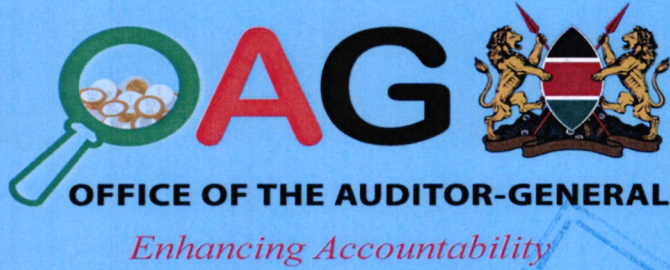


REPUBLIC OF KENYA



**REPORT**

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**OF**

**THE AUDITOR-GENERAL**

**ON**

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

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

THE NATIONAL ASSEMBLY  
DATE: 29 JUN 2023  
Hon. Naomi Wago MP  
Deputy Majority Party Whip  
A. Shituko

OFFICE OF THE AUDITOR GENERAL  
NORTH EASTERN REGIONAL OFFICE  
12 APR 2023  
RECEIVED  
P. O. BOX 88-70100 GARISSA



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**MANDERA SOUTH CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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

## **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

### **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 SOUTH 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 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Dr.Mohamud M.Gedi
2.	Sub-County Accountant	Mr.Francis Murugi
3.	Chairman NGCDFC	Mr.Issa Haji Abdi
4.	Member NGCDFC	Ibrahim Mohamud

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 10-70301  
Sheikh Shukri Building  
Elwak-Wajir Road  
Elwak, KENYA

**(f) MANDERA SOUTH Constituency NGCDF Contacts**

Telephone: (254) 721726301  
E-mail: [manderasouth@ngcdf.go.ke](mailto:manderasouth@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) MANDERA SOUTH Constituency NGCDF Bankers**

Equity Bank  
Mandera Branch

**(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

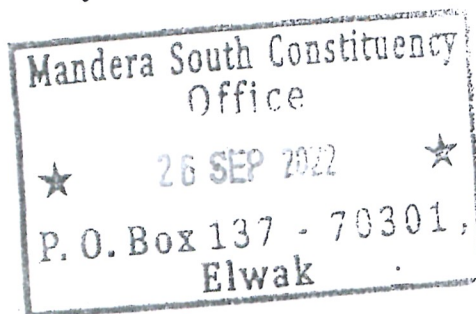
II. NG-CDFC Chairman's Report



In the just concluded financial year, 2021/2022, Mandera South constituency has been able to complete a number of key projects in various primary and secondary schools with the funds received. The CDFC is keen in setting realistic and achievable goals by giving priority to ongoing projects to ensure their completion in time. In bursary sector, the constituency has ensured fairness in the disbursement of bursaries to help keep bright and needy students in school. This has gone a long way in improving the performance of the constituency.

.....  
*Handwritten signature*

Name Mr. Issa Haji Abdi  
CHAIRMAN NGCDF COMMITTEE



**III. Statement Of Performance Against Predetermined Objectives for FY2021/22**

**Introduction**

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

The key development objectives of *MANDERA SOUTH Constituency 2018-2022* plan are to:

- a) To enhance performance in primary and secondary schools by enhancing infrastructure
- b) To improve the current security infrastructures
- c) To improve the current sports & creative art kits
- d) To improve the current environmental conservation
- e) To create new structures for governance & HR issues

**Progress on attainment of Strategic development objectives**

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- 7 schools physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- A big number of beneficiaries were issued with bursary's beneficiaries at all levels</li> </ul>	In FY 20/21 -we increased number of classrooms, and improved the learning environment by purchasing desks to most of the schools in the constituency by schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To have adequate infrastructure	Increased infrastructure	1 DCC residential home renovated	<b>In FY 2020/2021 we constructed 4 security</b>

**MANDERA SOUTH Constituency**

**National Government Constituencies Development Fund (NGCDF)**

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

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	for the security groups		1 AP line was constructed 2 Police lines were constructed	<b>infrastructure as there were other 4 that were supposed to be constructed but will be done in the next financial year.</b>
Environment				
Sports				
Emergency	The constituency spent the emergency funds on the unforeseen occurrences that affected the various institutions			<b>Several infrastructure projects were undertaken to improve on the status.</b>

#### **IV. Environmental and Sustainability Reporting**

MANDERA SOUTH 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 SOUTH NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** MANDERA SOUTH 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

As a Constituency, we ensure that Project Implementation Committees (PMC) continue to priorities and improve environmental sustainability projects. We also Encourage Community participation in identification, protection and conservation of environment by carrying out environmental awareness programmes. Create synergy between the NG-CDFC and other related players. In the financial year 2019/2020 the Constituency carried out the following. In the reporting period, Mandera south implemented three water harvesting projects in the security sector.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. MANDERA SOUTH 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 SOUTH 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 SOUTH NGCDF Constituency is committed to fair and ethical market practises. The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

#### **5. Community Engagements-**

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

#### **Public Participation in Project Identification and Implementation and Monitoring**

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and

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

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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.

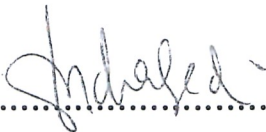
**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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**

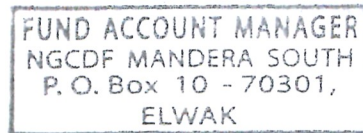
This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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



Name Dr. Mohamud Gedi

FAM



**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 SOUTH Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

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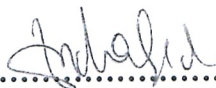
The Accounting Officer in charge of the NGCDF MANDERA SOUTH Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used 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**

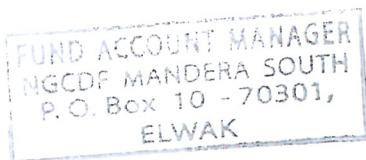
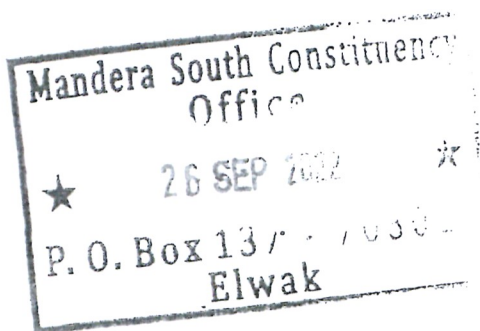
The NGCDF- MANDERA SOUTH Constituency financial statements were approved and signed by the Accounting Officer on 22 September 2022.

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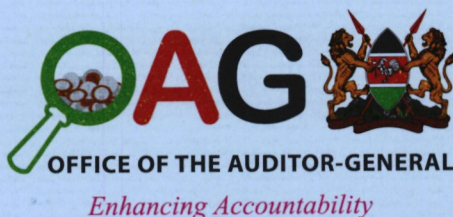

**Name: Issa Haji Abdi**  
**Chairman – NGCDF Committee**

.....  


**Name: Dr. Mohamud Gedi**  
**Finance Account Manager**



# REPUBLIC OF KENYA



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

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

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### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on 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 South Constituency set out on

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

pages 1 to 33, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

### **Basis for Qualified Opinion**

#### **1. Unsupported Cash Book Bank Balance**

The statement of assets and liabilities and as disclosed in Note 7 to the financial statements reflects bank balances of Kshs.1,912,352. Bank reconciliation statement for the month of June, 2022 reflected a bank balance of Kshs.50,383,587 which was reconciled to the cash book balance. However, the bank reconciliation statement included un-presented cheques amounting to Kshs.48,637,413 whose schedule indicating the dates, cheque numbers, payees and amount paid was not provided for audit.

In the circumstances, the accuracy and completeness of bank balances of Kshs.1,912,352 as at 30 June, 2022 could not be confirmed.

#### **2. Unsupported Transfers to Secondary Schools**

The statement of receipts and payments for the year ended 30 June, 2022 reflects transfers to other Government units of Kshs.151,767,121 as disclosed in Note 4 to the financial statements. Included in the transfers is an amount of Kshs.30,520,000 transferred to secondary schools. However, certificates of practical completion by the Sub-County Engineer, inspection and acceptance certificates and requests from respective School Management identifying project requiring funding from NGCDF-Mandera South were not provided for audit.

In the circumstances, the accuracy and completeness of the expenditure amounting to Kshs.30,520,000 could not be confirmed.

#### **3. Transfer to Primary Schools**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects transfers to other Government units of Kshs.151,767,121. Included in the transfers is an amount of Kshs.121,247,121 transferred to Primary Schools. However, procurement records, contract agreements as well as completion certificates for 14 projects amounting to Kshs.18,650,000 were not provided for audit. Further, project

proposals and requests from respective Secondary School Management, identifying projects requiring cons funding from National Government Constituency Development Fund - Mandera South, were not provided for audit. Similarly, work plans prepared by Project Management Committees and approved by Constituency Development Fund Committees, indicating how they intended to utilize the funds did not support the payments. This was contrary to Regulation 15(4)(b) of National Government Constituency Development Fund Regulations, 2016.

In addition, purchase of desks for primary schools amounting to Kshs.5,000,000 was not supported by Inspection and Acceptance Committee reports while goods were not received by counter receipt voucher, were not taken on charge and there was no documentation to prove that that they were issued to the intended users as required by Section 162(1) of Public Procurement and Asset Disposal Act, 2015 and Regulation 166(2) of Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, the accuracy and completeness of the expenditure amounting to Kshs.23,650,000 could not be confirmed.

#### **4. Other Grants and Transfers - Unsupported Payments**

The statement of receipts and payments as disclosed in Note 5 to the financial statements reflects other grants and other transfers balance of Kshs.39,935,000. Included in the balance is an amount of Kshs.935,000 with respect to bursary grants to various tertiary institutions. However, examination of payment records provided for audit revealed that bursary grants were not supported with acknowledgement receipts from tertiary institutions. Further, bursary application forms including academic performance reports and outstanding fee balances were not provided for audit.

In addition, included in other grants and other transfers balance of Kshs.39,935,000 is security projects amounting to Kshs.29,000,000. However, review of security projects' files revealed that payment vouchers amounting to Kshs.12,800,000 were not supported with Inspection and Acceptance reports from the Project Management Committee and payment certificates by the Mandera South Sub-County Works Officer.

In the circumstances, the accuracy and completeness of other grants and other transfers payments of Kshs.13,735,000 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 South 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 summary statement of budget appropriation indicates that National Government Constituencies Development Fund - Mandera South Constituency incurred an expenditure of Kshs.229,356,412 against the budgeted expenditure of Kshs.231,268,767, resulting in under expenditure of Kshs.1,912,355 or 0.8% of the approved budget.

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

### **2. Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management had not resolved the issues for the year ended 30 June, 2022.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Emergency Projects**

The statement of receipts and payments reflects other grants and other transfers balance of Kshs.39,935,000 as disclosed in Note 5 to the financial statements Included in the balance is an expenditure of Kshs.7,100,000 with respect to emergency projects. Review of project files provided for audit indicated that the Fund Management contacted two (2) companies using request for quotation method of procurement to undertake water trucking services for human and animal consumption to communities affected by the drought within the Constituency. However, project files for payments amounting to Kshs.7,100,000 were not supported with professional opinion from the Head of Procurement and Supplies Chain Management contrary to Section 84 of Public Procurement and Assets Disposal Act, 2015. Further, the payment vouchers for water trucking services were not supported with water distributions schedules. In addition, the

Fund Management did not report to the National Government Constituencies Development Fund Board of the utilization of the emergency funds within 30 days as stipulated in the legislation contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

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

## **2. Lack of an Oversight Committee**

During the year under review, the Fund Management did not constitute Constituency Oversight Committee to solicit views, opinions and proposals from the public with regard to the Fund and presenting the views and opinions to the National Assembly contrary to Section 53(1) of the National Government Constituency Development Fund Act, 2015.

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

## **3. Non-Maintenance of Project Management Committees (PMC) Bank Records and Quarterly Report**

The Fund Management did not maintain records of the bank accounts held by the various Project Management Committees, bank statements, cash books and quarterly reports to the Constituency committee by contrary to Regulation 10(a) of the National Government Constituency Development Fund Regulation, 2016.

In the circumstances, it was not possible to confirm whether the funds or grants disbursed to the Project Management Committees were properly managed.

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, except for the matter described In the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

## **Basis for Conclusion**

### **Lack of an Asset Register**

Annex 2 of the financial statements discloses total fixed assets for National Government Constituency Development Fund - Mandera South valued at Kshs.22,500,000 as at 30 June, 2022. However, the Fund did not maintain an asset register contrary to Regulation 143(1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements 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 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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

17 May, 2023



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

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

	Note	2021-2022	2020-2021
			Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	182,177,758	161,367,724
<b>TOTAL RECEIPTS</b>		<b>182,177,758</b>	<b>161,367,724</b>
<b>PAYMENTS</b>			
Compensation of employees	2	5,070,250	4,951,200
Use of goods and services	3	16,584,041	7,434,184
Transfers to Other Government Units	4	151,767,121	50,252,126
Other grants and transfers	5	39,935,000	45,395,791
Acquisition of Assets	6	16,000,000	5,000,000
<b>TOTAL PAYMENTS</b>		<b>229,356,412</b>	<b>113,033,301</b>
<b>SURPLUS/DEFICIT</b>		<b>(47,178,654)</b>	<b>48,334,423</b>

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

The Constituency financial statements were approved on 22 September 2022 and signed by:

 Fund Account Manager National Sub-County Accountant Name: Dr. Mohamed Gedi P. O. Box 1, Elwak CPA/M/None	 Chairman NG-CDF Committee Name: Mr. Issa Abdi
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**MANDERA SOUTH Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**VIII. Statement of Assets and Liabilities As At 30<sup>th</sup> June, 2022**

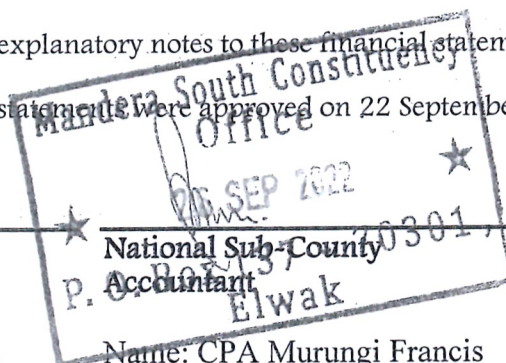
	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	7	1,912,352	49,091,006
<b>Total Cash and Cash Equivalents</b>		<b>1,912,352</b>	<b>49,091,006</b>
<b>Accounts Receivable</b>		-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,912,352</b>	<b>49,091,006</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>		-	-
Retention			
<b>NET FINANCIAL ASSETS</b>		<b>1,912,352</b>	<b>49,091,006</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	8	49,091,006	756,582
Prior year adjustments		-	-
Surplus/Deficit for the year		(47,178,654)	48,334,423
<b>NET FINANCIAL POSITION</b>		<b>1,912,352</b>	<b>49,091,006</b>

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

The Constituency financial statements were approved on 22 September 2022 and signed by:

  
Fund Account Manager

Name: Dr. Mohamu Gedi



Name: CPA Murungi Francis  
ICPAK M/No: None

  
Chairman NG-CDF  
Committee

Name: Mr. Issa Abdi

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

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

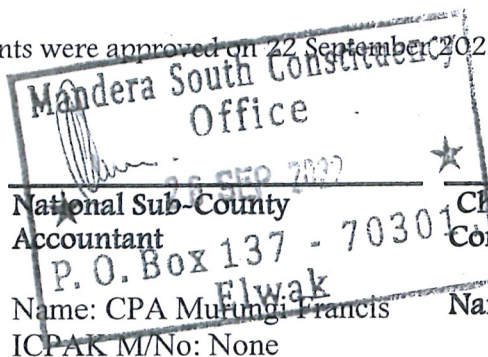
		2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	182,177,758	161,367,724
		<b>182,177,758</b>	<b>161,367,724</b>
<b>Payments for operating activities</b>			
Compensation of Employees	2	5,070,250	4,951,200
Use of goods and services	3	16,584,041	7,434,184
Transfers to Other Government Units	4	151,767,121	50,252,126
Other grants and transfers	5	39,935,000	45,395,791
<b>Total payments for operating activities</b>		<b>213,356,412</b>	<b>108,033,301</b>
<b>Net cash flow from operating activities</b>		<b>(31,178,654)</b>	<b>53,334,423</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	6	(16,000,000)	(5,000,000)
<b>Net cash flows from Investing Activities</b>		<b>(16,000,000)</b>	<b>(5,000,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(47,178,654)</b>	<b>48,334,423</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>49,091,006</b>	<b>756,582</b>
<b>Cash and cash equivalent at END of the year</b>		<b>1,912,352</b>	<b>49,091,006</b>

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

The Constituency financial statements were approved on 22 September 2022 and signed by:

  
 Fund Account Manager

Name: Dr. Mohamud Gedi

  
 Mandera South Constituency  
 Office  
 National Sub-County  
 Accountant  
 P. O. Box 137 - 70301  
 Elwak

Name: CPA Mufungi Francis  
 ICPAK M/No: None

  
 Chairman NG-CDF  
 Committee

Name: Mr. Issa Abdi

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

**X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022**


Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>			Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	49,091,009	45,088,879	231,268,767	231,268,767	(0)	100.0%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>49,091,009</b>	<b>45,088,879</b>	<b>231,268,767</b>	<b>231,268,767</b>	<b>(0)</b>	<b>100.0%</b>
<b>PAYMENTS</b>							
Compensation of Employees	4,951,200	0		4,951,200	5,070,250	(119,050)	102%
Use of goods, and services	7,386,799	182,014		7,568,813	16,584,041	(9,015,228)	219%
Transfers to Other Government Units	69,000,000	10,608,995	45,088,879	124,697,874	151,767,121	(27,069,247)	121%
Other grants and transfers	44,750,880	27,300,000		72,050,880	39,935,000	32,115,880	55.4%
Acquisition of Assets	11,000,000	11,000,000		22,000,000	16,000,000	6,000,000	100.0%
Other Payments	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>137,088,879</b>	<b>49,091,009</b>	<b>45,088,879</b>	<b>231,268,767</b>	<b>229,356,412</b>	<b>2,000,000</b>	<b>72.7%</b>

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

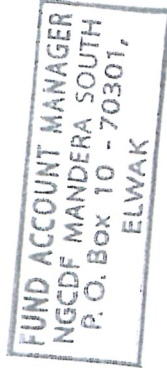
*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	2,000,000
Less undischursed funds receivable from the Board as at 30th June 2022	(0)
Add Accounts payable	2,000,000
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	2,000,000

The Constituency financial statements were approved on 22 September 2022 and signed by:

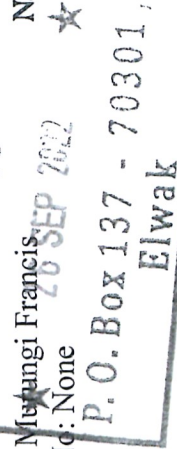
  
Fund Account Manager

Name: Dr. Mohamud Gedi



  
National Sub-County Accountant Office  
Mandera South Constituency Chairman NG-CDF Committee

Name: CPA Mutungi Francis  
ICPAK M/Nd: None



Name: Mr. Issa Abdi

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

**XI. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c - d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,951,200			4,951,200	4,951,200	
1.2 Committee allowances	1,248,000			1,248,000	1,248,000	
1.3 Use of goods and services	2,026,133			2,026,133	2,026,133	
<b>Total</b>	<b>8,225,333</b>		-	<b>8,225,333</b>	<b>8,225,333</b>	
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,500,000			1,500,000	1,500,000	
2.2 Committee allowances	1,500,000			1,500,000	1,453,948	46,052
2.3 Use of goods and services	1,112,666	182,014.00		1,294,680	1,294,680	
<b>Total</b>	<b>4,112,666</b>	<b>182,014</b>	-	<b>4,294,680</b>	<b>4,248,628</b>	<b>46,052</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools	7,192,206			7,192,206	7,192,206	
3.2 Secondary schools				-		

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

3.3 Tertiary institutions								
3.5 Unutilised								
<b>Total</b>		<b>7,192,206</b>				<b>7,192,206</b>		<b>7,192,206</b>
<b>4.0 Bursary and Social Security</b>								
4.1 Secondary Schools								
4.2 Tertiary Institutions		25,216,897.00				25,216,897		20,616,897
4.3 Social Security								4,600,00
4.4 Special Needs								
<b>Total</b>		<b>25,216,897</b>				<b>25,216,897</b>		<b>20,616,897</b>
<b>5.0 Sports</b>								
SPORTS								
<b>Total</b>								
<b>6.0 Environment</b>								
<b>Total</b>		<b>2,741,777</b>				<b>2,741,777</b>		<b>2,741,777</b>
<b>7.0 Primary Schools Projects</b>								
Wargadud primary school		2,200,000.00				2,200,000		2,200,000

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

Makutano primary schhol	5,500,000.00			5,500,000	5,500,000
Borehole 11 primary school	400,000.00			400,000	400,000
Lehele primary school	400,000.00			400,000	400,000
Gode primary school	400,000.00			400,000	400,000
Shimpir Fatuma primary school	400,000.00			400,000	400,000
Haradhi primary school	400,000.00			400,000	400,000
Abaiyessa water point primary school	400,000.00			400,000	400,000
Tutees primary school	400,000.00			400,000	400,000
Harbati primary school	400,000.00			400,000	400,000
Dabacity primary school	400,000.00			400,000	400,000
Buqe primary school	400,000.00			400,000	400,000
Kutayu primary school	400,000.00			400,000	400,000
Corner S primary school	400,000.00			400,000	400,000
Al Irshad primary school	400,000.00			400,000	400,000
Gesrbki Odha primary school	1,700,000.00			1,700,000	1,700,000
Gode primary school	1,700,000.00			1,700,000	1,700,000
Alo Boji primary school	1,700,000.00			1,700,000	1,700,000

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

Haji Abass primary school	1,700,000.00			1,700,000	1,700,000
Chirole primary school	5,200,000.00			5,200,000	5,200,000
Ababosone primary school	1,700,000.00			1,700,000	1,700,000
Bulla Afya primary school	1,700,000.00			1,700,000	1,700,000
Hadaqalo primary school	5,200,000.00			5,200,000	5,200,000
alrowdha Intergrated primary school	1,700,000.00			1,700,000	1,700,000
alrowdha Intergrated primary school	800,000.00			800,000	800,000
Abaiyessa water point primary school	1,700,000.00			1,700,000	1,700,000
Elkala primary school	1,500,000.00			1,500,000	1,500,000
Chachabole primary school	1,000,000.00			1,000,000	1,000,000
Abaiyessa water point primary school	3,000,000.00			3,000,000	3,000,000
Nyat Alio primary school	2,800,000.00			2,800,000	2,800,000
Wachile primary school	1,700,000.00			1,700,000	1,700,000
Ababosone Primary School	200,000.00			200,000	200,000
Abbey Primary School	200,000.00			200,000	200,000
El-Hagarsu Primary School	400,000.00			400,000	400,000
Elwak Girls Primary School	400,000.00			400,000	400,000

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

Aba Iyesa Water Point Primary School	400,000.00			400,000	400,000
Abbey Umur Primary School	200,000.00			200,000	200,000
Sukela Bima Primary School	120,000.00			120,000	120,000
Al-Irshad Integ Primary School	200,000.00			200,000	200,000
Al-Uweis Primary School	400,000.00			400,000	400,000
Elwak Deb Primary School	400,000.00			400,000	400,000
Al-Rowdha Integ Primary School	320,000.00			320,000	320,000
Bulla Afya Primary School	200,000.00			200,000	200,000
Al-Uteibi Primary School	400,000.00			400,000	400,000
Senior Chief Adawa Pri	400,000.00			400,000	400,000
Chirole Primary School	200,000.00			200,000	200,000
Udole Primary School	120,000.00			120,000	120,000
Ada Kalo Primary School	120,000.00			120,000	120,000
Dabacity Primary School	200,000.00			200,000	200,000
Dauder Primary School	200,000.00			200,000	200,000
Domog Primary School	160,000.00			160,000	160,000
Ireskinto Primary School	120,000.00			120,000	120,000

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

Ardā Hagarsu Primary School	120,000.00			120,000	120,000
Dololo Primary School	200,000.00			200,000	200,000
El Golicha Primary School	200,000.00			200,000	200,000
Wargadud Primary School	400,000.00			400,000	400,000
Borehole 11 Primary School	400,000.00			400,000	400,000
Elele Primary School	200,000.00			200,000	200,000
Elram Primary School	200,000.00			200,000	200,000
Falama Primary School	120,000.00			120,000	120,000
Fincharo Primary School	200,000.00			200,000	200,000
Furaha Primary School	200,000.00			200,000	200,000
Chief Mohamed Jari Pri	400,000.00			400,000	400,000
Gedalo Primary School	200,000.00			200,000	200,000
Gesrebki Oda Primary School	200,000.00			200,000	200,000
Boji Garse Primary School	120,000.00			120,000	120,000
Nyatalio Primary School	160,000.00			160,000	160,000
Gode Primary School	200,000.00			200,000	200,000
Shimbir Fatuma Primary School	400,000.00			400,000	400,000

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

Har-Adhi Primary School	200,000.00			200,000	200,000
Harsanga Primary School	200,000.00			200,000	200,000
Harbati Primary School	120,000.00			120,000	120,000
Karsadamu Primary School	200,000.00			200,000	200,000
Kutayu Primary School	200,000.00			200,000	200,000
Elsafara Primary school			1,700,000.00	1,700,000	1,700,000
Corner S primary school			1,700,000.00	1,700,000	1,700,000
Alrishad Primary school			1,700,000.00	1,700,000	1,700,000
Wachile Primary school			1,700,000.00	1,700,000	1,700,000
Buge Primary school			1,700,000.00	1,700,000	1,700,000
Har Adhi primary school			1,700,000.00	1,700,000	1,700,000
Tootes primary school			1,700,000.00	1,700,000	1,700,000
Garse dam primary school			1,700,000.00	1,700,000	1,700,000
Dabacity primary school			1,700,000.00	1,700,000	1,700,000
Bojigarse primary school			1,700,000.00	1,700,000	1,700,000
Qobo primary school			1,700,000.00	1,700,000	1,700,000
Ires Godana primary school			1,700,000.00	1,700,000	1,700,000

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

Duse primary school			1,700,000.00	1,700,000	1,700,000
Kotulo Koche primary school			388,879.00	1,247,874	1,247,874
Chief Mohamed Jari primary school		858,995.00	1,700,000.00	1,700,000	1,700,000
Gesrebaki Doqa primary school			1,700,000.00	1,700,000	1,700,000
Medina primary school			1,700,000.00	1,700,000	1,700,000
Dololo primary school			5,500,000.00	5,500,000	5,500,000
Elsafara Primary school			5,500,000.00	5,500,000	5,500,000
Nyat Alio primary school			5,500,000.00	5,500,000	5,500,000
Qalanqesa primary school			1,000,000.00	1,000,000	1,000,000
Sukela Bima primary school		1,000,000.00		1,000,000	1,000,000
Weledo primary school		1,000,000.00		1,000,000	1,000,000
<b>Total</b>	<b>57,900,000</b>	<b>2,858,995</b>	<b>45,088,879</b>	<b>105,847,874</b>	<b>105,847,874</b>
<b>8.0 Secondary Schools Projects</b>					
Tawakal secondary school	400000			400,000	400,000
Elwak Secondary school	400,000.00			400,000	400,000
Shimpir Fatuma secondary school	5,200,000.00			5,200,000	5,200,000

**MANDERA SOUTH Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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Elwak Secondary school	800,000.00			800,000	800,000
Elwak Girls secondary school	800,000.00			800,000	800,000
Shimpir Fatuma secondary school	800,000.00			800,000	800,000
Wargadud secondary school	800,000.00			800,000	800,000
Chief Mohamed Jari secondary school	800,000.00			800,000	800,000
Fincharo Mixed secondary school	800,000.00			800,000	800,000
Elwak Secondary school	300,000.00			300,000	300,000
Elwak secondary school		700,000.00		700,000	700,000
Tawakal secondary school		1,700,000.00		1,700,000	1,700,000
Elwak secondary school		450,000.00		450,000	450,000
El-Hagarsu mixed day sec		450,000.00		450,000	450,000
Elwak girls sec		450,000.00		450,000	450,000
Elwak DEB mixed day sec		450,000.00		450,000	450,000
Tawakal mixed day sec		450,000.00		450,000	450,000
Fincharo Mixed sec		450,000.00		450,000	450,000
Shimbir Fatuma Sec		450,000.00		450,000	450,000
Wargadud secondary		450,000.00		450,000	450,000

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

Borehole 11 sec		450,000.00		450,000	450,000
Chief Mohamed jari sec		450,000.00		450,000	450,000
Kutulo Girls Model sec		450,000.00		450,000	450,000
Tawakal secondary school		400,000.00		400,000	400,000
				-	
<b>Total</b>	<b>11,100,000</b>	<b>7,750,000</b>	<b>-</b>	<b>18,850,000</b>	<b>18,850,000</b>
<b>9.0 Tertiary institutions Projects</b>				-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10.0 Security Projects</b>					
Burmayi police line	5,200,000.00			5,200,000	5,200,000
Elwak Chief Office	600,000.00			600,000	600000
Kotulo police line	3,000,000.00			3,000,000	3000000
Kotulo police line	800,000.00			800,000	800000
Borehoe 11AP camp		6,000,000.00		6,000,000	6000000
Borehoe 11AP camp		400,000.00		400,000	400000
Qarsadamu Ap camp		6,000,000.00		6,000,000	6000000

**MANDERA SOUTH Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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Qarsadamu Ap camp			400,000.00			400,000	400000
Qalanqalesa police station			4,500,000.00			4,500,000	4500000
Borehole 11 police Line			4,500,000.00			4,500,000	4500000
Elwak police station			5,500,000.00			5,500,000	5,500,000.00
						-	
<b>Total</b>	<b>9,600,000</b>	<b>27,300,000</b>				<b>36,900,000</b>	<b>36,900,000</b>
<b>11.0 Acquisition of assets</b>							
NG CDF office	11,000,000	11,000,000.00				22,000,000	22,000,000
						-	
<b>Total</b>	<b>11,000,000</b>	<b>11,000,000</b>				<b>22,000,000</b>	<b>22,000,000</b>
<b>12.0 Other payments</b>							
<b>Total</b>							
<b>13.0 unallocated fund</b>							
Unapproved projects							
AIA							
PMC savings							
<b>Total</b>							

**MANDERA SOUTH Constituency**  
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**Annual Report and Financial Statements for The Year Ended June 30, 2022**

	137,088,879.00	49,091,009.00	45,088,879.00	231,268,767.00	219,430,509	4,646,052.4
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(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury

## **XII. Significant Accounting Policies**

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

### **1. Statement of Compliance and Basis of Preparation**

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

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

### **2. Reporting Entity**

The financial statements are for the NGCDF-MANDERA SOUTH 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.

*Significant Accounting Policies continued*

**7. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 10<sup>TH</sup> June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**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 30<sup>th</sup> June 2022.

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

**XIII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

	2021-2022	2020 - 2021
	Kshs	Kshs
B096975		16,000,000
B104638		19,000,000
A823624		18,367,724
B104877		6,000,000
B124858		10,000,000
B119559		10,000,000
B119948		12,000,000
B128191		6,900,000
B129153		6,000,000
B132246		6,000,000
B138914		13,000,000
B126208		7,100,000
B105003		10,000,000
B140646		12,000,000
B124604		9,000,000
b128609	6,000,000	
B155993	11,088,879	
B155882	20,088,879	
B164351	18,000,000	
B105661	44,000,000	
B105858	22,000,000	
B140997	34,000,000	
B128921	12,000,000	
B154118	15,000,000	
	<b>182,177,758</b>	<b>161,367,724</b>

**2. Compensation of Employees**

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,875,950	3,568,800
Gratuity to contractual employees	998,300	1,071,360
Employer Contributions Compulsory national social security schemes	196,000	311,040
<b>Total</b>	<b>5,070,250</b>	<b>4,951,200</b>

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

**3. Use of Goods and Services**

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	1,515,000	1,500,000
Utilities, supplies and services	4,586,761	1,112,666
Training expenses	1,500,000	1,500,000
Committee allowance	1,900,000	1,247,999
Office and general supplies and services	7,082,280	1,844,120
Other operating expenses	-	229,399
<b>Total</b>	<b>16,584,041</b>	<b>7,434,184</b>

**4. Transfer to Other Government Units**

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	121,247,121	15,952,126
Transfers To Secondary Schools (See Attached List)	30,520,000	24,300,000
<b>Total</b>	<b>151,767,121</b>	<b>40,252,126</b>

**5. Other Grants and Other transfers**

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – tertiary institutions (see attached list)	935,000	25,103,584
Security projects (see attached list)	29,000,000	23,100,000
Environment projects (see attached list)	2,900,000	-
Emergency projects (see attached list)	7,100,000	7,192,207
<b>Total</b>	<b>39,935,000</b>	<b>55,395,791</b>

**6. Acquisition of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Construction of Buildings	16,000,000	5,000,000
Purchase of Office Furniture and General Equipment	-	-
<b>Total</b>	<b>16,000,000</b>	<b>5,000,000</b>

*MANDERA SOUTH Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Purchase of Office Furniture and General Equipment	-	-
<b>Total</b>	<b>16,000,000</b>	<b>5,000,000</b>

**MANDERA SOUTH Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**  
**Notes to the Financial Statements (Continued)**

**7. Cash Book Bank Balance**

	Kshs	Kshs
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Equity-Mandera Branch-1000261176664</i>	1,912,352	49,091,006
<b>Total</b>	1,912,352	49,091,006

**8. Balances Brought Forward**

	2021-2022 (1 <sup>st</sup> July 2021)	2020-2021 (1 <sup>st</sup> July 2020)
	Kshs	Kshs
Bank accounts	49,091,006	756,582
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	49,91,006	756,582

**9. Other Important Disclosures**

**9.1. Unutilized Fund (See Annex 1)**

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	46,055	182,014
Amounts due to other Government entities (see attached list)	0	55,697,875
Amounts due to other grants and other transfers (see attached list)	4,600,000	27,300,000
Acquisition of assets	-	11,000,000
Funds pending approval	-	-
<b>Total</b>	<b>4,646,055</b>	<b>94,179,889</b>

**MANDERA SOUTH Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**  
*Notes To The Financial Statements (Continued)*

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**9.2 PMC account Balances (See Annex 2)**

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	2,355	11,626
<b>Total</b>	<b>2,355</b>	<b>11,626</b>

**MANDERA SOUTH Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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**Annex 1 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2020/2022	Outstanding Balance 2020/2021	Comments
<b>Compensation of employees</b>		-		
<b>Use of goods &amp; services</b>		46,052	182,014	
<b>Amounts due to other Government entities</b>				
Elsafara primary school			1,700,000	
Corner S primary school			1,700,000	
Alrishad primary school			1,700,000	
Wachile Primary school			1,700,000	
Buqe primary school			1,700,000	
Har Adhi primary school			1,700,000	
Tootes Primary school			1,700,000	
Garse dam primary school			1,700,000	
Dabacity primary school			1,700,000	
Bojigarse primary school			1,700,000	
Qobo primary school			1,700,000	
Ires Godana primary school			1,700,000	
Duse primary school			1,700,000	
Kotulo Koche primary school			3,400,000	
Chief Mohamed Jari primary school			1,700,000	
Gesrebaki Doqa primary school			1,700,000	
Medina primary school			1,700,000	
Dololo primary school			5,500,000	
Elsafara primary school			5,500,000	
Nyat Alio primary school			5,500,000	
Qalanqesa primary school			1,000,000	
Sukela Bima primary school			1,000,000	
Weledo primary school			1,000,000	
Tawakal secondary school			1,700,000	
Tawakal Secondary school			400000	
Elwak Secondary school			700,000	
Tawakal mixed day secondary			87,874	
Fincharo Mixed secondary			450,000	
Shimbir Fatuma Secondary			450,000	
Wargadud secondary			450,000	
Borehole II secondary			450,000	
Chief Mohamed Jari secondary			450,000	
Kutolu Girls Model secondary			450,000	
<b>Sub-Total</b>		<b>0</b>	<b>55,687,874</b>	
<b>Amounts due to other grants and other transfers</b>				
Borehole II AP Camp			6,400,000	
Qarsadamu AP camp			6,400,000	
Borehole II police line			4,500,000	
Elwak police station			5,500,000	
Qalanqalesa police station			4,500,000	
Bursary Tertiary		4,600,000		

**MANDERA SOUTH Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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Name	Brief Transaction Description	Outstanding Balance 2020/2022	Outstanding Balance 2020/2021	Comments
Sub-Total		4,600,000	27,300,000	
Acquisition of assets		0	11,000,000	
Construction of NG CDF Office				
Others ( <i>specify</i> )				
Sub-Total				
Funds pending approval				
Grand Total		4,646,052	94,179,889	

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

**Annex 2 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f (Kshs) 2021/22	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	5,000,000	22,000,000		27,000,000
Transport equipment				
Office equipment, furniture and fittings	1,500,000	-	-	1,500,000
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>6,500,000</b>	<b>22,000,000</b>		<b>28,500,000</b>

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

**Annex 3 –PMC Bank Balances As At 30<sup>th</sup> June 2022**

PMC	Bank	Account number	Bank Balance 2021/2022	Bank Balance 2020/2021
Elgocicha Primary School	Equity Bank,Mandera Branch	1000296776977	20	470
Dawder Primary School	Equity Bank,Mandera Branch	1000296752124	605	625
Wachile Primary School	Equity Bank,Mandera Branch	1000273641469	759.80	780
Chirole Primary School	Equity Bank,Mandera Branch	1000194074863	71.95	1591.95
Godhe Primary School	Equity Bank,Mandera Branch	1000262354827	(331.70)	397.70
Dadach Primary School	Equity Bank,Mandera Branch	1000176353476	90.00	930
Harwale Primary School	Equity Bank,Mandera Branch	1000297186592	420	420
Kutayu Primary School	Equity Bank,Mandera Branch	1000199593406	329.90	849.90
Borehole 11 Primary School	Equity Bank,Mandera Branch	1000297179754	390.00	1150
Wargadud AP Camp	Equity Bank,Mandera Branch	1000178994580	0	520
<b>Total</b>			<b>2,355</b>	<b>11,626</b>

**MANDERA SOUTH Constituency**

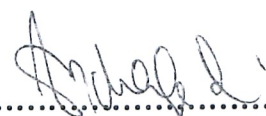
**National Government Constituencies Development Fund (NGCDF)**

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

**Annex 4: Progress On Follow Up of Auditor Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue/Observation from the 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)
1	Variance between financial statements and supporting documents	The issue was discussed by NG-CDF Committee and is waiting guidance on the discussion from national assembly on the way forward	Dr.Mohamud Gedi Fund Manager Mandera South NGCDF	Not Resolved	December 2023
2	Cash and Cash Equivalent	”	”	”	”
3	Budget control and performance	”	”	”	”
4	Project implementation status	”	”	”	”
5	Unanalysed balances	”	”	”	”
6	Non provision of documentation on transfer to other government entities	”	”	”	”
7	Un supported emergency projects	”	”	”	”
8	Un supported security project	”	”	”	”
9.	Un confirmed statutory deductions	”	”	”	”



Name: Dr. Momud Gedi  
Fund Account Manager.

FUND ACCOUNT MANAGER  
NGCDF MANDERA SOUTH  
P. O. Box 10 - 70301,  
ELWAK

*MANDERA SOUTH Constituency  
National Government Constituencies Development Fund (NGCDF)  
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