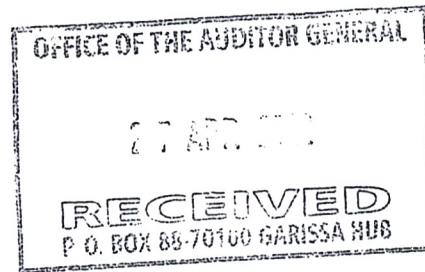


Revised Template 30th June 2021



DADAAB CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. NG-CDFC CHAIRMAN’S REPORT.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETERMINED OBJECTIVES	9
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENTS/SUSTAINABILITY REPORTING	12
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	15
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- DADAAB CONSTITUENCY.....	16
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	17
VIII. STATEMENT OF ASSETS AND LIABILITIES.....	18
IX. STATEMENT OF CASHFLOW.....	19
X. SUMMARY STATEMENT OF APPROPRIATION.....	20
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	22
XII. SIGNIFICANT ACCOUNTING POLICIES.....	29
XIII. NOTES TO THE FINANCIAL STATEMENT.....	33

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 DADAAB Constituency NGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Ahmed I.Mohamed
2.	Sub-County Accountant	Bosco Kilonzo
3.	Chairman NGCDFC	Haron Mohamed
4.	Member NGCDFC	Adow Mohamed Jama

(d) Fiduciary Oversight Arrangements

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

DADAAB Constituency NGCDF
P.O. Box 1522-70100
Along kismayu Rd, Opp Texas petrol station
Garissa, KENYA

(f) Contacts

DADAAB Constituency NGCDF
Telephone: (254) 712 242 384
E-mail: cdfdadaab@ngcdf.go.ke
Website: www.go.ke

(g) Bankers

DADAAB Constituency NGCDF
First Community Bank
P.O. Box 593 - 70100
Garissa, Kenya

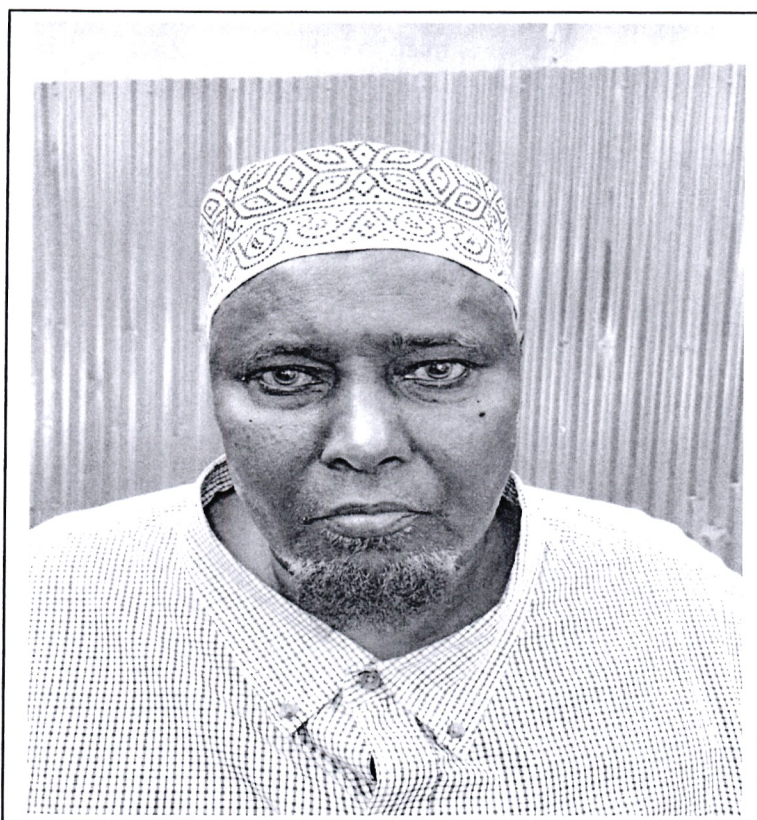
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

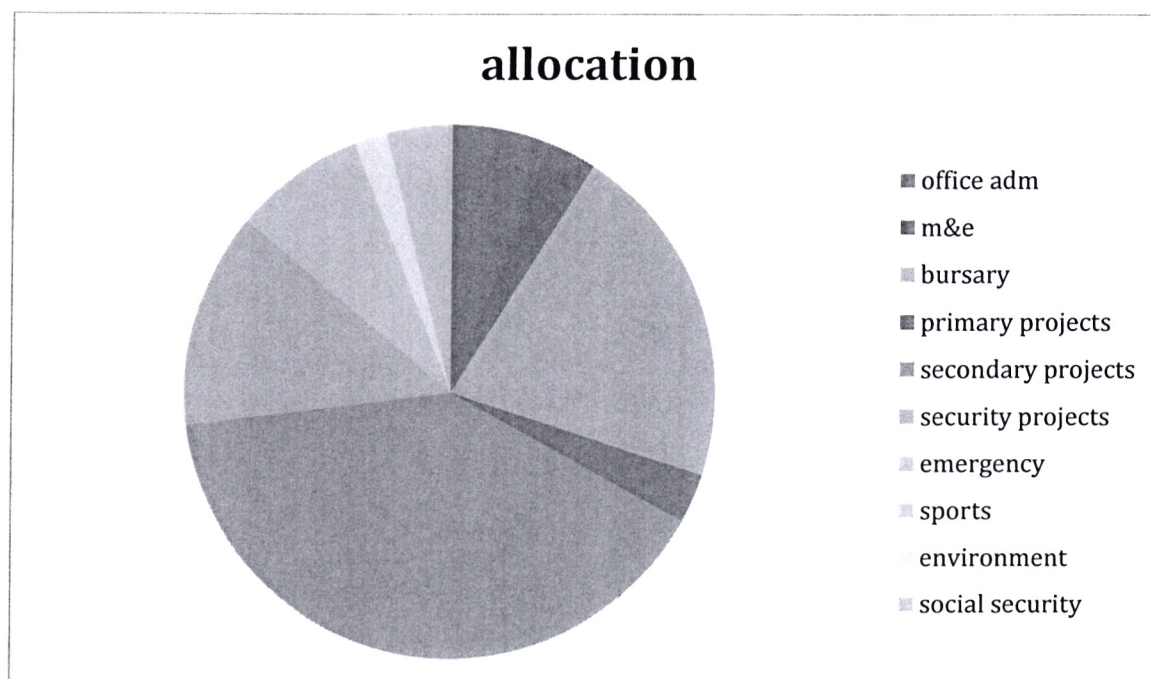
II. NG-CDFC CHAIRMAN'S REPORT



DADAAB national government constituency development funds as mandated by NG-CDF Act, prioritized on projects for funding during the financial year 2020/2021. The committee after carrying out the needed assessments and in consultation with other stake holders came up with projects for funding and forwarded to the board for approval. The following is the summary breakdown of proposed projects for funding during the financial year 2020/2021.

S/NO	PROPOSED NAME	AMOUNT ALLOCATED	%ALLOCATION
1.	Office administration	8,225,332	6
2.	Monitoring and evaluation	4,112,666	3
3.	Bursary	28,582,221	21
4.	Primary projects	4,250,000	3
5.	Secondary school projects	54,620,000	40
6.	Security projects	18,299,925	13
7.	Emergency reserve	7,192,207	6
8.	Sports activities	2,741,778	2
9.	Environmental projects	2,741,778	2
10.	NGCDFC social security program	6,000,000	4
	TOTAL	136,765,907	100

Percentage of sector allocation



During the financial year the committee received amount of Kshs.173, 198,536.10 from the board that includes balances during last financial year 2019/20 and half of the allocation for 2020/21.

The committee further managed to disburse funds to both pmcs and other contractors and the expenditure is as follows:

ITEM	AMOUNT SPENT
Compensation of employees	3,909,113
Use of goods and services	8,270,311
Transfers to Other Government Units	55,975,514
Other grants and transfers	82,395,954
TOTAL PAYMENTS	150,550,892

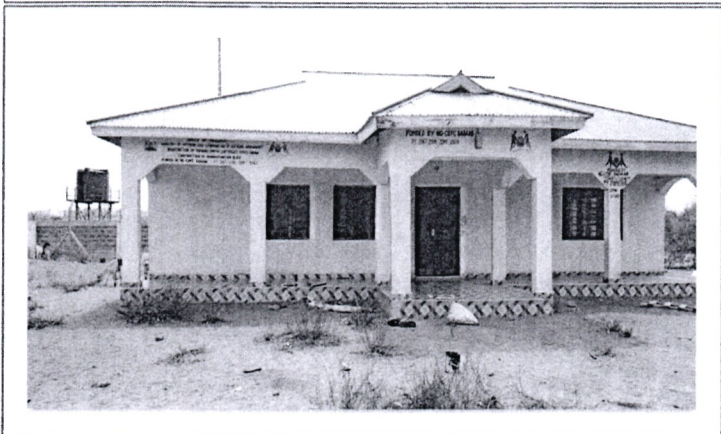
During the financial year there were several emergencies that occurred but the committee through its discretion managed to solve.

Achievements during the financial year

1. NGCDFC DADAAB constructed almost 18 new classrooms, renovated 25 classrooms and purchased lockers in both primary and secondary schools and thus help in curbing covid 19 spread in the institutions.
2. Motivated staff by building 10 staff quarters in several schools within the constituency.
3. Made several emergency interventions that affected several schools within the constituency.

Achievements during the financial year

1. NGCDFC DADAAB constructed almost 18 new classrooms, renovated 25 classrooms and purchased lockers in both primary and secondary schools and thus help in curbing covid 19 spread in the institutions.
2. Motivated staff by building 10 staff quarters in several schools within the constituency.
3. Made several emergency interventions that affected several schools within the constituency.



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

Challenges during the financial year

Health:

Due to the outbreak of covid19, it was difficult to complete monitoring and evaluation of projects

Drought:

Lack of water in most of the settlements established through ngcdf funds might be closed thus affecting the learning programs in schools within these settlements.

Poor road infrastructure:

The committee experienced difficulties in monitoring process during the rainy season thus affecting implementation period of projects.

Project implementation

The committee experienced difficulties in implementing projects due to delay in disbursement of funds by the NG-CDF board.

Recommendations

- The government to clearly educate youths on protective measures on covid19
- NG-CDFC to liase with NG-CDF board in order to find out whether the committee can establish boreholes in schools in order to provide water that will reduce the migration of communities leaving in those areas.
- Implement road projects in areas where ng-cdf projects are proposed to be implemented so that monitoring can be done easily.
- The board should try to release funds in time for ease of implementation.

Signature



CHAIRMAN NGCDF COMMITTEE

II. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-DADAAB Constituency's 2018-2022 plan includes the following to:

Strategic Area One: Education

Broad Objectives: To improve education outcomes at all levels of learning within Dadaab learning parameters.

Specific Objectives: To be among top performing constituencies in both academic and co-Curriculum activities

Strategies: Bursaries for needy students (P1, Diploma, nurses, Doctors).
Building and upgrade of educational infrastructure
Scholarships/sponsorship for Secondary and college students to reduce poverty
Construction of education excellence centers
Develop integrated education system
Introduce Mentoring, life skills, leader programs in schools
Donation of learning and teaching materials to school
Built public libraries at central location.
Train ECD teachers
Develop integrated education system for nomadic lifestyle geared toward poverty reduction/wealth creation.

Strategic Area Two: Security Sub Sector

Broad Objectives: Enhance security for residents through multi-stakeholder pronged approaches.

Specific Objectives: Improved security and reduce insecurity as well as diminish number of youths joining terror groups.
Improve border security and strengthen security establishment.
To improve morale of security personnel hence better services.
To conduct regular patrols undertaken to preempt terror attacks.

Strategies: Construct police post and staff quarters.
Build staff house/kips and motor proof sand bag.
Construction of police lines, fence and digging defense trenches for the forces.
Promote nyumba kumi, know your neighbor campaign and Anti-radicalization initiatives.
Facilitation of NPRs as well as community policing

Strategic Area Three: Sports and Youth Sector

Broad Objectives: To improve sports outcomes and talents at all levels of youths.

Specific Objectives: To improve sports facilities geared towards not only promoting football but also other sports such as athletics.

To develop youth talents.
To improve sports performance at the constituency level and at least win one awards at county level.
To repose grabbed sports facilities.
To have economically engaged youth and increase employment

Strategies:	<p>Opportunities. Develop and equip sports facilities. Hold annual talent shows. Link youth sports clubs with county and national clubs. Map all public playground and stadia land. Empower Youth entrepreneurs: Increased compliance with AGPO requirement.</p>
Strategic Area four: Environment and sanitations.	
Broad objectives:	<p>To enhance environmental, water and sustainable sanitation. To enhance environmental, water and sustainable sanitation. To plan for unforeseen emergencies and disasters at constituency level</p>
Specific Objectives:	<p>Increased afforestation and improved environment conservation. Increased hygiene and environmental safety. Increased access to water. Increased rain water harvesting. Increased water banking for use during draught. Improved hygiene and environmental safety.</p>
Strategies:	<p>Plant more trees. Hold quarterly environmental clean ups. Rehabilitation of bore holes per wards.] Drill community boreholes. Construction of water gutters for rain harvesting. Procurement of water tanks. Construction of waste dumping sites.</p>
Strategic Area five: Other National Government Functions Sector	
Broad Objectives:	To improve Dadaab constituents access to other national government services.
Specific Objectives:	<p>To construct registration of person's facilities To establish child protection facilities To improve youths and gender rights at the constituency level To initiate health care insurances among nomadic populations and reduction of vulnerable families at Constituency level. To hold sensitization meetings and barazas for Dadaab residents on the need to have NHIF and other medical insurances. To functional criminal justice system with full time resident district magistrate.</p>
Strategies:	<p>Ease access to government services Establishment of child protection services Establishment of Youth and Gender affairs office Rolling out of social protection system Operationalization of criminal justice system</p>
Strategic Area Six: Emergencies Sector	
Broad Objectives:	To plan for unforeseen emergencies and disasters at constituency level.
Objectives:	<p>To improve timely response to unforeseen events. To establish and improve disaster response and mitigation plans. To offer proactive advise as well as action on draught mitigations efforts. To offer effective response to wildfires.</p>
Strategies:	<p>Establishment of risk management plans. Set aside funds for unforeseen circumstances. Disaster preparedness and mitigation plan. Management of wildfire.</p>

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 Program	Objective	Outcome	Indicator	Performance
Education	To improve education outcomes at all levels of learning within Dadaab learning parameters	Bursaries for needy students. Scholarships/sponsorship for Secondary and college students to reduce poverty	Number of students who got bursaries and sponsorship	Increased number pupils and students with bursaries at the beginning of each year. Increased scholarship students each academic year
	Building and upgrade of educational infrastructure	Improved student learning environment	Number of primary and secondary schools built and upgarded	All primary and secondary schools
Security	Construct police post and staff quarters	Improved border security and reduced insecurity	Number police post built and staff quarters constructed	6 built the border staffcations (Liboi, Dadaab, Alango, Arba, Kumahumato, Labasigale)
Environment	Construction of water gutters for rain harvesting	Increased rain water harvesting	Number water gutters constructed	80 gutter system constructed
	Procurement of water tanks	Increased water banking for use during draught	Number water tanks purchased and installed	50 water tanks and installed (6 per wards)
Sports	Hold annual talent shows	Youth talents developed	Number of talent shows held.	One talent show per year; venue and activities reports/picture
	Set aside funds for Unforeseen circumstances	Improved timely response to unforeseen events	Number unforeseen events remedies undertaken	6 construct blown roofs, sunk toilets, and collapse of structures at the constituency level

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – DADAAB Constituency 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 DADAAB NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan Protection of the environment in which we live and operate is part of Dadaab NG-CDF initiatives Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations. Our Environmental Policy

In this policy statement

- ✓ Plant more trees.
- ✓ Hold quarterly environmental clean ups.
- ✓ Rehabilitation of bore holes per wards.
- ✓ Drill community boreholes.
- ✓ Construction of water gutters for rain harvesting.
- ✓ Procurement of water tanks.
- ✓ Construction of waste dumping sites.

3. Employee welfare

We invest in providing the best working environment for our employees. Xxx 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. Dadaab 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-

DADAAB NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

V.STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 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-DADAAB Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-DADAAB Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-DADAAB Constituency further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

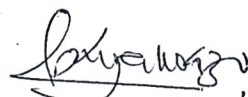
The Accounting Officer in charge of the NGCDF-DADAAB Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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-DADAAB Constituency financial statements were approved and signed by the Accounting Officer on 25/4/2022.



Fund Account Manager
Name: Ahmed I. Mohamed



Sub-County Accountant
Name: Bosco Kilonzo
ICPAK Member Number:

FUND ACCOUNT MANAGER
NG DADAAB CONSTITUENCY DEVELOPMENT FUND
P. O. Box 1522 - 70100,
GARISSA

DISTRICT ACCOUNTANT DADAAB
P. O. Box 1656 - 70100
GARISSA

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NAIROBI

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

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, 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 - Dadaab Constituency set out on pages 17 to 45,

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

which comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and the 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 - Dadaab Constituency as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Presentation and Disclosures in Project Management Committee (PMC) Balances

Review of the financial statements revealed that the Management did not disclose bank balances for thirty-five (35) Project Management Committees (PMC) bank accounts, in form of an annex to the financial statements. Further, the Management did not provide the respective bank reconciliation statements and certificates of bank balances for audit.

Consequently, the accuracy and completeness of the PMC bank account balances could not be confirmed.

2. Unsupported Expenditure

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects other grants and transfers amount of Kshs.82,395,954. Included in the amount is Kshs.19,414,700 and Kshs.18,114,700 totalling Kshs.37,529,400 disbursed to various secondary schools and tertiary institutions as bursary to needy students. However, review of the expenditure and other supporting documents revealed that bursary disbursements of Kshs.12,092,250 were not acknowledged through official receipts or acknowledgement letters from beneficiary institutions. In addition, the Management did not provide minutes of the bursary committee meeting, in which vetting of applicants was carried out to identify the needy students.

Consequently, the propriety and completeness of the expenditure of Kshs.12,092,250 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 - Dadaab 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 audit

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.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual receipts of Kshs.219,616,978 and Kshs.174,851,072 respectively, resulting to an under-funding of Kshs.44,765,906 or 20% of the budget. Similarly, the Fund spent Kshs.150,550,892 against an approved budget of Kshs.219,616,978, resulting to an under-expenditure of Kshs.69,066,086 or 31% of the budget.

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

2. Project Implementation Status

The Fund budgeted for implementation of thirty-four (34) projects at a total cost budget of Kshs.96,328,661, during the year under review. However, the Fund implemented and completed twenty-nine (29) projects at a cost of Kshs.76,086,883, four (4) projects with a budget of Kshs.14,241,778 were ongoing, while one (1) project with a budget of Kshs.6,000,000 had not commenced by the time of this audit.

Failure to complete the projects as planned not only increased the cost of the projects, but may have resulted to poor service delivery to the public.

3. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

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

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

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

Incomplete Fixed Assets Register

Annex 4 to the financial statements reflects a summary of fixed assets with a historical cost of Kshs.2,300,000. However, the detailed fixed assets register provided for audit did not disclose all the information required in such a register. This includes, identification number, acquisition date, asset description, class, location, cost of acquisition, accumulated depreciation, and net book value. In addition, the assets were not tagged with identification codes.

In the absence of a detailed fixed assets register, it was not possible to trace the fixed assets of Kshs.2,300,000 in the register provided for audit and hence impacting negatively on risk management.

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 the sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 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 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

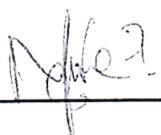
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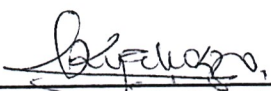
DADAAB Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


VI.STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	173,198,536	111,210,064
TOTAL RECEIPTS		173,198,536	111,210,064
PAYMENTS			
Compensation of employees	2	3,909,113	3,625,176
Use of goods and services	3	8,270,311	5,039,709
Transfers to Other Government Units	4	55,975,514	59,987,432
Other grants and transfers	5	82,395,954	44,282,518
Acquisition of Assets	6	-	1,600,000
TOTAL PAYMENTS		150,550,892	114,534,835
SURPLUS/(DEFICIT)		<u>22,647,644</u>	<u>(3,324,772)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-DADAAB Constituency financial statements were approved on 25/4/2022 and signed by:


 Fund Account Manager
 Name: Ahmed I. Mohamed


 National Sub-County
 Accountant
 Name: Bosco Kilonzo
 ICPAK M/No:


 Chairman NG-CDF Committee
 Name: Haron Mohamed

FUND ACCOUNT MANAGER
 NG DADAAB CONSTITUENCY DEVT
 P. O. Box 1522 - 70100
 GARISSA

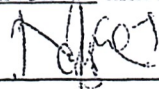
DISTRICT ACCOUNTANT GENERAL
 P. O. Box 1656 - 70100
 GARISSA

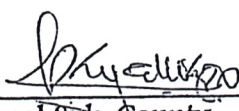
DADAAB Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


VII.STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	7	24,300,180	1,652,536
Total Cash and Cash Equivalents		24,300,180	1,652,536
Accounts Receivable			
Outstanding Imprests		-	-
TOTAL FINANCIAL ASSETS		24,300,180	1,652,536
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention		-	-
TOTAL FINANCIAL LIABILITES		=	=
NET FINANCIAL ASSETS		24,300,180	1,652,536
REPRESENTED BY			
Fund balance b/fwd		1,652,536	4,977,307
Surplus/Deficit for the year		22,647,644	(3,324,771)
NET FINANCIAL POSITION		24,300,180	1,652,536

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-DADAAB Constituency financial statements were approved on 25/4/2022 and signed by:


 Fund Account Manager
 Name: Ahmed I. Mohamed


 National Sub-County
 Accountant
 Name: Bosco Kilonzo
 ICPAK M/No:


 Chairman NG-CDF Committee
 Name: Haron Mohamed

FUND ACCOUNT MANAGER
NG DADAAB CONSTITUENCY DEVELOPMENT FUND
 P. O. Box 1522 - 70100,
GARISSA

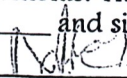
DISTRICT ACCOUNTANT DADAAB
 P. O. Box 1656 - 70100
GARISSA

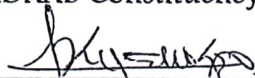
DADAAB Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


VIII) STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	173,198,536	111,210,064
Total receipts		173,198,536	111,210,064
Payments for operating activities			
Compensation of Employees	2	3,909,113	3,625,176
Use of goods and services	3	8,270,311	5,039,709
Transfers to Other Government Units	4	55,975,514	59,987,432
Other grants and transfers	5	82,395,954	44,282,518
Total payments		150,550,892	112,934,835
Total Receipts Less Total Payments		22,647,644	(1,724,773)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)		-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)		-	-
Net cash flow from operating activities		22,647,644	(1,724,773)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	6	-	1,600,000
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		22,647,644	(3,324,771)
Cash and cash equivalent at BEGINNING of the year	6	1,652,536	4,977,307
Cash and cash equivalent at END of the year	6	24,300,180	1,652,536

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-DADAAB Constituency financial statements were approved on 25/4/2022 and signed by:


 Fund Account Manager
 Name: Ahmed I. Mohamed


 National Sub-County
 Accountant
 Name: Bosco Kilonzo
 ICPAK M/No:


 Chairman NG-CDF Committee
 Name: Haron Mohamed

FUND ACCOUNT MANAGER
 NG DADAAB CONSTITUENCY DEVELOPMENT FUND
 P. O. Box 1522 - 70100,
 GARISSA

ACCOUNTANT
 P. O. Box 1006 - 70100
 GARISSA

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

IX) SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		Opening balance(C/BK) and AIA	Previous outstanding Disbursements				
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Transfers from CDF Board	136,765,906	1,652,536	81,198,536	219,616,978	174,851,072	44,765,906	79.6%
TOTAL RECEIPTS	136,765,906	1,652,536	81,198,536	219,616,978	174,851,072	44,765,906	79.6%
PAYMENTS							
Compensation of Employees	3,970,467	41,002	487,777	4,499,246	3,909,113	590,133	86.9%
Use of goods and services	8,367,531	-	4,637,988	13,005,519	8,270,311	4,735,208	63.6%
Transfers to Other Government Units	58,870,000	1,611,534	24,773,928	85,255,462	55,975,514	29,279,948	65.7%
Other grants and transfers	65,557,908	-	51,203,024	116,760,932	82,395,954	34,364,978	70.6%
Acquisition of Assets	-	-	95,819	95,819	-	95,819	0.0%
TOTAL	136,765,906	1,652,536	81,198,536	219,616,978	150,550,892	69,066,086	68.6%

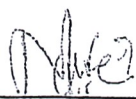
Explanation:

- Dadaab NGCDF had no AIA for the financial year 2020/2021
- There was underutilization in all the respective categories- the reason being the NGCDF Board did not disburse funds on time
- The adjustments are opening balances in bank and funds for 2019/2020 that had not been disbursed at the beginning of the financial year.

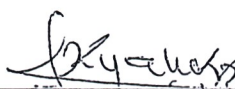
DADAAB Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	69,066,086
Less undisbursed funds receivable from the Board as at 30 th June 2021	(44,765,906)
	24,300,181
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	24,300,181


The NGCDF-DADAAB Constituency financial statements were approved on 25/4/ 2022 and signed by:



 Fund Account Manager
 Name: Ahmed I. Mohamed



 National Sub-County
 Accountant
 Name: Bosco Kilonzo
 ICPAK M/No:



 Chairman NG-CDF Committee
 Name: Haron Mohamed

FUND ACCOUNT MANAGER
 NG DADAAB CONSTITUENCY DEVELOPMENT FUND
 P. O. Box 1522 - 70100,
 GARISSA

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

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget	Opening balance(C/BK) and AIA	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021		Previous outstanding disbursements	2020/2021	30-06-21	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,970,467	41,002	487,777	4,499,246	3,909,113	590,133
1.2 Committee allowances	1,594,865	-	979,389	2,574,254	1,399,000	1,175,254
1.3 Use of goods and services	2,660,000	-	1,158,599	3,818,599	2,538,311	1,280,288
1.4 Capacity Building	-	-	500,000	500,000	-	500,000
Sub-Total	8,225,332	41,002	3,125,765	11,392,099	7,846,424	3,545,675
2.0 Monitoring and evaluation						
2.1 Capacity building	1,370,888	-	1,000,000	2,370,888	1,220,000	1,150,888
2.2 Committee allowances	1,370,889	-	500,000	1,870,889	1,751,000	119,889
2.3 Use of goods and services	1,370,889	-	500,000	1,870,889	1,362,000	508,889
Sub-Total	4,112,666	-	2,000,000	6,112,666	4,333,000	1,779,666
3.0 Emergency						
3.1 emergency	-	-	-	-	-	-
3.2 primary schools						

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

3.3 secondary schools	-	-	-	-	-	-	-	-
3.4 tertiary institutions	-	-	-	-	-	-	-	-
3.5 security projects	-	-	-	-	-	-	-	-
3.6 others	-	-	-	-	-	-	-	-
Sub-Total	7,192,207	-	4,063,241	11,255,448	11,250,813	4,635		
4.0 Bursary and Social Security								
4.1 Primary Schools	-	-	-	-	-	-	-	-
4.2 Secondary Schools	14,216,110	-	5,544,966	19,761,076	19,414,700	346,376		
4.3 Tertiary Institutions	14,366,111	-	3,908,728	18,274,839	18,114,700	160,139		
4.4 Universities	-	-	-	-	-	-	-	-
4.5 Social Security	6,000,000	-	6,000,000	12,000,000	-	12,000,000		
Sub-Total	34,582,221	-	15,453,694	50,035,915	37,529,400	12,506,515		
5.0 Sports								
5.1 sport activities	2,741,778	-	2,747,354	5,489,132	2,737,800	2,751,332		
Sub-Total	2,741,778	-	2,747,354	5,489,132	2,737,800	2,751,332		
6.0 Environment								
6.1 abdisugow boarder police camp	913,926	-	-	913,926	913,926	(0)		
6.2 alango arba police camp	913,926	-	-	913,926	913,000	926		
6.3 abdisugow boarder police camp	913,926	-	-	913,926	913,000	926		

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

6.4 saretho primary sch	-	-	-	457,892	457,892	-	457,892
6.5 dadaab primary school	-	-	-	457,892	457,892	-	457,892
6.6 liboi primary school	-	-	-	457,892	457,892	-	457,892
6.7 dagahley primary school	-	-	-	457,892	457,892	-	457,892
6.8 damajale primary school	-	-	-	457,892	457,892	-	457,892
6.9 kulan primary school	-	-	-	457,892	457,892	-	457,892
Sub-Total	2,741,778	-	-	2,747,352	5,489,130	2,739,926	2,749,204
7.0 Primary Schools Projects							
7.1 damajale primary school	1,800,000	-	-	-	1,800,000	-	1,800,000
7.2 dertu primary school	700,000	-	-	-	700,000	700,000	-
7.3 lix sheel primary school	700,000	-	-	-	700,000	-	700,000
7.4 magudo primary school	700,000	-	-	-	700,000	700,000	-
7.5 marothiley primary school	700,000	-	-	-	700,000	-	700,000
7.6 saretho primary school	1,100,000	-	-	-	1,100,000	1,100,000	-
7.8 bula kheir primary school	350,000	-	-	-	350,000	-	350,000
7.9 lix sheel primary school	-	-	-	1,710,000	1,710,000	1,710,000	-
7.10 marothiley primary school	-	-	-	1,710,000	1,710,000	1,710,000	-
7.11 dertu primary school	-	-	-	2,893,667	2,893,667	2,850,000	43,667
7.12 magudo primary	-	-	-	-	-	-	-



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

school	-	-	1,615,000	1,615,000	1,615,000	
7.13 bula kheir primary school	-	-	1,615,000	1,615,000	1,615,000	-
7.14 mugudo primary school	-	-	656,166	656,166	656,166	-
7.15 abakaile primary school	-	-	249,999	249,999	249,999	-
7.16 alango arba primary school	-	-	315,349	315,349	315,349	-
7.17 saretho primary school	-	-	200,000	200,000	200,000	-
7.18 hamey primary school	-	-	30,000	30,000	30,000	-
7.19 fidle shg	-	-	46,500	46,500	46,500	-
7.2 dagelema primary school	-	-	70,000	70,000	70,000	-
7.21 bagdad shg	-	-	92,500	92,500	92,500	-
Sub-Total	6,050,000	-	11,204,181	17,254,181	13,660,514	3,593,667
8.0 Secondary Schools Projects						
8.1 al hidaya secondary school	4,500,000	-	-	4,500,000	1,900,000	2,600,000
8.2 alikune secondary school	350,000	-	-	350,000	300,000	50,000
8.3 alikune secondary school	1,500,000	-	-	1,500,000	-	1,500,000
8.4 dadaab secondary school	7,000,000	-	-	7,000,000	6,865,000	135,000
8.5 dadaab secondary school	7,450,000	-	-	7,450,000	7,225,000	225,000
8.6 haji idris sec sch	7,450,000	-	-	7,450,000	3,725,000	3,725,000
8.7 kulan sec sch	7,450,000	-	-	7,450,000	3,725,000	3,725,000

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

8.8 liboi sec sch	1,500,000	-	-	1,500,000	-	1,500,000
8.9 liboi secondary school	3,000,000	-	-	3,000,000	2,850,000	150,000
9.0 nasib secondary school	2,500,000	-	-	2,500,000	-	2,500,000
9.1 alikune secondary school	4,500,000	-	-	4,500,000	-	4,500,000
9.2 damajaley secondary school	4,500,000	-	-	4,500,000	4,275,000	225,000
9.3 damajaley secondary school	560,000	-	-	560,000	-	560,000
9.4 alikune secondary school	560,000	-	-	560,000	-	560,000
9.5 liboi sec school	-	1,611,534	-	1,611,534	-	1,611,534
9.6 nasib sec school	-	-	4,000,000	4,000,000	4,000,000	-
9.7 alikune sec school	-	-	3,000,000	3,000,000	2,700,000	300,000
9.8 alikune sec school	-	-	1,700,000	1,700,000	1,700,000	-
9.9 liboi sec school	-	-	3,000,000	3,000,000	2,850,000	150,000
10.1 damajaley sec school	-	-	900,000	900,000	-	900,000
10.2 damajaley sec school	-	-	300,000	300,000	-	300,000
10.3 dertu sec school	-	-	469,747	469,747	-	469,747
Sub-Total	52,820,000	1,611,534	13,369,747	67,801,281	42,115,000	25,686,281
9.0 Health institutions Projects						
9.1 nhif cover	-	-	-	-	-	-
Sub-Total						-

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

10.0 Security Projects	-	-	-	-	-	-	-
10.1 assistant county commissioner labasigale	2,000,000	-	-	2,000,000	-	-	2,000,000
10.2 dertu police station	3,299,925	-	-	3,299,925	3,134,929	-	164,996
10.3 abdisugow boarder police camp	5,000,000	-	-	5,000,000	4,800,000	-	200,000
10.4 alango arba police station	5,000,000	-	-	5,000,000	4,750,000	-	250,000
10.5 kumahmato assistant county commissioner	1,500,000	-	-	1,500,000	-	-	1,500,000
10.6 labasigale assistant sub-county commissioner office	1,500,000	-	-	1,500,000	-	-	1,500,000
10.7 dadaab deputy county commissioners office	-	-	5,000,000	5,000,000	4,846,059	-	153,941
10.8 alango arba adm police camp	-	-	3,000,000	3,000,000	2,850,000	-	150,000
10.9 liboi police camp	-	-	2,000,000	2,000,000	-	-	2,000,000
10.10liboi police camp	-	-	1,000,000	1,000,000	-	-	1,000,000
10.11 assistant county commissioner labasigale	-	-	3,400,000	3,400,000	3,230,000	-	170,000
10.12 assistant county commissioner saretho	-	-	2,900,000	2,900,000	-	-	2,900,000
10.13 deputy county commissioner liboi	-	-	2,900,000	2,900,000	2,850,000	-	50,000
10.14 dadaab deputy county commissioner	-	-	600,000	600,000	-	-	600,000
10.15 liboi deputy county co,issioner	-	-	600,000	600,000	-	-	600,000
10.16 assistant county commissioner saretho	-	-	600,000	600,000	-	-	600,000

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

10.17 assistant county commissioner liboi	-	-	600,000	600,000	-	-	600,000
10.18 assistant county commissioner labasigale	-	-	600,000	600,000	-	-	600,000
10.19 liboi police camp	-	-	600,000	600,000	-	-	600,000
10.20 liboi adm police camp	-	-	600,000	600,000	-	-	600,000
10.21 sinan dev. Group	-	-	114,356	114,356	-	-	114,356
10.22 saretho police camp	-	-	1,677,027	1,677,027	-	1,677,027	-
Sub-Total	18,299,925	-	26,191,383	44,491,308	28,138,015	-	16,353,293
11.0 Acquisition of assets							
11.1 Purchase of furniture and equipment	-	-	95,819	95,819	-	-	95,819
11.2 Purchase of computers	-	-	-	-	-	-	-
Sub-Total	-	-	95,819	95,819	-	-	95,819
12.0 ROADS							
12.1							
13.0 Others							
13.1 Innovation Hub	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
13 tertiary institutions projects							
13.1 Sub County education office	-	-	200,000	200,000	200,000	200,000	-
Sub-Total	-	-	200,000	200,000	200,000	200,000	-
GRAND TOTALS	136,765,906	1,652,536	81,198,536	219,616,978	150,550,892	69,066,086	

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-DADAAB 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 (Ksh), 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 relate to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the

financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

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

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

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.

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

XIII) NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
NGCDF Board		
AIE NO.B096942	15,000,000	-
AIE NO.B104563	11,830,812	-
AIE NO.B104591	19,000,000	-
AIE NO.B823502	27,367,724	-
AIE NO.B124505	9,000,000	-
AIE NO.B124836	8,000,000	-
AIE NO.B124915	10,000,000	-
AIE NO.B119770	13,000,000	-
AIE NO.B128061	6,900,000	-
AIE NO.B128373	6,000,000	-
AIE NO.B128784	12,000,000	-
AIE NO.B126079	7,100,000	-
AIE NO.B126369	10,000,000	-
AIE NO.B140515	12,000,000	-
AIE NO.B132116	6,000,000	-
AIE NO.B041033	-	43,210,064
AIE NO.B047391	-	4,000,000
AIE NO.B041454	-	20,000,000
AIE NO.B047872	-	7,000,000
AIE NO.B049249	-	14,000,000
AIE NO.B104264	-	23,000,000
TOTAL	173,198,536	111,210,064

2. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,014,187	2,681,514
Personal allowances paid as part of salary		
Gratuity paid to contractual employees	760,926	809,462
Employer Contributions Compulsory national social security schemes-NSSF	134,000	134,200
Total	3,909,113	3,625,176

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	3,587,528	3,659,997
Utilities, supplies and services	14,072	19,560
Rental of Produced Assets	2,502,797	980,000
Training expenses-Capacity building	1,220,000	350,000
Hospitality supplies and services	-	200,000
Office and general supplies and services	910,400	684,700
Other operating expenses	-	730,000
Fuel, oil & lubricants	-	729,787
Bank service commission & charges	35,514	69,665
Total	8,270,311	7,423,709

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools	13,860,514	25,619,082
Transfers to secondary schools	42,115,000	27,668,350
Transfers to tertiary institutions	-	6,700,000
TOTAL	55,975,514	59,987,432

5. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools	19,414,700	2,519,800
Bursary – tertiary institutions	18,114,700	14,887,238
Security projects	28,138,015	16,912,500
Sports projects	2,737,800	2,177,980
Environment projects	2,739,926	1,150,000
Emergency projects	11,250,813	6,635,000
Total	82,395,954	44,282,518

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Office Furniture and General Equipment	-	1,100,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	500,000
Total	-	1,600,000

7. CASH BOOK BANK BALANCE

BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs(30/06/2021)	Kshs(30/06/2020)
<i>First community bank-Garissa branch</i> <i>DADAAB NG-CDF</i> <i>Account no.95767.</i>	24,300,180.45	1,652,536.00
Total	24,300,180.45	1,652,536.00

8. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2021)	2019-2020 (1 st July 2020)
	Kshs	Kshs
Bank accounts	1,652,536	4,977,307
Cash in hand	-	-
Imprest	-	-
Total	1,652,536	4,977,307

9. UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	590,133	487,777
Use of goods and services	4,735,208	2,595,389
Amounts due to other Government entities	29,279,948	25,081,281
Amounts due to other grants and other transfers (see attached list)	34,364,978	50,309,999
Acquisition of assets	95,819	-
Others	-	4,677,027
	69,066,086	83,151,473

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	-	-
	-	-

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

There were no pending accounts payables as at 30 June 2021.

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

There were no pending staff payables as at 30 June 2021.

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

ANNEX 3 – UNUTILIZED FUND

Name	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comment
		Kshs	Kshs	
1.0 Administration and Recurrent				
1.1 Compensation of employees	590,133.00	487,777	-	Pending Disbursement
Subtotals	590,133.00	487,777		
2.3 Use of goods and services	4,735,208.00	4,637,988	-	Pending Disbursement
Subtotals	4,735,208.00	4,637,988		
7.0 Primary Schools Projects				
Lix Sheel Primary School	700,000.00	1,800,000	-	Pending Disbursement
Marothiley Primary School	700,000.00	1,800,000	-	Pending Disbursement
Dertu Primary School	43,667.00	3,000,000	-	Pending Disbursement
Magudo Primary School		1,700,000	-	Pending Disbursement
Bula Kheir Primary school	350,000.00	1,700,000	-	Pending Disbursement
Damajaley primary school	1,800,000.00	-		Pending Disbursement
8.0 Secondary Schools Projects				
Nasib Secondary School	2,500,000.00	4,000,000	-	Pending Disbursement
Alikune Secondary School	50,000.00	3,000,000	-	Pending Disbursement
Alikune Secondary School	1,500,000.00	1,700,000	-	Pending Disbursement
Liboi Secondary School	1,500,000.00	3,000,000	-	Pending Disbursement
Liboi Secondary School	1,611,534.00	1,611,534	-	Pending Disbursement
Damajaley Secondary School	900,000.00	892,647	-	Pending Disbursement
Damajaley Secondary School	300,000.00	0	-	Pending Disbursement

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

Dertu Secondary School Admin Block Pmc	469,747.00	469,747	-	Pending Disbursement
Al Hidayah Sec Sch	2,600,000.00	0	0	Pending Disbursement
Dadaab Sec Sch	135,000.00	0	0	Pending Disbursement
Dadaab Sec Sch	225,000.00	0	0	Pending Disbursement
Haji Idris Sec Sch	3,725,000.00	0	0	Pending Disbursement
Kulan Sec Sch	3,725,000.00	0	0	Pending Disbursement
Liboi Secondary School	150,000.00	0	0	Pending Disbursement
Alikune Secondary School	4,500,000.00	0	0	Pending Disbursement
Damajaley Secondary School	225,000.00	0	0	Pending Disbursement
Damajaley Secondary School	560,000.00	0	0	Pending Disbursement
Alikune Secondary School	560,000.00	0	0	Pending Disbursement
Alikune Secondary School	300,000.00			
Liboi Secondary School	150,000.00	0	0	Pending Disbursement
9.0 Tertiary institutions Projects				
Sub county Education office	-	100,000	-	Pending Disbursement
Sub-Total	29,279,948.00	24,773,928		Pending Disbursement
3.0 Emergency				
Emergency	(3,495,365.00)	563,241	-	Pending Disbursement
4.0 Bursary and Social Security				
4.2 Secondary Schools	7,346,376.00	12,544,966	-	Pending Disbursement
4.3 Tertiary Institutions & Universities	(3,339,861.00)	408,728	-	Pending Disbursement
4.5 Social Security	12,000,000.00	6,000,000	-	Pending Disbursement
5.0 Sports				

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

Sports	2,751,332.00	2,747,354	-	Pending Disbursement
6.0 Environment				
Abdisugow Boarder Police Camp	926.00			Pending Disbursement
Alango Arba Police Camp	926.00			Pending Disbursement
Saretho Primary School	457,892	457,892	-	Pending Disbursement
Dadaab Primary School	457,892	457,892	-	Pending Disbursement
Liboi Primary School	457,892	457,892	-	Pending Disbursement
Dagahley Primary School	457,892	457,892	-	Pending Disbursement
Damajaley Secondary School	457,892	457,892	-	Pending Disbursement
Kulan Primary School	457,892	457,892	-	Pending Disbursement
10.0 Security Projects				
Dadaab Deputy County Commissioner's Office		5,000,000	-	Pending Disbursement
Alango Arba Administration Police Camp	250,000.00	3,000,000	-	Pending Disbursement "
Liboi Police Camp – Officer Commanding Station	600,000.00	2,000,000	-	Pending Disbursement
Liboi Police Camp – Officer Commanding Station	600,000.00	2,677,027	-	Pending Disbursement
Assistant County Commissioner Labasigale	2,000,000.00	3,400,000	-	Pending Disbursement
Assistant County Commissioner Saretho	600,000.00	2,900,000	-	Pending Disbursement
Deputy County Commissioner Dadaab	600,000.00	2,900,000	-	Pending Disbursement
Dadaab Deputy County Commission	153,941.00	600,000	-	Pending Disbursement
Liboi Deputy County Commissioner	600,000.00	600,000	-	Pending Disbursement
Assistant County Commissioner Saretho	2,900,000.00	600,000	-	Pending Disbursement
Assistant County Commissioner Liboi	600,000.00	600,000	-	Pending Disbursement
Assistant County		600,000	-	Pending Disbursement

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

Commissioner Labasigale	1,500,000.00			
Liboi Police Camp – Officer Commanding Station	2,000,000.00	600,000	-	Pending Disbursement
Liboi Administration Police Camp	1,000,000.00	600,000	-	Pending Disbursement
Sinan Development Group	114,356.00	114,356	-	Pending Disbursement
Dertu Police Station	164,996.00			
Abdisugow Boarder Police Camp	200,000.00			
Kumahumato Deputy County Commission	1,500,000.00			
Alango Arba Police Camp	150,000.00			
Assistant County Commissioner Labasigale	170,000.00			
Liboi Deputy County Commissioner	50,000.00			
Assistant County Commissioner Labasigale	600,000.00			
Subtotals	34,364,979.00	51,203,024		
11.0 Acquisition of assets				
11.3 Purchase of furniture and equipment	95,819.00	95,819	-	Pending Disbursement
Subtotals	95,819.00	95,819		
12.0 Others				
12.2 Innovation Hub	-	-	-	Pending Disbursement
Subtotals	-	-		
TOTAL	69,066,087.00	81,198,536		



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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
ICT Equipment, Software and Other ICT Assets	1,800,000	-	-	1,800,000
Other Machinery and Equipment	500,000	-	-	500,000
Total	2,300,000	1,600,000.00	-	2,300,000



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

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance	Bank Balance
			2020-2021	2019-2020

12
13
14

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Errors in presentation and Disclosure of Financial statements	The fund will include all the required information in the financial statements	Fund Manager	Not Resolved	30 June 2022
2	Unsupported Expenditure	The fund will support the expenditure	Fund Manager	Not Resolved	30 June 2022
3	Budgetary Control and Performance	The management will follow up with the board to ensure prompt disbursement of funds.	Fund Manager	Not Resolved	30 June 2022
4	Project Implementation Status	The management will follow up with the board to ensure prompt disbursement of funds.	Fund Manager	Not Resolved	30 June 2022
5	Unutilised Project	The management will liase education department to ensure utilisation of the project.	Fund Manager	Not Resolved	30 June 2022
6	Incomplete Fixed Assets Register	The management will update the fixed assets register with the necessary information	Fund Manager	Not Resolved	30 June 2022

