bursary- Secondary	Payment of bursary to needy students	1,526,230	630	
Bursary- Tertiary	Payment of bursary to needy students	11,568,936	936	
Social Security Programmes(NHIF)	Payment of NHIF contributions	4,800	-	
Sub-Total		13,298,540	12,657,933	
Acquisition of assets				
Lafey NG-CDF office	Construction of Lafey NG-CDF Office	9,013,400	612,830	
Lafey CDF office furniture	Purchase of office furniture/ Equipment	5,550	550	
Total		9,018,950	613,380	

LAFey Constituency
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Others (specify)				
Warankara - Damasa Rd	Bush Clearing and grading(3KM)	12,000	12,000	
Warankara - Gari Rd	Gravelling and grading(5km)	9,140	9,140	
Fino -Dawaduba Rd	Bush clearing and grading(15km)	2,800	2,800	
Alungu Borehole	Fencing works of compound	1,000	1,000	
Damasa Borehole	Construction of Elevated Water Tank	420	420	
Kabo Borehole	Construction of Elevated Water Tank	20	20	
Fino Borehole	Construction of Trough	35	35	
Constituency Audit	Constituency Audit fees	79,936	79,936	
Damasa Dispensary	Construction of prefabricated Houses	379	379	
Sala Dispensary	Construction of prefabricated Houses	41,380	41,380	
Lafey NGCDF Office	Construction of perimeter wall 350m inclusive of Gate with Gate house.	-	6,000,000	
Lafey NGCDF Office	Construction of 2 no. Twin VIP toilets, 1 no. Twin VIP bathroom and Underground water tank 25,000 liters,3,000 liters plastic tank, plumbing works & drainage and septic tank.	-	3,000,000	
Sub-Total		147,110	9,147,110	
Funds pending approval		-	-	
Grand Total		26,765,528	68,083,726	

LAFYE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	17,387,170	599,430	-	17,986,600
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	3,899,450	1,820,000	-	5,719,450
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	400,000	-	-	400,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	21,686,620	2,419,430	-	24,106,050

LAFey Constituency
National Government Constituencies Development Fund (NGCDF)
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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Bank Balance	Bank Balance
			2021/22	2020/21
PMC	Bank	Account number	Bank Balance	Bank Balance
Alungu Primary School PMC	Equity	1000264393327	58,834.80	-
Lafey Primary School pmc	Equity	1000264387057	2,935.00	2,415.00
Kahare Primary School Pmc	Equity	1000264380640	7,113.00	114,994
Digdar Primary School	Equity	1000278998193	1,123.00	200
Kamorliban Primary School	Equity	1000264521931	1,303,425.00	61,665
Kabo Primary School	Equity	1000264381552	7,125.00	6,745
Damasa Primary School	Equity	1000264386660	2,620.00	650
Fino Primary School	Equity	1000264394249	102,483.00	1,375
Warankara Primary School	Equity	1000264392933	5,380.00	163,083
Gari Primary School	Equity	1000264393942	2,320.00	104,754.00
Bambo Primary School	Equity	1000264394783	2,040.00	1,860
Kheira Primary School	Equity	1000166032087	1,317.00	41,025
Jabi East Primary School	Equity	1000279002353	368.35	40,348
Sala Primary School	Equity	1000264391985	11,857.00	110,802
Megag Primary School	Equity	1000279004031	51,303.00	375
Lafey Boys Secondary School	Equity	1000264420854	4,031,993.00	31,213
Lafey Girls Secondary School	Equity	1000279576204	1,403,739.00	-

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Gari Secondary School	Equity	1000264393942	2,801,000.00	302,185
Alungu Police Station PMC	Equity	1000180408816	2,801,000.00	126,420
Lafey Deputy County Commissioner PMC	Equity	1000181786538	250,830.00	-
Lafey Police Station PMC	Equity	1000171749007	950,544.60	-
Fino police station PMC	Equity	1000265968469	5,300,155.00	249,742
Warankara Assistant County Commissioner	Equity	1000279639616	700.00	-
Lafey Football Association PMC	Equity	1000181160153	760.00	-
Lafey Sub-County Education PMC	Equity	1000181417072	4,760.00	-
Sala Police Post PMC	Equity	1000280394381	318.00	99,638
Sheikh Barrow Police post	Equity	1000182418309	380.00	-
Lafey- Gari Road	Equity	1000182378890	16,760.00	-
Nurulyaqin Integrated Primary School PMC	Equity	1000278998060	-	1180
Sala Community Dev Pmc	Equity	1000266002899	-	1,000
Gari Community Pmc	Equity	1000264392161	-	925
Sheikh Barrow Primary School	Equity	1000180431963	-	101,365
Gari Police Station PMC	Equity	1000280440836	-	125,000
Gari Chief's Office Pmc	Equity	1000180423673	-	103,000
TOTAL			19,123,183	1,883,783

LAFEY Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 6: Progress On Follow Up of Auditor Recommendations

The audit report was received after the end of the financial year ending 30th June 2022. However, the following issues were raised by the Auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Unsupported use of Goods and Services	The training programmes and Attendance register will be attached to the vouchers from now henceforth to improve on the accuracy and completeness of the training expenditure.	Not Resolved	December 2023
2.	Unsupported Bursary Disbursements	The Management will use postal courier services systems for efficiency and to ensure that all acknowledgement and receipts will be available at the time of audit review.	Not Resolved	December 2023



 Name: ABDIKARIM IBRAHIM HASSAN
 Fund Account Manager
 FUND ACCOUNT MANAGER
 LAFEY NG - CDF
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 MANDERA