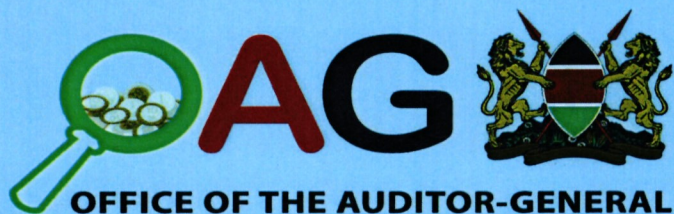


REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY

DATE: 23 NOV 2022

DAY:
Wednesday

OF

TABLED
BY:

Majority Whip

CLERK-AT
THE TABLE:

Christine

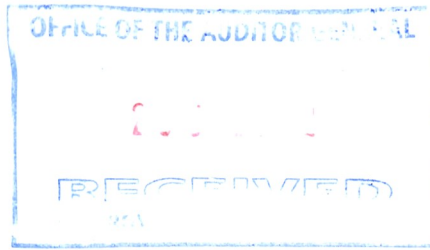
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**

Revised Template 30th June 2021



MANDERA WEST CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

***Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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***Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

**Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

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)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Yussuf Abdi
2.	Sub-County Accountant	Daniel M. Mutua
3.	Chairman NGCDFC	Mohamed Noor
4.	Member NGCDFC	Mohamed Ibrahim

(d) Fiduciary Oversight Arrangements

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

(e) Mandera West Constituency NGCDF Headquarters

NG-CDF Mandera West Offices
Along Takaba - Elwak Road
P.O. BOX 254 - 70300 Mandera

***Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

(f) Mandera West Constituency NGCDF Contacts

Telephone: (+254) 0728-205570
E-mail: cdfmanderawest@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Mandera West Constituency NGCDF Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



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, security and education bursaries.

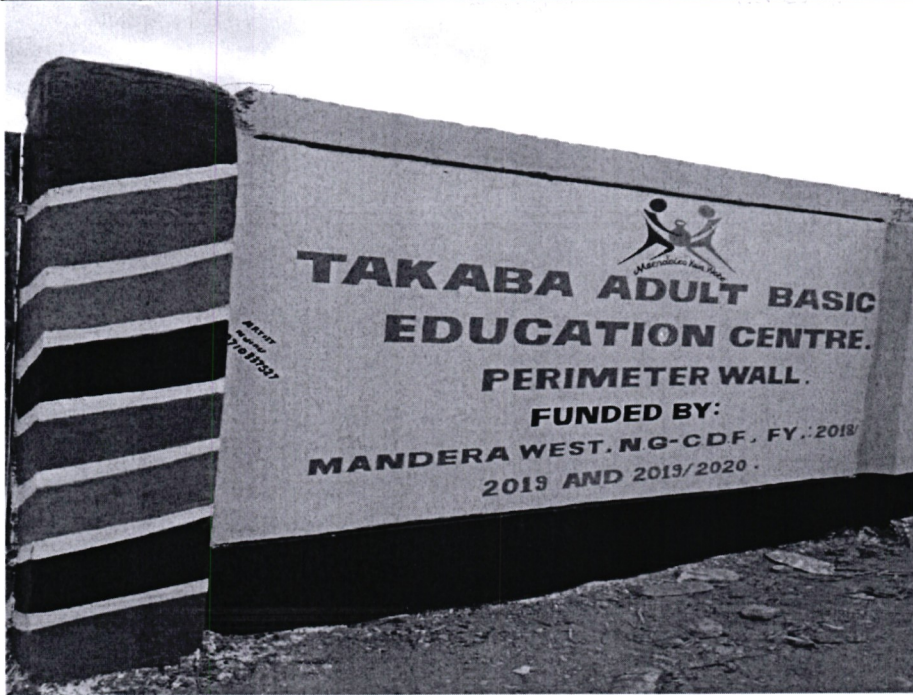
During the Financial year under review, National Government Constituency Development Fund Mandera West Constituency was allocated a total of Kshs. 137,088,879.

The NG-CDF Mandera West had a balance brought forward of Kshs 114,547,587 in 2019-20 which constitutes previous financial year balances. The fund could not utilise an amount of Kshs 117,657,925 partly due to underfunding of Kshs 52,838,879 and partly due to challenges in project implementation as a result of the Covid-19 pandemic. Disbursement was made to the PMCs promptly and the projects were implemented well. The fund has over the years been used to develop and construct infrastructural structures that have helped to upgrade the conditions of schools, Security institutions and even roads. Through the fund, there has been an improvement in our schools, security institutions and in the sectors of environment and sports. This has in turn been very essential in providing education with the relevant resources in the schools and the structures have been a motivation for learners to find it encouraging going to schools. People who could not join higher institutions of learning because of financial difficulties are now able to get an education through bursary grants. The fund has been used to help needy students from poor backgrounds. This has greatly helped needy students to have access to the much needed education. The National Government Constituency Development Fund Mandera West has undertaken some key projects during the financial year under review. The major beneficiary was the education sector. More than 3,000 needy and poor students in secondary schools and tertiary institutions benefitted from bursary disbursement. The fund constructed 40 new classrooms, 20 masonry water tanks, 3 number 80 bed capacity dormitories. In an effort to improve access to clean water, sanitation and hygiene the fund constructed 20 new water tanks some complete with piping and constructed toilets in more than 25 Schools. 370 lockers and chairs were supplied to 5 Secondary schools.

To boost security in the constituency Chief's Office was constructed at Gather and a perimeter wall constructed at Takaba Police Station. A 7 door toilet was also constructed at Takaba Police station. To support sports, Takaba Day Secondary and Dandu Secondary Sports Tournaments were both funded and implemented by NG-CDF Mandera West.

The main emerging issues during the year under review were emergence of new settlements and increased number of needy students in learning institutions which meant an increase in school enrolment and widening of the resources available Vs needs gap

Implementation challenges during the financial year included the closure of educational institutions due to the Covid-19 Pandemic, security threats/Clan conflicts, low literate levels and Persistent droughts leading to lack of water sources for construction and usage. Prevalent droughts have been a deterrent factor and the situation exasperated by the immense gap between the resources available and the needs of the community.



Construction of Perimeter Wall at Takaba Adult Basic Education Centre was implemented during the FY 2019/2020

The Mandera West NG-CDF has ensured that the resources have been equally distributed to spread the gains from the fund. Despite the numerous challenges, the fund has been at the fore front in the provision of basic social amenities, improved the general economic standards of the population and has thus been considered transformational by the community. By and large the impact of NG-CDF Mandera West is felt and appreciated in the constituency.

Sign:
CHAIRPERSON NGCDF COMMITTEE
Date: 30th August 2021

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

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 NGCDF-Mandera West Constituency's 2018-2022 plan are to:

- a) To improve access to quality education
- b) To harness youth talent and empower them
- c) To promote environmental sustainability in the constituency
- d) To enhance security in the constituency
- e) To improve tracking of implementation NG-CDF programmes

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	Expansion of schools through rehabilitation/ renovation/construction of classrooms/laboratories/staff houses/fencing in various primary and secondary schools in the constituency	Number of Physical school structure in various school around the constituency	Increased number of classrooms by 40, Water Tanks by 20, Dormitories by 3, and fencing by 4, Toilets by 30; awarded bursary grants to over 3000 students
2	Youth and Sports	To harness talent and empower youth	Funding of youth sporting initiatives	Number of Tournaments held	Held two Tournaments; Takaba Day and Dandu Secondary.
4	Environment	To promote environmental sustainability in the constituency	Purchase of tree seedlings and their planting/Organizing tree planting days	Numbers trees in various public institution	Afforestation and environmental conservancy
5	Security	To enhance security in the constituency	Construction/renovation of offices/houses for chiefs and Ass. Chiefs, police, Administration offices	Number of office & houses	Increased offices by 1, fenced Police station and constructed toilets
6	Tracking of results	To improve tracking of implementation NG-CDF programmes	Monitoring and Capacity Building of NG-CDF's and PMC's/ Organizing regular projects monitoring field visits	Number of Routine monitoring & capacity Building exercise undertaken	Decreased number of PMCs/projects audit related issue

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/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. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Global warming and climate change have negatively affected the constituency economy due to their adverse effects on productive sectors. There is need to enhance capacity for environmental planning to mitigate against global warming and adaptation to climatic changes. Mandera West NG-CDFC allocates 2% of its total budget towards environmental conservation activities, afforestation and mitigation against the impacts of environmental degradation. Areas where we have invested include rain water harvesting at schools.

Mandera West NG-CDF has conducted sensitization programmes for stakeholders, youth, women on environmental conservation, drug abuse. Mandera west also conducted sports

tournaments that helps in bringing communities together and sensitize them on environmental conservation matters.

Mandera West NG-CDF staff, NG-CDF committee and Project Management Committee have also been sensitized on environmental conservation.

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 interests

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

***Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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 has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-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, 2021. 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, 2021, 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 Mandera 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 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- Mandera West Constituency financial statements were approved and signed by the Accounting Officer on 30th August 2021.



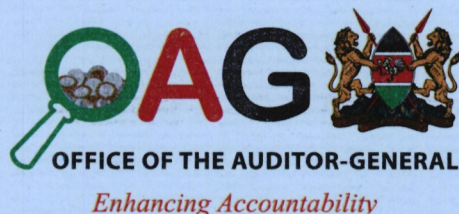
Chairman NGCDF Committee
Name: Yussuf Abdi Ali



Fund Account Manager
Name: Daniel M. Mutua
ICPAK Member Number:

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MANDERA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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 intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mandera West Constituency set out on pages 13 to 47, which comprise the statement of financial assets and liabilities as at 30 June, 2021,

Report of the Auditor-General on National Government Constituencies Development Fund - Mandera West Constituency for the year ended 30 June, 2021

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mandera West Constituency as at 30 June, 2021 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.

Basis for Qualified Opinion

1. Non-Acknowledged Bursary Payments

The statement of receipts and payments and as disclosed under Note 6 to the financial statements, reflects an amount of Kshs.31,133,000 under other grants and transfers. Included in the amount is an expenditure of Kshs.4,856,000 and Kshs.19,407,000 incurred on bursary grants to secondary schools, tertiary institutions respectively. Review of records revealed that payment of bursaries amounting to Kshs.1,246,000 to secondary schools and Kshs.3,753,000 for tertiary institutions were not supported with acknowledgement receipts from the respective learning institutions as a confirmation that the disbursed bursary funds were received on behalf of the intended beneficiaries.

In the circumstances, the validity of payments amounting to Kshs.4,999,000 could not be confirmed.

2. Un-Supported Payments on Use of Goods and Services

The statement of receipts and payments and as disclosed under Note 4 to the financial statements, reflects an expenditure of Kshs.7,524,993 in respect to use of goods and services. Review of documents revealed that payments amounting to Kshs.375,000 relating to monitoring and evaluation exercise were not supported.

In the circumstances, the accuracy, validity and completeness of the expenditure amounting to Kshs.375,000 could not be confirmed.

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

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. Budgetary Control and Performance

The statement of summary appropriation reflects final receipts budget and actual on comparable basis of Kshs.251,636,467 and Kshs.198,797,587 respectively resulting to an under-funding of Kshs.52,838,880 or 21% of the budget. Similarly, the Fund expended Kshs.133,978,542 against an approved budget of Kshs.251,636,467 resulting to an under-expenditure of Kshs.117,657,925 or 47% of the budget.

The underfunding and underperformance affected the planned activities of the Fund and may have impacted negatively on service delivery to the public.

2. Project Implementation and Management

During the year under review, the Fund allocated Kshs.121,388,879 to seventy-two (72) projects in various sectors, however, eleven (11) projects were not implemented. No explanation was provided for failure to implement the projects.

The non-implementation of the planned projects may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Failure to Report Utilization of Emergency Reserve Grants

Included in other grants and other payments balance of Kshs.31,133,000 reflected in Note 6 to the financial statements, is an expenditure of Kshs.3,350,000 incurred on emergency projects. However, the certificate of practical completion was not provided for audit verification. In addition, Management of the Fund did not report to the National Government Constituency Development Fund Board on the utilization of the emergency funds within 30 days as stipulated by Section 20(2) of the National Government Constituency Development Fund Regulations, 2016.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 based on the audit procedures performed, I confirm that, nothing else 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 control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal 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 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 the 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 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 control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


16 September, 2022

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

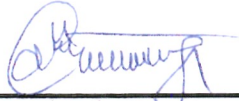
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	153,617,724	123,738,082
Other Receipts	2	-	2,362,413
TOTAL RECEIPTS		153,617,724	126,100,495
PAYMENTS			
Compensation of employees	3	2,895,843	2,379,600
Use of goods and services	4	7,524,993	6,290,290
Transfers to Other Government Units	5	92,424,706	83,356,000
Other grants and transfers	6	31,133,000	25,438,704
TOTAL PAYMENTS		133,978,542	117,464,594
SURPLUS/DEFICIT		19,639,182	8,635,901

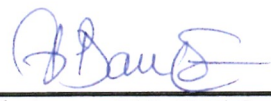
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Mandera West Constituency financial statements were approved on 30th August 2021 and signed by:



Fund Account Manager
Name: Yussuf Abdi Ali



National Sub-County
Accountant
Name: Daniel M. Mutua
ICPAK M/No:



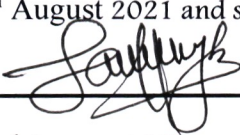
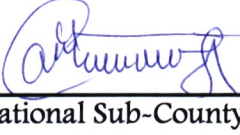
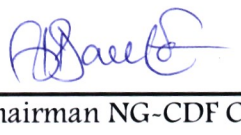
Chairman NG-CDF Committee
Name: Mohamed Noor Daud

*Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021 Kshs	2019 - 2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	7	64,819,045	45,179,863
Total Cash and Cash Equivalents		64,819,045	45,179,863
Accounts Receivable		-	-
TOTAL FINANCIAL ASSETS		64,819,045	45,179,863
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)		-	-
NET FINANCIAL SSETS		64,819,045	45,179,863
REPRESENTED BY			
Fund balance b/fwd 1st July...		45,179,863	36,543,963
Prior year adjustments		-	-
Surplus/Defict for the year		19,639,182	8,635,901
NET FINANCIAL POSITION		64,819,045	45,179,863

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Mandera West Constituency financial statements were approved on 30th August 2021 and signed by:


		
_____ Fund Account Manager Name: Yussuf Abdi Ali	_____ National Sub-County Accountant Name: Daniel M. Mutua ICPAK M/No:	_____ Chairman NG-CDF Committee Name: Mohamed Noor Daud

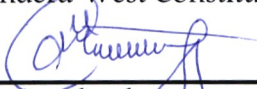
**Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

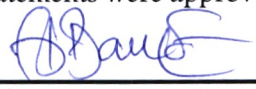
IX. STATEMENT OF CASH FLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	153,617,724	123,738,082
Other Receipts	2	-	2,362,413
		153,617,724	126,100,495
Payments for operating activities			
Compensation of Employees	3	2,895,843	2,379,600
Use of goods and services	4	7,524,993	6,290,290
Transfers to Other Government Units	5	92,424,706	83,356,000
Other grants and transfers	6	31,133,000	25,438,704
		133,978,542	117,464,594
Net cash flow from operating activities		19,639,182	8,635,901
 CASHFLOW FROM INVESTING ACTIVITIES			
Net cash flows from Investing Activities		-	-
 NET INCREASE IN CASH AND CASH EQUIVALENT		19,639,182	8,635,901
 Cash and cash equivalent at BEGINNING of the year	7	45,179,863	36,543,963
Cash and cash equivalent at END of the year		64,819,045	45,179,863

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Mandera West Constituency financial statements were approved on 30th August 2021 and signed by:


Fund Account Manager
Name: Yussuf Abdi Ali


National Sub-County
Accountant
Name: Daniel M. Mutua
ICPAK M/No:


Chairman NG-CDF Committee
Name: Mohamed Noor Daud

**Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	45,179,863	251,636,467	198,797,587	52,838,879	79.0%
Proceeds from Sale of Assets	0		0	-	-	
Other Receipts	0		0	-	-	
TOTAL RECEIPTS	137,088,879	45,179,863	251,636,467	198,797,587	52,838,879	79.0%
PAYMENTS						
Compensation of Employees	2,888,000	1,178,126	5,106,126	2,895,843	2,210,283	56.7%
Use of goods and services	7,459,677	2,684,825	10,967,596	7,524,993	3,442,603	68.6%
Transfers to Other Government Units	79,173,995	39,962,207	170,031,202	92,424,706	77,606,496	54.4%
Other grants and transfers	42,817,207	754,705	52,431,541	31,133,000	21,298,541	59.4%
Acquisition of Assets	4,750,000	1	12,500,001	-	12,500,001	0.0%
Other Payments	0	600,000	600,000	-	600,000	0.0%
TOTAL	137,088,879	45,179,863	251,636,467	133,978,542	117,657,925	53.2%


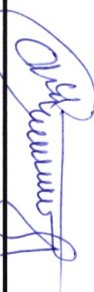

From the summary of appropriation statement, the overall budget performance stood at 53%. The low absorption of funds is explained below:

- i. **Compensation of Employees** were below 90% because of partly provision for service gratuity and partly due to underfunding.

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

- 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.

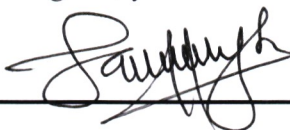
The NGCDF - Mandera West Constituency financial statements were approved on 30th August 2021 and signed by:

 _____ Fund Account Manager Name: Yussuf Abdi Ali	 _____ National Sub-County Accountant Name: Daniel M. Mutua ICPAK M/No:	 _____ Chairman NG-CDF Committee Name: Mohamed Noor Daud
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Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	117,657,925
Less undisbursed funds receivable from the Board as at 30th June 2021	52,838,879
	64,819,045
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 202021	64,819,045

The NGCDF – Mandera West Constituency financial statements were approved on 30th August 2021 and signed by:



Fund Account Manager
Name: Yussuf Abdi Ali



National Sub-County
Accountant
Name: Daniel M. Mutua
ICPAK M/No:



Chairman NG-CDF Committee
Name: Mohamed Noor Daud

Mamere a West Constituency
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XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

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 Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,888,000	1,178,126	1,040,000	5,106,126	2,895,843	2,210,283	
1.2 Committee allowances	1,350,000	701,296	323,094	2,374,390	958,050	1,416,340	40
1.3 Use of goods and services	3,029,177	506,885	-	3,536,062	2,219,288	1,316,774	63
Total	7,267,177	2,386,307	1,363,094	11,016,578	6,073,181	4,943,397	
2.0 Monitoring and evaluation							
2.1 Capacity building	980,000	43,800	500,000	1,523,800	1,313,724	210,076	86
2.2 Committee allowances	750,500	501,000	-	1,251,500	921,000	330,500	74
2.3 Use of goods and services	1,350,000	931,844	-	2,281,844	2,112,931	168,913	93
Total	3,080,500	1,476,644	500,000	5,057,144	4,347,655	709,489	
3.0 Emergency							
3.1 Primary Schools							
Didkuro Primary School	1,050,000	-	-	1,050,000	1,050,000	-	
3.2 Secondary schools							
Takaba Mixed Day Secondary	2,300,000	-	-	2,300,000	2,300,000	-	
3.3 Tertiary institutions							
	-	-	-	-	-	-	

Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

3.4 Security projects	-	-	-	-	-	-	-	-	-	-	-	-	-
3.5 Unutilised	3,842,207	434	10,241	3,852,882	-	3,852,882	-	3,852,882	-	3,852,882	-	3,852,882	-
Total	7,192,207	434	10,241	7,202,882	3,350,000	3,852,882	3,350,000	3,852,882	3,350,000	3,852,882	3,350,000	3,852,882	-
4.0 Bursary and Social Security													
4.1 Secondary Schools	5,200,000	306,790	1,250,000	6,756,790	4,856,000	1,900,790	4,856,000	1,900,790	4,856,000	1,900,790	4,856,000	1,900,790	72
4.2 Tertiary Institutions	18,250,000	327,480	1,199,389	19,776,869	19,407,000	369,869	19,407,000	369,869	19,407,000	369,869	19,407,000	369,869	98
4.3 Social Security	-	-	3,000,000	3,000,000	-	3,000,000	-	3,000,000	-	3,000,000	-	3,000,000	-
4.4 Special Needs													
Total	23,450,000	634,270	5,449,389	29,533,659	24,263,000	5,270,659	24,263,000	5,270,659	24,263,000	5,270,659	24,263,000	5,270,659	
5.0 Sports													
5.1 votebook Balance	-	1	-	1	-	1	-	1	-	1	-	1	-
Dandu Secondary School	345,000	-	-	345,000	-	345,000	-	345,000	-	345,000	-	345,000	-
Takaba Mixed Day Secondary	380,000	-	-	380,000	-	380,000	-	380,000	-	380,000	-	380,000	-
Total	725,000	1	-	725,001	-	725,001	-	725,001	-	725,001	-	725,001	-
6.0 Environment													
Rocky Hill Primary	900,000	-	-	900,000	-	900,000	-	900,000	-	900,000	-	900,000	-
Takaba Primary	900,000	-	-	900,000	-	900,000	-	900,000	-	900,000	-	900,000	-
Takaba Mixed Day Secondary	900,000	-	-	900,000	-	900,000	-	900,000	-	900,000	-	900,000	-
Total	2,700,000	-	-	2,700,000	-	2,700,000	-	2,700,000	-	2,700,000	-	2,700,000	-
7.0 Primary Schools Projects													
Darwed Primary	-	50,000	-	50,000	50,000	-	50,000	50,000	50,000	-	50,000	-	-
Ogode Primary	-	15,000	-	15,000	15,000	-	15,000	15,000	15,000	-	15,000	-	-
Tesoramu Primary	-	15,000	-	15,000	15,000	-	15,000	15,000	15,000	-	15,000	-	-
Kubdishan Primary School	-	30,000	-	30,000	30,000	-	30,000	30,000	30,000	-	30,000	-	-
Kotkoto Primary School	-	100,000	-	100,000	100,000	-	100,000	100,000	100,000	-	100,000	-	-
Abubakar Integrated Primary	-	100,000	-	100,000	100,000	-	100,000	100,000	100,000	-	100,000	-	-
Imam Shafi Integrated Primary	-	100,000	-	100,000	100,000	-	100,000	100,000	100,000	-	100,000	-	-
Dirib Mafuko Primary School	-	10,000	-	10,000	10,000	-	10,000	10,000	10,000	-	10,000	-	-

*Wandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Kobadadi Primary School	-	950,000	-	950,000	950,000	-	-
Eresteno Primary School	-	450,000	-	450,000	450,000	-	-
Eldanaba Primary School	-	679,206	-	679,206	679,206	-	-
Burduras Primary School PMC	-	75,000.00	-	75,000	-	75,000	-
Iman Shafi Primary PMC	-	56,000.00	-	56,000	56,000.00	-	-
Abubakar Integrated Primary PMC	-	56,000.00	-	56,000	56,000.00	-	-
Rocky Hills Primary PMC	-	95,000.00	-	95,000	95,000.00	-	-
Bachile Primary School PMC	-	47,500.00	-	47,500	47,500.00	-	-
Elbofa Primary School PMC	-	95,000.00	-	95,000	95,000.00	-	-
Amasa Primary School PMC	-	47,500.00	-	47,500	47,500.00	-	-
Datachtune Primary School PMC	-	47,500.00	-	47,500	47,500.00	-	-
Qorobo Saqlan Primary PMC	-	47,500.00	-	47,500	47,500.00	-	-
Malaba Primary School PMC	-	47,500.00	-	47,500	47,500.00	-	-
Kubdishan Primary School PMC	-	47,500.00	-	47,500	47,500.00	-	-
Gambela Primary School PMC	-	95,000.00	-	95,000	95,000.00	-	-
Sukela Lowo Primary PMC	-	47,500.00	-	47,500	47,500.00	-	-
Koitoto Primary School PMC	-	47,500.00	-	47,500	47,500.00	-	-
Burduras Primary School PMC	-	47,500.00	-	47,500	47,500.00	-	-
Darwed Primary School PMC	-	150,000.00	-	150,000	150,000.00	-	-
Mansho Primary School PMC	-	95,000.00	-	95,000	95,000.00	-	-
Dirib Mafuko Primary PMC	-	47,500.00	-	47,500	47,500.00	-	-
Alokoba Primary School PMC	-	95,000.00	-	95,000	95,000.00	-	-
Wayamadera Primary School PMC	-	75,000.00	-	75,000	75,000.00	-	-
Sambur Primary School PMC	-	75,000.00	-	75,000	75,000.00	-	-
Kinisa Primary School PMC	-	47,500.00	-	47,500	47,500.00	-	-
Karsahama Primary School PMC	-	47,500.00	-	47,500	47,500.00	-	-
Itilale Primary School PMC	-	47,500.00	-	47,500	47,500.00	-	-
Ogode Primary School PMC	-	47,500.00	-	47,500	47,500.00	-	-
Ardahalo Primary School	-	1,250,000.00	-	1,250,000	1,250,000.00	-	-
Haji Rashid Primary School	-	2,200,000.00	-	2,200,000	2,200,000.00	-	-
Gambela Primary School	-	2,100,000.00	-	2,100,000	2,100,000.00	-	-
Takaba Primary School	-	600,000.00	-	600,000	600,000.00	-	-

**Mandera West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Iyanabakula Primary School	-	2,200,000.00	-	2,200,000.00	2,200,000.00	-
Gubatu Primary School	-	2,200,000.00	-	2,200,000	2,200,000.00	-
Bolowle Primary School	-	1,200,000.00	-	1,200,000	1,200,000.00	-
Wangaidahan Primary School	-	2,200,000.00	-	2,200,000	2,200,000.00	-
Datach Tune Primary School	-	300,000.00	-	300,000	300,000.00	-
Qoqai Primary School	-	950,000.00	-	950,000	950,000.00	-
Didkuro Primary School	-	600,000.00	-	600,000	600,000.00	-
Kubi Primary School	-	950,000.00	-	950,000	950,000.00	-
Lagsure Primary School	-	2,200,000.00	-	2,200,000	2,200,000.00	-
Darwed Primary School	-	1,400,000.00	-	1,400,000	1,400,000.00	-
Mirr Dakara Primary School	-	1,247,000.00	3,000.00	1,250,000	1,187,500	62,500
Abakote Primary School	-	-	1,300,000.00	1,300,000	1,300,000.00	-
Takaba Primary School	-	-	1,900,000.00	1,900,000	1,900,000.00	-
Rocky Hills Primary PMC	-	-	1,900,000.00	1,900,000	1,900,000.00	-
Sukela Qalqalsha Primary School	-	-	1,250,000.00	1,250,000	1,250,000.00	-
Gutole Primary School	-	-	900,000.00	900,000	900,000.00	-
Dandu Primary School	-	-	2,200,000.00	2,200,000	2,200,000.00	-
Hada Primary School	-	-	950,000.00	950,000	950,000.00	-
Harbuyo Primary School	-	-	1,250,000.00	1,250,000	1,250,000.00	-
Dadabo Primary School	-	-	950,000.00	950,000	950,000.00	-
Kubihalo Primary School	-	-	1,250,000.00	1,250,000	1,250,000.00	-
Iresteno Primary School	-	-	1,250,000.00	1,250,000	1,250,000.00	-
Gather Primary School	-	-	2,200,000.00	2,200,000	2,200,000.00	-
Kalaf Primary School	-	-	2,200,000.00	2,200,000	2,200,000.00	-
Medina Primary School	-	-	2,200,000.00	2,200,000	2,200,000.00	-
Sigirso Primary School	-	-	1,250,000.00	1,250,000	1,250,000.00	-
Qorobo Bima Primary School	-	-	1,250,000.00	1,250,000	1,250,000.00	-
Mubarak Integrated Primary School	-	-	2,200,000.00	2,200,000	2,200,000.00	-
Sake Primary School	-	-	1,250,000.00	1,250,000	1,250,000.00	-
Gagaba Primary School	-	-	1,250,000.00	1,250,000	1,250,000.00	-
Tesoramu Primary School	-	-	2,200,000.00	2,200,000	2,200,000.00	-
Sukela Lowo Primary School	-	-	1,250,000.00	1,250,000	1,250,000.00	-

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Dobu Primary School	-	-	2,200,000.00	2,200,000	2,200,000.00	-
Dadach Dera Primary School	-	359,000.00	891,000.00	1,250,000	1,250,000.00	-
Gobogala Primary School	-	1,250,000.00	-	1,250,000	1,250,000.00	-
Hardimtu Primary School	-	1,250,000.00	-	1,250,000	1,250,000.00	-
Ardahalo Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Gambela Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kubdishaan Primary	1,250,000	-	-	1,250,000	-	1,250,000
Bachile Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Alokoba Primary School	950,000	-	-	950,000	-	950,000
Elbofa Primary School	950,000	-	-	950,000	-	950,000
Wayandera Primary School	950,000	-	-	950,000	-	950,000
Sukela Primary School	600,000	-	-	600,000	-	600,000
Datachtune Primary School	950,000	-	-	950,000	-	950,000
Kubi Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Ayan Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Amasa Primary School	950,000	-	-	950,000	-	950,000
Gulani Primary School	950,000	-	-	950,000	-	950,000
Itiale Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Gutole Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Gutole Primary	900,000	-	-	900,000	900,000	-
Gutole Primary	1,250,000	-	-	1,250,000	1,250,000	-
Ogode Primary School	950,000	-	-	950,000	-	950,000
Sambur Primary School	950,000	-	-	950,000	-	950,000
Kotkoto Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Dadabo Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Kublialo Primary School	950,000	-	-	950,000	-	950,000
Argeisa Primary School	950,000	-	-	950,000	-	950,000
Erestereno Primary School	1,700,000	-	-	1,700,000	-	1,700,000
Didkoba Primary School	950,000	-	-	950,000	-	950,000
Dirib Matuko Primary School	950,000	-	-	950,000	-	950,000
Abakote Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Karsahama Primary School	1,200,000	-	-	1,200,000	-	1,200,000

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Mansho Primary School	1,250,000	-	-	1,250,000	-	1,250,000	-	1,250,000
Abarkato Primary School	1,250,000	-	-	1,250,000	-	1,250,000	-	1,250,000
Gather Primary School	1,900,000	-	-	1,900,000	-	1,900,000	-	1,900,000
Karsadima Primary School	950,000	-	-	950,000	-	950,000	-	950,000
Makutano Primary School	950,000	-	-	950,000	-	950,000	-	950,000
Burduras Primary School	1,700,000	-	-	1,700,000	-	1,700,000	-	1,700,000
Harshilmi Primary School	1,200,000	-	-	1,200,000	-	1,200,000	-	1,200,000
Kinisa Primary School	1,250,000	-	-	1,250,000	-	1,250,000	-	1,250,000
Malaba Primary School	2,200,000	-	-	2,200,000	-	2,200,000	-	2,200,000
Gesreb Primary School	1,250,000	-	-	1,250,000	-	1,250,000	-	1,250,000
Hopi Primary School	950,000	-	-	950,000	-	950,000	-	950,000
Dandu Primary School	1,900,000	-	-	1,900,000	-	1,900,000	-	1,900,000
Total	47,300,000	28,582,206	35,444,000	111,326,206	65,668,706	45,657,500		
8.0 Secondary Schools Projects								
Votebook Balances	-	1	-	1	-	1	-	1
Takaba Day Secondary	-	75,000	-	75,000	-	75,000	-	75,000
Gather Secondary PMC	-	75,000.00	-	75,000	-	75,000.00	-	-
Darwed Mixed Secondary PMC	-	95,000.00	-	95,000	-	95,000.00	-	-
Burduras Secondary School PMC	-	60,000.00	-	60,000	-	60,000.00	-	-
Gather Secondary PMC	-	75,000.00	-	75,000	-	75,000.00	-	-
Haji Yussuf Girls Day Secondary School	-	3,700,000.00	-	3,700,000	-	3,700,000.00	-	-
Takaba Girls Secondary School	-	600,000.00	-	600,000	-	600,000.00	-	-
Gather Mixed Secondary School	-	2,950,000.00	-	2,950,000	-	2,950,000.00	-	-
Burduras Secondary School	-	1,450,000.00	-	1,450,000	-	1,450,000.00	-	-
Gather Secondary School	-	-	2,850,000	2,850,000	-	2,850,000	-	-
Takaba Boys Secondary School	-	-	1,188,000	1,188,000	-	1,188,000	-	-
Takaba Girls Secondary School	-	-	1,130,000	1,130,000	-	1,130,000	-	-
Haji Yussuf Girls Day Secondary	-	-	2,250,000	2,250,000	-	2,250,000	-	-
Takaba Mixed Day Secondary School	-	-	984,000	984,000	-	984,000	-	-
Takaba Mixed Day Secondary School	-	-	1,900,000	1,900,000	-	1,900,000	-	-

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Dandu Secondary School	-	-	1,100,000	1,100,000	1,100,000	1,100,000	-	
Dandu Secondary School	-	-	1,565,000	1,565,000	1,565,000	1,565,000	-	
Darwed Mixed Secondary School	-	-	2,484,000	2,484,000	2,484,000	2,484,000	-	
Haji Yussuf Girls Secondary	3,000,000	-	-	3,000,000	-	-	3,000,000	
Haji Yussuf Girls Secondary	3,980,000	-	-	3,980,000	-	-	3,980,000	
Takaba Girls Secondary	1,900,000	-	-	1,900,000	-	-	1,900,000	
Takaba Girls Secondary	464,665	-	-	464,665	-	-	464,665	
Takaba Girls Secondary	6,000,000	-	-	6,000,000	-	-	6,000,000	
Takaba Girls Secondary	900,000	-	-	900,000	-	-	900,000	
Takaba Girls Secondary	1,900,000	-	-	1,900,000	-	-	1,900,000	
Darwed Mixed Secondary	1,200,000	-	-	1,200,000	-	-	1,200,000	
Darwed Mixed Secondary	464,665	-	-	464,665	-	-	464,665	
Dandu Secondary School	1,700,000	-	-	1,700,000	-	-	1,700,000	
Eldanaba Secondary School	2,200,000	-	-	2,200,000	-	-	2,200,000	
Takaba Boys Secondary	1,900,000	-	-	1,900,000	-	-	1,900,000	
Takaba Boys Secondary	900,000	-	-	900,000	-	-	900,000	
Takaba Boys Secondary	1,300,000	-	-	1,300,000	-	-	1,300,000	
Takaba Mixed Day Secondary	1,050,000	-	-	1,050,000	-	-	1,050,000	
Takaba Mixed Day Secondary	464,665	-	-	464,665	-	-	464,665	
Gather Secondary	600,000	-	-	600,000	-	-	600,000	
Gather Secondary	1,500,000	-	-	1,500,000	-	-	1,500,000	
Total	31,423,995	9,080,001	15,451,000	55,954,996	24,456,000	31,498,996	-	
9.0 Tertiary institutions Projects								
Takaba Adult Education Centre	-	900,000	-	900,000	900,000	-	-	
Takaba Adult Education Centre	-	1,400,000.00	-	1,400,000	1,400,000.00	-	-	
Takaba Adult Education Centre	450,000	-	-	450,000	-	450,000	-	
Total	450,000	2,300,000	-	2,750,000	2,300,000	450,000	-	
10.0 Security Projects								
Takaba Division Chief's Office	-	120,000	-	120,000	120,000	-	-	
Didkuro Chief's Office	-	-	-	1,500,000	1,500,000	-	-	
Wargaidahan Chief's Office	-	-	-	1,500,000	1,500,000	-	-	

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Mandera West DCC Residence	-	-	400,000	400,000	400,000	-	-
Lagsure North Chief's Office	1,200,000	-	1,200,000	-	1,200,000	1,200,000	-
Mandera West DCC Residence	300,000	-	300,000	-	300,000	300,000	-
Gather Chief's Office	1,500,000	-	1,500,000	-	1,500,000	1,500,000	-
Takaba Police Station	5,000,000	-	5,000,000	-	5,000,000	5,000,000	-
Takaba Police Station	750,000	-	750,000	-	750,000	750,000	-
Total	8,750,000	120,000	3,400,000	12,270,000	3,520,000	8,750,000	-
11.0 Acquisition of assets							
11.2 Construction of CDF office	4,750,000	1	7,750,000	12,500,001	-	12,500,001	-
Total	4,750,000	1	7,750,000	12,500,001	-	12,500,001	-
12.0 Other payments							
Takaba Gender Office	-	600,000	-	600,000	-	600,000	-
Total	-	600,000	-	600,000	-	600,000	-
	137,088,879	45,179,863	69,367,724	251,636,467	133,978,542	117,657,925	

***Mandera West Constituency
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XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF – 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.

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.

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 Equivalents.

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

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

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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 13th June 2020 for the period 1st July 2020 to 30th June 2021 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.

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 2021.

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
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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
	B 041083		55,040,876
Normal Allocation	B 047450		4,000,000
	B 041290		20,000,000
	B 047710		6,000,000
	B 049297		14,000,000
	B 104322		697,206
	B 096578		15,000,000
			9,000,000
	B 104527	61,617,724	
	B 124605	9,000,000	
	B 119560	8,500,000	
	B 119949	12,000,000	
	B 128192	6,900,000	
	B 126209	7,000,000	
	B 132247	6,000,000	
	B 138915	13,000,000	
	B 129154	7,000,000	
	B 105004	10,600,000	
	B 140647	12,000,000	
TOTAL		153,617,724	123,738,082

2. OTHER RECEIPTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Other Receipts Not Classified Elsewhere (stale Cheques reversed)	-	2,362,413
TOTAL	-	2,362,413

3. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,859,843	2,340,000
Personal allowances paid as part of salary		
Employer Contributions Compulsory national social security schemes	36,000	39,600
TOTAL	2,895,843	2,379,600

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Training expenses	1,313,724	1,435,000
Other committee expenses	921,000	450,000
Committee allowance	958,050	742,000
Office and general supplies and services	2,219,288	2,663,290
Other operating expenses	2,112,931	1,000,000
TOTAL	7,524,993	6,290,290

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	67,118,706	49,917,000
Transfers to Secondary Schools	23,006,000	30,139,000
Transfers to Tertiary Institutions	2,300,000	3,300,000
TOTAL	92,424,706	83,356,000

6. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary	4,856,000	-
Bursary - Tertiary	19,407,000	1,505,500
Security Projects	3,520,000	12,400,000
Sports Projects	-	1,368,204
Emergency Projects	3,350,000	10,165,000
TOTAL	31,133,000	25,438,704

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
Closing cash book bank balance		Kshs (30/6/2021)	Kshs (30/6/2020)
<i>Equity Bank, Mandera Branch</i>	<i>A/C No. 1000296633736</i>	64,819,045	45,179,863
TOTAL		64,819,045	45,179,863

8. OTHER IMPORTANT DISCLOSURES

8.1: PENDING STAFF PAYABLES (See Annex 1)

	2020- 2021	2019- 2020
	Kshs	Kshs
NGCDF Staff	777,480	-
TOTAL	777,480	-

8.2: UNUTILIZED FUND (See Annex 2)

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation of employees	2,210,283	2,218,126
Use of goods and services	3,442,603	3,492,506
Amounts due to other Government entities	77,606,496	68,374,207
Amounts due to other grants and other transfers	21,298,541	29,750,335
Acquisition of assets	12,500,001	7,750,001
Others	600,000	600,000
TOTAL	117,657,925	112,185,175

8.3: PMC ACCOUNT BALANCES (See Annex 4)

	2020- 2021	2019- 2020
	Kshs	Kshs
PMC account balances	780,500	760,590
TOTAL	780,500	760,590

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ANNEX 1 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance		Comments
			30 th June 2021		
NG-CDFC Staff					
Ibrahim Abdow	Administrative Assistant	01/03/2018	133,920		
Ibrahim Adan Abdirahman	Accounts Assistant	01/03/2018	171,120		
Noor Issack Ibrahim	Clerical Officer	01/03/2018	85,560		
Halwa A Abdirahman	Records Management Officer	01/03/2018	85,560		
Omar M Issack	Security Officer	01/03/2018	76,260		
Nurow M Edin	Security Officer	01/03/2018	76,260		
Fatuma A Bulle	Office Cleaner	01/03/2018	55,800		
Alio M Abdi	Clerical Officer	01/03/2018	55,800		
Hawa I Alike	Office Cleaner	01/03/2018	37,200		
Sub-Total			777,480		
Grand Total			777,480		

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ANNEX 2 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20
Compensation of employees	NG-CDFC staffs salaries	2,166,033	2,175,876
NHIF	NHIF	6,250	6,250
NSSF	NSSF	38,000	36,000
Total		2,210,283	2,218,126
Use of goods & services			
Administration	Use of goods and services	1,316,775	504,403
Administration	Committee allowances	1,416,340	1,024,390
Monitoring & Evaluation	Use of goods and services	168,913	918,913
Monitoring & Evaluation	Committee allowances	330,500	501,000
Monitoring & Evaluation	Capacity building	210,076	543,800
Total		3,442,603	3,492,506
Amounts due to other Government entities			
Darwed Primary	Project Retentions	-	50,000
Ogode Primary	Project Retentions	15,000	15,000
Tesoramu Primary	Project Retentions	15,000	15,000
Kubdishan Primary School	Project Retentions	30,000	30,000
Kokoto Primary School	Construction of Masonry Water Tank	100,000	100,000
Abubakar Integrated Primary School	Completion of Ino. Classroom	100,000	100,000
Imam Shafi Integrated Primary School	Completion of Ino. Classroom	100,000	100,000
Dirib Mafuko Primary School	Completion of Ino. Classroom	10,000	10,000
Kobadadi Primary School	Construction of 1No. Classroom	-	950,000
Eldanaba Primary School	Renovation of Two Number Classrooms	-	679,206

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Eresteno Primary School	Renovation of Administration Block	-	450,000
Ardahalo Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000
Haji Rashid Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Pit Latrine (300,000)	-	2,200,000
Gambela Primary School	Construction of Administration Block (1,800,000) & 2-Door Pit Latrine (300,000)	-	2,100,000
Takaba Primary School	Construction of 4-Door Pit Latrine	-	600,000
Iyanabakula Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Pit Latrine (300,000)	-	2,200,000
Gubatu Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Pit Latrine (300,000)	-	2,200,000
Bolowle Primary School	Construction of 30 M3 Underground Water Tank	-	1,200,000
Wangaidahan Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Pit Latrine (300,000)	-	2,200,000
Datach Tune Primary School	Renovation works to Two Number Classrooms (Repairing wall cracks, floor cracks, Replacement of Roofing, replacing broken doors and Windows, painting works and labeling)	-	300,000
Qoqai Primary School	Construction of One Number Classroom	-	950,000
Didkuro Primary School	Construction of 4-Door Pit Latrine	-	600,000
Kubi Primary School	Construction of One Number Classroom	-	950,000
Lagsure Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Pit Latrine (300,000)	-	2,200,000

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Darwed Primary School	Construction of 30 M3 Underground Water Tank	-	1,400,000
Mirr Dakara Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	62,500	1,250,000
Sukela Qalqalsha Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000
Gutole Primary School	Construction of Three Number 2-Door Pit Latrines	-	900,000
Dandu Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Pit Latrine (300,000)	-	2,200,000
Hada Primary School	Construction of One Number Classroom	-	950,000
Harbuvo Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000
Dadabo Primary School	Construction of One Number Classroom	-	950,000
Kubhalalo Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000
Iresteno Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000
Gather Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Pit Latrine (300,000)	-	2,200,000
Kalaf Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Pit Latrine (300,000)	-	2,200,000
Medina Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Pit Latrine (300,000)	-	2,200,000
Stigiso Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000
Qorobo Bima Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000

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Mubarak Integrated Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Pit Latrine (300,000)	-	2,200,000
Sake Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000
Gagaba Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000
Tesoramu Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Pit Latrine (300,000)	-	2,200,000
Sukela Lowo Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000
Dobu Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Pit Latrine (300,000)	-	2,200,000
Dadach Dera Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000
Gobogala Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000
Hardimtu Primary School	Construction of One Number Classroom (950,000) & 2-Door Pit Latrine (300,000)	-	1,250,000
Burduras Primary School	Construction of INo. Classroom	75,000	-
Ardahalo Primary School	Construction of 30 M3 Underground Water Tank	1,200,000	-
Gambela Primary School	Construction of 30 M3 Underground Water Tank	1,200,000	-
Kubdishan Primary	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)	1,250,000	-
Bachile Primary School	Construction of 30 M3 Underground Water Tank	1,200,000	-
Alokoba Primary School	Construction of One Number Classroom	950,000	-
Elbofa Primary School	Construction of One Number Classroom	950,000	-
Wayamdera Primary School	Construction of One Number Classroom	950,000	-

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Sukela Primary School	Construction of 4-Door Toilets	600,000	-
Datchtune Primary School	Construction of One Number Classroom	950,000	-
Kubi Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)	1,250,000	-
Avan Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)	1,250,000	-
Amasa Primary School	Construction of One Number Classroom	950,000	-
Gulani Primary School	Construction of One Number Classroom	950,000	-
Ititale Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)	1,250,000	-
Gutole Primary School	Construction of 30 M3 Underground Water Tank	1,200,000	-
Ogode Primary School	Construction of One Number Classroom	950,000	-
Sambur Primary School	Construction of One Number Classroom	950,000	-
Kotkoto Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)	1,250,000	-
Daadabo Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)	1,250,000	-
Kubihalo Primary School	Construction of One Number Classroom	950,000	-
Argeisa Primary School	Construction of One Number Classroom	950,000	-
Eresteno Primary School	Construction of Chain link fence with Concrete posts, Gate Wall & Gate	1,700,000	-
Didkoba Primary School	Construction of One Number Classroom	950,000	-
Dirib Mafuko Primary School	Construction of One Number Classroom	950,000	-
Abakote Primary School	Construction of 30 M3 Underground Water Tank	1,200,000	-
Karsalama Primary School	Construction of 30 M3 Underground Water Tank	1,200,000	-
Mansho Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)	1,250,000	-
Abarkato Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)	1,250,000	-

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Gather Primary School	Construction of Two Number Classrooms	1,900,000	-
Karsadima Primary School	Construction of One Number Classroom	950,000	-
Makutano Primary School	Construction of One Number Classroom	950,000	-
Burduras Primary School	Construction of Chain link fence with Concrete posts, Gate Wall & Gate	1,700,000	-
Harshilimi Primary School	Construction of 30 M3 Underground Water Tank	1,200,000	-
Kinisa Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)	1,250,000	-
Malaba Primary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Toilet (300,000)	2,200,000	-
Gesreb Primary School	Construction of One Number Classroom (950,000) & 2-Door Toilet (300,000)	1,250,000	-
Hopi Primary School	Construction of One Number Classroom	950,000	-
Dandu Primary School	Construction of 50M3 Underground water Tank with Elevated Concrete Water Tank Tower	1,900,000	-
Dandu Primary School Votebook Balances	Secondary Education Sector Votebook Balances	1	1
Takaba Day Secondary	Project Retentions	75,000	75,000
Haji Yussuf Girls Day Secondary School	Construction of Two Number Classrooms (1,900,00), Construction of 4-Door Pit Latrine (600,000) and 30 M3 Underground Water Tank (1,200,000)		3,700,000
Takaba Girls Secondary School	Construction of 4-Door Pit Latrine	-	600,000
Gather Mixed Secondary School	Construction of 80 Bed Capacity Dormitory (2,000,000) Phase I & construction of one number Classroom (950,000)		2,950,000
Burduras Secondary School	Construction of 2-Room Staff Houses (1,250,000) & Construction of Chimney for Kitchen (200,000)	-	1,450,000

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Haji Yussuf Girls Secondary	Construction of 3 Room Administration Block	3,000,000	-
Haji Yussuf Girls Secondary	Construction of 1 Number Medium Size Science Laboratory to Finishing level	3,980,000	-
Takaba Girls Secondary	Construction of Two Number Classrooms	1,900,000	-
Takaba Girls Secondary	Purchase of Office Furniture	464,665	-
Takaba Girls Secondary	Construction of 8 Room Staff Quarters	6,000,000	-
Takaba Girls Secondary	Construction of 6-Door Toilet	900,000	-
Takaba Girls Secondary	Construction of 50M3 Underground water Tank with Elevated Concrete Water Tank Tower	1,900,000	-
Darwed Mixed Secondary	Construction of Kitchen and Store	1,200,000	-
Darwed Mixed Secondary	Purchase of Office Furniture	464,665	-
Dandu Secondary School	Construction of Chain link fence with Concrete posts, Gate Wall & Gate	1,700,000	-
Eldanaba Secondary School	Construction of Two Number Classrooms (1,900,000) & 2-Door Toilet (300,000)	2,200,000	-
Takaba Boys Secondary	Construction of 50M3 Underground water Tank with Elevated Concrete Water Tank Tower	1,900,000	-
Takaba Boys Secondary	Construction of 6-Door Toilet	900,000	-
Takaba Boys Secondary	Renovation works to Science Laboratory	1,300,000	-
Takaba Mixed Day Secondary	Construction of 7-Door Toilet	1,050,000	-
Takaba Mixed Day Secondary	Purchase of Office Furniture	464,665	-
Gather Secondary	Construction of 4-Door Toilet	600,000	-
Gather Secondary	Installation of Solar Power system	1,500,000	-
Takaba Adult Education Centre	Concrete Chain Link Fencing of 360 Meters	-	900,000
Takaba Adult Education Centre	Construction of Perimeter Wall	-	1,400,000
Takaba Adult Education Centre	Construction of 3-Door Toilet	450,000	-
Sub-Total		77,606,496	68,374,207

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Amounts due to other grants and other transfers			
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	3,127,882	10,675
Bursary Secondary School	Payment of bursary to needy students in Secondary Schools.	2,625,790	8,193,790
Bursary Tertiary School	Payment of bursary to needy students in colleges and universities.	369,868	18,145,868
Social security	NHIF Premium cover	3,000,000	-
Sports	Votebook Balances	-	1
Dandu Secondary School	Supply of uniforms, balls and Trophies to Dandu Secondary School	345,000	-
Takaba Mixed Day Secondary	Supply of uniforms, balls and Trophies to Takaba Mixed Day Secondary School	380,000	-
Rocky Hill Primary School	Construction of 6-Door Toilets	900,000	-
Takaba Mixed Day Secondary	Construction of 6-Door Toilets	900,000	-
Takaba Primary School	Construction of 6-Door Toilets	900,000	-
Didkuro Chief's Office	Construction of 2 Room Administration Office & 2-Door Pit Latrine	-	1,500,000
Wangaidahan Chief's Office	Construction of 2 Room Administration Office & 2-Door Pit Latrine	-	1,500,000
Mandera West DCC Residence	Construction of Two-Door VIP Toilet	-	400,000
Lagsaure North Chief's Office	Construction of 2 Room Office Block	1,200,000	-
Mandera West DCC Residence	Construction of Elevated Concrete Water Tank Tower with 2,500 Litre Plastic Water Tank and Piping (400,000)	300,000	-
Gather Chief's Office	Construction of 2 Room Office Block (1,200,000) & 2-Door Toilet (300,000)	1,500,000	-
Takaba Police Station	Construction of 300 Linear Meters Solid Masonry Wall	5,000,000	-
Takaba Police Station	Construction of 5-Door Toilet	750,000	-
Sub-Total		21,298,541	29,750,335

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Acquisition of Assets				
Votebook Balances			1	1
Mandera West NG-CDF Office	Construction of NG-CDF Office Phase I	12,500,000		7,750,000
Sub-Total		12,500,001		7,750,001
Others (specify)				
Takaba Gender Office	Renovation Works to Takaba Gender Office	600,000		600,000
Sub-Total		600,000		600,000
Grand Total		117,657,923		112,185,175

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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	3,916,022	-	-	3,916,022
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	3,916,022	-	-	3,916,022

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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance 2020/2021	Bank Balance 2019/2020
SUKELA PRIMARY PMC	Equity	1020162653402	-	-
GUTOLE PRIMARY PMC	Equity	1020162622048	27,200	13,530
DANABA INTEGRATED PRIMARY PMC	Equity	1020170547472	-	-
DOBU PRIMARY PMC	Equity	1020170522241	-	8,720
KUBIHALO PRIMARY PMC	Equity	1020161612190	-	2,110
HARBUYO PRIMARY PMC	Equity	1020162167083	-	-
DANDU PRIMARY SCHOOL	Equity	1020161469054	-	4,030
ROCKY HILL PRIMARY SCHOOL	Equity	1020161565793	25,600	-
BURDURAS PRIMARY SCHOOL	Equity	1020154687526	-	-
ELDANABA PRIMARY SCHOOL	Equity	1020161356743	-	-
GULANI PRIMARY SCHOOL	Equity	1000199867532	-	-
TAKABA GIRLS SECONDARY	KCB	1156802873	727,700	728,670
DARWED MIX SEC SCHOOL	Equity	1020164614585	-	3,530
Total			780,500	760,590

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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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Paragraph 1.0	<p>A review of the project files indicated that some of the companies that were awarded the contracts lacked vital tender documents which were mandatory requirements in the evaluation criteria such as certificates of incorporation and tax compliance certificate. Further, there were no work plans prepared.</p> <p>There were no letters of acceptance of offer by the contractors as well as delivery notes for desks delivered to 3 primary schools in Takaba-Lagsure wards.</p> <p>The original Bills of Quantities for some of the projects had cancellation and adjustment of figures but these were not counter signed by the tenderer.</p> <p>The furniture's were also not received vide</p>	<p>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 since identified the need to capacity build all PMCs.</p> <p>-Certificate of incorporation, Tax Compliance certificates, Work plans, letters of acceptance and delivery notes were in the files maintained by the PMCs and are now made available for audit verification.</p> <p>Projects are Implemented through Project Management Committees (PMCs). The Procurement and delivery of the Desks was implemented through a Project Management Committee (PMC). The PMC delivered the stores using Delivery notes. The institutions confirmed receipt</p>	NG-CDF Fund Account Manager	Resolved	

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	<p>counter receipt note (S13) they were neither also recorded in the ledger register nor were they issued out vide counter issue note (S11).</p>	<p>of the desks in good condition and correct quantity and signed. Delivery notes are attached to the payment voucher.</p>			
<p>Paragraph 2.0</p>	<p>Out of these total amount of bursary disbursed to learning institutions an amount of Kshs 2,868,000 bursary has not been acknowledged through official receipts or acknowledged letters by the beneficiary institutions. Further, cheque dispatch register was not maintained to record the cheques that were issued out. It was also noted that the minutes of the bursary vetting committee were neither attached to the payment vouchers nor availed for audit review.</p>	<p>The cheques attached with covering letter and beneficiaries list is physically delivered to the Institutions however, some of the Institutions delay in acknowledging the cheque payments as they wait the funds to be credited into their account. The fund managed to get official receipts/ acknowledgement for some of the amounts being queried and we are making efforts to ensure all receipts of funds are fully accounted for by the recipient institutions in the future. Further cheques are physically delivered to different Institutions across the Republic and Institutions acknowledge receipt by way of Issuing official fees receipt/ or stamp the copy of the cheque and the beneficiary list hence acts as dispatch record. Vetting of the beneficiaries is done by the NG CDFC and minutes are maintained as proof of vetting done.</p>	<p>NG-CDF Fund Account Manager</p>	<p>Resolved</p>	
<p>Paragraph 3.0</p>	<p>Examination of payment vouchers and other supporting documents availed for audit revealed that Mandera West Constituency incurred an expenditure of Kshs. 890,000 on Committee Expenses. However, the payments lacked supporting documents such as work tickets for the vehicles hired, monitoring and evaluation reports, meeting minutes, invitation letters and meetings attendance register.</p>	<p>The M&F Sub Committee is proposed from the NG-CDF Committee and the M&F Plan is developed and approved in a NG-CDF Meeting. Therefore, the members proposed were notified of the plan of movement and timelines while in the NG-CDF meeting. Mandera West NG-CDF, through the Chairperson, as required by the above quoted section convened open public</p>	<p>NG-CDF Fund Account Manager</p>	<p>Resolved</p>	

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Paragraph 4.0	National Government Constituency Development Fund for Mandera West did not appointed Constituency Oversight Committee.	forums in the Five wards namely Takaba, Takaba South, Dandu, Lagsure and Gither Wards. Mandera West NG-CDF in a minuted resolution discussed and agreed to undertake needs assessment exercise. The NG-CDF Committee developed the needs assessment Plan and approved the same in a meeting. The monitoring and evaluation reports and the need assessment report and work tickets for the vehicles hired were in the Monitoring and Evaluation files at the time of the audit and copies are now availed for audit verification.	NG-CDF Fund Account Manager	Resolved	
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Prepared by:


YUSUF A. ALI

**FUND ACCOUNT MANAGER
MANDERA WEST**

Date: 30th August 2021