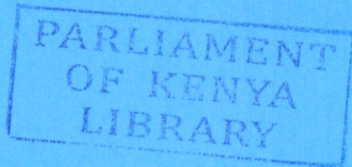
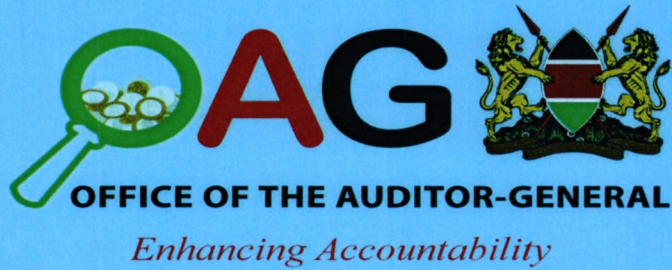



REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

 THE NATIONAL ASSEMBLY PAPERS LAID	
ON DATE: 06 OCT 2021	
DAY. Wednesday	
TABLED BY:	LOM
CLERK-AT THE-TABLE:	Samuel Kalama

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – DADAAB CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2019



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
DADAAB CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

DADAAB CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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 DADAAB Constituency 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.	A.I.E holder	AHMED IBRAHIM
2.	Sub-County Accountant	ERIC MWENDA
3.	Chairman NGCDFC	HARON MOHAMED
4.	Member NGCDFC	MOHAMED ADOW

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -DADAAB 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 DADAAB Constituency Headquarters

P.O. Box 1522-70100
Behind Texas petrol station
Off Kismayu Rd
Garissa, KENYA

(f) NGCDF DADAAB Constituency Contacts

Telephone: (254) 712 242 384
E-mail: cdfdadaab.go.ke
Website: www.dadaabngcdf.go.ke

(g) NGCDF DADAAB Constituency Bankers

First Community Bank
Account Number 009576902
Garissa Branch
P.O. Box 593 - 70100
Garissa, Kenya

(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

Include among others the following:

The NG-CDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NG-CDF have improved the Education and Security infrastructures of dadaab.

However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

The NG-CDFCs wish that the issues of having the project on going for more than 4 years be stopped and the NG-CDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.



Sign

CHAIRMAN NGCDF COMMITTEE

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.

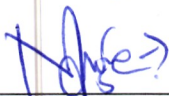
The Accounting Officer in charge of the NGCDF-DADAAB Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 20XX. 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-DADAAB 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30 2019 and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-DADAAB Constituency further confirms the completeness of the accounting records maintained for the *entity*, 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-DADAAB 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-DADAAB Constituency financial statements were approved and signed by the Accounting Officer on _____ 2019.



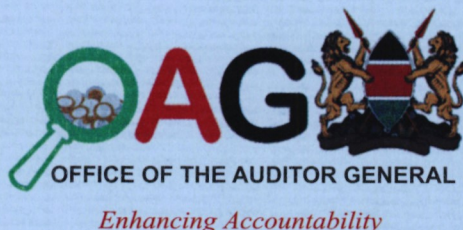
Fund Account Manager
Name: AHMED IBRAHIM



Sub-County Accountant
Name: Eric Mwenda
ICPAK Member Number: 17187

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – DADAAB CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Dadaab Constituency set out on pages 6 to 33, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the 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 effects 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 - Dadaab Constituency as at 30 June 2019 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 the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Other Grants and Transfers

The statement of receipts and payments reflects Kshs.63,059,302 for other grants and transfers. The following observations were made regarding the expenditure:

1.1 Unaccounted for Bursary Expenses

As disclosed under Note 7 to the financial statements, bursaries amounting to Kshs.13,923,000 and Kshs.15,184,228 were disbursed to secondary schools and

tertiary institutions respectively. However, acknowledgment letters from the beneficiary institutions for bursaries amounting to Kshs.1,540,000 were not provided. In addition, the Fund did not maintain a cheque dispatch register for the bursary cheques issued out.

In the circumstances, the accuracy and probity of the expenditure of Kshs.1,540,000 on bursaries could not be confirmed.

1.2 Unsupported Water Trucking Expenses

As disclosed under Note 7 to the financial statements, an amount of Kshs.10,147,965 was spent on emergency projects of which Kshs.2,648,965 was spent on water trucking. The Management had contracted various local self-help groups for the delivery of clean water to the constituents. However, evidence of delivery indicating the places where the water was delivered was not provided.

Under the circumstances, the accuracy and propriety of the expenditure of Kshs.2,648,965 on water trucking could not be ascertained.

2. Unsupported Committee Expenses

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.10,716,596. As disclosed at Note 5 to the financial statements, the expenditure included committee expenses of Kshs.1,200,000. However, duly signed attendance registers and training reports for payments amounting to Kshs.900,000 were not provided for audit.

In the circumstances the accuracy and validity of the expenditure of Kshs.900,000 on committee expenses could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit institution (ISSAIs). I am independent of the National Government Constituencies Development Fund – Dadaab 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 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. There were no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

The summary statement of appropriation-recurrent and development combined reflects final receipts budget and actual receipts on comparable basis of Kshs.169,116,999 and Kshs.114,075,721 respectively resulting to an under-funding of Kshs.55,041,278 or 33% of the budget. Similarly, the Fund spent Kshs.109,098,414 against an approved budget of Kshs.169,116,999 resulting to an under-expenditure of Kshs.60,018,585 or 35% of the budget.

The under-expenditure was attributed to delayed disbursement of funds from the Board. There is therefore need for the National Government Constituencies Development Fund Board to disburse funds in a timely manner for effective and efficient delivery of services to the residents of Dadaab Constituency.

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 matters 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

1. Implementation and Management of Projects

During the year under review, the Fund allocated Kshs.71,112,370 to fifty-three (53) projects in various sectors including education, environment and security. However, according to the project implementation status report provided for audit, eleven (11) projects were still ongoing and seven (7) projects had not started at the end of the financial year.

Delayed completion of projects denies the constituents the benefits that would have been derived from the projects.

2. Lack of Assets Register

The summary of fixed assets register at Annex 4 to the financial statements does not provide the historical cost for the various asset classes as required. Further, the Fund did not maintain a fixed assets register as required by Regulation 143 of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, it could not be confirmed that proper control systems existed for assets and that preventative mechanisms were in place to eliminate theft, security

threats, losses, wastage and misuse as required under Regulation 139 (1) of the Public Finance Management (National Government) Regulations, 2015.

3. Procurement of Supply of Seedlings

The Fund spent Kshs.1,736,207 on environment projects as disclosed under Note 7 to the financial statements. The Fund Management engaged a Women Self-Help Group to supply seedlings for planting to various institutions within the Constituency. However, the professional opinion issued by the Head of the Procurement Function in accordance with Section 84 of the Public Procurement and Asset Disposal Act, 2015 and inspection and acceptance committee certificates issued as required under Section 48 (4) (e) of the Act were not provided.

In view of the above, the lawfulness of the procurement and the resultant expenditure could not be confirmed.

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 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 audit 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 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 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, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting, unless the Management is aware of the intention to either 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 financial reporting process, reviewing the effectiveness of how the Fund 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 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 that 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 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 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 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 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.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

14 September, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

DADAAB CONSTITUENCY

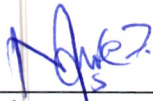
Reports and Financial Statements

For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Not e	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	65,379,310	86,810,345
Proceeds from Sale of Assets	2		
Other Receipts	3		
TOTAL RECEIPTS		65,379,310	86,810,345
PAYMENTS			
Compensation of employees	4	3,726,307	3,004,923
Use of goods and services	5	10,716,596	5,005,717
Transfers to Other Government Units	6	31,596,209	9,032,562
Other grants and transfers	7	63,059,302	27,402,576
Acquisition of Assets	8		
Other Payments	9		
TOTAL PAYMENTS		109,098,414	44,445,778.00
SURPLUS/(DEFICIT)		(43,719,104)	42,364,566.80

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



Fund Account Manager
Name: AHMED IBRAHIM



Sub-County Accountant
Name: ERIC MWENDA
ICPAK Member Number: 17187

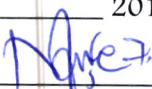
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
DADAAB CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**


V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	4,977,307	48,696,411
Cash Balances (cash at hand)	10B		
Total Cash and Cash Equivalents		4,977,307	48,696,411
Current Receivables			
Outstanding Imprests	11		
TOTAL FINANCIAL ASSETS		4,977,307	48,696,411
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A		
Gratuity	12B		
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS		<u>4,977,307</u>	<u>48,696,411</u>
REPRESENTED BY			
Fund balance b/fwd	13	48,696,411	6,331,844
Surplus/Defict for the year		(43,719,104)	42,364,567
Prior year adjustments	14		
NET FINANCIAL POSITION		4,977,307	48,696,411

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



Fund Account Manager
Name: AHMED IBRAHIM




Sub-County Accountant
Name: ERIC MWENDA
ICPAK Member Number: 17187

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**DADAAB CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****VI. STATEMENT OF CASHFLOW**

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	65,379,310	86,810,345
Other Receipts	3	-	
Total receipts		65,379,310	86,810,345
Payments			
Compensation of Employees	4	3,726,307	3,004,923
Use of goods and services	5	10,716,596	5,005,717
Transfers to Other Government Units	6	31,596,209	9,032,562
Other grants and transfers	7	63,059,302	27,402,576
Other Payments	9	-	-
Total payments		109,098,414	44,445,778
Total Receipts Less Total Payments		(43,719,104)	42,364,567
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(43,719,104)	42,364,567
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(43,719,104)	42,364,567
Cash and cash equivalent at BEGINNING of the year	13	48,696,411	8,616,455
Cash and cash equivalent at END of the year		4,977,307	50,981,022

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


 Fund Account Manager
 Name: AHMED IBRAHIM


 Sub-County Accountant
 Name: ERIC MWENDA
 ICPAK Member Number: 17187

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – DADAAB CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2019

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,876	60,076,123	169,116,999	114,075,721	55,041,277	67.5%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL RECEIPT	109,040,876	60,076,123	169,116,999	114,075,721	55,041,277	67.5%
PAYMENTS						
Compensation of Employees	3,839,210	100,050	3,939,260	3,726,307	212,953	94.6%
Use of goods and services	5,874,447	6,398,152	12,272,599	10,716,596	1,556,003	87.3%
Transfers to Other Government Units	40,265,057	24,230,118	64,495,175	31,596,209	32,898,966	49.0%
Other grants and transfers	59,062,162	24,670,776	83,732,938	63,059,302	20,673,636	75.3%
Acquisition of Assets						
Other Payments		4,677,027	4,677,027		4,677,027	
TOTALS	109,040,876	60,076,123	169,116,999	109,098,414	60,018,585	64.5%

(a) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Use of goods and services – delay of funds from the board
- ii. Transfers of other government units- delay in the preparation of projects BQs and funds delay.
- iii. Other grants and transfers- delay of funds from the board

The NGCDF-DADAAB Constituency financial statements were approved on _____ 2019 and signed by:



Fund Account Manager
Name: AHMED IBRAHIM



Sub-County Accountant
Name: ERIC MWENDA
ICPAK Member Number: 17187

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – DADAAB CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,839,210.00	100,050.00	3,939,260.00	3,726,307.18	212,952.82
Goods and Services	5,874,447.00	6,398,152.00	12,272,599.00	10,716,596.00	1,556,003.00
Strategic plan	4,000,000.00				
Sub-Total					
3.0 Emergency					
Emergency	5,738,993.45	5,137,931.00	10,876,924.45	10,147,965.00	728,959.45
4.0 Bursary and Social Security					
4.1 Secondary Schools	13,630,081.00	500,000.00	14,130,081.00	13,923,000.00	207,081.00
4.2 Tertiary Institutions	13,630,081.00	2,500,000.00	16,130,081.00	15,184,228.00	945,853.00
4.3	0.00	0.00	0.00	0.00	0.00
	27,260,162.00	3,000,000.00	30,260,162.00	29,107,228.00	1,152,934.00
5.0 Sports	2,180,813.00	1,736,206.90	3,917,019.90	1,736,206.90	2,180,813.00
6.0 Environment	545,204.00	0	545,204.00	0	545,204.00
6.1	545,203.00	0	545,203.00	0	545,203.00
6.2	545,203.00	0	545,203.00	0	545,203.00
6.3	545,203.00	0	545,203.00	0	545,203.00
		1,736,206.90	1,736,206.90	1,736,206.90	0.00
	2,180,813.00	1,736,206.90	3,917,019.90	1,736,206.90	2,180,813.00
7.0 Primary Schools Projects (List all the Projects)					
Dertu Primary school	279,950.00	1,700,000.00	1,979,950.00	279,950.00	1,700,000.00
Alango arba primary school	200,000.00	1,949,950.00	2,149,950.00	200,000.00	1,949,950.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – DADAAB CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Saretho Primary School	200,000.00	1,800,000.00	2,000,000.00	200,000.00	1,800,000.00
Saretho Primary School	1,752,200.00	-	1,752,200.00	1,000,000.00	752,200.00
Abakaile Primary school	179,999.00	1,799,951.00	1,979,950.00	179,999.00	1,799,951.00
Alikune Primary School	200,000.00	1,800,000.00	2,000,000.00	200,000.00	1,800,000.00
Kumahumato Primary School	100,000.00	-	100,000.00	100,000.00	0.00
Kumahumato Primary School	100,000.00	-	100,000.00	100,000.00	0.00
Maleley 1 Primary school	200,000.00	800,000.00	1,000,000.00	200,000.00	800,000.00
Qoqar Primary school	300,000.00	1,700,000.00	2,000,000.00	300,000.00	1,700,000.00
Labasigale Primary School	300,000.00	-	300,000.00	300,000.00	0.00
Dertu Primary School	2,100,000.00	-	2,100,000.00	2,100,000.00	0.00
Various Primary school - Desks	3,600,000.00	-	3,600,000.00	0.00	3,600,000.00
Various Primary school - furniture	3,600,000.00	-	3,600,000.00	0.00	3,600,000.00
Degelema Primary School	500,000.00	-	500,000.00		500,000.00
6 sheel Primary school	2,500,000.00	-	2,500,000.00	0.00	2,500,000.00
Magudo Primary school	2,500,000.00	-	2,500,000.00	0.00	2,500,000.00
Dertu primary school	0	590,700.00	590,700	-	590,700
Madahgesey primary school	0	605,000.00	605,000	-	605,000
Dai Dai primary school	0	605,000.00	605,000	-	605,000
Dertu primary school	0	1,700,000.00	1,700,000	-	1,700,000
Alango arba primary school	0	622,278.00	622,278	-	622,278
Alango arba primary school	0	1,949,950.00	1,949,950	-	1,949,950
Saretho primary school	0	1,800,000.00	1,800,000	-	1,800,000
Abakaile primary school	0	1,799,951.00	1,799,951	-	1,799,951
Alikune primary school	0	1,800,000.00	1,800,000	-	1,800,000
Kumahumato primary school	0	800,000.00	800,000	-	800,000
Bogyar primary school	0	705,000.00	705,000	-	705,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – DADAAB CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Maleley 2 primary school	0	605,000.00	605,000	-	605,000
Maleley 1 primary school	0	600,000.00	600,000	-	600,000
Dagahley primary school	0	605,000.00	605,000	-	605,000
Qoqar primary school	0	1,700,000.00	1,700,000	-	1,700,000
Degelema primary school	0	605,000.00	605,000	-	605,000
Degelema primary school	0	875,000.00	875,000	-	875,000
Weldoni primary school	0	1,105,000.00	1,105,000	-	1,105,000
Labasigale Primary School	0	532,000.00	532,000	-	532,000
Walhar Primary School	0	605,000.00	605,000	-	605,000
Dai Dai Primary School	0	605,000.00	605,000	-	605,000
Dertu primary school	0	451,000.00	451,000	-	451,000
Kumahumato primary school	0	425,600.00	425,600	-	425,600
Kumahumato primary school	0	271,310.00	271,310	-	271,310
Sub-Total	18,612,149.00	11,549,901.00	30,162,050.00		46,964,890.00
8.0 Secondary Schools Projects (List all the Projects)					
Haji Idris Secondary School	347,908.00	0	347,908.00	347,908.00	0.00
Damajaley Secondary School	3,900,000.00	0	3,900,000.00	0.00	3,900,000.00
Damajaley Secondary School	2,305,000.00	0	2,305,000.00	0.00	2,305,000.00
Dadaab Secondary School	5,500,000.00	0	5,500,000.00	0.00	5,500,000.00
Dadaab Secondary school	1,250,000.00	0	1,250,000.00	0.00	1,250,000.00
Dertu primary school	1,250,000.00	0	1,250,000.00	0.00	1,250,000.00
Kulan primary school	1,250,000.00	0	1,250,000.00	0.00	1,250,000.00
Haji Idris Girls Secondary school	1,250,000.00	0	1,250,000.00	0.00	1,250,000.00
Haji Idris Girls Secondary school		1,637,090.95	1,637,091	-	1,637,091

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – DADAAB CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2019**

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
9.0 Tertiary institutions Projects (List all the Projects)					
Sub county Education office	4,600,000.00	0	4,600,000.00	0	4,600,000.00
Sub-Total	4,600,000.00	0.00	4,600,000.00	0.00	4,600,000.00
10.0 Security Projects					
Damajaley GSU Camp	752,103.00	0	752,103.00	752,103.00	0.00
Damajaley ACC's Office	2,700,000.00	0	2,700,000.00	0.00	2,700,000.00
Liboi AP Camp	704,050.00	0	704,050.00	704,050.00	0.00
Acc Liboi	3,200,000.00	0	3,200,000.00	0.00	3,200,000.00
ACC Saretho	4,600,000.00	0	4,600,000.00	0.00	4,600,000.00
DCC Liboi	4,600,000.00	0	4,600,000.00	0.00	4,600,000.00
Registration of person	2,500,000.00	0	2,500,000.00	0.00	2,500,000.00
Deputy CC Dadaab	144,999.00	0	144,999.00	144,999.00	0.00
	19,201,152.00		19,201,152.00	1,601,152.00	17,600,000.00
11.0 Acquisition of assets					
12.0 Others					
12.2 Innovation Hub	4,600,000.00	0.00	4,600,000.00	4,600,000.00	0.00
12.2					

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

IX. 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-DADAAB 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 2019, 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.

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 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.

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 2018 for the period 1st July 2019 to 30th June 2019 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 2019.

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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
DADAAB CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO	B005368	11,379,310.35	5,500,000.00
AIE NO	B030047	10,000,000.00	37,905,172.00
AIE NO	B030369	13,000,000.00	43,405,172.80
AIE NO	B006313	7,000,000.00	
AIE NO	A699032	11,000,000.00	
AIE NO	A042724	13,000,000.00	
TOTAL		65,379,310.35	86,810,345.80

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	xxx	xxx
Receipts from sale of office and general equipment	xxx	xxx
Receipts from the Sale Plant Machinery and Equipment	xxx	xxx
Total	xxx	xxx

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
DADAAB CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019 Kshs	2017-2018 Kshs
Interest Received	xxx	xxx
Rents	xxx	xxx
Receipts from Sale of tender documents	xxx	xxx
Other Receipts Not Classified Elsewhere	xxx	xxx
Total	xxx	xxx

4. COMPENSATION OF EMPLOYEES

	2018-2019 Kshs	2017-2018 Kshs
Basic wages of contractual employees	2,978,405	2,364,047
Basic wages of casual labour	0	
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Gratuity – paid	623,303	640,876
- accrued		
Other personnel payments	81,400	
Employer contribution to NSSF	43,200	
Total	3,726,307	3,004,923

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
DADAAB CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	1,200,000	900,400
Utilities, supplies and services	248,391	159,642
Communication, supplies and services	200,000	196,840
Domestic travel and subsistence	240,000	128,200
Printing, advertising and information supplies & services	200,000	154,800
Office Rents	756,000	756,000
Rentals of produced assets		0
Training expenses	300,000	128,000
Hospitality supplies and services	70,000	25,000
Insurance costs		0
Specialized materials and services		0
Office and general supplies and services	300,000	177,435
Other operating expenses	400,000	128,400
Routine maintenance – vehicles and other transport equipment		99,000
Routine maintenance – other assets	40,000	0
Committee Allowance	2,762,205	2,152,000
Strategic Plan	4,000,000	0
Total	10,716,596	5,005,717

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
DADAAB CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	30,611,321	8,532,562
Transfers to secondary schools (see attached list)	984,888	500,000
Transfers to tertiary institutions (see attached list)		
Transfers to health institutions (see attached list)		
TOTAL	31,596,209	9,032,562

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	13,923,000	10,749,000
Bursary – tertiary institutions (see attached list)	15,184,228	10,453,576
Bursary – special schools (see attached list)	0	0
Mock & CAT (see attached list)	0	0
Security projects (see attached list)	20,332,102	5,400,000
Sports projects (see attached list)	1,735,800	0
Environment projects (see attached list)	1,736,207	0
Emergency projects (see attached list)	10,147,965	800,000
Total	63,059,302	27,402,576

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
DADAAB CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	XX	XX
Construction of Buildings	XX	XX
Refurbishment of Buildings	XX	XX
Purchase of Vehicles and Other Transport Equipment	XX	XX
Overhaul of Vehicles and Other Transport Equipment	XX	XX
Purchase of Household Furniture and Institutional Equipment	XX	XX
Purchase of Office Furniture and General Equipment	XX	XX
Purchase of ICT Equipment, Software and Other ICT Assets	XX	XX
Purchase of Specialised Plant, Equipment and Machinery	XX	XX
Rehabilitation and Renovation of Plant, Machinery and Equip.	XX	XX
Acquisition of Land	XX	XX
Acquisition of Intangible Assets	XX	XX
Total	XX	XX

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
		0
ICT Hub		4,600,000
		4,600,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
DADAAB CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>First Community Bank, A/C NO: 009576902</i>	4,977,307.00	48,696,410.85
Total	4,977,307.00	48,696,410.85
10B: CASH IN HAND		
Location 1	xxx	xxx
Location 2	xxx	xxx
Location 3	xxx	xxx
Other Locations (<i>specify</i>)	xxx	xxx
Total	xxx	xxx
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
DADAAB CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
N/A	N/A	NIL	NIL	NIL
<i>Total</i>				xxx

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

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	xx	xx
Supplier 2	xx	xx
Supplier 3	xx	xx
Total	xx	xx

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1	xx	xx
Name 2	xx	xx
Name 3	xx	xx
Add as appropriate		
Total	xx	xx

[Provide short appropriate explanations as necessary]

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

DADAAB CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	4,977,307.00	48,696,410.85
Cash in hand		
Imprest		
Total	4,977,307.00	48,696,410.85

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	xx	xx
Cash in hand	xx	xx
Imprest	xx	xx
Total	xx	xx

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
DADAAB CONSTITUENCY**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	xx	xx
Construction of civil works	xx	xx
Supply of goods	xx	xx
Supply of services	xx	xx
	xx	xx

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	212,953	100,050
Use of goods and services	1,556,003	6,398,152
Amounts due to other Government entities (see attached list)	32,898,966	24,230,118
Amounts due to other grants and other transfers (see attached list)	20,673,636	24,670,776
Acquisition of assets	-	-
Others (<i>specify</i>)	4,677,027	4,667,027
	60,018,585	60,076,123

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
DADAAB CONSTITUENCY**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	xxx	xxx
	xxx	xxx

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	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					

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
	Sub-Total					
Middle Management						
4.						
5.						
6.						
	Sub-Total					
Unionisable Employees						
7.						
8.						
9.						
	Sub-Total					
Others (specify)						
10.						
11.						
12.						
	Sub-Total					
	Grand Total					

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)

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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Total				

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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For the year ended June 30, 2019 (Kshs'000)

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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)	Time frame: (Put date when you expect the issue to be resolved)
4.1 a	Under expenditure on overall budget	late disbursement of fund from NG CDFB	Fund Manager	Resolved	
4.1 b	Project Implementation and management	late disbursement of funds from the board.	Fund Manager	Resolved	
4.2 a	Unaccounted for bursary expenses of Kshs 2,160,000	Receipts and acknowledgement were provided for review.	Fund Manager	Resolved	
4.2 b	Cheque Dispatch register	Cheque dispatch register was not provided during audit.	Fund Manager	Resolved	
4.3	Irregular and unsupported transfer to primary school of Kshs 1,200,000.	Were necessary documents were provided.	Fund Manager	Resolved	
4.4	Unutilized project of Kshs 4,499,999.	It was not occupied due to lack of security	Fund Manager	Resolved	
4.5	Other grants and other payments	The necessary documents were availed for review	Fund Manager	Resolved	
4.6	Unaccounted for committee expenses of Kshs 1,247,000	Imprest warrant and other supporting documents were availed for review.	Fund Manager	Resolved	
4.7	Lack of asset register	Availed for review	Fund Manager	Resolved	

NATIONAL GOVERNMENT ENTITY - (*indicate actual name of the entity*)

Reports and Financial Statements

For the year ended June 30, 2019 (Kshs'000)



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