

REPUBLIC OF KENYA



Enhancing Accountability



REPORT	
THE NATIONAL ASSEMBLY	
PRESENTED	
OF	DATE: 21 OCT 2021
	DAY: <u>Thursdays</u>
TABLED	<u>LOMP</u>
THE AUDITOR-GENERAL	
CLERK-AT THE-TABLE:	<u>Mr. Maira Wanjiku</u>

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

Core Values

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

(b) Key Management

The NGCDF Manderla North Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	ADAN SALAH MUSTAFA
2.	Sub-County Accountant	TOM MBOYA OSINGO
3.	Chairman NGCDFC	BASHIR NOOR ISMAIL
4.	Member NGCDFC	MOHAMED MUSA

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Manderla North Constituency Headquarters

P.O. Box 23 - 70302
Opposite Rhamu Post Office
Along Nairobi - Mandera Highway
Rhamu, Mandera

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF Mandera North Constituency Contacts

Telephone: (254) 722471247
E-mail: cdfmanderanorth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Mandera North Constituency Bankers

1. Equity Bank (Kenya) Limited
Mandera Branch
P.O. Box 536 - 70300
Mandera, Kenya

Equity Bank (Kenya) Limited.
1000261174117

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MÁNDERA NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

The budget performance against the actual amount was not impressive with 60% absorption rate for the financial year 2018/2019. However, for the amount receipt the absorption rate was 87% meaning the funds received during the year under review was properly utilized. This can be seen on page 9 (summary statement of appropriation) of the financial statement. Amount receipts was Ksh 108,784,483 out of Ksh 163,825,360 which was budget for the financial year 2018/2019.

During the financial year under review the constituency was able to issue bursary to deserving and needy student within the constituency with 97% distribution of the amount received as at 30/6/2019. Twenty-One projects were implemented and were complete and in use; 14 for primary schools and seven secondary schools project.

Constituents are well informed on the NG CDF function and coming forward with their proposal to improve the general wellbeing of residents. Peace and security are the major concern due scarce resource within the pastoral communities along the constituency boundary as a result of climatic changes.

All projects are of urgency in nature to constituency, hence it becomes difficult to implement them since funds are received quarterly and like in financial year 2018/2019 more than 50% of the budget was received in the financial year 2019/2020 thus interfering with annual constituency program.

To rip the maximum benefits to the residents NG CDF funds should be disbursed within the financial year to ensure smooth transformation of the area covered.

Programs and projects should be designed to mitigate the effect of climate change both in the short time and long term.

More public education should be carried out to encourage pastoralists to take their children to school to improve literacy levels.

Sign



Bashir Noor Ismail

CHAIRMAN NGCDF COMMITTEE

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

STATEMENT OF MANDERA NORTH 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 Mandera North shall prepare financial statements in respect of Mandera North. 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.

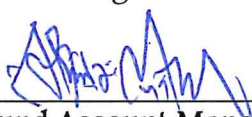
The Accounting Officer in charge of the NGCDF-MANDERA NORTH Constituency is responsible for the preparation and presentation of the Mandera North financial statements, which give a true and fair view of the state of affairs of the Mandera North for and as at the end of the financial year (period) ended on June 30, 2019. 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 Mandera North; (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 Mandera North; (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 NORTH Constituency accepts responsibility for the Mandera North 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 Mandera North's financial statements give a true and fair view of the state of Mandera North transactions during the financial year ended June 30, 2019, and of the Mandera North financial position as at that date. The Accounting Officer charge of the NGCDF-MANDERA NORTH Constituency further confirms the completeness of the accounting records maintained for the Mandera North, which have been relied upon in the preparation of the Mandera North financial statements as well as the adequacy of the systems of internal financial control.

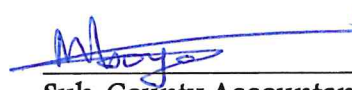
The Accounting Officer in charge of the NGCDF-MANDERA NORTH Constituency confirms that the Mandera North has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Mandera North funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Mandera North 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 NORTH Constituency financial statements were approved and signed by the Accounting Officer on 30th June 2019



Fund Account Manager
Name: ADAN SALAH MUSATAFA

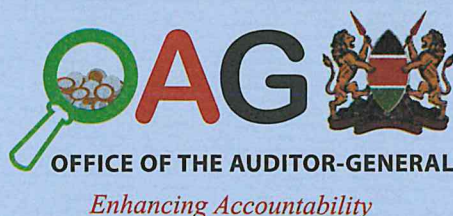


Sub-County Accountant
Name: TOM MBOYA OSINGO
ICPAK Member Number:

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REPUBLIC OF KENYA

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mandera North Constituency set out on pages 6 to 29, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Mandera North Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Transfer to Other Government Entities

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfer to other Government Units totalling to Kshs.59,040,000. The balance includes, under transfer to secondary schools, an amount of Kshs.5,900,000 whose full specifications of the projects procured were not specified in the tender documents.

Consequently, the accuracy, completeness and validity of the expenditure amounting to Kshs.5,900,000 for the year ended 30 June, 2019 could not be ascertained.

2. Other Grants and Other Transfers

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers balance of Kshs.35,668,409. The following observations were made:

2.1 Unsupported Bursaries

The balance includes disbursed bursaries to various tertiary and secondary institutions amounting to Kshs.26,908,409. However, an amount of Kshs.9,658,409 had not been supported by official receipts or acknowledgement letters by the beneficiary institutions.

Consequently, the accuracy, completeness and validity of the expenditure for bursaries of Kshs.9,658,409 for the year ended 30 June, 2019 could not be ascertained.

2.2 Unsupported Sports Equipment

The balance also includes payments amounting to Kshs.1,000,000 for purchase of sports equipment. However, the procured items were not taken on charge in the stores ledger and counter requisition and issue notes were not provided.

In the circumstances, the accuracy, completeness and validity of the expenditure for sports equipment amounting to Kshs.1,000,000 for the year ended 30 June, 2019 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 North Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.177,383,075 and Kshs.122,342,198 respectively, resulting to an under-funding of Kshs.55,040,877 or 31% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.177,383,075 and Kshs.105,873,597 respectively, resulting to an under expenditure of Kshs.71,509,478 or 40 % of the budget.

The underfunding and underperformance affected the 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. However, the Management has indicated the issues as resolved yet Parliament has not discussed the report.

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, I confirm that, nothing 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. Delay in Project Implementation

Review of the Project Implementation Status (PIS) as at 30 June, 2019 showed that Management allocated a total of Kshs.89,173,993 to fifty-nine (59) projects. Twenty-six (26) projects with an allocation amounting to Kshs.12,035,000 were completed, two (2) with an allocation amounting to Kshs.7,000,000 had not started and thirty (30) projects with an allocation amounting to Kshs.8,410,000 were on-going.

In the circumstances, I am unable to confirm whether the public will obtain value for money from the delayed projects.

2. Irregular Emergency Reserve Fund

Also included in the balance is an expenditure on emergency amounting to Kshs.5,145,000 which in turn includes Kshs.2,148,000 for renovation of classrooms. However, the National Government Constituencies Development Fund Board was not notified of the emergency within 30 days of its occurrence as required by Section 20(1&2) of the National Government Constituencies Regulations, 2016.

In the circumstances, the probity of the expenditure on renovation of classrooms of Kshs.2,148,000 as at 30 June, 2019 could not be ascertained.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 control that are identified during the audit.

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

06 October, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MANDERA NORTH CONSTITUENCY

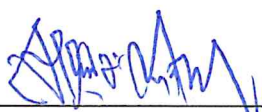
Reports and Financial Statements

For the year ended June 30, 2019

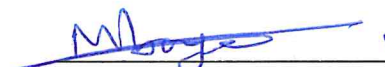
III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	108,784,483	74,353,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		108,784,483	74,353,447
PAYMENTS			
Compensation of employees	4	2,965,853	3,132,440
Use of goods and services	5	8,199,335	5,237,190
Transfers to Other Government Units	6	59,040,000	29,260,000
Other grants and transfers	7	35,668,409	34,648,000
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		105,873,597	72,277,630
SURPLUS/(DEFICIT)		2,910,886	2,075,817

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MANDERA NORTH Constituency financial statements were approved on 30th June 2019 and signed by:



Fund Account Manager
Name: ADAN SALAH MUSATAFA



Sub-County Accountant
Name: TOM MBOYA OSINGO
ICPAK Member Number:

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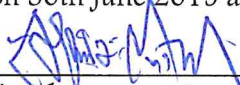
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA NORTH CONSTITUENCY**


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

IV. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	16,468,601	13,557,715
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		16,468,601	13,557,715
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		16,468,601	13,557,715
FINANCIAL LIABILITIES			
Accounts Payable		-	-
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		16,468,601	13,557,715
REPRESENTED BY			
Fund balance b/fwd	13	13,557,715	11,481,898
Surplus/Defict for the year		2,910,886	2,075,817
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		16,468,601	13,557,715

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MANDERA NORTH Constituency financial statements were approved on 30th June 2019 and signed by:


Fund Account Manager
Name: ADAN SALAH MUSATAFA


Sub-County Accountant
Name: TOM MBOYA OSINGO
ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MANDERA NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019


V. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	108,784,483	74,353,447
Other Receipts	3	-	-
Total receipts		108,784,483	74,353,447
Payments			
Compensation of Employees	4	2,965,853	3,132,440
Use of goods and services	5	8,199,335	5,237,190
Transfers to Other Government Units	6	59,040,000	29,260,000
Other grants and transfers	7	35,668,409	34,648,000
Other Payments	9	-	-
Total payments		105,873,597	72,277,630
Total Receipts Less Total Payments		2,910,886	2,075,817
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		2,910,886	2,075,817
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		2,910,886	2,075,817
Cash and cash equivalent at BEGINNING of the year	13	13,557,715	11,481,898
Cash and cash equivalent at END of the year		16,468,601	13,557,715

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MANDERA NORTH Constituency financial statements were approved on 30th June 2019 and signed by:



Fund Account Manager
Name: ADAN SALAH MUSTAFA



Sub-County Accountant
Name: TOM MBOYA OSINGO
ICPAK Member Number:

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

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments B	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,876	68,342,199	177,383,075	122,342,198	55,040,877	69%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	#DIV/0!
PAYMENTS						
Compensation of Employees	3,572,000	535,037	4,107,037	2,965,853	1,141,184	72%
Use of goods and services	5,534,663	4,842,304	10,376,967	8,199,335	2,177,632	79%
Transfers to Other Government Units	62,635,000	55,860,345	118,495,345	59,040,000	59,455,345	50%
Other grants and transfers	37,299,212	7,019,938	44,319,150	35,668,409	8,650,741	81%
Acquisition of Assets	-	2,500	2,500	-	2,500	0.0%
Other Payments	-	82,075	82,075	-	82,075	0.0%
TOTALS	109,040,876	68,342,199	177,383,075	105,873,597	71,509,478	60%

Adjustment is made up of the opening balance as at 1st July 2018 of Kshs. 13,557,715.20 and amount due from the Board form NG-CDFB as at the end of financial year 2017-2018 of Kshs. 54,784,484.

From the above statement items underutilized below 90% are as a result of late disbursement of funds from National Government Constituency Development Fund Board in time. Projects from the financial year 2017/2018 where given priority as funding from that financial year was received during this current financial year hence not much done concerning the financial year 2018/2019 budgeted items.

The NGCDF-MANDERA NORTH Constituency financial statements were approved on 30th June 2019 and signed by:


Fund Account Manager

Name: ADAN SALAH MUSTAFA


Sub-County Accountant

Name: TOM MBOYA OSINGO

ICPAK Member Number:

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

VII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	2018/2019	Kshs	Kshs	Kshs	2018/2019	Kshs	2018/2019	Kshs	2018/2019	Kshs
1.0 Administration										
Employees' Salaries	3,572,000.00		535,037.00		4,107,037.00		2,965,853.00		1,141,184.00	
Goods and Services	1,628,452.53		2,981,789.11		4,610,241.64		4,422,935.00		187,306.64	
Committee Expenses	1,092,000.00		239,100.00		1,331,100.00		1,272,000.00		59,100.00	
Sub-Total	6,292,452.53		3,755,926.11		10,048,378.64		8,660,788.00		1,387,590.64	
2.0 Monitoring and Evaluation										
Goods and Services	300,226.27		348,414.89		648,641.16		310,000.00		338,641.16	
Committee Expenses	1,213,984.42		73,000.00		1,286,984.42		995,000.00		291,984.42	
Capacity Building of NG-CDFs/PMCs	1,300,000.00		1,200,000.00		2,500,000.00		1,199,400.00		1,300,600.00	
Sub-Total	2,814,210.69		1,621,414.89		4,435,625.58		2,504,400.00		1,931,225.58	
7.0 Primary School Projects										
Al hidaya Primary School	-		2,000,000		2,000,000.00		2,000,000.00		-	
Ladeni Primary School	-		1,700,000		1,700,000.00		1,700,000.00		-	
Awara Primary School	-		1,700,000		1,700,000.00		1,700,000.00		-	
Abakaro Primary School	-		1,700,000		1,700,000.00		1,700,000.00		-	
Darusalam Primary School	-		1,700,000		1,700,000.00		1,700,000.00		-	
Yabicho B primary School	-		2,000,000		2,000,000.00		2,000,000.00		-	
Libin Nomadic Girls Primary School	-		1,700,000		1,700,000.00		1,700,000.00		-	
Qorahey Primary School	-		1,150,000		1,150,000.00		1,150,000.00		-	
Garablaga Pry School	-		2,000,000		2,000,000.00		2,000,000.00		-	

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

Degmarer Primary School	-	1,700,000	1,700,000.00	1,700,000.00	1,700,000.00	-
Senior Dahir Arab Pry School	-	1,700,000	1,700,000.00	1,700,000.00	1,700,000.00	-
Gofa Primary School	-	1,700,000	1,700,000.00	1,700,000.00	1,700,000.00	-
Barwaqo Primary School	-	450,000	450,000.00	450,000.00	450,000.00	-
Sarman Primary School	-	1,700,000	1,700,000.00	1,700,000.00	1,700,000.00	-
Lanqura Primary School	-	450,000	450,000.00	450,000.00	450,000.00	-
Dagahtul Primary School	-	2,000,000	2,000,000.00	2,000,000.00	2,000,000.00	-
Marothile Primary School	-	300,000	300,000.00	300,000.00	300,000.00	-
Kubi Primary School	-	1,500,000	1,500,000.00	1,500,000.00	1,500,000.00	-
Bambo west Primary School	-	1,700,000	1,700,000.00	1,700,000.00	1,700,000.00	-
Tinfa Primary School	-	1,500,000	1,500,000.00	1,500,000.00	1,500,000.00	-
Garablaga Primary School	-	2,000,000	2,000,000.00	2,000,000.00	2,000,000.00	-
Upper Hill Primary School	-	1,700,000	1,700,000.00	1,700,000.00	1,700,000.00	-
Al-furqan Integrated Primary School	-	1,700,000	1,700,000.00	1,700,000.00	1,700,000.00	-
Kalmalab Primary School	-	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	-
Kubi Hills Primary School	-	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	-
Daidai Primary School	-	305,345.00	305,345.00	305,345.00	300,000.00	5,345.00
Al-hidaya Primary School	3,000,000.00	-	3,000,000.00	3,000,000.00	1,500,000.00	1,500,000.00
Rhamu DEB Primary School	2,500,000.00	-	2,500,000.00	2,500,000.00	-	2,500,000.00
Towfiq Primary School	1,900,000.00	-	1,900,000.00	1,900,000.00	-	1,900,000.00
Jabibar Primary School	1,700,000.00	-	1,700,000.00	1,700,000.00	-	1,700,000.00
Tawakal Primary Sch	1,900,000.00	-	1,900,000.00	1,900,000.00	-	1,900,000.00
Shangalla Primary School	1,900,000.00	-	1,900,000.00	1,900,000.00	-	1,900,000.00
Al-hidaya Primary School	450,000.00	-	450,000.00	450,000.00	450,000.00	-
Yabicho primary School	1,500,000.00	-	1,500,000.00	1,500,000.00	-	1,500,000.00
Libin Nomadic Girls Primary School	2,050,000.00	-	2,050,000.00	2,050,000.00	-	2,050,000.00
Kalicha Primary School	1,200,000.00	-	1,200,000.00	1,200,000.00	-	1,200,000.00
Rhamu Dimtu Pri Sch	1,500,000.00	-	1,500,000.00	1,500,000.00	-	1,500,000.00
Garse Primary School	5,500,000.00	-	5,500,000.00	5,500,000.00	-	5,500,000.00
Burjohm Primary School	1,500,000.00	-	1,500,000.00	1,500,000.00	-	1,500,000.00
Saqira Primary School	950,000.00	-	950,000.00	950,000.00	-	950,000.00
Jiko Primary School	2,050,000.00	-	2,050,000.00	2,050,000.00	-	2,050,000.00
Qurdobo Primary School	1,100,000.00	-	1,100,000.00	1,100,000.00	-	1,100,000.00

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

Lanqura Pri Sch	2,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,000,000.00
Kobandaga Pri Sch	950,000.00	-	950,000.00	-	950,000.00	-	950,000.00
Daidai Pri Sch	950,000.00	-	950,000.00	-	950,000.00	-	950,000.00
Marothile Primary School	1,650,000.00	-	1,650,000.00	-	1,650,000.00	-	1,650,000.00
Ogorwein Primary School	2,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,000,000.00
Arda Hagarsu Primary	1,700,000.00	-	1,700,000.00	-	1,700,000.00	-	1,700,000.00
Quramathow Primary	1,700,000.00	-	1,700,000.00	-	1,700,000.00	-	1,700,000.00
Rhamu DEB Primary School	1,500,000.00	-	1,500,000.00	-	1,500,000.00	1,500,000.00	-
Al-Hidaya Primary School	1,200,000.00	-	1,200,000.00	-	1,200,000.00	1,200,000.00	-
Al-hidaya Primary School	450,000.00	-	450,000.00	-	450,000.00	450,000.00	-
Kubi Hills Primary School	210,000.00	-	210,000.00	-	210,000.00	210,000.00	-
Jiko Primary School	210,000.00	-	210,000.00	-	210,000.00	210,000.00	-
Ashabito Boarding Primary School	300,000.00	-	300,000.00	-	300,000.00	300,000.00	-
Sarman Primary School	300,000.00	-	300,000.00	-	300,000.00	300,000.00	-
Degmarer Primary School	210,000.00	-	210,000.00	-	210,000.00	210,000.00	-
Libin Nomadic Girls Primary School	210,000.00	-	210,000.00	-	210,000.00	210,000.00	-
Korma- adow Primary School	210,000.00	-	210,000.00	-	210,000.00	210,000.00	-
Burjohn Primary School	300,000.00	-	300,000.00	-	300,000.00	-	300,000.00
Garse Primary School	300,000.00	-	300,000.00	-	300,000.00	-	300,000.00
Al-hidaya Primary School	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00
Burjohn Primary School	390,000.00	-	390,000.00	-	390,000.00	390,000.00	-
Garse Primary School	390,000.00	-	390,000.00	-	390,000.00	390,000.00	-
Al-hidaya Primary School	260,000.00	-	260,000.00	-	260,000.00	260,000.00	-
Sub-Total	48,690,000.00	39,455,345.00	88,145,345.00	47,240,000.00	40,905,345.00	47,240,000.00	40,905,345.00
8.0 Secondary School Projects							
Golobia Sec School	2,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,000,000.00
Ashabito Boys Sec School	3,000,000.00	-	3,000,000.00	-	3,000,000.00	500,000.00	2,500,000.00
Olla Boys Secondary School	2,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,000,000.00
Olla Boys Secondary School	1,500,000.00	-	1,500,000.00	-	1,500,000.00	-	1,500,000.00

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

Libin Nomadic Girls Sec Sch	2,000,000.00	-	2,000,000.00	1,900,000.00	100,000.00
Sheikh Ali High School	1,225,000.00	-	1,225,000.00	1,225,000.00	-
Rhamu Dimtu Boys Secondary School	280,000.00	-	280,000.00	280,000.00	-
Olla Boys Secondary School	245,000.00	-	245,000.00	245,000.00	-
Gololbia Secondary School	245,000.00	-	245,000.00	245,000.00	-
Gololbia Secondary School	500,000.00	-	500,000.00	500,000.00	-
Olla Boys Secondary School	500,000.00	-	500,000.00	500,000.00	-
Ashabito Boys Sec School	-	2,500,000	2,500,000.00	2,500,000.00	-
Olla Boys Secondary School	-	2,500,000	2,500,000.00	2,500,000.00	-
Rhamu Dimtu Boys Secondary School	-	1,405,000	1,405,000.00	1,405,000.00	-
Sub-Total	13,495,000.00	6,405,000.00	19,900,000.00	11,800,000.00	8,100,000.00
9.0 Tertiary institutions projects					
SeyidAbass Technical Training Institute	-	10,000,000	10,000,000.00	-	10,000,000.00
Rhamu Vocational Training Centre	450,000.00	-	450,000.00	-	450,000.00
Sub-Total	450,000.00	10,000,000.00	10,450,000.00	-	10,450,000.00
TOTAL	62,635,000.00	55,860,345.00	118,495,345.00	59,040,000.00	59,455,345.00
4.0 Bursary and Social Security Programme					
Bursary Secondary Schools	7,300,218.89	782,000.00	8,082,218.89	7,396,409.00	685,809.89
Bursary Tertiary Schools	19,960,000.00	1,941,015.00	21,901,015.00	19,512,000.00	2,389,015.00
Sub-Total	27,260,218.89	2,723,015.00	29,983,233.89	26,908,409.00	3,074,824.89
10.0 Security Projects					
Wargadud Police	-	10,000	10,000.00	-	10,000.00
Ashabito Police Station	-	1,800,000	1,800,000.00	1,800,000	-
Rhamu Police Station	-	300,000	300,000.00	300,000	-
Rhamu AP Camp	2,300,000.00	-	2,300,000.00	-	2,300,000.00
Sub-Total	2,300,000.00	2,110,000.00	4,410,000.00	2,100,000.00	2,310,000.00

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

12.0 Others					
Other	-	82,075	82,075.00	-	82,075.00
Sub-Total	0.00	84,575.00	84,575.00	0.00	84,575.00
GRAND TOTAL	109,040,875.56	68,342,199.00	177,383,074.56	105,873,597.00	71,509,477.56

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

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IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Mandera North

The financial statements are for the NGCDF-MANDERA NORTH Constituency. The financial statements encompass the reporting Mandera North 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 Mandera North for all the years presented.

a) Recognition of Receipts

The Mandera North recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Mandera North.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to Mandera North)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Mandera North.

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

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO	A855918	-	5,500,000
AIE NO	A892711	-	30,948,275
AIE NO	A892894	-	37,905,172
AIE NO	B005010	43,405,172	-
AIE NO	B005066	11,379,310	-
AIE NO	B030096	10,000,000	-
AIE NO	B030494	12,000,000	-
AIE NO	B006441	8,000,000	-
AIE NO	B042795	12,000,000	-
AIE NO	B042936	12,000,000	-
TOTAL		108,784,483	74,353,447

2. PROCEEDS FROM SALE OF ASSETS

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANDERA NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	2,842,883	1,937,300
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Employer contribution towards NSSF	123,010	58,140
Gratuity – paid	-	1,137,000
- Accrued	-	-
Other personnel payments	-	-
Total	2,965,853	3,132,440

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

MANDERA NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	140,000	55,700
Electricity	-	-
Water & sewerage charges	35,000	-
Office rent	540,000	540,000
Communication, supplies and services	20,000	95,000
Domestic travel and subsistence	187,300	592,700
Printing, advertising and information supplies & services	2,960	10,000
Rentals of produced assets	807,000	885,000
Training expenses	1,199,400	800,000
Hospitality supplies and services	70,540	53,000
Other committee expenses	465,000	559,000
Committee allowance	1,221,000	1,055,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	260,000	275,300
Fuel , oil & lubricants	160,000	220,000
Other operating expenses	-	-
Bank service commission and charges	39,635	45,490
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	51,500	51,000
Strategic Plan	3,000,000	-
TOTAL	8,199,335	5,237,190

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANDERA NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	47,240,000	20,560,000.00
Transfers to secondary schools (see attached list)	11,800,000	8,700,000.00
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	59,040,000	29,260,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bursary – secondary schools (see attached list)	7,396,409	5,218,000.00
Bursary – tertiary institutions (see attached list)	19,512,000	13,760,000.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	1,500,000
Security projects (see attached list)	2,100,000	7,200,000.00
Sports projects (see attached list)	1,000,000	2,000,000.00
Environment projects (see attached list)	515,000	1,500,000
Emergency projects (see attached list)	5,145,000	3,470,000.00
Total	35,668,409	34,648,000



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANDERA NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets

	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

MANDERA NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
Equity Bank – Manderera Branch A/c no. 1000261174117	16,468,601	13,557,715
Total	16,468,601	13,557,715
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (specify)	-	-
Total	16,468,601	13,557,715
[Provide cash count certificates for each]		

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

MANDERA NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Total				-

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

12A. RETENTION

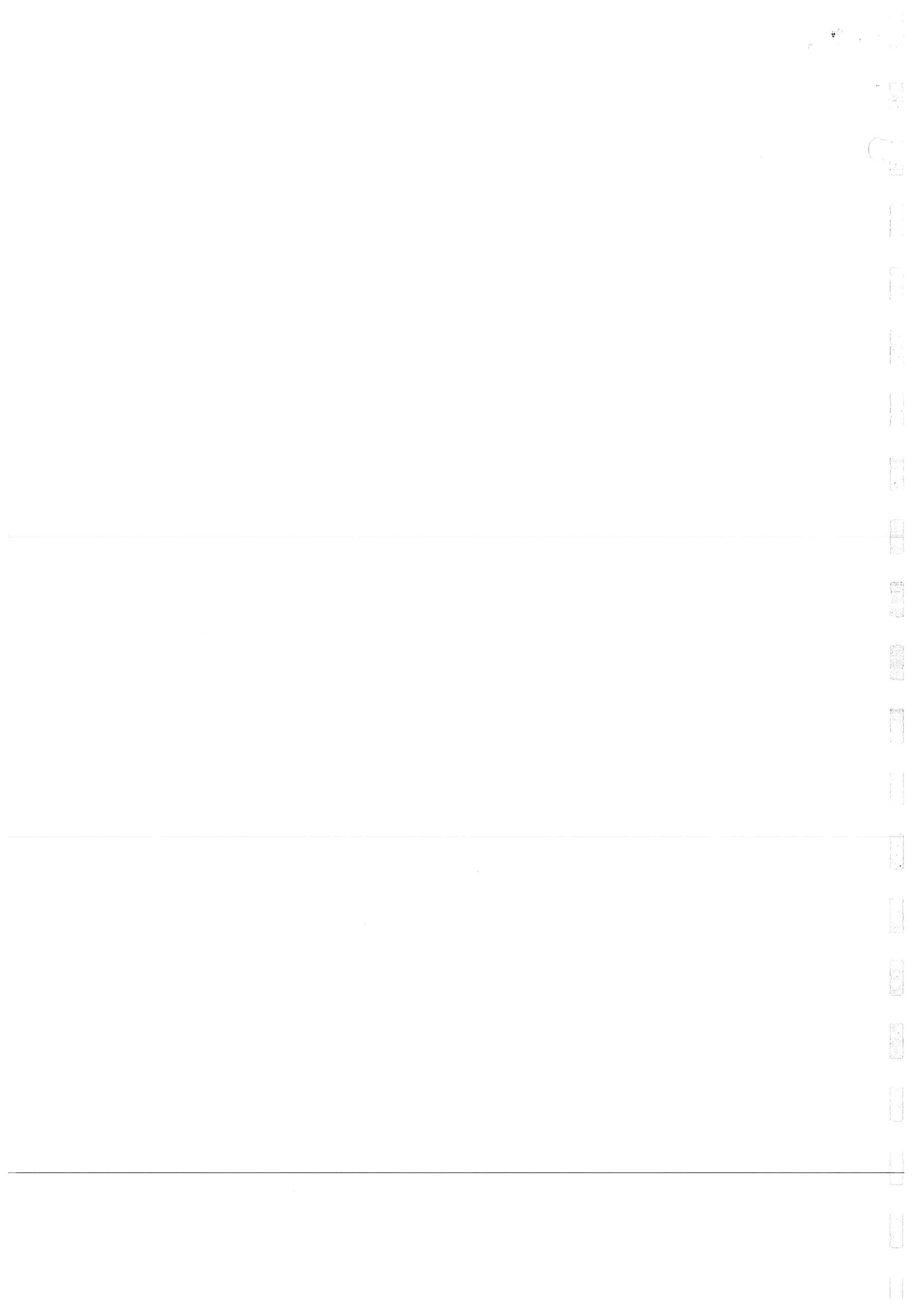
	2018 - 2019 Kshs	2017-2018 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

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

[Provide short appropriate explanations as necessary]



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

MANDERA NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	13,557,715	18,397,014
Cash in hand	-	-
Imprest	-	-
Total	13,557,715	18,397,014

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

MANDERA NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	130,000
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	130,000

15.2: PENDING STAFF PAYABLES

	Kshs	Kshs
NGCDFC Staff	-	-
Others (specify)	-	-
	-	-

15.3: UNUTILIZED FUND (See Annex 1)

	Kshs	Kshs
Compensation of employees	961,184	535,037
Use of goods and services	2,357,632	4,842,304
Amounts due to other Government entities (see attached list)	59,455,345	55,860,345
Amounts due to other grants and other transfers (see attached list)	8,650,741	6,889,938
Acquisition of assets	2,500	2,500
Others (specify)	82,075	82,075
	<u>71,509,477.00</u>	<u>68,212,199.00</u>

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANDERA NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 2)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	114,625.80	33,560.70
TOTAL	114,625.80	33,560.70



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA NORTH CONSTITUENCY

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

ANNEX 1 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees	NG-CDFC staffs salaries	961,184	535,037	
Use of goods & services	Committee sitting allowances, travel and subsistence and other general office administrations	2,357,632	4,842,304	
Amounts due to other Government entities				
SeyidAbass Technical Training Institute	Construction of technical college	10,000,000	10,000,000	
Rhamu Vocational Training Centre	Construction of 3 door toilets	450,000	0.00	
Ashabito Boys Sec School	Construction of Dining Hall (Phase One)	0.00	2,500,000	
Olla Boys Secondary School	Construction of Ino. Dormitory	0.00	2,500,000	
Rhamu Dimtu Boys Secondary School	Purchases and Delivery of Dining hall furnitures (11 tables @ 25,000/= and 113chairs @ 10,000/=)	0.00	1,405,000	
Gololbia Sec School	Construction of Ino. Laboratory block (Phase 1)	2,000,000	0.00	
Ashabito Boys Sec School	Completion of Dining hall/ Kitchen (Roofing, windows, doors, plastering, extension of kitchen wings, wiring, Painting, slab, fisher board and labelling)	2,500,000	0.00	
Olla Boys Secondary School	Completion of Ino. Dormitory (Window and Door fitting, Plastering, Partitioning of cubes, Wiring, Painting, slab, Fisher Board and Labelling)	2,000,000	0.00	
Olla Boys Secondary School	Construction of 2 single staff houses	1,500,000	0.00	
Libin Nomadic Girls Sec Sch	Completion of 400M chain link fencing	100,000	0.00	
Al hidaya Primary School	Construction of Multi-purpose hall (Phase One)	0.00	2,000,000	
Ladani Primary School	Construction of 2no. Classrooms	0.00	1,700,000	
Awara Primary School	Construction of 2no. Classrooms	0.00	1,700,000	
Abakaro Primary School	Construction of 2no. Classrooms	0.00	1,700,000	
Darusalam Primary School	Construction of 2no. classrooms	0.00	1,700,000	
Yabicho B primary School	Construction of administration block (phase one)	0.00	2,000,000	
Libin Nomadic Girls Primary School	Construction of 2no. Classrooms	0.00	1,700,000	
Qorahey Primary School	Construction of Ino. Classrooms @850,000/= and 2	0.00	1,150,000	

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NATIONAL GOVERNMENT MANDERA NORTH - (indicate actual name of the Mandera North)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Garablaa Pry School	door pit latrine 300,000/=			
	Construction of 2no. Classrooms @ 1,700,000/= and 2 door pit latrine 300,000/=	0.00	2,000,000	
Degmarer Primary School	Construction of 2no. Classrooms	0.00	1,700,000	
Senior Dahir Arab Pry School	Construction of 2no. Classrooms	0.00	1,700,000	
Gofa Primary School	Construction of 2no. Classrooms	0.00	1,700,000	
Barwaqo Primay School	Construction of 3 door pit latrine	0.00	450,000	
Sarman Primary School	Construction of 2no. Classrooms	0.00	1,700,000	
Lanqura Primary School	Construction of 3 door pit latrine	0.00	450,000	
Dagahtul Primary School	Construction of 2no. Classrooms @ 1,700,000/= and 2 door pit latrine 300,000/=	0.00	2,000,000	
Marothile Primary School	Construction of 2 door pit latrine	0.00	300,000	
Kubi Primary School	Construction of Underground water tank	0.00	1,500,000	
Bambo west Primary School	Construction 2no. Classrooms	0.00	1,700,000	
Tinfa Primary School	Construction of Underground Water tank	0.00	1,500,000	
Garablaa Primary School	Construction of 2no. Classrooms @ 1,700,000/= and 2 door pit latrine 300,000/=	0.00	2,000,000	
Upper Hill Primary School	Construction of 2no. classrooms	0.00	1,700,000	
Al-furqan Integrated Primary School	Construction of 2no. classrooms	0.00	1,700,000	
Kalmaalab Primary School	Construction of 2no. classrooms	0.00	1,700,000	
Kubi Hills Primary School	Construction of 2no. classrooms	0.00	1,700,000	
Daidai Primary School	Construction of 2 door toilets	5,345	305,345	
Al-hidaya Primary School	Completion of multi-purpose (Roofing, ceilings, windows, doors, plastering, wiring, paintings and project labelling).	1,500,000	0.00	
Rhamu DEB Primary School	Construction of Ablution block	2,500,000	0.00	
Towfiq Primary School	Constructions of 2no. classrooms	1,900,000	0.00	
Jabibar Primary School	Construction of Underground Water tank 50M ³	1,700,000	0.00	
Tawakal Primary Sch	Constructions of 2no. classrooms	1,900,000	0.00	
Shangalla Primary School	Constructions of 2no. classrooms	1,900,000	0.00	
Yabicho primary School	Construction of 3 door toilets	1,500,000	0.00	
Libin Nomadic Girls Primary School	Completion of administration block (Plastering, wiring, fitting of doors and windows, ceiling board painting and labelling)	2,050,000	0.00	
Kalicha Primary School	Construction of 2no. Classrooms @ 950,000/= and 1no. door toilet at 150,000/=	1,200,000	0.00	

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NATIONAL GOVERNMENT MANDERA NORTH - (indicate actual name of the Mandera North)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Rhamu Dimtu Pri Sch	Renovation of 4no. Classrooms (Replacement of doors and windows, floor screening, plastering, painting, repair of black boards, fisher board and labelling)	1,500,000	0.00	
Garse Primary School	Construction of Administration block (Phase 1)	5,500,000	0.00	
Burjohn Primary School	Drilling Borehole 2,900,000/=, installation of casing and Screens 1,400,000/=, Provision of Gravel Packing 350,000/=, Development of the Borehole 500,000/= and Pump Testing for 24 Hours 350,000/=	1,500,000	0.00	
Saqira Primary School	Completion of Borehole Drilling (Development of the Borehole 500,000/=, Gantry 450,000/=, Pump Testing for 24 Hours 350,000/= and Demobilization and supervision 200,000/=)	950,000	0.00	
Jiko Primary School	Construction of 1no. Classrooms	2,050,000	0.00	
Qurdobo Primary School	Construction of 2no. Classrooms at 1,900,000/= & 1 toilets at 150,000/=	1,100,000	0.00	
Lanqura Pri Sch	Construction of 1no. Classrooms at 950,000/= & 1 toilets at 150,000/=	2,000,000	0.00	
Kobandaga Pri Sch	Construction of Ino. Dormitory (phase 1)	950,000	0.00	
Daidai Pri Sch	Construction of 1no. Classrooms	950,000	0.00	
Marothule Primary School	Construction of 2no. staff house 1,500,000/= and 1no. door toilets at 150,000/=	1,650,000	0.00	
Ogorwein Primary School	Construction of Ino. Dormitory (Phase 1)	2,000,000	0.00	
Arda Hagarsu Primary	Construction of Underground Water tank 50M ³	1,700,000	0.00	
Quramathow Primary	Construction of Underground Water tank 50M ³	1,700,000	0.00	
Burjohn Primary School	Purchases and Delivery of 60pcs Mattresses to Boarding wings	300,000	0.00	
Garse Primary School	Purchases and Delivery of 60pcs Mattresses to Boarding wings	300,000	0.00	
Al-hidaya Primary School	Purchases and Delivery of 120pcs Mattresses to Boarding wings	600,000	0.00	
Sub-Total		59,455,345	55,860,345	

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NATIONAL GOVERNMENT MANDERA NORTH - (indicate actual name of the Mandera North)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Amounts due to other grants and other transfers				
Ashabito Police Station	2no. Staff house @ 1,500,000/= and 2 door pit latrine @ 300,000/=	0.00	1,800,000	
Rhamu Police Station	Construction of 2 door toilets	0.00	300,000	
Darusalam Primary School	Purchase, Planting, Watering and fencing of trees	0.00	90,000	
Daidai Primary School	Purchase, Planting, Watering and fencing of trees	0.00	90,000	
Shirshir Primary School	Purchase, Planting, Watering and fencing of trees	0.00	90,000	
Ashabito Primary School	Purchase, Planting, Watering and fencing of trees	0.00	90,000	
Kalicha Primary School	Purchase, Planting, Watering and fencing of trees	0.00	90,000	
Abakaro Primary School	Purchase, Planting, Watering and fencing of trees	0.00	65,000	
Bursary for Secondary Schools	Payment of bursary to needy students in colleges and universities.	685,809.89	782,000	
Bursary for Tertiary Institutions	Payment of bursary to needy students in colleges and universities.	2,389,015.00	1,941,015	
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	2,265,916.45	1,541,923	
Wargadud Police	Staff house/Reporting Office	10,000	10,000	
Rhamu AP Camp	Construction of Underground Water tank 70M ³	2,300,000.00	0.00	
Rhamu DEB Primary School	Construction of waste disposal site	400,000.000	0.00	
RhamuDintu Boys Sec School	Construction of waste disposal site	300,000.000	0.00	
Ashabito Girls Secondary School	Construction of waste disposal site	300,000.000	0.00	
Sub-Total		8,650,741	6,889,938	
Sub-Total		71,424,902	68,127,624	
Acquisition of assets				
NG-CDF office furnitures	NG-CDF office furnitures	2,500	2,500.00	
Others (specify)				
Others	Vote book balances from various projects	82,075	82,075.00	
Sub-Total		84,575	84,575	
Grand Total		71509477	68,212,199	



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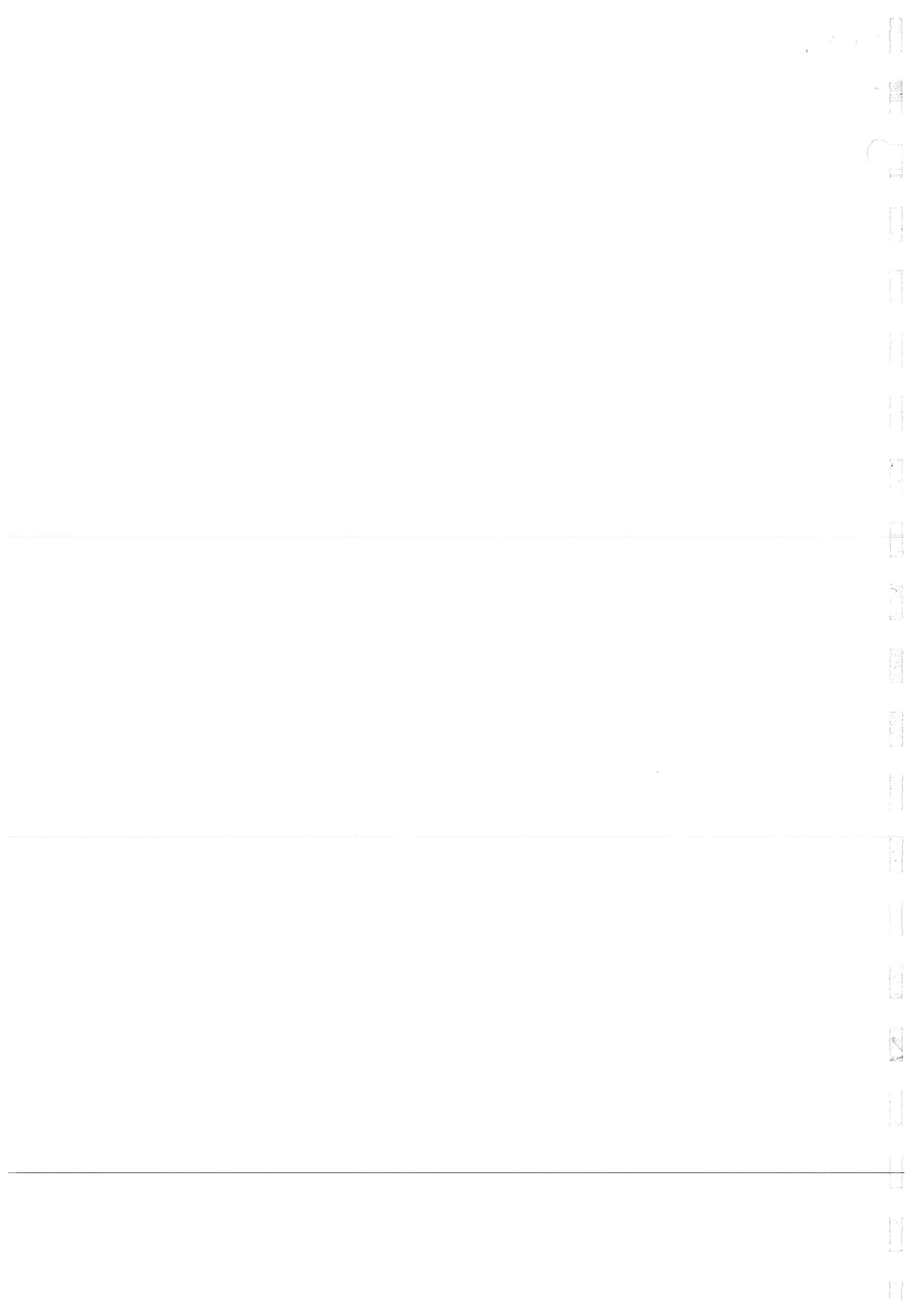
ANNEX 2 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
ABAKARO PRI SCH PMC	Equity	1000272430334	2,235.00	680.00
AL HIDAYA PRI PMC	Equity	1000277331408	8,410.00	4,050.00
ALFOWZAN PRI SCHOOL PMC	Equity	1000163839442	-	357.50
ASHABITO GIRLS SEC SCHOOL PMC	Equity	1000295105827	-	245.05
DOMOG PRI SCHOOL PMC	Equity	1000266616457	-	8,580.00
GARBAB PRI SCHOOL PMC	Equity	1000176219509	-	390.00
GIRISSA PRI SCHOOL PMC	Equity	1000176381044	-	890.00
GUTICHA CHIEF OFFICE PMC	Equity	1000176283136	-	780.00
MADO PRI SCHOOL PMC	Equity	1000264514060	-	1,000.00
MANDERA NORTH MOCKS ;PMC	Equity	1000167726161	-	1,020.00
MANDERA NORTH SUB COUNTY PMC	Equity	1000173449340	-	5,225.65
WARGADUD POLICE STATION PMC	Equity	1000164078306	-	120.00
BAMBO WEST PRI SCH PMC	Equity	1000264881793	70.00	530.00
BURJOHN PRIMARY SCH PMC	Equity	1000299952655	890.00	130.00
CHIEF DAHIR ARAB PRIMARY SCHOOL	Equity	1000299025693	140.00	330.00
LIBIN NOMADIC GIRLS SEC SCH PMC	Equity	1000167484139	3,760.00	4,120.00
OLLA BOYS SEC SCH PMC	Equity	1000262484562	1,280.00	3,250.00
SHEIKH ALI HIGH SCHOOL PMC	Equity	1000278962431	-	92.50
DARUSALAM PRI SCH PMC	Equity	1000267463618	1,750.00	740.00
GOLOBIA SEC SCH PMC	Equity	1000164385536	1,030.00	1,030.00
ASHABITO BOYS SEC SCH PMC	Equity	1000262654877	4,340.00	-
ASHABITO AP CAMP PMC	Equity	1000172264123	390.00	-
DAIDAI PRI SCH. PMC	Equity	1000266568190	17,080.00	-
GOFA PRI SCH. PMC	Equity	1000298879227	470.00	-



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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
KUBI PRI SCH. PMC	Equity	1000299025908	25.00	-
LANQURA PRIMARY SCHOOL PMC	Equity	1000297059216	657.50	-
MAROTHILE PRIMARY SCH PMC	Equity	1000271879721	5,158.95	-
RHAMU POLICE STATION PMC	Equity	1000168160234	1,280.00	-
SHIRSHIR PRI SCH PMC	Equity	1000299051977	15.00	-
TINFA PRI SCH PMC	Equity	1000162309025	60.00	-
UPPER HILL PRIMARY SCHOOL	Equity	1000299838753	2,307.50	-
YABICHO PRI SCH PMC	Equity	1000297189145	170.00	-
AL FURQAN INTE PRIMAFRY SCHOOL	Equity	1000294018105	2,795.35	-
DAGMARER PRI SCH. PMC	Equity	1000199975179	2.50	-
LADENI PRI SCH. PMC	Equity	1000297179048	860.00	-
QORAHEY PRIMARY SCHOOL PMC	Equity	1000297206425	530.00	-
ASHABITO BOARDING PRI SCH PMC	Equity	1000299025827	1,120.00	-
AWARA PRIMARY SCHOOL	Equity	1000299025350	630.00	-
Total			114,625.80	33,560.70



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	2,227,500.00	-	-	2,227,500.00
ICT Equipment, Software and Other ICT Assets	420,000.00	-	-	420,000.00
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	2,647,500.00	-	-	2,647,500.00

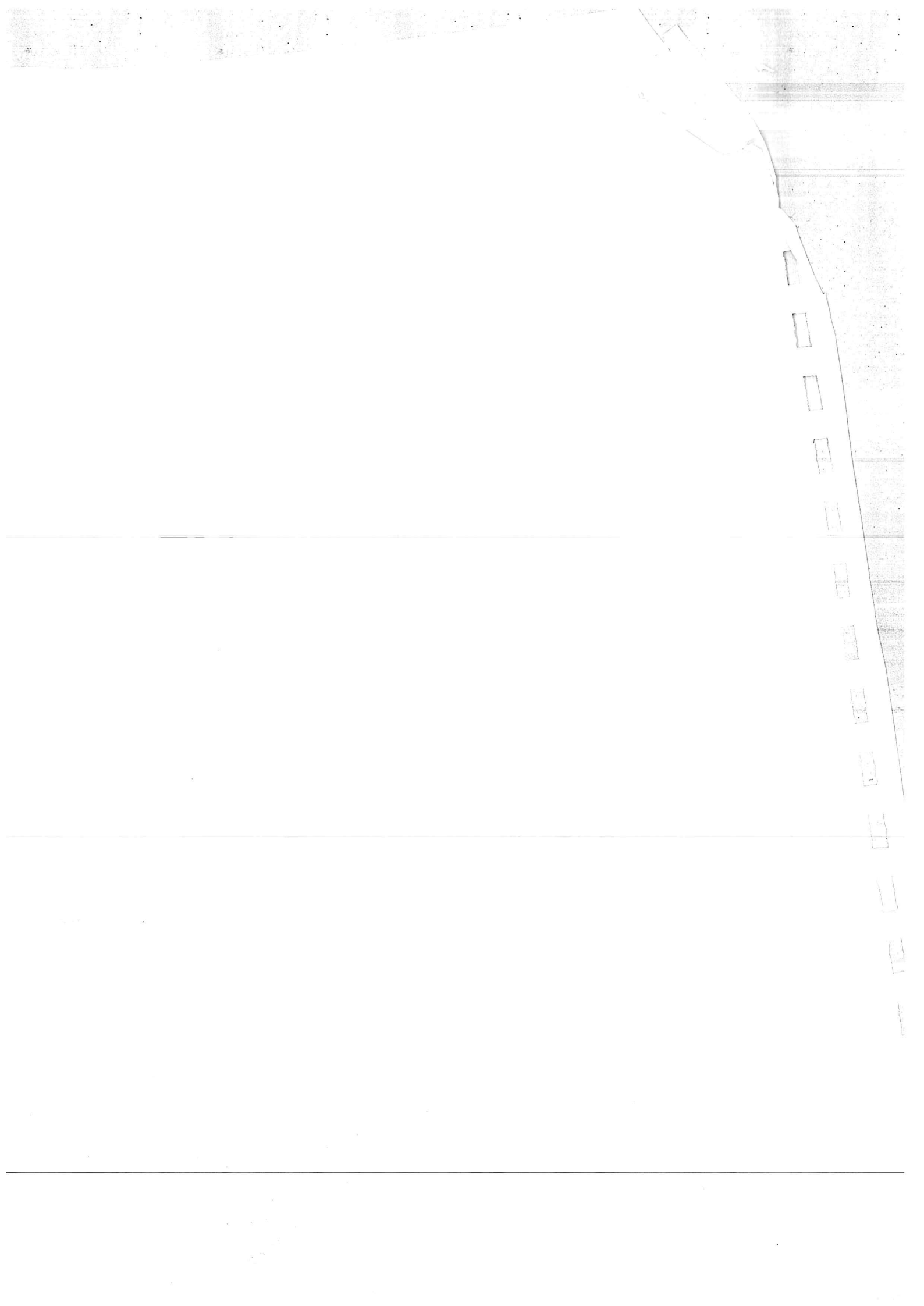
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 4 – PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

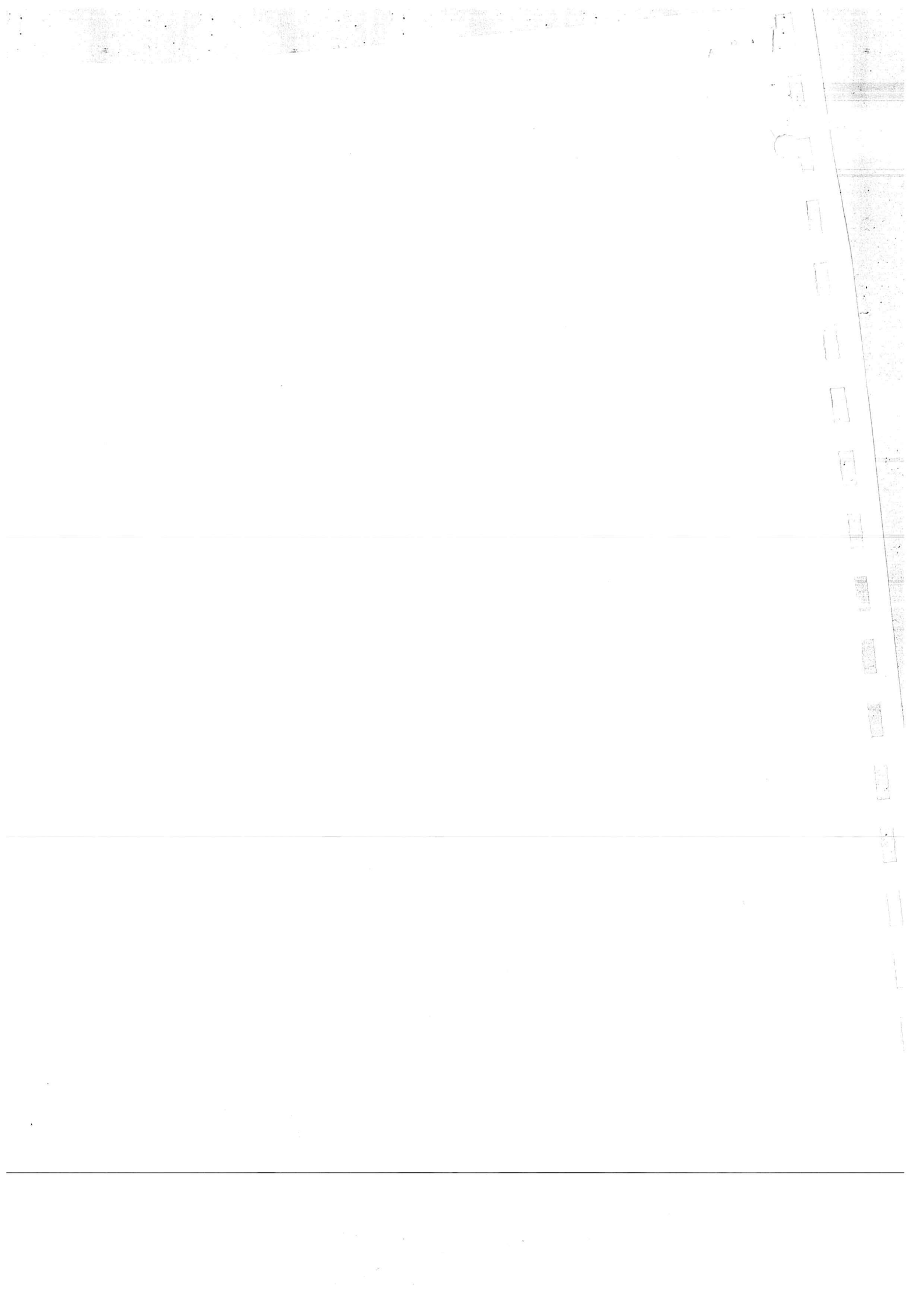
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time (Particulars) when expected to be resolved
1.0	Award of Contract for Capital Project Ksh 14,032,500.00	PMC have being trained on procurement procedure and Government Financial regulations on contract, responses containing attachments on supporting documents for contract awarded provided for audit verification.	FAM	Resolved	
2.0	Bank Accounts for Project Management Committee (PMC's)	Please find records relating to bank accounts maintained by various PMCs required by section 10 sub sections 15 (a) and (b). Attached is the registration certificate of PMC's	FAM	Resolved	
3.0	Constituency Oversight Committee	The Constituency Oversight Committee was not budgeted for in the approved code lists.	FAM	Resolved	
4.0	Store records revealed desks and sport kits worth Ksh. 5,097,180 were not received vide	The desks and sports kits were procured through PMCs who deliver the stores to intended schools directly without passing through NG-CDF office to reduce and avoid	FAM	Resolved	



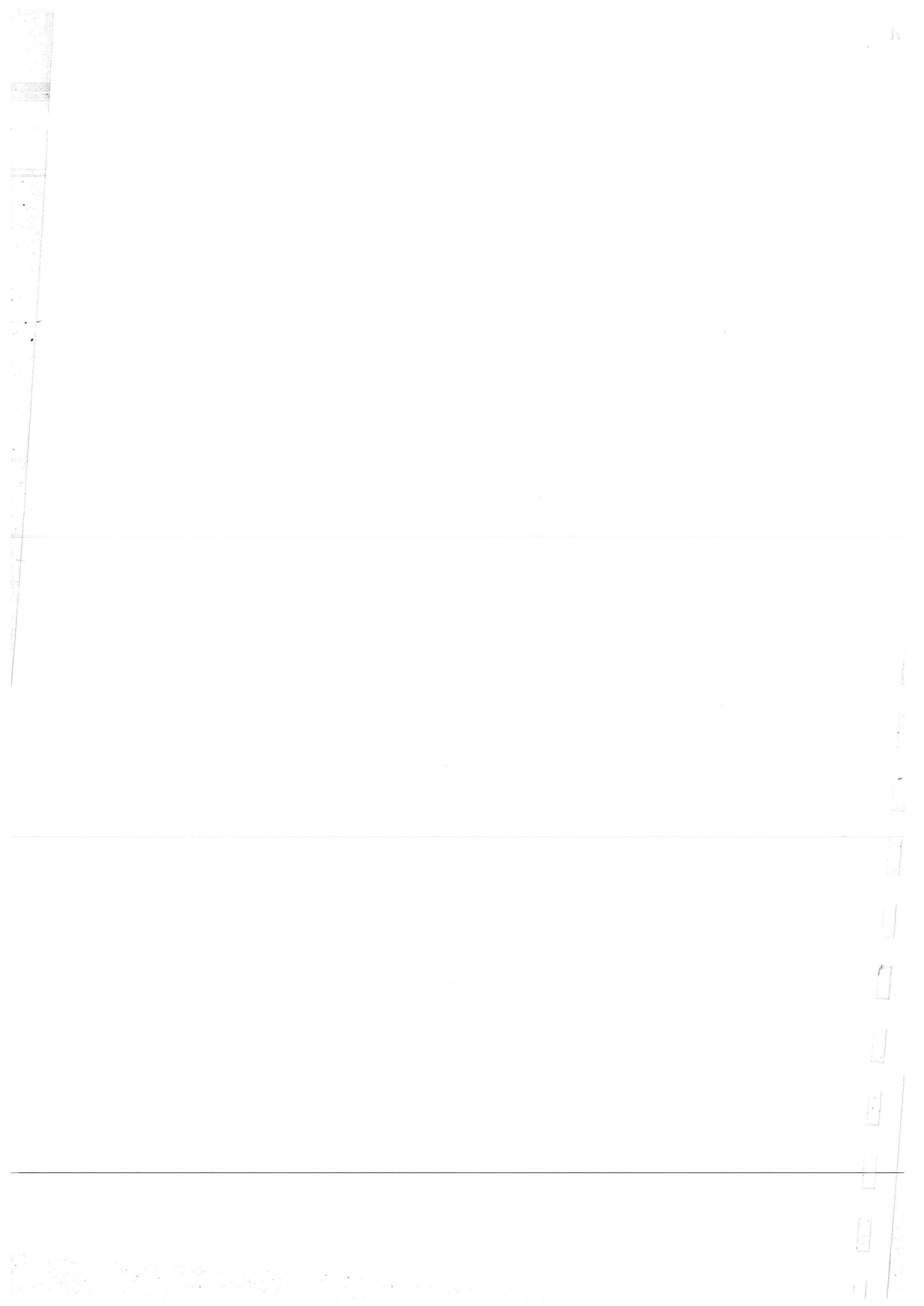
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a when expected issue resolved)
	counter receipt vouchers (S13) and were not taken-on-charge in the store ledger	storage space and extra transport cost in relation to the stores since extra transportation cost was not budgeted for. PMCs may not be conversant to accounting reports such as counter receipt note (S13) and Issue note (S11). However, The receipts of desks and sports kits are supported by the acknowledgement letter from the respective schools.			
5.0	Emergency expenses of Ksh 3,077,450	Any expenditure of emergency nature should be compliant to section 8 of NG CDF Act, 2015 and supported by NG CDFC minutes are required by section 12(5) of NG CDF Act, 2015 which states that every payment or instruction for payment out of the constituency fund account shall be strictly in accordance to the minutes of a resolution of a meeting of the Constituency Committee. NG-CDFC Grant letter	FAM	Resolved	



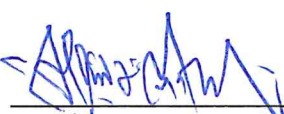
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		<p>issued to PMC's clearly states all requirements for implementation of projects. Hence the shortcomings may be as a result of incompetence among PMCs.</p> <p>Furthermore, inspection and acceptance reports and delivery notes for the mattresses procured as emergency is as provided for in the project file and attached here are the copies.</p>			
6.0	Unaccounted for Administration /Monitoring and Evaluation Expenses of Ksh 3,603,690	Please find copies of project visit list showing the projects status report and some of these projects were verified on 1 st April 2017 by auditors during physical verification of projects paid in the financial year 2015/2016 showing that the projects were complete and in use.	FAM	Resolved	
7.0	Unaccounted for Bursary Funds Expenses of Ksh 895,028	NG-CDFC minutes that was supporting the payment was the same. Also Acknowledgments and receipt was provided	FAM	Resolved	
Other Matters					
1.0	Budget performance	Implementation of projects were lagging	FAM	Resolved	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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)
	analysis - Implementation of Projects for FY 2014/15 were lagging behind schedule	behind schedule due to late disbursement of funds from NG-CDFB and security challenges in the county			
1.1	Under expenditure of Kshs 35,893,926	Under expenditure was due to late disbursement of funds and security challenges.	FAM	Resolved	
2.0	Outstanding Prior – year's Audit Issues 2014/2015	The Audit issues of 2014/2015 was responded and submitted to Kenya National Audit Office Garissa Hub on 9/12/2016 as per attached received copy of responses.	FAM	Resolved	


 Fund Account Manager
 Name: Adan Salah Mustafa

