

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 07 AUG 2024 DAY: Afternoon

TABLED BY: Deputy Leader of Majority Party

CLERK-AT THE TABLE: Benson Inzoti

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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
MANDERA WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2023**



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MANDERA WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

Glossary of terms	Page
1. Acronyms and Abbreviations	ii
2. Key Constituency Information and Management	iii
3. NG-CDFC Chairman’s Report	vii
4. Statement of Performance Against Predetermined Objectives for FY2022/23	xi
5. Statement of Governance	xii
6. Environmental and Sustainability Reporting	xx
7. Statement of Management Responsibilities.....	xxiv
8. Report Of the Independent Auditors On The NGCDF- Mandera west Constituency.....	xxvi
9. Statement Of Receipts and Payments for the Year Ended 30th June 2023	1
10. Statement Of Assets and Liabilities As At 30th June, 2023	2
11. Statement Of Cash Flows for The Year Ended 30th June 2023.....	3
12. Summary Statement of Appropriation for The Year Ended 30 th June 2023	4
13. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2023	6
14. Significant Accounting Policies	16
15. Notes To the Financial Statements	21
16. Annexes	25

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

1. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee.

FY-Financial Year

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Mandera West Constituency NGCDF day-to-day management is under the following key organs:

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Daud Adow Ibrahim
2.	Sub-County Accountant	Joseph Karanja
3.	Chairman NG-CDFC	Mohamed Noor Daud
4.	Member NG-CDFC	Fatuma Hassan Mohamed

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Mandera West Constituency NG-CDF. 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.

(d) Mandera West Constituency NG-CDF Headquarters

P.O. Box 254-70300
Deputy county commissioner office
Takaba, KENYA

(e) Mandera West Constituency NG-CDF Contacts

Telephone: (254) 721720543
E-mail: cdfmanderawest@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) Mandera west Constituency NG-CDF Bankers

Equity Bank, Mandera Branch
Account No. 1000296633736
P.O Box 536 -70300 Mandera, Mandera County, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report

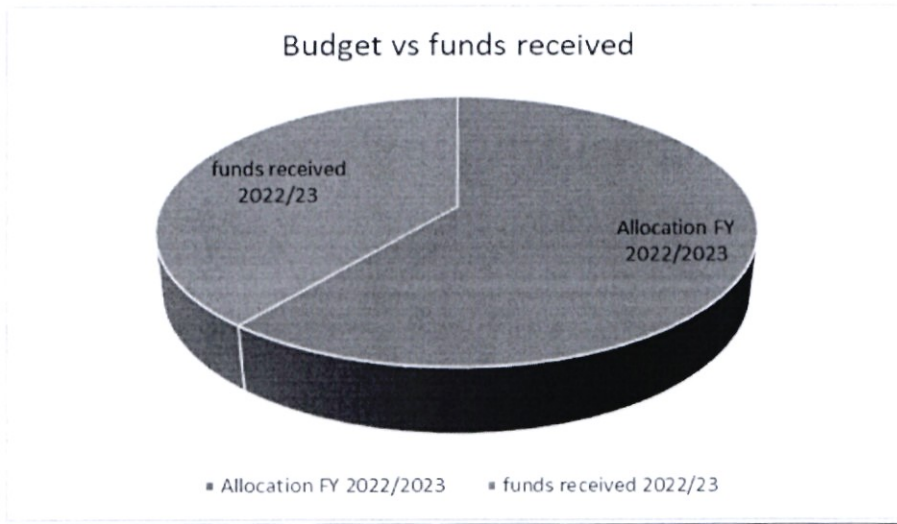


**Mohamed Noor Daud - Chairperson
Mandera West NG-CDF Committee**

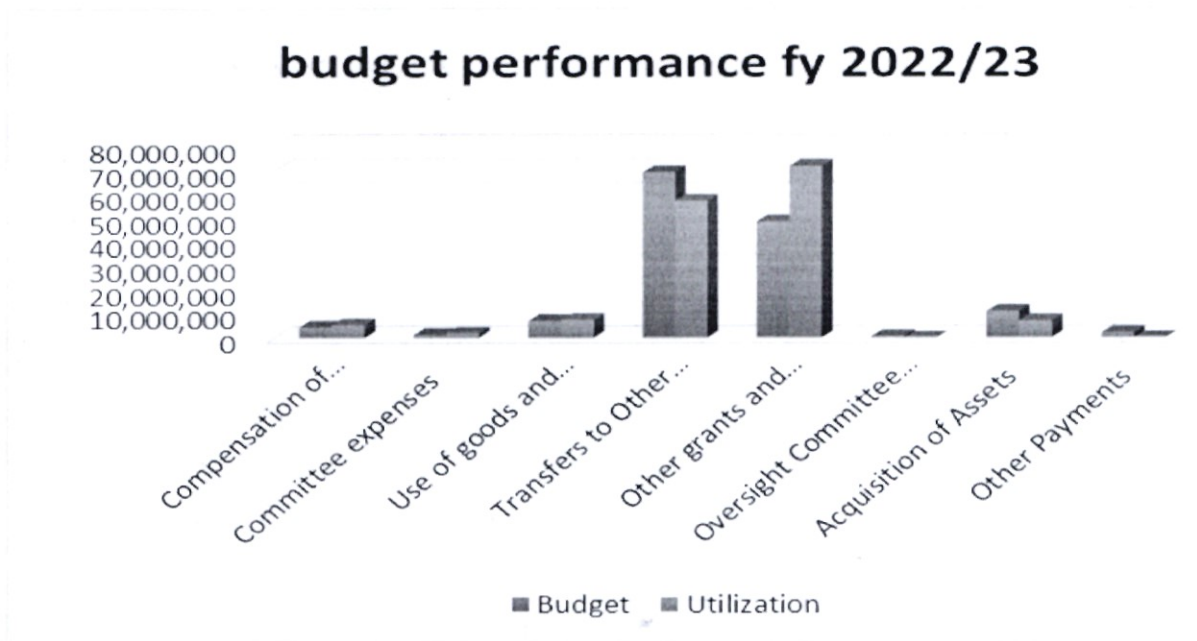
The National Government Constituencies Development Fund (NG-CDF) which is a program meant to promote poverty eradication through decentralization was enacted through the NG-CDF Act 2015. The main aim of its establishment was to iron out imbalances brought about by patronage politics by providing funds to parliament jurisdictions, that is, Constituencies to fight poverty. The program is designed to fight poverty through the implementation of development projects which are National government functions at the local level and particularly those that provide basic needs like education, social welfare, and security and education bursaries.

During the Financial year under review, National Government Constituency Development Fund Mandera West Constituency was allocated a total of Kshs. 145083603. The graph below is a representation of budget for the year against budget utilization.

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023



Below is the budget performance for Mandera West NG-CDF for the fiscal year 2022/23



Key Achievements

During the financial under review the constituency was able to issue bursary to deserving and needy students within the constituency with 100% distribution of the amount received as at 30th June 2023.

Thirty eight projects were implemented and were complete and in use; twenty five for primary schools, five for secondary schools and three for security projects.



*Construction of underground water tank at Takaba Primary and Junior School.
This provides much need water storage and improves access to clean water*



*Construction of Dormitory at Darwed Mixed Secodary School.
The dormitory has provided much needed accommodation and increased enrolment in the school.*

EMERGING ISSUES

The following are some of the emerging issues that are experienced as a result of the current economy.

1. Restructuring of the Education Funding

The move by the government to restructure the education funding for the tertiary institutions through changing of the HELB funding structure has brought a lot of pressure to the NGCDF Bursary Funds as many students are now seeking for scholarships from the constituency to enable them continue with their studies

2. Junior Secondary School

The introduction of the Junior Secondary School through the CBC Education system has brought a lot of pressure to the existing facilities in various primary schools. There is need for construction and equipping of new classrooms and laboratories to accommodate the students.

3. Inflation Rates

With the current economic position where the rate of exchange of Kenyan shillings to dollar continues to rise, there has been an increased in the cost of construction materials. Hence those projects that were submitted to the board before inflation may not be completed with the original budgeted cost necessitating need for variations and additional funding.

IMPLEMENTATION CHALLENGES AND SOLUTIONS

- Many projects delayed due to the late disbursement of public funds. We hope that this will improve to enable us do the projects in time. We have been however able to utilize the funds adequately as they are disbursed by the Board
- There is also a challenge in the education funds set for bursary. The number of needy students are many compared to the available funds for the same. However, we have been able to seek for help from other government organizations on the same and enable most of the needy students get scholarships. We also wish to increase the amount allocated to bursary funds in the coming financial years.
- The range of Staff Salaries amount paid to the employees at the constituency level doesn't attract those who are capable of delivering as per the requirements set by the Board. However, we have been always able to do continuous capacity Building and Training where necessary for our staff to enable them deliver.
- Getting Acknowledgement Receipts from the members of the Public when they are issued with bursary has been a challenge. We have been able to disburse combined cheque to those schools that are closer or where students are many in one school and this has enabled us get a few Bursary Acknowledgement Receipts and hence meet the requirements set for the same. We have also been doing civic education and awareness of the need for the bursary beneficiaries to bring back bursary acknowledgement receipts from the institutions once they have collected their cheques and taken them to schools.

Otherwise, the impact of the NG-CDF kitty is felt countrywide and we hope and pray that the fund lives longer and longer in order to impact positively more and more lives in Kenya.



.....

Name: Mohamed Noor Daud
CHAIRMAN NGCDF COMMITTEE

4. Statement of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of *Mandera West Constituency 2023-2027* plan are to:

Progress on attainment of Strategic development objectives

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

No	Program	Objective	Outcome	Indicators	Performance
1	Education Infrastructure	To improve access, affordability and availability of quality education	Increase in Number of school going students/Reduce in illiteracy level among community/less crime rate in the society	Number of Physical school structure in various school around the constituency Number of Bursary beneficiary	The number of classrooms in Primary School increased from 48 to 65 and 13 to 18 in Secondary School 700 secondary school students and 2100 tertiary institutions students were awarded bursary.
2	Youth and Sports	To harness talent and empower youth	Reduce youth engagement in drug and substance abuse Promote Physical Health	Number of Tournaments held	One constituency sport tournament was held and construction football pitch Elnaba Primary School.
3	Environment	To promote environmental sustainability in the constituency	Increase in forest cover by providing water to school for trees planting	Numbers of borehole drilled in schools	Construction of ONE Underground water tank of 60m ³
4	Security	To enhance security in the constituency	Enhanced security among the community	Number of office & houses built	Number of chiefs offices constructed increased from 2 to 4 within the Constituency.
5	Tracking of results	To improve tracking of implementation NG-CDF programmes	Decreased number of PMCs/projects audit related issue	Number of Routine monitoring & capacity Building exercise undertaken	Two capacity Building for NG-CDFC were held/5 Routine monitoring was carried out
6	Emergency	To cater of unforeseen occurrences	Mitigate the unforeseen occurrences within the constituency	Number of Classrooms, toilets and Police offices renovated	Renovation of 6no. Classrooms and one Dormitory of 80 Bed capacity that the roof was blown off by wind.

5. Statement of Governance

Introduction

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

In this regard section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b), (c), and (d) of the principal Act through a selection panel composed of:

- a) One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- b) Officer of the Board seconded to the constituency who is to be the secretary of the selection panel
- c) Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further the NG-CDF regulations requires that one to serve as member of the NGCDF committee he or she must be;

- a) citizen of Kenya
- b) ordinarily resident voter of the constituency
- c) able to read and write and communicate in English and Kiswahili
- d) meet the chapter six of the constitution
- e) available to participate in the activities of the constituency
- f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and
- g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

Appointment of National Government Constituency Development Fund Committee

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) Each Constituency Committee shall comprise of—
 - (a) the national government official responsible for co-ordination of national government functions;

- (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- (c) Two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment;
- (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- (f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) One member co-opted by the Board in accordance with Regulations made by the Board.

(3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

(4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.

(5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.

(6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.

(7) The quorum of the Constituency Committee shall be one half of the total membership.

(8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Process of Formation of the NGCDF Committee

To facilitate this, the selection panel invited interested and qualified members of the public for appointment to the NG-CDF committee. The panel invited the public through advertisement publicised in churches, public offices notice boards at the chiefs and assistant Chiefs offices and other public areas in the constituency.

Out of the total 18 applicants, the selection panel developed a shortlisting criterion which enabled identification of the nominees for interviews. Two additional nominees were proposed by Mandera west Constituency Office as per section 43 of the NG-CDF Act, 2015.

NO	NAME	CATEGORY	WARD
1.	Mohamed Noor Daud	Male (Adult)	Takaba
2.	Mohamud Mohamed Alio	Male (Youth)	Lagsure
3.	Fatuma Adan Mohamed	Female (Adult)	Lagsure
4.	Zeituna Hassan Mohamed	Female (Youth)	Takaba

Nominee of the Body representing Persons with Disability

NO	NAME	NOMINATING ORGANIZATION	NATURE OF PHYSICAL IMPAIRMENT	WARD
1.	Abdikadir Abdi Kala	Banisa Disabled Forum Group	Visual	Dandu

Nominee of the Constituency Office

NO	NAME	CATEGORY	WARD
1.	Muktar Mohamed Issack	Male	Takaba
2.	Fatuma Hassan Mohamed	Female	Takaba South

Upon further consultation with the panel and the Constituency Office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	Hussein Ibrahim Mohamed	Male	Gither

The above committee was gazetted on 16th December 2022 by the Chief Executive Officer of the Board via Gazette Notice Vol. CXXIV-No. 276. The members took over the office on the first meeting on 12th December 2022 and went through the process electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson Mohamed Noor Daud **ID No. 13331576**

2. Secretary Hussein Ibrahim Mohamed **ID No. 22311416**

During its first meeting, a Constituency Committee established Sub-Committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board. The two subcommittee are as follows:

- i. Bursary Sub Committee
- ii. Complaints Resolution Sub Committee

The following were appointed to the different committee

a. Bursary committee

1. Fatuma Hassan Mohamed - Member
2. Zeituna Hassan Mohamed - Member
3. Hussein Ibrahim Mohamed -Member

b. Complaints Resolution Committee

1. Mohamed Noor Daud - Member
2. Muktar Mohamed Issack - Member
3. Abdikadir Abdi Kala - Member

The chairperson and the secretary are members of all the committees. The DCCs are members of the complaints committee, while representative from the ministry of education office is also coopted to be in the Bursary committee.

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

Roles and functions of NG-CDFC

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- Convene public meetings in every ward in the constituency to deliberate to on development matters.
- Deliberate on project proposals and any other projects considers beneficial to constituency.
- List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.

- Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund
- Ensure that all projects receive adequate funding and are completed within three years.
- Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- Enter into performance contracting with the Board on an annual basis.

Removal of NG-CDFC Members

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (i) lack of integrity;
- (ii) gross misconduct;
- (iii) embezzlement of public funds;
- (iv) bringing the committee into disrepute through unbecoming personal public conduct;
- (v) promoting unethical practises
- (vi) causing disharmony within the committee;
- (vii) Physical or mental infirmity.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member ought to be removed shall be given a fair hearing before the resolution is made.

In Mandera West the NG-CDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Training of NG-CDFC Members

In the financial year 2022/2023 the NGCDF Board organized training of NGCDF members. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Mandera West

Number of Meetings Held

According to the NG-CDF Act 2015, Section 43(1), the NGCDF Committee is required to hold a maximum of 24 meetings in a year including any subcommittee meetings. Mandera West Constituency Held a total of 10 meetings (Two (2) meetings for the old committee and Eight (8) for the New Committee) in the financial year 2022-2023 and the attendance was as follows.

NO.	NG-CDFC MEMBERS	12 th Dec 2022	5 th Jan 2023	7 th Feb 2023	6 th March 2023	28 th March 2023	18 th April 2023	18 th May 2023	22 nd June 2023
1	Mohamed Noor Daud	✓	✓	✓	✓	✓	✓	✓	✓
2	Hussein Ibrahim Mohamed	✓	✓	✓	✓	✓	✓	✓	✓
3	Muktar Mohamed Issack	✓	✓	✓	✓	✓	✓	✓	✓
4	Fatuma Hassan Mohamed	✓	✓	✓	✓	✓	✓	✓	✓
5	Fatuma Adan Mohamed	✓	✓	✓	✓	✓	✓	✓	✓
6	Zeituna Hassan Mohamed	✓	✓	✓	✓	✓	✓	✓	✓
7	Abdikadir Abdi Kala	✓	✓	✓	✓	✓	✓	✓	✓
8	Mohamud Mohamed Alio	✓	✓	✓	✓	✓	✓	✓	✓
9	Daud Adow Ibrahim	✓	✓	✓	✓	✓	✓	✓	✓
10	Wycliffe Munanda	✓	✓	✓	✓	✓	✓	✓	✓

Ethics & Conduct

Members of NGCDFC are required to observe the following ethical issues

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2022/2023 members of NGCDFC Mandera West adhered to the above ethical issues.

Members Remuneration

According to circular from the board, NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance Ksh. 7,000.00 per meeting and all other members an allowance of Ksh. 5,000.00 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2022/2023 no member of NGCDFC Mandera West contravened conflict of interest policy.

Risk management

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund

account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

Some of the risk mitigation strategies that NGCDFC Mandera West has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency.

2. Environmental performance

- Mandera West NGCDF normally organizes clean up exercise in schools and during the same time tree planting exercise is done.
- Through the Member of Parliament Office Sensitization programmes are normally organized to encourage the youth to stay out of drugs and crimes.
- Sports events are also always organized annually to nature talents and keep the youth out of drugs abuse and crimes.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Mandera west constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Mandera west NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



.....
Name :Daud Adow Ibrahim
Fund Account Manager.

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Mandera west 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, 2023. 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-Mandera West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Mandera West Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Manera West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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- Manera west Constituency financial statements were approved and signed by the Accounting Officer on 21st September 2023



.....
Name: Mohamed Noor Daud
Chairman – NGCDF Committee



.....
Name: Daud Adow Ibrshim
Fund Account Manager

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MANDERA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mandera West Constituency set out on pages 1 to

Report of the Auditor-General on National Government Constituencies Development Fund – Mandera West Constituency for the year ended 30 June, 2023

44, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Mandera West Constituency as at 30 June, 2023 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unsupported Transfers to Primary Schools

The statement of receipts and payments reflects transfers to other Government entities balance of Kshs.57,285,000 as disclosed in Note 5 to the financial statements which includes transfers to primary schools of Kshs.48,655,000. However, payments for various projects amounting to Kshs.2,600,000 were made without certificates of practical completion, work plans and minutes of approval for payment by the Project Management Committees.

In the circumstances, the accuracy and completeness of transfers to primary schools' amount of Kshs.2,600,000 could not be confirmed.

2. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.69,776,487 as disclosed in Note 6 to the financial statements. Included in the disbursements is bursary to tertiary institutions amounting to Kshs.47,360,487 out of which, Kshs.466,000 was not acknowledged through official receipts or letters from the beneficiary institutions. Further, bursary application and cheque dispatch registers were not maintained.

In the circumstances, the accuracy and completeness of bursary payments amounting to Kshs.466,000 could not be confirmed.

3. Unsupported Project Management Committee Bank Balances

Note 18.4 to the financial statements and as detailed in Annex 5 reflects Project Management Committee bank balances totalling Kshs.2,591,082. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for review.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.2,591,082 could not be confirmed.

4. Misstatement of Cash and Cash Equivalents Balance

The statement of assets and liabilities and as disclosed in Note 9 to the financial statements reflects cash and cash equivalents balance of Kshs.25,573,112. Review of bank reconciliation statement for the month of June, 2023 revealed stale cheques amounting to Kshs.665,442 which had not been reversed and recorded in the cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.25,573,112 could not be confirmed.

5. Inaccuracies in Fixed Assets Balance

Annex 3 to the financial statements on summary of fixed assets register reflects a balance of Kshs.21,579,472, which includes a balance in respect of buildings and structures of Kshs.16,750,000. However, title deed for the land on which the buildings and structures are located was not provided.

In the circumstances, the accuracy and ownership of buildings and structures balance of Kshs.16,750,000 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Mandera West 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.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.234,840,119 and Kshs.176,752,517, respectively resulting to an under-funding of Kshs.58,087,603 or 25% of the budget. Similarly, the Fund spent an amount of Kshs.151,179,404 against actual receipts of Kshs.176,752,517 resulting to an under-utilization of Kshs.25,573,113 or 14% of actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Unresolved Prior Year Audit Issues

In the previous year's audit report, various issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management did not resolve the issues or provide an explanation for the failure to resolve the issues.

2. Project Implementation Status

During the year under review, the Fund Management had budgeted to implement a total of eighty-three (83) projects under various sectors with a total allocation of Kshs.139,938,014. However, thirty-six (36) projects with a budget allocation of Kshs.64,252,064 had not started.

Further, an inspection carried out on 13 and 14 March, 2024 on fifteen (15) projects with an allocation of Kshs.26,050,000 revealed that the projects were complete and in use except a dormitory at Takaba Junior Secondary School renovated at a cost of Kshs.1,450,000 that was complete but not in use.

in the circumstances, non-implementation of projects denied the public the expected benefits that would accrue from them.

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. Transfer to Primary Schools

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.57,285,000 as disclosed in Note 5 to the financial statements. Included in the expenditure is an amount of Kshs.48,655,000 transferred to various primary

schools Project Management Committees. The following anomalies were reported in respect to projects valued at Kshs.5,550,000;

1. 1 Lack of Compliance Documents

The project files for contracts worth Kshs.1,500,000 were not supported with certificates of incorporation, VAT PIN certificate and business permit as required by the evaluation criteria.

1. 2 Lack of Professional Opinion

Contracts worth Kshs.4,050,000 were not supported by professional opinions contrary to Section 84(1) of the Public Procurement and Asset Disposal Act, 2015 which provides that the head of procurement function of a procuring entity shall, alongside the report to the evaluation committee as secretariat comments, review the tender evaluation report and provide a signed professional opinion to the Accounting Officer on the procurement or asset disposal proceedings.

In the circumstances, Management was in breach of the law.

2. Failure to Report Expenditure from Emergency Reserve

The statement of receipts and payments reflects other grants and transfers of Kshs.69,776,487 as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.7,550,000 incurred from the emergency reserve. However, Management did not report to the National Government Constituencies Development Fund Board the utilization of emergency reserve within thirty (30) days of occurrence of the emergency as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserves shall be reported to the Board within thirty days of the occurrence of the emergency.

In the circumstances, Management was in breach of the law.

3. Failure to Open a Deposit Holding Account

The Fund did not open a deposit holding account contrary to the requirement of Section 12(1)(A) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which provides that each constituency shall open one deposit account for holding third party monies which shall so be designated and such an account shall be known by the name of the constituency for which it is opened.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with Institutions 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 comply, 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 THE 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 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 controls, risk management and overall 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 the 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 controls, 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 applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence 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 controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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 Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

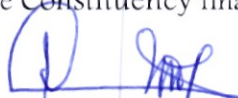
18 June, 2024

9. Statement Of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023	2021-2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	87,000,000	189,927,758
TOTAL RECEIPTS		87,000,000	189,927,758
PAYMENTS			
Compensation of employees	2	5,422,938	2,539,700
Committee expenses	3	2,968,000	-
Use of goods and services	4	6,501,029	5,240,093
Transfers to Other Government Units	5	57,285,000	113,201,995
Other grants and transfers	6	69,776,487	34,975,000
Acquisition of Assets	7	9,225,950	8,437,500
Other Payments	8	-	600,000
TOTAL PAYMENTS		151,179,404	164,994,288
SURPLUS/DEFICIT		(64,179,404)	24,933,470

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

The Constituency financial statements were approved by the NGCDFC on 14th March 2024 and signed by:



Fund Account Manager



National Sub-County
Accountant



Chairman NG-CDF
Committee

Name: Daud Adow Ibrahim

Name: Joseph Karanja
ICPAK M/No: 26858

Name: Mohamed Noor Daud

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023


10. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	9	25,573,112	89,752,517
Total Cash and Cash Equivalents		25,573,112	89,752,517
Accounts Receivable			
Outstanding Imprests		-	-
Total Financial Assets		25,573,112	89,752,517
Financial Liabilities			
Total Financial Liabilities		-	-
Net Financial Assets		25,573,112	89,752,517
Represented By			
Fund Balance B/Fwd	10	89,752,517	64,819,045
Surplus/Deficit for The Year		(64,179,404)	24,933,470
Net Financial Position		25,573,112	89,752,515

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

The Constituency financial statements were approved by NG CDFC on 14th March 2024 and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Name: Daud Adow Ibrahim

Name: Joseph Karanja
 ICPAK M/No: 26858

Name: Mohamed Noor Daud

11. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	87,000,000	189,927,758
Total Receipts		87,000,000	189,927,758
Payments			
Compensation Of Employees	2	5,422,938	2,539,700
Committee Expenses	3	2,968,000	-
Use Of Goods and Services	4	6,501,029	5,240,093
Transfers To Other Government Units	5	57,285,000	113,201,995
Other Grants and Transfers	6	69,776,487	34,975,000
Other Payments	8	-	600,000
Total Payments		141,953,454	156,556,788
Total Receipts Less Total Payments		(54,953,454)	33,370,970
Adjusted For:			
Prior Year Adjustments		-	-
Decrease/(Increase) In Accounts Receivable		-	-
Increase/(Decrease) In Accounts Payable		-	-
Net Cash Flow from Operating Activities		(54,953,454)	33,370,970
Cashflow From Investing Activities			
Acquisition Of Assets	7	(9,225,950)	(8,437,500)
Net Cash Flows from Investing Activities		(9,225,950)	(8,437,500)
Net Increase In Cash And Cash Equivalent		(64,179,404)	24,933,470
Cash & Cash Equivalent At Start Of The Year	10	89,752,516	64,819,045
Cash & Cash Equivalent At End Of The Year	9	25,573,112	89,752,515

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

The Constituency financial statements were approved by NG CDFC on 14th March 2024 and signed by:



Fund Account Manager

Name: Daud Adow Ibrahim



National Sub-County Accountant

Name: Joseph Karanja
ICPAK M/No: 26858


Chairman NG-CDF Committee

Name: Mohamed Noor Daud

12. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	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 %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	145,087,603	89,752,516	0	234,840,119	176,752,516	58,087,603	
Proceeds From Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
Totals	145,087,603	89,752,516	0	234,840,119	176,752,517	58,087,603	75%
Payments							
Compensation Of Employees	4,464,240	4,659,983	-	9,124,223	5,422,938	3,701,285	59%
Committee Expenses	1,315,629	1,973,340	-	3,288,969	2,968,000	320,969	90%
Use Of Goods and Services	7,130,760	3,192,493	-	10,323,253	6,501,029	3,822,223	63%
Transfers To Other Government Units	69,325,000	42,105,001	-	111,430,001	57,285,000	54,145,001	51%
Other Grants and Transfers	48,736,190	28,595,749	-	77,331,939	69,776,487	7,555,452	90%
Acquisition of Assets	11,165,784	9,225,951	-	20,391,735	9,225,950	11,165,785	45%
Oversight Committee Expenses	750,000	0	-	750,000		750,000	
Other Payments	2,200,000		-	2,200,000	-	2,200,000	0%
Funds Pending Approval**	-	-	-	-	-	-	0.0%
Totals	145,087,603	89,752,516	0	234,840,119	151,179,404	83,660,715	64%

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

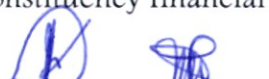
Explanatory Notes.

From the summary of appropriation statement, the overall budget performance stood at 57%. The low absorption of funds is explained below:

- i. **Compensation of Employees** were below 90% because of delay in funding from the NG-CDF Board hence delay in utilization of funds.
- ii. **Use of goods and services** were below 90% because funding from the NG-CDF Board delayed hence delay in procurement and utilization of funds.
- iii. **Transfer to other government units** were below 90% because funding from the NG-CDF Board delayed hence delay in procurement and utilization of funds.
- iv. **Other grants and transfers** were below 90% because funding from the NG-CDF Board delayed hence delay in procurement and utilization of funds.


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	83,660,715
Less undisbursed funds receivable from the Board as at 30 th June 2023	58,087,603
	25,573,112
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	25,573,112

The Constituency financial statements were approved by NG CDFC on 14th March 2024 and signed by:



Fund Account Manager

Name: Daud Adow Ibrahim



National Sub-County Accountant

**Name: Joseph Karanja
ICPAK M/No: 26858**



Chairman NG-CDF Committee

Name: Mohamed Noor Daud

13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilization (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	4,464,240	4,659,983	-	9,124,223	5,422,938	3,701,285	59%
1.2 Committee allowances	705,000	1,717,340	-	2,422,340	2,107,400	314,940	87%
1.3 Use of goods and services	3,530,760	1,653,504	-	5,184,264	2,847,329	2,336,934	55%
Total	8,700,000	8,030,826	-	16,730,826	10,377,667	6,353,159	62%
2.0 Monitoring and evaluation							
2.1 Capacity building	1,500,000	1,190,076	-	2,690,076	1,476,100	1,213,976	55%
2.2 Committee allowances	610,629	256,000	-	866,629	860,600	6,029	99%
2.3 Use of goods and services	2,100,000	348,913	-	2,448,913	2,177,600	271,313	89%
Total	4,210,629	1,794,989	-	6,005,618	4,624,700	1,491,318	75%
3.0 Emergency							
3.1 Primary Schools	-	-	-	-	-	-	0%
3.2 Secondary schools	-	-	-	-	-	-	0%
Darwed Day Secondary School PMC	1,500,000	-	-	1,500,000	1,500,000	-	100%
Takaba Boys Secondary School PMC	2,600,000	-	-	2,600,000	2,600,000	-	100%
Takaba Boys Secondary School PMC	1,550,000	-	-	1,550,000	1,550,000	-	100%
Dandu Secondary School PMC	1,900,000	-	-	1,900,000	1,900,000	-	100%
3.3 Tertiary institutions	-	-	-	-	-	-	0%
3.4 Security projects	-	-	-	-	-	-	0%

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
3.5 Unutilised	86,190	10,089	-	96,279	-	96,279	0%
Total	7,636,190	10,089	-	7,646,279	7,550,000	96,279	99%
4.0 Bursary and Social Security							
4.1 Secondary Schools	3,000,000	7,893,658	-	10,893,658	10,856,000	37,658	100%
4.2 Tertiary Institutions	27,000,000	20,392,000	-	47,392,000	47,360,487	31,513	100%
4.3 Social Security	3,000,000	-	-	3,000,000	-	3,000,000	0%
4.4 Special Needs		-	-	-	-	-	0%
Total	33,000,000	28,285,658	-	61,285,658	58,216,487	3,069,172	95%
5.0 Sports							
North Eastern Regional Sports Tournament	600,000	-	-	600,000	-	600,000	0%
Mandera West Constituency Sports Tournament	600,000	-	-	600,000	-	600,000	0%
Eldanaba Secondary	555,000	-	-	555,000	555,000	-	100%
Takaba Boys Secondary	390,000	-	-	390,000	-	390,000	0%
Gesreb Primary School	555,000	-	-	555,000	555,000	-	100%
Previous Year Votebook Balance	-	1		1	-	1	0%
Total	2,700,000	1	-	2,700,001	1,110,000	1,590,001	41%
6.0 Environment							
Takaba Primary & Junior Secondary	2,600,000	-	-	2,600,000	2,600,000	-	100%
Total	2,600,000	-	-	2,600,000	2,600,000	-	100%
7.0 Primary Schools Projects							
Rocky Hill Primary & Junior Secondary	3,000,000	-	-	3,000,000	-	3,000,000	0%

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b) 2022-2023	Actual on comparable basis (d) 6/30/2023	Budget utilization difference (e = c-d)	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
Rocky Hill Primary & Junior Secondary	2,600,000	-	-	2,600,000	2,600,000	-	100%
Rocky Hill Primary & Junior Secondary	375,000	-	-	375,000	-	375,000	0%
Takaba Primary & Junior Secondary	450,000	-	-	450,000	-	450,000	0%
Takaba Primary & Junior Secondary	1,450,000	-	-	1,450,000	1,450,000	-	100%
Haji Rashid Primary School	1,300,000	-	-	1,300,000	-	1,300,000	0%
Gambela Primary School	1,500,000	-	-	1,500,000	-	1,500,000	0%
Didkuro Primary & Junior Secondary	2,200,000	-	-	2,200,000	-	2,200,000	0%
Didkuro Primary & Junior Secondary	2,600,000	-	-	2,600,000	2,600,000	-	100%
Kubimajigaram Primary School	1,300,000	-	-	1,300,000	-	1,300,000	0%
Wangaidahan Primary & Junior Secondary	2,200,000	-	-	2,200,000	-	2,200,000	0%
Wangaidahan Primary & Junior Secondary	2,600,000	-	-	2,600,000	2,600,000	-	100%
Gather Primary & Junior Secondary	2,500,000	-	-	2,500,000	-	2,500,000	0%
Burduras Primary & Junior Secondary	2,200,000	-	-	2,200,000	-	2,200,000	0%
Gobogala Primary School	350,000	-	-	350,000	-	350,000	0%
Sake Primary School	1,250,000	-	-	1,250,000	-	1,250,000	0%
Dobu Primary School	1,250,000	-	-	1,250,000	-	1,250,000	0%
Tesoramu Primary School	1,250,000	-	-	1,250,000	-	1,250,000	0%
Gesreb Primary School	1,250,000	-	-	1,250,000	-	1,250,000	0%
Dandu Primary & Junior Secondary	2,200,000	-	-	2,200,000	-	2,200,000	0%
Eldanaba Primary & Junior Secondary	2,200,000	-	-	2,200,000	-	2,200,000	0%

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilization (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Eldanaba Primary & Junior Secondary	2,600,000	-	-	2,600,000	-	2,600,000	0%
Hada Primary School	350,000	-	-	350,000	-	350,000	0%
Iyanabakula Primary School	350,000	-	-	350,000	-	350,000	0%
Kubihalo Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
Diribmafuko Primary School	1,250,000	-	-	1,250,000	-	1,250,000	0%
Eresteno Primary School	1,300,000	-	-	1,300,000	-	1,300,000	0%
Kubdishan Primary School	350,000	-	-	350,000	-	350,000	0%
Lagsure Primary School	1,500,000	-	-	1,500,000	-	1,500,000	0%
Gutole Primary School	1,500,000	-	-	1,500,000	-	1,500,000	0%
Darwed Primary & Junior Secondary	2,200,000	-	-	2,200,000	-	2,200,000	0%
Ogode Primary(Retentions)	-	15,000	-	15,000	-	15,000	0%
Tesoramu Primary	-	15,000	-	15,000	-	15,000	0%
Kubdishan Primary School	-	30,000	-	30,000	-	30,000	0%
Kotkoto Primary School	-	100,000	-	100,000	-	100,000	0%
Abubakar Integrated Primary School	-	100,000	-	100,000	-	100,000	0%
Imam Shafi Integrated Primary School	-	100,000	-	100,000	-	100,000	0%
Dirib Mafuko Primary School	-	10,000	-	10,000	-	10,000	0%
Burduras Primary School	-	75,000	-	75,000	-	75,000	0%
Ardahalo Primary School	-	150,000	-	150,000	150,000	-	100%
Gambela Primary School	-	150,000	-	150,000	150,000	-	100%

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilization (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Kubdishan Primary	-	1,250,000	-	1,250,000	-	1,250,000	0%
Bachile Primary School	-	150,000	-	150,000	150,000	-	100%
Alokoba Primary School	-	95,000	-	95,000	95,000	-	100%
Elbofa Primary School	-	95,000	-	95,000	95,000	-	100%
Wayamdera Primary School	-	95,000	-	95,000	95,000	-	100%
Sukela Primary School	-	60,000	-	60,000	60,000	-	100%
Datachtune Primary School	-	95,000	-	95,000	95,000	-	100%
Ayan Primary School	-	130,000	-	130,000	130,000	-	100%
Amasa Primary School	-	95,000	-	95,000	95,000	-	100%
Gulani Primary School	-	95,000	-	95,000	95,000	-	100%
Itilale Primary School	-	130,000	-	130,000	130,000	-	100%
Gutole Primary School	-	150,000	-	150,000	150,000	-	100%
Ogode Primary School	-	95,000	-	95,000	95,000	-	100%
Sambur Primary School	-	95,000	-	95,000	95,000	-	100%
Kotkoto Primary School	-	130,000	-	130,000	130,000	-	100%
Dadabo Primary School	-	130,000	-	130,000	130,000	-	100%
Kubihalo Primary School	-	95,000	-	95,000	95,000	-	100%
Argeisa Primary School	-	95,000	-	95,000	95,000	-	100%
Eresteno Primary School	-	1,700,000	-	1,700,000	1,700,000	-	100%
Didkoba Primary School	-	95,000	-	95,000	95,000	-	100%

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilization (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Dirib Mafuko Primary School	-	95,000	-	95,000	95,000	-	100%
Abakote Primary School	-	150,000	-	150,000	150,000	-	100%
Karsahama Primary School	-	150,000	-	150,000	150,000	-	100%
Mansho Primary School	-	130,000	-	130,000	130,000	-	100%
Abarkato Primary School	-	130,000	-	130,000	130,000	-	100%
Gather Primary School	-	180,000	-	180,000	180,000	-	100%
Karsadima Primary School	-	95,000	-	95,000	95,000	-	100%
Makutano Primary School	-	95,000	-	95,000	95,000	-	100%
Burduras Primary School	-	1,700,000	-	1,700,000	1,700,000	-	100%
Harshilmi Primary School	-	150,000	-	150,000	150,000	-	100%
Kinisa Primary School	-	130,000	-	130,000	130,000	-	100%
Malaba Primary School	-	200,000	-	200,000	200,000	-	100%
Gesreb Primary School	-	130,000	-	130,000	130,000	-	100%
Hopi Primary School	-	95,000	-	95,000	95,000	-	100%
Ardahalo Primary	-	1,250,000	-	1,250,000	1,250,000	-	100%
Gambela Primary	-	950,000	-	950,000	950,000	-	100%
Iyan Abakula Primary	-	950,000	-	950,000	950,000	-	100%
Haji Rashid Primary	-	950,000	-	950,000	950,000	-	100%
Bamba Taka Primary	-	1,250,000	-	1,250,000	1,250,000	-	100%
Takaba Primary	-	1,200,000	-	1,200,000	1,200,000	-	100%

Mandera West Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilization (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Wangaidahan Primary	-	1,250,000	-	1,250,000	1,250,000	-	100%
Didkoru Primary	-	950,000	-	950,000	950,000	-	100%
Bolowle Primary	-	950,000	-	950,000	950,000	-	100%
Lagsure Primary	-	1,200,000	-	1,200,000	1,200,000	-	100%
Darwed Primary	-	950,000	-	950,000	950,000	-	100%
Sukela Qalqacha Primary	-	950,000	-	950,000	950,000	-	100%
Gutole Primary	-	950,000	-	950,000	950,000	-	100%
Dadabo Primary	-	950,000	-	950,000	950,000	-	100%
Harbuyo Primary	-	1,200,000	-	1,200,000	1,200,000	-	100%
Gather Primary	-	1,200,000	-	1,200,000	1,200,000	-	100%
Medina Primary	-	1,200,000	-	1,200,000	1,200,000	-	100%
Gesreb Primary	-	2,450,000	-	2,450,000	2,450,000	-	100%
Mubarak Intergarted Primary	-	1,250,000	-	1,250,000	1,250,000	-	100%
Sake Primary	-	1,200,000	-	1,200,000	1,200,000	-	100%
Gagaba Primary	-	1,200,000	-	1,200,000	1,200,000	-	100%
Tesoramu Primary	-	1,200,000	-	1,200,000	1,200,000	-	100%
Dobu Primary	-	1,200,000	-	1,200,000	1,200,000	-	100%
Kinisa Primary	-	1,200,000	-	1,200,000	1,200,000	-	100%
Hardimtu Primary	-	1,200,000	-	1,200,000	1,200,000	-	100%
Sigirso Primary	-	950,000	-	950,000	950,000	-	100%

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Qurdoobo Sagalan Primary	-	950,000	-	950,000	950,000	-	100%
Sukela Lowo Primary	-	950,000	-	950,000	950,000	-	100%
Votebook Balances(health sector)	-	1	-	1	-	1	0%
Total	48,425,000	41,100,001	-	89,525,001	48,655,000	40,870,001	54%
8.0 Secondary Schools Projects							
Eldanaba Secondary School	2,200,000	-	-	2,200,000	-	2,200,000	0%
Gather Secondary School	1,500,000	-	-	1,500,000	1,500,000	-	100%
Gather Secondary School	2,600,000	-	-	2,600,000	-	2,600,000	0%
Gather Secondary School	5,800,000	-	-	5,800,000	-	5,800,000	0%
Darwed Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
Haji Yussuf Secondary School	2,600,000	-	-	2,600,000	-	2,600,000	0%
Takaba Day Secondary School	5,200,000	-	-	5,200,000	5,200,000	-	100%
Takaba Day Secondary	-	75,000	-	75,000	-	75,000	0%
Haji Yussuf Girls Secondary	-	250,000	-	250,000	250,000	-	100%
vote book balance	-	1	-	1	-	1	0%
Takaba Girls Secondary	-	180,000	-	180,000	180,000	-	100%
Darwed Mixed Secondary	-	150,000	-	150,000	150,000	-	100%
Dandu Secondary School	-	150,000	-	150,000	150,000	-	100%
Eldanaba Secondary School	-	200,000	-	200,000	200,000	-	100%
Total	20,900,000	1,005,001	-	21,905,001	8,630,000	13,275,001	39%

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National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilization (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
9.0 Tertiary institutions Projects							
	-	-	-	-	-	-	0%
Total	-	-	-	-	-	-	0%
10.0 Security Projects							
Gather ACC Residence	2,500,000	-	-	2,500,000	-	2,500,000	0%
Gather ACC Residence	300,000	-	-	300,000	-	300,000	0%
Lagsure North Chief's Office	-	150,000	-	150,000	150,000	-	100%
Gather Chief's Office	-	150,000	-	150,000	150,000	-	100%
Total	2,800,000	300,000	-	3,100,000	300,000	2,800,000	10%
11.0 Acquisition of assets							
Mandera West NG-CDF Office	320,000	-	-	320,000	-	320,000	0%
Mandera West NG-CDF Office	1,520,000	-	-	1,520,000	-	1,520,000	0%
Mandera West NG-CDF Office	460,000	-	-	460,000	-	460,000	0%
Mandera West NG-CDF Office Solar Electrification	1,860,000	-	-	1,860,000	-	1,860,000	0%
Mandera West NG-CDF Motor Vehicle	6,840,000	-	-	6,840,000	-	6,840,000	0%
Mandera West NG-CDF Motor Cycle	165,784	-	-	165,784	-	165,784	0%
Mandera West Constituency NG-CDF Office	-	4,062,500	-	4,062,500	4,062,500	-	100%
Mandera West Constituency NG-CDF Office	-	2,000,000	-	2,000,000	2,000,000	-	100%
Mandera West Constituency NG-CDF Office	-	1,500,000	-	1,500,000	1,500,000	-	100%
Mandera West Constituency NG-CDF Office	-	750,000	-	750,000	750,000	-	100%
Mandera West Constituency NG-CDF Office	-	913,450	-	913,450	913,450	-	100%

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Votebook Balances	-	1	-	1	-	1	0%
Total	11,165,784	9,225,951	-	20,391,735	9,225,950	11,165,785	39%
12.Oversight Committee Expenses							
Committee Allowances	150,000	-	-	150,000	-	150,000	0%
Daily Subsistence Allowance	500,000	-	-	500,000	-	500,000	0%
Refined Fuels & Lubricants	100,000	-	-	100,000	-	100,000	0%
Total	750,000	-	-	750,000	-	750,000	0%
13.0 Other payments							
Mandera West NG-CDF Strategic Plan	2,200,000	-	-	2,200,000	-	2,200,000	0%
Total	2,200,000	-	-	2,200,000	-	2,200,000	0%
14.0 unallocated fund							
Unapproved projects	-	-	-	-	-	-	0%
AIA	-	-	-	-	-	-	0%
PMC savings	-	-	-	-	-	-	0%
Total	-	-	-	-	-	-	0%
	144,337,603	89,752,516	-	234,090,119	151,179,404	83,660,715	

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

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Mandera West 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.

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

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

Proceeds from Sale of Assets

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

Significant Accounting Policies continued

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the entity.

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

Significant Accounting Policies continued

5. In-kind contributions

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

6. Cash and Cash Equivalent.

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

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 (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

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 are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

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 which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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.

Significant Accounting Policies Continued

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 2023.

14. Errors

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

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

15. Related Party Transactions

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

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
AIE NO.B140998	-	33,000,000
AIE NO.B140815	-	7,750,000
AIE NO.B105503	-	44,000,000
AIE NO.B105859	-	22,000,000
AIE NO.B128610	-	6,000,000
AIE NO.B128922	-	12,000,000
AIE NO.B154119	-	15,000,000
AIE NO.B164352	-	18,000,000
AIE NO.B155883	-	20,088,879
AIE NO.B155994	-	12,088,879
AIE B185162	7,000,000	-
AIE B206231	21,000,000	-
AIE B206267	5,000,000	-
AIE B206466	12,000,000	-
AIE B205811	12,000,000	-
AIE B207573	15,000,000	-
AIEE B207740	15,000,000	-
TOTAL	87,000,000	189,927,758

2. Compensation Of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,980,480	2,492,900
Gratuity-contractual employees	3,311,418	-
Employer Contributions Compulsory National social security schemes	131,040	46,800
TOTAL	5,422,938	2,539,700

3. Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	2,107,400	.
Other committee expenses	860,600	.
TOTAL	2,968,000	.

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Notes To The Financial Statements (Continued)

4. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	62,868	-
Domestic travel and subsistence	335,100	423,600
Committee Allowance	-	749,000
Training expenses	1,476,100	-
office rent	650,000	500,000
Office and general supplies and services	1,675,000	500,000
Fuel , oil & lubricants(hire of transport)	-	2,000,000
Other operating expenses	2,177,600	1,025,000
Bank Charges	124,361	42,493
TOTAL	6,501,029	5,240,093

5. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	48,655,000	46,018,000
Transfers to Secondary Schools	8,630,000	66,733,995
Transfers to Tertiary Institutions	-	450,000
TOTAL	57,285,000	113,201,995

6. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary	10,856,000	4,650,000
Bursary -Tertiary	47,360,487	1,320,000
Social Security programmes (NHIF)	-	3,000,000
Security Projects	300,000	10,620,000
Sports Projects	1,110,000	2,635,000
Environment Projects	2,600,000	2,700,000
Emergency Projects	7,550,000	10,050,000
TOTAL	69,776,487	34,975,000

Notes To the Financial Statements (Continued)

7. Acquisition Of Assets

Non Financial Assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	8,312,500	8,437,500
Purchase of office furniture and and General Equipment	913,450	-
TOTAL	9,225,950	8,437,500

8. Other Payments

Description	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	600,000
TOTAL	-	600,000

9. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Mandera Branch A/C No. 1000296633736</i>	25,573,112	89,752,516
	-	-
Total	25,573,112	89,752,516

10. Fund Balance B/F

Description	(1/7/2022)	(1/7/2021)
	Kshs	Kshs
Bank accounts	89,752,516	64,819,045
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	89,752,516	64,819,045

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Notes To the Financial Statements (Continued)

11. Other Important Disclosures

11.1: Unutilized Fund (See Annex 1)

Description	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	3,701,285	4,659,983
Committee expenses	320,969	-
Use of goods and services	3,822,223	5,165,832
Amounts due to other Government entities	54,145,001	42,105,001
Amounts due to other grants and other transfers	7,555,452	30,595,749
Acquisition of assets	11,165,785	7,225,951
Oversight Committee Expenses	750,000	-
Others	2,200,000	-
Total	83,660,715	89,752,516

11.2: PMC Account Balances (See Annex 2)

Description	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances	2,591,082	8,509,272
Total	2,591,082	8,509,272

16. Annexes

Annex 1 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees	compensation of employees	3,701,285	4,659,983	Awaiting disbursement of funds
Use of goods & services	use of goods and services	4,143,192	5,165,832	Awaiting disbursement of funds
Amounts due to other Government entities				
Primary Schools				
Rocky Hill Primary & Junior Secondary	Construction of 45 students capacity laboratory to roofing level	3,000,000		Awaiting disbursement of funds
Rocky Hill Primary & Junior Secondary	Purchase and delivery of 50 metallic/wooden Lockers & Chairs	375,000		Awaiting disbursement of funds
Takaba Primary & Junior Secondary	Purchase and delivery of 70 metallic/wooden Lockers & Chairs	450,000		Awaiting disbursement of funds
				Awaiting disbursement of funds
Haji Rashid Primary School	Construction to completion of 30m3 Underground Water Tank	1,300,000		Awaiting disbursement of funds
Gambela Primary School	Construction to completion of Kitchen with a Store	1,500,000		Awaiting disbursement of funds
Didkuro Primary & Junior Secondary	Construction to completion of Two Classrooms & Construction to completion of two door Toilet	2,200,000		Awaiting disbursement of funds
Kubimajigaram Primary School	Construction to completion of 30m3 Underground Water Tank	1,300,000		Awaiting disbursement of funds
Wangaidahan Primary & Junior Secondary	Construction to completion of Two Classrooms & Construction to completion of two door Toilet	2,200,000		Awaiting disbursement of funds

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Gather Primary & Junior Secondary	Construction to completion of Two Classrooms and construction to completion of 4 Door Toilet	2,500,000		Awaiting disbursement of funds
Burduras Primary & Junior Secondary	Construction to completion of Two Classrooms & Construction to completion of two door Toilet	2,200,000		Awaiting disbursement of funds
Gobogala Primary School	Renovation works to 1 Classroom to completion	350,000		Awaiting disbursement of funds
Sake Primary School	Construction to completion of One Classroom to completion and construction to completion of two door Toilet	1,250,000		Awaiting disbursement of funds
Dobu Primary School	Construction to completion of One Classroom to completion and construction to completion of two door Toilet	1,250,000		Awaiting disbursement of funds
Tesoramu Primary School	Construction to completion of One Classroom to completion and construction to completion of two door Toilet	1,250,000		Awaiting disbursement of funds
Gesreb Primary School	Construction to completion of One Classroom to completion and construction to completion of two door Toilet	1,250,000		Awaiting disbursement of funds
Dandu Primary & Junior Secondary	Construction to completion of Two Classrooms & Construction to completion of two door Toilet	2,200,000		Awaiting disbursement of funds
Eldanaba Primary & Junior Secondary	Construction to completion of Two Classrooms & Construction to completion of two door Toilet	2,200,000		Awaiting disbursement of funds

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Eldanaba Primary & Junior Secondary	Construction to Completion of 60m3 Underground water Tank , Construction to completion of Elevated Concrete Water Tank Tower with 3,000 Litre Plastic Water Tank and Piping and rain water gutters	2,600,000		Awaiting disbursement of funds
Hada Primary School	Renovation to completion of 1 Classroom	350,000		Awaiting disbursement of funds
Iyanabakula Primary School	Renovation to completion of 1 Classroom	350,000		Awaiting disbursement of funds
Kubihalo Primary School	Renovation to completion of 2 Classrooms and construction to completion of two door toilets	1,000,000		Awaiting disbursement of funds
Diribmafuko Primary School	Construction to completion of One Classroom & two-door Toilet to completion	1,250,000		Awaiting disbursement of funds
Eresteno Primary School	Construction to completion of 30 M3 Underground Water Tank to completion	1,300,000		Awaiting disbursement of funds
Kubdishan Primary School	Renovation to completion of 1 Classroom	350,000		Awaiting disbursement of funds
Lagsure Primary School	Construction to completion of Chain link fence with Concrete posts of 500 Meters length	1,500,000		Awaiting disbursement of funds
Gutole Primary School	Construction to completion of Kitchen and Store	1,500,000		Awaiting disbursement of funds
Darwed Primary & Junior Secondary	Construction to completion of Two Number Classrooms to completion & two-door Toilets	2,200,000		Awaiting disbursement of funds
Ogode Primary(Retentions)	Project Retentions	15,000	15,000	Awaiting disbursement of funds

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Tesoramu Primary	Project Retentions	15,000	15,000	Awaiting disbursement of funds
Kubdishan Primary School	Project Retentions	30,000	30,000	Awaiting disbursement of funds
Kotkoto Primary School	Construction of Masonry Water Tank	100,000	100,000	Awaiting disbursement of funds
Abubakar Integrated Primary School	Completion of 1no. Classroom	100,000	100,000	Awaiting disbursement of funds
Imam Shafi Integrated Primary School	Completion of 1no. Classroom	100,000	100,000	Awaiting disbursement of funds
Dirib Mafuko Primary School	Completion of 1no. Classroom	10,000	10,000	Awaiting disbursement of funds
Burduras Primary School	Construction of 1No. Classroom	75,000	75,000	Awaiting disbursement of funds
Kubdishan Primary	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)	1,250,000	1,250,000	Awaiting disbursement of funds
Ardahalo Primary School	Construction of 30 M3 Underground Water Tank		150,000	Awaiting disbursement of funds
Gambela Primary School	Construction of 30 M3 Underground Water Tank		150,000	Awaiting disbursement of funds
Bachile Primary School	Construction of 30 M3 Underground Water Tank		150,000	Awaiting disbursement of funds
Alokoba Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Elbofa Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Wayamdera Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Sukela Primary School	Construction of 4-Door Toilets		60,000	Awaiting disbursement of funds
Datachtune Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Ayan Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)		130,000	Awaiting disbursement of funds

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Amasa Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Gulani Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Itilale Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)		130,000	Awaiting disbursement of funds
Gutole Primary School	Construction of 30 M3 Underground Water Tank		150,000	Awaiting disbursement of funds
Ogode Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Sambur Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Kotkoto Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)		130,000	Awaiting disbursement of funds
Dadabo Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)		130,000	Awaiting disbursement of funds
Kubihalo Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Argeisa Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Eresteno Primary School	Construction of Chain link fence with Concrete posts, Gate Wall & Gate		1,700,000	Awaiting disbursement of funds
Didkoba Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Dirib Mafuko Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Abakote Primary School	Construction of 30 M3 Underground Water Tank		150,000	Awaiting disbursement of funds

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Karsahama Primary School	Construction of 30 M3 Underground Water Tank		150,000	Awaiting disbursement of funds
Mansho Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)		130,000	Awaiting disbursement of funds
Abarkato Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)		130,000	Awaiting disbursement of funds
Gather Primary School	Construction of Two Number Classrooms		180,000	Awaiting disbursement of funds
Karsadima Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Makutano Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds
Burduras Primary School	Construction of Chain link fence with Concrete posts, Gate Wall & Gate		1,700,000	Awaiting disbursement of funds
Harshilmi Primary School	Construction of 30 M3 Underground Water Tank		150,000	Awaiting disbursement of funds
Kinisa Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)		130,000	Awaiting disbursement of funds
Malaba Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Toilet (300,000)		200,000	Awaiting disbursement of funds
Gesreb Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)		130,000	Awaiting disbursement of funds
Hopi Primary School	Construction of One Number Classroom		95,000	Awaiting disbursement of funds

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Ardahalo Primary	construction of One Number Classroom to completion (950,000) & 2-Door Toilet (one disability friendly) (300,000) to completion		1,250,000	Awaiting disbursement of funds
Gambela Primary	construction of One Number Classroom to completion		950,000	Awaiting disbursement of funds
Iyan Abakula Primary	construction of One Number Classroom to completion		950,000	Awaiting disbursement of funds
Haji Rashid Primary	construction of One Number Classroom to completion		950,000	Awaiting disbursement of funds
Bamba Taka Primary	construction of One Number Classroom to completion (950,000) & 2-Door Toilet (one disability friendly) (300,000)to completion		1,250,000	Awaiting disbursement of funds
Takaba Primary	construction of Kitchen And Store to completion		1,200,000	Awaiting disbursement of funds
Wangaidahan Primary	Construction of One Number Classroom to completion (950,000) & 2-Door Toilet (one disability friendly) (300,000) to completion		1,250,000	Awaiting disbursement of funds
Didkoru Primary	Construction of One Number Classroom to completion		950,000	Awaiting disbursement of funds
Bolowle Primary	Construction of One Number Classroom to completion		950,000	Awaiting disbursement of funds
Lagsure Primary	Construction of 30 M3 Underground Water Tank to completion		1,200,000	Awaiting disbursement of funds
Darwed Primary	Construction of One Number Classroom to completion		950,000	Awaiting disbursement of funds
Sukela Qalqacha Primary	Construction of One Number Classroom to completion		950,000	Awaiting disbursement of funds

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Gutole Primary	Construction of One Number Classroom to completion		950,000	Awaiting disbursement of funds
Dadabo Primary	Construction of One Number Classroom to completion		950,000	Awaiting disbursement of funds
Harbuyo Primary	Construction of 30 M3 Underground Water Tank to completion		1,200,000	Awaiting disbursement of funds
Gather Primary	Construction of 30 M3 Underground Water Tank to completion		1,200,000	Awaiting disbursement of funds
Medina Primary	Construction of 30 M3 Underground Water Tank to completion		1,200,000	Awaiting disbursement of funds
Gesreb Primary	Construction of One Number Classroom to completion (950,000), 2-Door Toilet (one disability friendly) to completion (300,000) & Construction of 30 M3 Underground Water Tank (1,200,000) to completion		2,450,000	Awaiting disbursement of funds
Mubarak Intergarted Primary	Construction of One Number Classroom to completion (950,000) & 2-Door Toilet (one disability friendly) (300,000) to completion		1,250,000	Awaiting disbursement of funds
Sake Primary	Construction of 30 M3 Underground Water Tank to completion		1,200,000	Awaiting disbursement of funds
Gagaba Primary	Construction of 30 M3 Underground Water Tank to completion		1,200,000	Awaiting disbursement of funds
Tesoramu Primary	Construction of 30 M3 Underground Water Tank to completion		1,200,000	Awaiting disbursement of funds
Dobu Primary	Construction of 30 M3 Underground Water Tank to completion		1,200,000	Awaiting disbursement of funds

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Kinisa Primary	Construction of 30 M3 Underground Water Tank to completion		1,200,000	Awaiting disbursement of funds
Hardimtu Primary	Construction of 30 M3 Underground Water Tank to completion		1,200,000	Awaiting disbursement of funds
Sigirso Primary	Construction of One Number Classroom to completion		950,000	Awaiting disbursement of funds
Qurdoobo Sagalan Primary	Construction of One Number Classroom to completion		950,000	Awaiting disbursement of funds
Sukela Lowo Primary	Construction of One Number Classroom to completion		950,000	Awaiting disbursement of funds
vote book balance	votebook balance secondary schools	1	1	Previous year vote book balance
Total		40,870,001	41,100,001	
secondary schools				
Eldanaba Secondary School	Construction to completion of Two Number Classrooms to completion & two-door Toilet	2,200,000		Awaiting disbursement of funds
Gather Secondary School	Construction to Completion of 60m3 Underground water Tank , Construction to completion of Elevated Concrete Water Tank Tower with 3,000 Litre Plastic Water Tank and Piping and rain water gutters	2,600,000		Awaiting disbursement of funds
Gather Secondary School	Construction to completion of Chain link fence with Concrete posts of 1650 Meters length to completion Construction of Gate Wall of 6M & Gate to completion, Construction of Guard House	5,800,000		Awaiting disbursement of funds

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Haji Yussuf Secondary School	Construction to Completion of 60m3 Underground water Tank , Construction to completion of Elevated Concrete Water Tank Tower with 3,000 Litre Plastic Water Tank and Piping and rain water gutters	2,600,000		Awaiting disbursement of funds
vote balance	secondary schools vote book balance	1	1	Awaiting disbursement of funds
Takaba Day Secondary	Project Retentions	75,000	75,000	Awaiting disbursement of funds
Haji Yussuf Girls Secondary	Construction of 3 Room Administration Block		250,000	Awaiting disbursement of funds
Takaba Girls Secondary	Construction of Two Number Classrooms		180,000	Awaiting disbursement of funds
Darwed Mixed Secondary	Construction of Kitchen and Store		150,000	Awaiting disbursement of funds
Dandu Secondary School	Construction of Chain link fence with Concrete posts, Gate Wall & Gate		150,000	Awaiting disbursement of funds
Eldanaba Secondary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Toilet (300,000)		200,000	Awaiting disbursement of funds
Total		13,275,001	1,005,001	
Sub-Total		54,145,001	42,105,001	
Amounts due to other grants and other transfers				
Sports				
North Eastern Regional Sports Tournament	Organizing Regional Sports Tournament in partnership with other constituencies within the region	600,000		Awaiting disbursement of funds
Mandera West Constituency Sports Tournament	Carrying out Constituency Sports tournament	600,000		Awaiting disbursement of funds

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
vote book balance	votebook balance in sports sector	1	1	Previous year vote book balance
Takaba Boys Secondary	Purchase of 2 Branded trophies, 125 Pairs of branded t-shirts and shorts, 10 Branded leather football balls, 5 Branded leather volleyball balls, 2 Football Nets	390,000		Awaiting disbursement of funds
Sub-Total		1,590,001	1	Awaiting disbursement of funds
Bursary and Social Security				
Secondary School Bursary	payments of bursary grant for needy secondary student	37,658	6,570,658	Awaiting disbursement of funds
Tertiary Institution	Payment of bursary to needy students in colleges and universities.	31,513	21,715,000	Awaiting disbursement of funds
Social Security	Payment of NHIF Cover Premiums for 500 vulnerable families in the Constituency (Kshs 6,000 each Household for one year for 500 Households)	3,000,000		Awaiting disbursement of funds
Sub-Total		3,069,172	28,285,658	
Emergency	To cater for any unforeseen occurrence	96,279	10,089	Vote book balances
Sub-Total		96,279	10,089	
Security Project				
Gather Assistant County Commissioner's Residence	Construction to Completion of 3 Room Office Block	2,500,000		Awaiting disbursement of funds
Gather Assistant County Commissioner's Residence	Construction to completion of two-door Toilet	300,000		Awaiting disbursement of funds
Lagsure North Chief's Office	Construction of 2 Room Office Block		150,000	Awaiting disbursement of funds

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Gather Chief's Office	Construction of 2 Room Office Block (1,200,000) & 2-Door Toilet (300,000)		150,000	Awaiting disbursement of funds
Sub-Total		2,800,000	300,000	
Environment				
Mandera West Constituency NG-CDF Office	Construction of 6- Door Toilet Block with one Disability friendly Unit to completion		2,000,000	Awaiting disbursement of funds
Sub-Total			2,000,000	
Sub-Total		7,555,452	30,595,749	
Acquisition of Assets				
Mandera West NG-CDF Office	Purchase of KPLC Electricity supply to NG-CDF Office	320,000		Awaiting disbursement of funds
Mandera West NG-CDF Office	Construction to completion of 235 Feet Solid Masonry Wall	1,520,000		Awaiting disbursement of funds
Mandera West NG-CDF Office	Installation to completion of Metallic Window and Door Grills (21 Windows at Kshs 388,500, 2 Double Doors at Kshs 31,500 and 4 Single Doors at Kshs 40,000)	460,000		Awaiting disbursement of funds
Mandera West NG-CDF Office Solar Electrification	Purchase of 200 AH 12V Power Gel Battery, 200 Watts Solar Panels (Mono), Solar 3000W Inverter Charger 24V, Solar MPPT 250/70 Charge Controller, Electrical wiring items and installation	1,860,000		Awaiting disbursement of funds
Mandera West NG-CDF Motor Vehicle	Purchase of Toyota Hilux GUN125R-DNFSXN-1G Double Cabin 4x4 Manual with accessories	6,840,000		Awaiting disbursement of funds

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Mandera West NG-CDF Motor Cycle	Purchase of Honda ACE 125 CC Motor Cycle	165,785		Awaiting disbursement of funds
vote book balance	Vote book balance	1	1	Previous year vote book balance
Mandera West NG-CDF Office	Construction of NG-CDF Office Phase I		4,062,500	Awaiting disbursement of funds
Mandera West Constituency NG-CDF Office	Construction of 50M3 Underground Water Tank to completion		1,500,000	Awaiting disbursement of funds
Mandera West Constituency NG-CDF Office	Construction of Elevated Concrete Water Tank Tower (675,000) with 5,000 Litre Plastic Water Tank and Piping (75,000) to Completion		750,000	Awaiting disbursement of funds
Mandera West Constituency NG-CDF Office	Purchase of Office Furniture		913,450	Awaiting disbursement of funds
Sub-Total		11,165,785	7,225,951	
Others (<i>specify</i>)				
Oversight Committee Expenses		750,000		Awaiting disbursement of funds
Mandera west NG-CDF Strategic plan		2,200,000		Awaiting disbursement of funds
Sub-Total		2,950,000	-	
Funds pending approval				
Grand Total		83,660,715	89,752,516	

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annex 2 –PMC Bank Balances As At 30th June 2023

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
HARBUYO PRIMARY SCH PMC	Equity	1020162167083	2,530	-
HARDIMTU PRI PMC	Equity	102016216783	2,640	-
HARSHILMI PRI PMC	Equity	1020162544778	1,257	-
HOPPY PRI PMC	Equity	1000280879271	500	-
ITILALE PRI SCH PMC	Equity	1000278567111	1,215	215
ABAKOTE PRI SCH	Equity	1020280117760	150,000	940
ALOKOBA PRI SCH PM	Equity	1020299154867	2,405	1,405
AMASA PRI SCH PMC	Equity	1020273155151	500	500
ARDAHALO PRIMARY SCH PMC	Equity	1020299155125	5	685
ARGEISA PRI SCH PMC	Equity	1020162165682	354	354
AWACHO SAMBUR PRI SCH PMC	Equity	1020199427713	1,250	-
AYAN PRI SCH	Equity	1000280879221	565	-
BACHILE PRI SCH PMC	Equity	1020161603974	54	68
BOLOWLE PRIMARY SCH PMC	Equity	1020298058275	2,050	-
BUDURAS PRIMARY SCH PMC	Equity	1000176751326	2,951	50,473
DANDU SEC SCH	Equity	1020262730026	641,207	265,327
DARWED PRIMARY SCH PMC	Equity	1020299348471	285	-
Darwed Secondary School	Equity	1020164614585	-	1,162,163

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
DIDKOBA PRI SCH PMC	Equity	1020161607302	1,210	1,210
Didkuro Primary School	Equity	1000294578856	-	11,418
DOBU PRIMARY SCH PMC	Equity	1020170522241	3,475	-
Elbofa Primary School	Equity	1020299155056	-	19,861
ELBOFA SEC SCH	Equity	1020299155056	19,861	-
GAGABA PRI SCH	KCB	1266153772	235	-
GAMBELA PRIMARY SCH PMC	Equity	1020164025193	792	6,993
Gather Mixed Day Secondary School	Equity	1000277750367	5,420	5,420
GATHER PRI SCH	Equity	1000296936841	7,841	-
GUTOLE PRI SCH PMC	Equity	1020162622048	1,142	-
Gutole Primary School	Equity	1020162622048		7,864
HAJI RASHID PRIMARY SCH PMC	Equity	1000278586624	2,460	-
IYAN ABAKULA PRI PMC	Equity	1020262733930	52,928	-
KARSADIMA PRI SCH PMC	Equity	1020164611870	1,641	1,241
KINISA PRI SCH PMC	Equity	1020264759406	180	1,020
KOTKOTO PRI SCH PMC	Equity	1020299360897	1,223	1,223
KUBIHALO PRIMARY SCHOOL	Equity	1020161612190	4,437	1,204,558
LAGSURE PRIMARY SCH PMC	Equity	1000280027218	3,800	-
LAGSURE WARD ADMINISTRATION PMC	Equity	1000182354484	260	-
MADINA PRIMARY SCH PMC	Equity	1000278537032	1,000	-

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
MALABA PRI SCH PMC	Equity	1020167895548	900	3,620
MANSHO PRI SCH	Equity	1020169227358	590	450
MUBARAK INTEGRATED PRIMARY SCH PMC	Equity	1000280029177	2,000	
QOROBO SAGLAN PRIMARY SCH PMC	Equity	1020162192614	1,710	
ROCKY HILL PRI SCH	Equity	1000294578897	5,484	
SAKE PRIMARY SCH PMC	Equity	1000277736592	735	
Sambur Primary School	Equity	1020199427713	-	1,250
SIGIRSO PRI SCH	Equity	1020167369353	255	
SUKELA LOWO	Equity	1020280263758	540	
SUKELA PRI SCH PMC	Equity	1020162653402	3,710	4,310
SUKELA QALQACH PRI PMC	Equity	1020178603599	2,392	
TAKABA DAY SEC SCH PMC	Equity	1000270058149	846,285	3,428,945
Takaba Girls Secondary School	KCB	1156802873		-
Takaba Police Administration Office	Equity	1020277705669		15,220
TAKABA PRIMARY SCH PMC	Equity	1000162527882	1,470	
TAKABA SEC SCH	Equity	1000295355622	802,120	2,312,540
TESORAMU PRI SCH PMC	Equity	10120162166270	820	
WANGAIDAHAN PRI SCH	Equity	1000264322583	4,400	
TOTAL			2,591,082	8,509,272

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023
Annex 3 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End 2022-2023
Land	-	-	-	-
Buildings and structures	8,437,500	8,312,500		16,750,000
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	3,916,022	913,450		4,829,472
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	12,353,522	9,225,950	-	21,579,472

Mandera West Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Annex 4: 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 and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Paragraph 1.0	<p>Unsupported Payment on Secondary Schools Projects Included in the transfer to other government entities balance of Kshs.113,201,995 as disclosed in Note 4 to the financial statements is an expenditure of Kshs. 46,018,000 incurred as transfer to secondary schools. However, Project Management Committee (PMC) bank statements confirming how the disbursed funds were paid out to the contractors for four (4) secondary schools' projects amounting Kshs. 7,200,000 were not provided for audit review.</p>	<p>The NG CDF Act,2015 section 36(1) provides for the implementation of the Projects through Project Management Committees (PMCs) at the Constituency level. Notification of grants are sent out to PMCs once projects are approved and funds released which contain detailed instructions on how the PMCs should conduct the procurement based on the applicable Procurement laws in place. However, the PMCs lack the capacity to properly document all procurement procedures. The fund has conducted trainings for PMCs over the years. Project Management Committee (PMC) bank statements confirming how the disbursed funds were paid out to the contractors and closing balances of the bank accounts as at 30 June 2022, Certificates of practical completion, inspection and acceptance certificates from Project Management Committees, Project Proposals and Requests from respective Secondary Schools' management identifying projects requiring consideration for funding were in the PMC project files and are now made available for audit verification.</p>	Not Resolved	31 st January 2024
Paragraph 2.0	<p>Budgetary Control and Performance Included in the budget was an amount of</p>	The delay in disbursement of all budgeted funds from the board made the fund unable to meet	Not Resolved	31 st January 2024

Mandera West Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Kshs.52,838,879 with respect to outstanding disbursements from NGCDF Board and Kshs.64,819,045 was unspent bank balance from the financial year 2020/2021	its expenditure needs fully. We have since brought the same to the attention of the Board to ensure release of all budgeted funds to realize implementation of projects for the benefit of the constituents.		
Paragraph 3.0	Project Implementation Status Report During the year under review, the Fund allocated Kshs.94,126,068 to fifty-seven (57) projects in various sectors including emergency, sports, security, environment, CDF office and education. Project implementation status report provided revealed that 26 projects were complete, 31 projects were ongoing. The non-implementation of the planned projects may have impacted negatively on service delivery to the constituents.	The delay in disbursement of all budgeted funds from the board made the fund unable to implement all the budgeted projects. We have since brought the same to the attention of the Board to ensure release of all budgeted funds to realize implementation of projects for the benefit of the constituents	Not Resolved	31 st January 2024
Paragraph 4.0	Failure to Report Utilization of Emergency Reserve Grants Included in the other grants and other payments balance of Kshs. 34,975,000 as disclosed in Note 5 to the financial statements is an expenditure of Kshs. 10,050,000 incurred on emergency projects. However, review of payment records revealed that the Management of the Fund did not report to the NDCDF Board about the utilization of the emergency funds within 30 days of the occurrence of the emergency contrary to Section 20(2) of the National Government Constituencies	The Mandera West NG-CDF prepares and submits quarterly Project Implementation Status and emergency reports to the NG-CDF Board which reports on the utilization of the emergency funds.	Not Resolved	31 st January 2024

Mandera West Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Development Fund, Regulations, 2016.			
Paragraph 5.0	Lack of an Oversight Committee During the year under review, the Fund Management did not constitute Constituency Oversight Committee whose role is soliciting views, opinions and proposals from the public in regard to the Fund and presenting the views and opinions to the National Assembly contrary to Section 53(1) of the National Government Constituency Development Fund Act, 2015.	The fund had initiated the process of complying with the National Government Constituency Development Act, 2015 and it is Regulation, 2016 by writing to the Area Member of Parliament on the requirement of the Law by appointing constituency oversight committees. The Mandera West Constituency Oversight Committee is now fully constituted and the appointment letter is attached for audit verification.	Not Resolved	31 st January 2024
Paragraph 6.0	Non-Maintenance of PMCs Bank Records and Quarterly Reports Records of the bank accounts held by the various Project Management Committees, bank statements, cash books and quarterly reports to the constituency committee were not maintained by the Fund contrary to Regulation 10(a) of the National Government Constituency Development Fund Regulation, 2016	Project Management Committee (PMC) bank statements, bank statements, cash books and quarterly reports to the constituency committee are maintained and the same is attached for audit verification.	Not Resolved	31 st January 2024

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DAUD ADOW IBRAHIM
Fund Account Manager.

National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Development Fund, Regulations, 2016.			
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Paragraph 6.0	Non-Maintenance of PMCs Bank Records and Quarterly Reports Records of the bank accounts held by the various Project Management Committees, bank statements, cash books and quarterly reports to the constituency committee were not maintained by the Fund contrary to Regulation 10(a) of the National Government Constituency Development Fund Regulation, 2016	Project Management Committee (PMC) bank statements, bank statements, cash books and quarterly reports to the constituency committee are maintained and the same is attached for audit verification.	Not Resolved	31 st January 2024



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DAUD ADOW IBRAHIM
 Fund Account Manager.