

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

Paper Laid
By Hon. Aden Duale, MP (Lom)
on Thurs. 23.08.2018 (P.m)
Moy



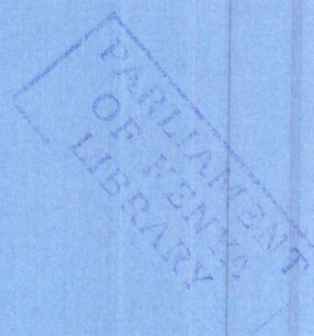
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
DADAAB CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2017**





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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
DADAAB CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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

**Reports and Financial Statements
For the year ended June 30, 2017**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government Development Agenda at the constituency level.

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Ahmed Ibrahim
3.	Accountant	Eric Mwenda
4.		

(d) Fiduciary Oversight Arrangements

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

(e) DADAAB NGCDF Headquarters

NG-CDF Office off Kismayu Rd.
P.O Box 1522-70100
Garissa Town

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

**Reports and Financial Statements
For the year ended June 30, 2017**

(f) DADAAB NGCDF Contacts

Telephone: (254) 0712 242384
E-mail: cdfdadaab@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) DADAAB NGCDF Bankers

First Community Bank
P.O. Box 593 - 70100
Garissa

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

The NGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF 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 NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

The NGCDFCs wish that the issues of having the project on going for more than 2years be stopped and the NGCDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.


SIGN

CHAIRMAN NGCDFC

NGCDFC
NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT
FUND COMMITTEE

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

**Reports and Financial Statements
For the year ended June 30, 2017**

III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government NGCDF shall prepare financial statements in respect of that NGCDF. 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 DADAAB NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

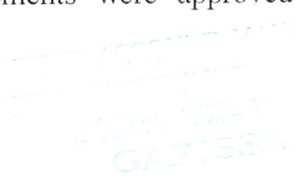
The Accounting Officer in charge of the DADAAB NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes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

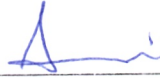
Approval of the financial statements

The NGCDF's financial statements were approved and signed by the Accounting Officer on
_____12/09/_____ 2017.



Fund Account Manager





Chairman

REPUBLIC OF KENYA

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

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - DADAAB CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

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 5 to 24, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 - Dadaab Constituency as at 30 June 2017, 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.

In addition, as required by Article 229(6) of the Constitution, except for the matter described in the Basis for Qualified Opinion and Other Matter sections of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Award of Contracts for Capital Projects

During the year ended 30 June, 2017 NGCDF Dadaab Constituency incurred an expenditure of Kshs.8,332,722 for various projects. A review of contract documents and examination of other records revealed that the contract sum for the projects was Kshs.20,734,400 while the approved allocation for the same projects was Kshs.8,332,722

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Dadaab Constituency for the Year Ended 30 June 2017

resulting into an unexplained a difference of Kshs.12,401,678. No explanation was given on how the difference will be financed.

In addition, the bills of quantities for the projects awarded lacked vital information such as dully filled confidential business questionnaires and form of tenders making it difficult to confirm if the project was awarded competitively.

Further, an amount of Kshs.7,641,589 was paid to the contractors without the Engineer's certificate of practical or partial completion and inspection and acceptance committee report and therefore it was not clear what was used to determine the amount to be paid.

In the circumstances, it has not been possible to ascertain the propriety and validity of the expenditure of Kshs.7,641,589 as at 30 June 2017.

2. Unaccounted for Bursary

In the financial year 2016/2017, the NGCDF Committee for Dadaab Constituency disbursed bursaries amounting to Kshs.17,359,988 to various institutions for the benefit of needy students. Examination of payment vouchers and the supporting documents revealed that an amount of Kshs.7,535,988 disbursed to the institutions has not been acknowledged through official receipts or acknowledgement letters by the beneficiary institutions where the students were learning. It was therefore not possible to confirm whether the payments of the bursary funds were received by the relevant institutions.

As a result, it has not been possible to confirm the authenticity of the expenditure of Kshs.7,535,988 as at 30 June 2017.

3. Unaccounted for Emergency Water Trucking

During the year ended 30 June 2017, the National Government Constituency Development Fund – Dadaab Constituency spent an amount of Kshs.2,745,000 on Emergency water trucking services. A review of the records revealed that the water trucking services were however not properly procured since the quotations lacked quotation numbers, date when the quotations were floated and opening date and time, raising concern on how the suppliers/contractors were identified.

In addition, although copies of the quotations were used to support the payment, the original quotations were not made available for audit review. Further, it was noted that water distribution schedules showing the location where the water trucking was done were neither attached to the payment vouchers nor availed for audit review.

Consequently, it has not been possible to ascertain the propriety of the expenditure of Kshs.2,745,000 on water trucking services.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Dadaab Constituency in accordance with ISSAI 30 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. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other Key Audit Matters to communicate in my report.

Other Matter

1.0 Budgetary control and Performance

1.1 Budget Performance Analysis

A review of the statement of budget appropriation revealed that during the year under review, the National Government Constituency Development Fund – Dadaab Constituency had an approved budget of Kshs.157,095,627.82. Out of the Kshs.157,095,627.82 budgeted for the financial year under review of which an amount of Kshs.75,199,076.10 related to unspent balance from the financial year 2015/2016. The budget utilization on receipts and expenditure is as follows:

Item	Budget (Kshs.)	Actual (Kshs.)	Difference Under(Kshs.)	Actual % of Budget
Receipts	157,095,627.82	157,095,627.82	0	100%
Expenditure	157,095,627.74	150,763,783.55	6,331,845	96%

The above analysis shows the funds received all the funds budgeted for during the year under review. Further, the Fund incurred an amount of kshs.150,763,783.55 against the budgeted amount of Kshs.157,095,627.74 resulting to under expenditure of Kshs.6,331,845 or 4% of the approved budget.

1.2 Under Expenditure on Overall Budget

The National Government Constituency Development Fund - Dadaab recorded an overall 4% under expenditure during the year under review as follows:

Item	Approved Budget (Kshs.)	Actual Expenditure (Kshs.)	Under Expenditure (Kshs.)	% Difference
Compensation of employees	3,866,009.02	2,892,502.23	973,506.79	25%
Use of goods and services	13,030,950.28	7,672,612.88	5,358,337.40	41%
Transfer to other Government units	82,656,591.47	82,656,591.47	0%	100%
Other grants and transfers	57,542,076.97	57,542,076.97	0%	100%
TOTAL	157,095,627.74	150,763,783.55	6,331,844.19	4%

No explanation was provided for not utilizing all the funds allocated for the year for service delivery.

1.3 Project Implementation and Management

During the financial year under review, the National Government Constituency Development Fund - Dadaab allocated 50,430,897 to 50 projects in various sectors including education, security environment and environment as detailed below:

Sector	Project Status	Project Cost (Kshs.)	No. of Projects
Education	Complete	5,048,312.47	11
	Ongoing	31,356,722	27
	Not started	0	0
Security	Complete	0	0
	Ongoing	10,750,000	10
	Not started	0	0
Sports	Complete	1,637,931.03	1
	Ongoing	0	0
	Not Started	0	0
Environment	Complete	1,637,931.03	1
	Ongoing	0	0
	Not started	0	0
TOTAL		50,430,896.53	

The above analysis showed that only 13 out of the 50 projects allocated during the year were completed. The remaining 37 projects were on going.

No explanation was given for not implement and completing all the projects that were budgeted.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 applicable basis of accounting unless the management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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

Those charged with governance are responsible for overseeing the Fund financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

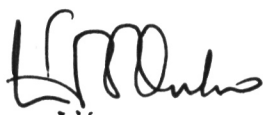
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's 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 ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

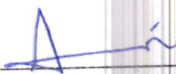
11 July 2018


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- DADAAB
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Transfers from Other Government Entities	1	148,153,954.50	126,862,246.20
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		148,153,954.50	126,862,246.20
PAYMENTS			
Compensation of Employees	4	2,892,502.23	1,463,494.00
Use of goods and services	5	7,672,612.88	8,574,325.00
Transfers to Other Government Units	6	82,656,591.47	64,915,468.00
Other grants and transfers	7	57,542,076.97	50,774,270.00
Acquisition of Assets	8	-	-
Other Payments	9	-	54,800.00
TOTAL PAYMENTS		150,763,783.55	125,782,357.00
SURPLUS/DEFICIT		-2,609,829.05	1,079,889.20

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The DADAAB NGCDF financial statements were approved on 12/09/2017 and signed by:

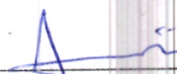

 Chairman - NGCDFC

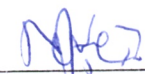

 Fund Account Manager

IV. STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	6,331,844.05	6,042,010.90
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	2,899,662.10
TOTAL FINANCIAL ASSETS		6,331,844.05	8,941,673.00
REPRESENTED BY			
Retention	12		
Fund balance b/fwd	13	8,941,673.00	7,861,783.90
Surplus/Deficit for the year		(2,609,828.95)	1,079,889.20
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		6,331,844.05	8,941,673.10
			-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The DADAAB NGCDF financial statements were approved on 12/09/ 2017 and signed by:


 Chairman - NGCDFC


 Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- DADAAB
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

V. STATEMENT OF CASHFLOW

		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from NGCDF Board	1	148,153,954.50	126,862,246.20
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	2,892,502.23	1,463,494.00
Use of goods and services	5	7,672,612.88	8,574,325.00
Transfers to Other Government Units	6	82,656,591.47	64,915,468.00
Other grants and transfers	7	57,542,076.97	50,774,270.00
Other Payments	8	-	54,800.00
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		150,763,783.55	125,782,357.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(2,609,829.05)	1,079,889.20
Cash and cash equivalent at BEGINNING of the year	15	8,941,673.00	7,861,783.90
Cash and cash equivalent at END of the year	16	6,331,844.05	8,941,673.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The DADAAB NGCDF financial statements were approved on 12/09/2017 and signed by:


Chairman NGCDFC


Fund Account Manager


Reports and Financial Statements

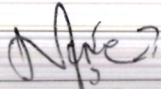
For the year ended June 30, 2017

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	81,896,551.72	75,199,076.10	157,095,627.82	157,095,627.82	-	99%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	0%
TOTALS	81,896,551.72	75,199,076.10	157,095,627.82	157,095,627.82	-	99%
PAYMENTS						
Compensation of Employees	3,281,412.40	584,596.62	3,866,009.02	2,892,502.23	(973,506.79)	75%
Use of goods and services	4,089,277.26	8,941,673.02	13,030,950.28	7,672,612.88	(5,358,337.40)	59%
Transfers to Other Government Units	38,231,034.47	44,425,557.00	82,656,591.47	82,656,591.47	-	100%
Other grants and transfers	36,294,827.59	21,247,249.38	57,542,076.97	57,542,076.97	-	100%
Acquisition of Assets	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTALS	81,896,551.72	75,199,076.02	157,095,627.74	150,763,783.55	(6,331,844.19)	96%

The DADAAB NGCDF financial statements were approved on 12/09/ 2017 and signed by:


Chairman NGCDF


Fund Account Manager

FUND ACCOUNT MANAGER
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
P.O. Box 1522-70100,
GARISSA

VII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

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

VIII. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Normal allocation		
A.I.E. NO : A825784	65,757,403.00	30,931,123.00
A.I.E. NO : A829530	4,094,827.40	30,931,123.20
A.I.E. NO : A839584	36,853,449.00	20,000,000.00
A.I.E. NO : A839564	500,000.00	20,000,000.00
A.I.E. NO : A855670	40,948,275.10	25,000,000.00
TOTAL	148,153,954.50	126,862,246.20

1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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

**Reports and Financial Statements
For the year ended June 30, 2017**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 OTHER RECEIPTS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2016 - 2017 Kshs	2015 - 2016 Kshs
Basic wages of contractual employees	2,418,106.48	1,463,494.00
Basic wages of casual labor		
Employer Contribution NSSF		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Gratuity	472,995.75	
Other personnel payments	1,400.00	
Total	2,892,502.23	1,463,494.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - DADAAB
CONSTITUENCY

Reports and Financial Statements
for the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	228,110.00	331,560.00
Office rent	25,000.00	300,000.00
Communication, supplies and services	107,850.00	54,400.00
Domestic travel and subsistence	190,792.88	211,220.00
Printing, advertising and information supplies & services		
Pentals of produced assets		
Training expenses	300,000.00	326,000.00
Committee Allowance	3,695,000.00	3,925,200.00
Other Allowance Expense	1,774,000.00	1,913,000.00
Hospitality supplies and services	248,200.00	241,460.00
Insurance costs		
Specialised materials and services		
Office and general supplies and services	438,000.00	433,485.00
Fuel, oil & lubricants	140,160.00	
Other operating expenses	525,500.00	838,000.00
Routine maintenance – vehicles and other transport equipment		
TOTAL	7,672,612.88	8,574,325.00

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools (see attached list)	74,909,091.47	47,915,438.00
Transfers to secondary schools (see attached list)	5,562,500.00	10,225,000.00
Transfers to tertiary institutions (see attached list)	2,185,000.00	600,000.00
Transfers to health institutions (see attached list)		6,175,030.00
-TOTAL	82,656,591.47	64,915,468.00

1.1.1.1.1.1.7 OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 -2016
	Kshs	Kshs
Bursary -Secondary	10,381,400.00	12,460,100.00
Bursary -Tertiary	17,359,988.00	9,189,980.00
Bursary-Special schools	0	0
Mocks & CAT	0	0
water		2,500,000.00
Agriculture (food security)	0	0
Electricity projects	0	0
Security	16,160,510.00	21,924,190.00
Roads	0	0
Sports	4,263,079.00	0
Other capital grants and transfer	4,262,099.97	0
Emergency Projects (specify)	5,115,000.00	4,700,000.00
Total	57,542,076.97	50,774,270.00

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

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
First Community Bank, 9576702	6,331,844.05	8,941,673.10
	-	-
	-	-
	6,331,844.05	8,941,673.10

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

13. BALANCES BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	6,331,844.05	6,042,010.90
Cash in hand	-	-
Imprest	0.00	2,899,662.20
Total	6,331,844.05	8,941,673.10

15. OTHER IMPORTANT DISCLOSURES

15.4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	720,490.50	-
	720,490.50	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- DADAAB CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	-	-
Buildings and structures	-	-
Transport equipment	-	-
Office equipment, furniture and fittings	1,100,000.00	700,000.00
ICT Equipment, Software and Other ICT Assets	500,000.00	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	1,600,000.00	700,000.00

ACCOUNT MANAGER
NATIONAL GOVERNMENT FUND
P.O. BOX 70100,
GARISSA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- DADAAB CONSTITUENCY

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17
Damajaley divisinal office PMC	FCB Garissa branch	2978169701	505.00
Dertu primary admin block PMC	FCB Garissa branch	2978177901	8,225.00
Alango Arba primary school PMC	FCB Garissa branch	2978169601	593.00
Saretho primry Admin block PMC	FCB Garissa branch	2978173001	1,002.50
Abikaile admin block PMC	FCB Garissa branch	2978176401	1,002.50
Alikune primary Admin block	FCB Garissa branch	2978171601	1,002.50
Degelama primary school PMC	FCB Garissa branch	2978161990	2,337.50
Labasigale primary school PMC	FCB Garissa branch	2978170001	172.50
Kumahumato primary staff house PMC	FCB Garissa branch	2978172701	201,225.50
Weldoni primary classrom PMC	FCB Garissa branch	2978171501	500,502.50
Dal Dal primary school PMC	FCB Garissa branch	2977993001	1,255.00
Alango Arba primary Admin block PMC	FCB Garissa branch		1,000.00
Bogyar primary school PMC	FCB Garissa branch	2978169801	00.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- DADAAB CONSTITUENCY
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PMC	Bank	Account number	Bank Balance 2016/17
Madeley primary school PMC	FCB Garissa branch	2978170101	672.00
Damajaley primary school PMC	FCB Garissa branch	2978176501	2.00
Damajaley,GSU Camp fencing PMC	FCB Garissa branch	2978169701	1,000.00
			720,497.50

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
6.0	Award of contracts capital projects Kshs 14,392,734	Procurement were done in line with CDF Act and procurement act, challenges in filling of BOQ poor record of tendering process were as a result of illiteracy of PMC memebrs	Fund Manager	Waiting feedback from the Auditor	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- DADAAB CONSTITUENCY

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For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
7.0	Unaccounted for use of goods & services Kshs 8,698,800	S13 for goods received, s11 for goods issued by authorized officers and other relevant stores ledges are available for audit review and perusal	Fund Manager	Waiting feedback from the Auditor	
8.0	Unaccounted for emergency funds Kshs 3,000,000	Work ticket copy of logbooks, fuel, register, detail order, RFQ are available for audit review	Fund Manager	Waiting feedback from the Auditor	
9.0	Unaccounted for bursary funds Kshs 2,961,000	S13 for goods received, s11 for goods issued by authorized officers and other relevant stores ledgers are available for audit review and perusal	Fund Manager	Waiting feedback from the Auditor	

Prepared by:



Ahmed Ibrahim
FUND ACCOUNT MANAGER
DADAAB

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- DADAAB CONSTITUENCY
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NG CONSTITUENCY DEVELOPMENT FUND COMMITTEE
 DADAAB CONSTITUENCY
 KISMAYU ROAD
 P.O. BOX 1522-70100 GARISSA, KENYA
 TEL: 0712 242 384
 Email: cdfdadaab@cdf.go.ke / ahmedmohamed@cdf.go.ke

NG – CDF DADAAB

ASSET NAME/ DESCRIPTION	ASSET CATEGORY	ASSET NO./TAG NO.	ACQUISITION DATE	PHYSICAL LOCATION	CURRENT CONDITION
DELL MONITOR	Machine	DDB/CDF/M/001/13/14	2014	NGCDFC office - Dadaab	Usable
DELL CPU	Machine	DDB/CDF/M/002/13/14	2014	NGCDFC office - Dadaab	Usable
DELL KEYBOARD	Machine	DDB/CDF/M/003/13/14	2014	NGCDFC office - Dadaab	Usable
DELL MOUSE	Machine	DDB/CDF/M/004/13/14	2014	NGCDFC office - Dadaab	Usable
UNINTERRUPTIBLE POWER SUPPLY (UPS)	Machine	DDB/CDF/M/005/13/14	2014	NGCDFC office - Dadaab	Usable
PRINTER HP LASERJET PRO 400 M401 DN	Machine	DDB/CDF/M/006/13/14	2014	NGCDFC office - Dadaab	Usable
DELL MONITOR	Machine	DDB/CDF/M/049/14/15	2015	NGCDFC office - Dadaab	Usable
DELL C.U.P	Machine	DDB/CDF/M/050/14/15	2015	NGCDFC office - Dadaab	Usable
DELL KEYBOARD	Machine	DDB/CDF/M/051/14/15	2015	NGCDFC office - Dadaab	Usable
DELL MOUSE	Machine	DDB/CDF/M/052/14/15	2015	NGCDFC office - Dadaab	Usable
PRINTER HP LASER PRO MPF M125 NW	Machine	DDB/CDF/M/053/14/15	2015		Usable
PRINTER HP LASER PRO MPF M125 NW	Machine	DDB/CDF/M/054/14/15	2015	NGCDFC office - Dadaab	Usable
DELL MONITOR	Machine	DDB/CDF/M/055/14/15	2015		Usable
DELL C.U.P	Machine	DDB/CDF/M/056/14/15	2015		Usable
DELL KEYBOARD	Machine	DDB/CDF/M/057/14/15	2015		Usable
DELL MOUSE	Machine	DDB/CDF/M/058/14/15	2015		Usable

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WATER DISPENSER COOLER	Machine	DDB/CDF/M/063/14/15	2015	NGCDFC office - Dadaab	Usable
EXECUTIVE OFFICE CHAIR LEATHER	Furniture	DDB/CDF/F/007/14/15	2014	NGCDFC office - Dadaab	Usable
EXECUTIVE OFFICE CHAIR LEATHER	Furniture	DDB/CDF/F/008/14/15	2014	NGCDFC office - Dadaab	Usable
EXECUTIVE OFFICE CHAIR LEATHER	Furniture	DDB/CDF/F/039/14/15	2015	NGCDFC office - Dadaab	Usable
MODEM ORANGE	Machine	DDB/CDF/M/064/14/15	2014	NGCDFC office - Dadaab	Usable
DIGITAL CAMERA SONY 14.1 MEGA PIX	Machine	DDB/CDF/M/032/14/15	2014	NGCDFC office - Dadaab	Usable
HARDDISK 1 T	Machine	DDB/CDF/M/036/14/15	2014	NGCDFC office - Dadaab	Usable
EXECUTIVE TABLE Mahogany Complete set	Furniture	DDB/CDF/F/009/14/15	2014	NGCDFC office - Dadaab	Usable
EXECUTIVE TABLE Mahogany Complete set	Furniture	DDB/CDF/F/010/14/15	2014	NGCDFC office - Dadaab	Usable
EXECUTIVE TABLE Mahogany Complete set	Furniture	DDB/CDF/F/040/14/15	2015	NGCDFC office - Dadaab	Usable
CONFERENCE TABLE	Furniture	DDB/CDF/F/011/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/012/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/013/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/014/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/015/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/016/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/017/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/018/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/019/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/020/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/021/14/15	2014	NGCDFC office - Dadaab	Usable

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- DADAAB CONSTITUENCY

Reports and Financial Statements

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OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/022/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/023/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/041/14/15	2015	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/042/14/15	2015	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/043/14/15	2015	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/044/14/15	2015	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/045/14/15	2015	NGCDFC office - Dadaab	Usable
OFFICE VISITORS CHAIR BLACK CLOTH	Furniture	DDB/CDF/F/046/14/15	2015	NGCDFC office - Dadaab	Usable
STEPLER BIG SIZE	Machine	DDB/CDF/M/059/14/15	2015	NGCDFC office - Dadaab	Usable
STEPLER MEDIUM SIZE	Equipment	DDB/CDF/M/060/14/15	2014	NGCDFC office - Dadaab	Usable
PAPER PUNCH BIG SIZE	Equipment	DDB/CDF/M/062/14/15	2014	NGCDFC office - Dadaab	Usable
CALCULATOR	Machine	DDB/CDF/M/037/14/15	2014	NGCDFC office - Dadaab	Usable
RAMTONS ELECTRIC HOT PLATE - KETTLE	Machine	DDB/CDF/M/061/14/15	2016	NGCDFC office - Dadaab	Usable
OFFICE CABINET STEEL - 4 DRAWER	Furniture	DDB/CDF/C/024/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE CABINET STEEL - 4 DRAWER	Furniture	DDB/CDF/C/025/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE CABINET STEEL - 4 DRAWER	Furniture	DDB/CDF/C/026/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE CABINET STEEL - 4 DRAWER	Furniture	DDB/CDF/C/027/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE CABINET STEEL - 4 DRAWER	Furniture	DDB/CDF/C/028/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE CABINET STEEL - 4 DRAWER	Furniture	DDB/CDF/C/029/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE CABINET STEEL - 4 DRAWER	Furniture	DDB/CDF/C/030/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE CABINET STEEL - 4 DRAWER	Furniture	DDB/CDF/C/031/14/15	2014	NGCDFC office - Dadaab	Usable

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- DADAAB CONSTITUENCY

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OFFICE CABINET STEEL - 4 DRAWER	Furniture	DDB/CDF/C/047/14/15	2015	NGCDFC office - Dadaab	Usable
OFFICE CABINET STEEL - 4 DRAWER	Furniture	DDB/CDF/C/048/14/15	2015	NGCDFC office - Dadaab	Usable
OFFICE L-SHAPED FORMICA	Furniture	DDB/CDF/F/033/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE L-SHAPED FORMICA	Furniture	DDB/CDF/F/034/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE L-SHAPED FORMICA	Furniture	DDB/CDF/F/035/14/15	2014	NGCDFC office - Dadaab	Usable
OFFICE CHAIR LEATHER WITH CROME	Furniture	DDB/CDF/F/065/14/15	2015	NGCDFC office - Dadaab	Usable
OFFICE CHAIR LEATHER WITH CROME	Furniture	DDB/CDF/F/066/14/15	2015	NGCDFC office - Dadaab	Usable
OFFICE CHAIR LEATHER WITH CROME	Furniture	DDB/CDF/F/067/14/15	2015	NGCDFC office - Dadaab	Usable
OFFICE CHAIR LEATHER WITH CROME	Furniture	DDB/CDF/F/068/14/15	2015	NGCDFC office - Dadaab	Usable
LABTOP	Machine	DDB/CDF/M/039/14/15	2014	NGCDFC office - Dadaab	Usable

MANAGER
 NGCDFC
 DADAAB

