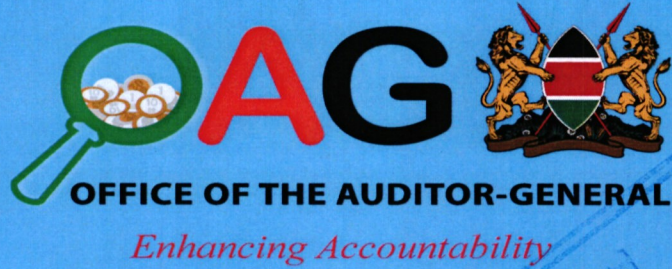


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
DADAAB CONSTITUENCY**

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

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL
DATE: 23 July 2022
Hon. Naomi Wagero, MP
Deputy Majority Party Whip
A. Shibusko
Thursday

OFFICE OF THE AUDITOR GENERAL
NORTH EASTERN REGIONAL OFFICE

24 APR 2023

RECEIVED

P. O. BOX 88-70100



DADAAB CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

Table of Contents

	Page
I. Key Constituency Information and Management	iii
II. NG-CDFC Chairman's Report	vii
III. Statement Of Performance Against Predetermined Objectives for FY2021/22	xiv
IV. Environmental and Sustainability Reporting	xviii
V. Statement Of Management Responsibilities.....	xxii
VI. Report Of the Independent Auditors On The NGCDF- Dadaab Constituency	xxiv
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022	1
VIII. Statement Of Assets and Liabilities As At 30 th June, 2022.....	2
IX. Statement Of Cash Flows for The Year Ended 30th June 2022	3
X. Summary Statement of Appropriation for The Year Ended 30 th June 2022	5
X. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2022	7
XI. Significant Accounting Policies	15
XII. Notes To the Financial Statements	21

I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The 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 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Ahmed Ibrahim Mohamed
2.	Sub-County Accountant	Yasin Golicha Borora
3.	Chairman NGCDFC	Mohamed Sheikh Osman
4.	Member NGCDFC	Habiba Mohamed Sheikh

(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) Dadaab Constituency NGCDF Bankers

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



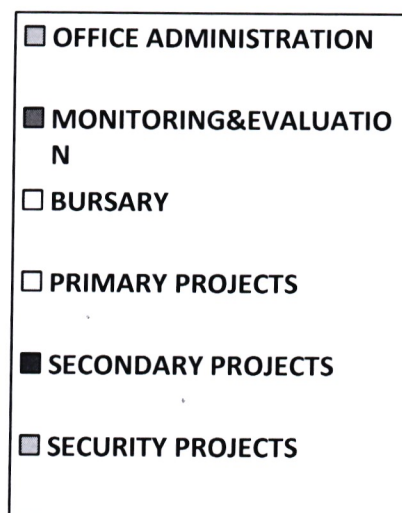
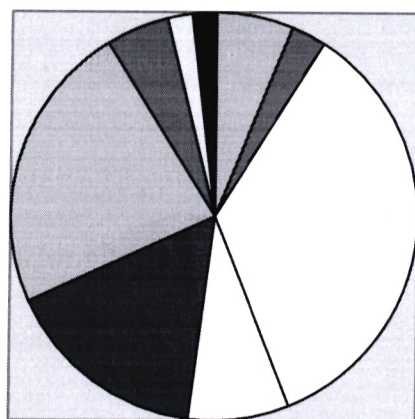
Mohamed Sheikh Osman

Dadaab national government constituency development funds as mandated by NG-cdf act, prioritized on projects for funding during the financial year 2021/2022. 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 2021/2022.

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

S/NO	PROPOSED NAME	AMOUNT ALLOCATED	%ALLOCATION
1.	Office administration	8,225,332.74	6
2.	Monitoring and evaluation	4,112,666.00	3
3.	Bursary	47,981,108.00	35
4.	Primary projects	10,892,107.00	8
5.	Secondary school projects	21,518,143.00	16
6.	Security projects	31,683,761.00	23
7.	Emergency reserve	7,192,207.00	5
8.	Sports activities	2,741,777.58	2
9.	Environmental projects	2,741,777.00	2
	TOTAL	137,088,879	100

Percentage of sector allocation



During the financial year the committee received amount of Kshs.170, 088,879 from the board that includes balances during last financial year 2020/21 and half of the allocation for 2021/22. 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	3,041,904.00
Use of goods and services	15,799,530.00
Transfers to Other Government Units	73,636,644.40
Other grants and transfers	99,161,300.90
TOTAL PAYMENTS	191,639,379.00

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 23 new classrooms, renovated 26 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 13 staff quarters in several schools within the constituency.
3. Made several emergency interventions that affected several schools within the constituency.

Challenges during the financial year

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.

Recommendations

- 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.

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

The following are some of the projects implemented by NG-CDF Dadaab during 2021/2022 financial year.







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



A handwritten signature in blue ink, appearing to read "Mohamed Sheikh Osman".

.....
Mohamed Sheikh Osman
CHAIRMAN NGCDF COMMITTEE

III. Statement of Performance against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of NGCDF-Dadaab Constituency's 2018-2022 plans include 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 Opportunities.

Strategies: 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.

Strategic Area four: Environment and sanitations.

Broad objectives: To enhance environmental, water and sustainable sanitation.
To enhance environmental, water and sustainable sanitation.
To plan for unforeseen emergencies and disasters at constituency level

Specific Objectives: 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.

Strategies: 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.

Strategic Area five: Other National Government Functions Sector

Broad Objectives: To improve Dadaab constituents' access to other national government services.

Specific Objectives: To construct registration of person's facilities
To establish child protection facilities

Dadaab Constituency

National Government Constituencies Development Fund (NGCDF)

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

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.

Strategies: 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

Strategic Area Six: Emergencies Sector

Broad Objectives: To plan for unforeseen emergencies and disasters at constituency level.
Objectives:
To improve timely response to unforeseen events.
To establish and improve disaster response and mitigation plans.
To offer proactive advice as well as action on draught mitigations efforts.
To offer effective response to wildfires.

Strategies: Establishment of risk management plans.
Set aside funds for unforeseen circumstances.
Disaster preparedness and mitigation plan.
Management of wildfire.

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	Increased number pupils and students with bursaries at the beginning of each year. Increased scholarship students each academic	Number of students who got bursaries and sponsorship

Dadaab Constituency

National Government Constituencies Development Fund (NGCDF)

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

			year	
	Building and upgrade of educational infrastructure	Improved student learning environment	All primary and secondary schools	Number of primary and secondary schools built and upgraded
Security	Construct police post and staff quarters	Improved border security and reduced insecurity	Built six police post in the border locations (Liboi, Dadaab, Alango Arba, Kumahumato, Labasigale)	Number of police post built and staff quarters constructed
	Build staff house/kips and motor proof sand bag	Improved morale of security personnel hence better services	six kips and adequate sand bag provided (Liboi, Dadaab, Alango Arba, Kumahumato, Labasigale)	Number of staff house having kips and sand bags
Environment	Construction of water gutters for rain harvesting	Increased rain water harvesting	30 gutter system constructed	Number of water gutters constructed
	Procurement of water tanks	Increased water banking for use during draught	Purchasing of 50 water tanks and installed (6 per wards)	Number of water tanks purchased and installed
Sports	Hold annual talent shows	Youth talents developed	One talent shows per year; venue and activities reports/picture	Number of talents shows held.
Emergency	Establishment of risk management plans	Improved disaster response and mitigation plans	Evacuation of disaster victims such as floods, earthquakes,	Number of victims evacuated
	Set aside funds for Unforeseen circumstances	Improved timely response to unforeseen events	Construct blown roofs, sunk toilets, and collapse of structures at the constituency level	Number of unforeseen events and remedies undertaken

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

To ensure sustainability of 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g., planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

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

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.

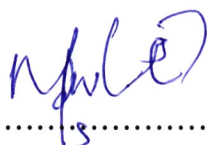
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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



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Ahmed Ibrahim Mohamed

FAM

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-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, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-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, 2022, 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.

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

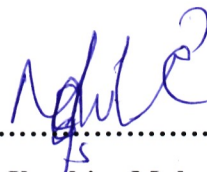
The Accounting Officer in charge of the NGCDF Dadaab Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Dadaab Constituency financial statements were approved and signed by the Accounting Officer on 28-03-2023.



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Mohamed Sheikh Osman



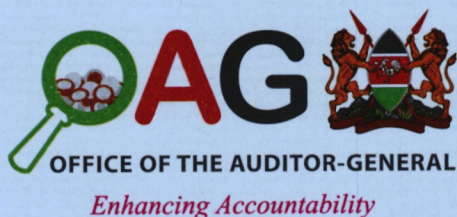
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Ahmed Ibrahim Mohamed

Chairman – NGCDF Committee

Finance Account Manager

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Dadaab Constituency set out on pages 1 to 39, which

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

In my opinion, except for the 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 - Dadaab Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

Unacknowledged Bursary Payments

The statement of receipts and payments reflects other grants and transfers balance of Kshs.106,479,501 as disclosed in Note 5 to the financial statements. This balance includes bursary payments to secondary schools and tertiary institutions amounting to Kshs.54,229,153. However, bursary payments amounting to Kshs.16,719,000 were not supported by acknowledgement evidences from the beneficiary institutions.

In the circumstances, the accuracy of bursary payments amounting to Kshs.16,719,000 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - 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 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 which, 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 amounts on comparable basis of Kshs.206,477,938 and Kshs.194,389,059 respectively, resulting to an under-funding of Kshs.12,088,879 (or 6%) of the budget. Similarly, the Fund

expended Kshs.191,639,379 against an approved budget of Kshs.206,477,938, resulting to an under-expenditure of Kshs.14,838,559 (or 7%) of the budget.

The under-funding of the budget and under-expenditure may have affected implementation of the planned programmes negatively impacting on service delivery to the constituents of Dadaab Constituency.

2. Delayed Projects Implementation

Review of the Project Implementation Status report indicated that Management planned to implement forty-three (43) projects in various sectors including emergency, sports, security and education. The status report revealed that twenty-eight (28) projects costing Kshs.54,653,707 were complete, twelve (12) projects with a budget of Kshs.17,016,066 were still on-going and three (3) projects with a budget of Kshs.5,100,000 had not started.

Failure to implement and complete projects within the stipulated timelines may have negatively impacted on service delivery to the constituents of Dadaab Constituency.

3. Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2022. Management did not provide reasons for the delay in resolving the prior year audit issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Establish Constituency Oversight Committee

Management did not establish the Constituency Oversight Fund Committee as required by Section 53(1) of the National Government Constituencies Development Fund Act, 2015 which provides that there is established a Constituency Oversight Committee for projects undertaken under this Act.

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

2. Failure to Report Expenditure from Emergency Reserve

Included in other grants and other transfers balance of Kshs.106,479,501 is an expenditure of Kshs.1,640,000 incurred on emergency projects. However, Management did not report to the National Government Constituencies Development Fund Board the

utilization of the emergency funds within thirty (30) days and in the format prescribed, as required of the Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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

Un-updated Fixed Assets Register, Lack of Valuation and Ownership Documents

The summary of fixed asset register at Annex 4 to the financial statements reflects fixed assets with a total historical cost of Kshs.3,900,000 as at 30 June, 2022. Although an asset register was maintained to record the assets, the register lacked key information relating to the assets including accumulated depreciation and net book values as at 30 June, 2022.

Management did not provide evidence to confirm that assets whose value may have significantly changed overtime were revalued. The value of land and building disclosed in the summary of fixed asset register was not disclosed and the ownership documents for the land were not provided for audit review.

In the circumstances, it was not possible to confirm the valuation and ownership status of the assets.

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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal 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 Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

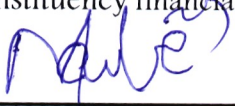
22 May, 2023

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

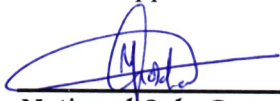
VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	170,088,879	173,198,536
Total Receipts		170,088,879	173,198,536
Payments			
Compensation Of Employees	2	3,041,904	3,909,113
Use Of Goods and Services	3	16,219,530	8,270,311
Transfers To Other Government Units	4	65,898,444	55,975,514
Other Grants and Transfers	5	106,479,501	82,395,954
Total Payments		191,639,379	150,550,892
Surplus/(Deficit)		(21,550,500)	22,647,644

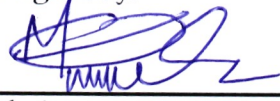
The Constituency financial statements were approved on 28-03- 2023 and signed by:


 Fund Account Manager

Ahmed Ibrahim Mohamed


 National Sub-County
 Accountant

Yasin Golicha Borora
 ICPAK M/No: 12255


 Chairman NG-CDF
 Committee

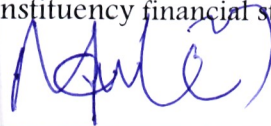
Mohamed Sheikh Osman


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

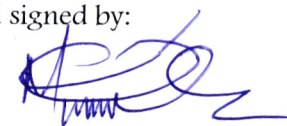
VIII. Statement of Assets and Liabilities as at 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	6	3,527,147	24,300,180
Total Cash and Cash Equivalents		3,527,147	24,300,180
Accounts Receivable			
Outstanding Imprests		-	-
Total Financial Assets		3,527,147	24,300,180
Financial Liabilities			
Accounts Payable (Deposits)			
Retention		-	-
Total Financial Liabilities		=	=
Net Financial Assets		3,527,147	24,300,180
Represented By			
Fund Balance B/Fwd	7	24,300,180	1,652,536
Prior Year Adjustments	8	777,467	-
Surplus/Deficit for The Year		(21,550,500)	22,647,644
Net Financial Position		3,527,147	24,300,180

The Constituency financial statements were approved on 28-03- 2023 and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Ahmed Ibrahim Mohamed

Yasin Golicha Borora
 ICPAK M/No: 12255

Mohamed Sheikh Osman

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

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

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	170,088,879	173,198,536
Total Receipts		170,088,879	173,198,536
Payments			
Compensation Of Employees	2	3,041,904	3,909,113
Use Of Goods and Services	3	16,219,530	8,270,311
Transfers To Other Government Units	4	65,898,444	55,975,514
Other Grants and Transfers	5	106,479,501	82,395,954
Total Payments		191,639,379	150,550,892
Total Receipts Less Total Payments		<u>(21,550,500)</u>	<u>22,647,644</u>
Adjusted For:			
Prior Year Adjustments	8	777,467	-
Net Cash Flow from Operating Activities		<u>(21,550,500)</u>	<u>22,647,644</u>
Cashflow From Investing Activities			
Acquisition Of Assets		-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		<u>(21,550,500)</u>	<u>22,647,644</u>
Cash & Cash Equivalent At Start Of The Year		24,300,180	1,652,536
Cash & Cash Equivalent At End Of The Year	6	3,527,147	<u>24,300,180</u>

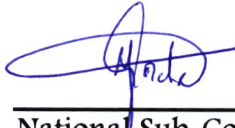
Dadaab Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

The Constituency financial statements were approved on 28-03- 2023 and signed by:



Fund Account Manager

Ahmed Ibrahim Mohamed



National Sub-County
Accountant

Yasin Golicha Borora
ICPAK M/No: 12255



Chairman NG-CDF
Committee

Mohamed Sheikh Osman

Dadaab Constituency

National Government Constituencies Development Fund (NGCDF)

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


X. Summary Statement of Appropriation for the Year Ended 30th June 2022

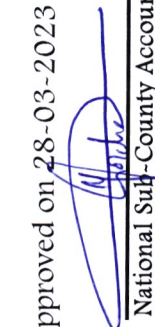
Receipt/Expense Item	Original Budget	Opening Balance (C/Bk) and AIA	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	24,300,180	45,088,879	206,477,938	194,389,059	12,088,879	94.1%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
TOTAL RECEIPTS	137,088,879	24,300,180	45,088,879	206,477,938	194,389,059	12,088,879	94.1%
PAYMENTS							
Compensation of Employees	4,000,000	-	90,133	4,090,133	3,041,904	1,048,229	74.4%
Use of goods and services	8,338,000	1,364,900	6,815,123	16,518,023	16,219,530	298,493	98.2%
Transfers to Other Government Units	32,410,250	8,183,948	28,610,457	69,204,655	52,765,552	16,439,103	76.2%
Other grants and transfers	92,340,629	14,751,332	9,154,374	116,246,335	119,612,393	(3,366,058)	102.9%
Acquisition of Assets	-	-	418,792	418,792	-	418,792	0.0%
Other Payments	-	-	-	-	-	-	0.0%
TOTAL	137,088,879	24,300,180	45,088,879	206,477,938	191,639,379	14,838,559	92.8%


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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	14,838,559
Less undisbursed funds receivable from the Board as at 30th June 2022	(12,088,879)
Add Accounts payable	2,749,680
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	777,467
Cash and Cash Equivalents at the end of the FY 2021/2022	3,527,146

The Constituency financial statements were approved on 28-03-2023 and signed by:


 Fund Accountant Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Ahmed Ibrahim Mohamed

Yasin Golicha Borora

Mohamed Sheikh Osman

ICPAK M/No: 12255

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

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration And Recurrent							
1.1 Compensation Of Employees	4,000,000	-	90,133	4,090,133	3,041,904	1,048,229	74
1.2 Committee Allowances	1,725,333	-	36,032	1,761,365	1,759,401	1,964	100
1.3 Use Of Goods And Services	2,500,000	-	3,756,123	6,256,123	6,256,123	-	100
1.4 Capacity Building	-	-	-	-	-	-	-
Total	8,225,333	-	3,882,288	12,107,621	11,057,428	1,050,193	91
2.0 Monitoring And Evaluation							
2.1 Capacity Building	1,370,889	864,900.00	1,754,968	3,990,757	3,849,000	141,757	96
2.2 Committee Allowances	1,370,889	500,000.00	1,259,111	3,130,000	2,697,599	432,401	86
2.3 Use Of Goods And Services	1,370,889	-	8,889	1,379,778	1,657,407	(277,629)	120
Total	4,112,667	1,364,900	3,022,968	8,500,535	8,204,006	296,529	97
3.0 Emergency							
3.1 Primary Schools	7,192,206	-	(3,495,365)	3,696,841	1,640,000	2,056,841	44

Dadaab Constituency

National Government Constituencies Development Fund (NGCDF)

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

3.2 Secondary Schools	-	-	-	-	-	-	-	-	-
3.3 Tertiary Institutions	-	-	-	-	-	-	-	-	-
3.4 Security Projects	-	-	-	-	-	-	-	-	-
3.5 Unutilised	-	-	-	-	-	-	-	-	-
Total	7,192,206		(3,495,365)		3,696,841		1,640,000		2,056,841
4.0 Bursary And Social Security									
4.1 Secondary Schools	23,990,554	100,000.00	1,615,599		25,706,153		27,610,153		(1,904,000)
4.2 Tertiary Institutions	23,990,554	-	(2,704,981)		21,285,573		26,619,000		(5,333,427)
4.3 Social Security	-	5,900,000.00	6,000,000		11,900,000		11,175,000		725,000
4.4 Special Needs	-	-	-		-		-		-
Total	47,981,108	6,000,000	4,910,618		58,891,726		65,404,153		(6,512,427)
5.0 Sports									
5.1 Sports	2,741,777	2,751,332.00	-		5,493,109		5,278,555		214,554
Total	2,741,777	2,751,332	-		5,493,109		5,278,555		214,554
6.0 Environment									
6.1 Abdisugow Boarder Police Camp	838,592	-	-		838,592		838,592		-
6.2 Alango Arba Police Camp	913,925	-	-		913,925		913,925		-
6.3 Dadaab Deputy County Commissioner	989,260	-	-		989,260		939,797		49,463
6.4 Saretho Primary Sch	-	-	10,724		10,724		-		10,724
6.5 Damajaley Primary School	-	-	357,892		357,892		350,000		7,892
									98

Dadaab Constituency

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

6.6 Damajaley Primary School	-	-	357,892	357,892	350,000	7,892	98
6.7 Damajaley Primary School	-	-	357,892	357,892	350,000	7,892	98
6.8 Damajaley Primary School	-	-	457,892	457,892	457,892	-	100
6.9 Damajaley Primary School	-	-	457,892	457,892	450,000	7,892	98
Total	2,741,777	-	2,000,184	4,741,961	4,650,206	91,755	98
7.0 Primary Schools Projects							
7.1 Damajaley Primary School	600,000	-	-	600,000	600,000	-	100
7.2 Darkenley Primary School	600,995	-	-	600,995	-	600,995	-
7.3 Daryoley Primary School	2,295,556	-	-	2,295,556	2,180,778	114,778	95
7.4 Gurrow Primary School	600,000	-	-	600,000	600,000	-	100
7.5 Macca Primary School	2,295,556	-	-	2,295,556	2,180,778	114,778	95
7.6 Maleley 2 Primary School	3,000,000	-	-	3,000,000	613,112	2,386,888	20
7.7 Weldoni Primary School	1,500,000	-	-	1,500,000	407,888	1,092,112	27
7.8 Damajaley Primary School	-	148,668.00	-	148,668	142,108	6,560	96
7.9 Lix Sheel Primary School	-	700,000.00	-	700,000	700,000	-	100
7.10 Magudo Primary School	-	-	167,360	167,360	167,360	-	100
7.11 Marothiley Primary School	-	700,000.00	-	700,000	700,000	-	100
7.12 Bula Kheir Primary School	-	15,280.00	-	15,280	-	15,280	-
7.13 Lix Sheel Primary School	-	-	167,360	167,360	167,360	-	100
7.14 Dertu Primary School	-	-	150,000	150,000	150,000	-	100
7.15 Lixsheel Primary School	-	-	90,000	90,000	90,000	-	100

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

7.16 Marothley Primary School	-	90,000	90,000	90,000	-	100
7.17 Bula Kheir Primary School	-	85,000	85,000	85,000	-	100
Total	10,892,107	1,563,948	749,720	13,205,775	8,874,384	4,331,391
8.0 Secondary Schools Projects						
8.1 Al Hidaya Secondary School	2,799,421	-	2,799,421	2,799,421	-	100
8.2 Alikune Secondary School	600,000	-	600,000	600,000	-	100
8.3 Alikune Secondary School	800,000	-	800,000	800,000	-	100
8.4 Alikune Secondary School	2,799,420	-	2,799,420	2,040,042	759,378	73
8.5 Damajaley Secondary School	600,000	-	600,000	600,000	-	100
8.6 Damajaley Secondary School	2,799,422	-	2,799,422	1,708,323	1,091,099	61
8.7 Liboi Secondary School	5,419,880	-	5,419,880	5,372,297	47,583	99
8.8 Nasib Secondary School	600,000	-	600,000	600,000	600,000	-
8.9 Nasib Secondary School	3,100,000	-	3,100,000	3,100,000	-	100
8.10 Al Huda Modern High School	-	2,600,000	2,600,000	2,600,000	-	100
8.11 Alikune Secondary School	-	1,500,000.00	1,500,000	1,500,000	-	100
8.12 Dadaab Secondary School	-	135,000	135,000	135,000	-	100
8.13 Dadaab Secondary School	-	225,000	225,000	225,000	-	100
8.14 Haji Idris Sec Sch	-	3,725,000	3,725,000	1,044,000	2,681,000	28
8.15 Kulan Sec Sch	-	150,000	150,000	150,000	150,000	-
8.16 Liboi Sec Sch	-	1,500,000.00	1,500,000	1,500,000	-	100

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

8.17 Liboi Secondary School	-	3,725,000	3,725,000	3,000,000	725,000	81
8.18 Nasib Secondary School	2,500,000.00	-	2,500,000	2,000,000	500,000	80
8.19 Alikune Secondary School	-	4,500,000	4,500,000	4,275,000	225,000	95
8.20 Damajaley Secondary School	-	225,000	225,000	-	225,000	-
8.21 Damajaley Secondary School	560,000.00	-	560,000	560,000	-	100
8.22 Alikune Secondary School	560,000.00	-	560,000	560,000	-	100
8.23 Alikune Sec School	-	350,000	350,000	350,000	-	100
8.24 Liboi Sec School	-	150,000	150,000	-	150,000	-
8.25 Dadaab Sec School Pmc	-	7,075,740	7,075,740	7,075,740	-	100
8.26 Nasib Secondary School	500,000	-	500,000	500,000	-	100
8.27 Damajaley Secondary School	500,000	-	500,000	500,000	-	100
8.28 Liboi Sec School	500,000	-	500,000	500,000	-	100
8.29 Alikune Secondary School	500,000	-	500,000	500,000	-	100
8.3 Dadaab Secondary School	-	1,666,666	1,666,666	46,345	1,620,321	3
8.31 Dertu Girls Secondary School	-	1,111,111	1,111,111	-	1,111,111	-
8.32 Kulan Boys Sec Sch	-	555,555	555,555	-	555,555	-
8.33 Kulan Boys Sec Sch	-	555,555	555,555	-	555,555	-
8.34 Kulan Boys Sec Sch	-	555,555	555,555	-	555,555	-
8.35 Kulan Boys Sec Sch	-	555,555	555,555	-	555,555	-
Total	21,518,143	27,860,737	55,998,880	43,891,168	12,107,712	78
9.0 Tertiary Institutions						

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

Projects										
Total	-	-	-	-	-	-	-	-	-	-
10.0 Security Projects										
10.1 Abdisugow Boarder Police Camp	3,419,880	-	-	3,419,880	3,419,880			3,419,880	-	100
10.2 Alango Arba Police Station	3,419,880	-	-	3,419,880	3,419,880			3,419,880	-	100
10.3 Assistant County Commissioner Labasigale	2,100,000	-	-	2,100,000	2,100,000			2,100,000	-	100
10.4 Chief's Office Kulan Location	3,000,000	-	-	3,000,000	3,000,000			3,000,000	150,000	95
10.5 Chief's Office Madahgesey Location	3,000,000	-	-	3,000,000	3,000,000			3,000,000	150,000	95
10.6 Kumahumato Assistant County Commissioner	2,999,187	-	-	2,999,187	2,999,187			2,999,187	-	100
10.7 Assistant County Commissioner Labasigale	2,919,880	-	-	2,919,880	2,919,880			2,919,880	-	100
10.8 Liboi Police Station	7,082,081	-	-	7,082,081	7,082,081			7,082,081	8,208	100
10.9 Seratho Police Station	3,742,853	-	-	3,742,853	3,742,853			3,742,853	-	100
10.10 Assistant County Commissioner Labasigale	-	-	-	2,000,000.00	2,000,000			2,000,000	-	100
10.11 Dertu Police Station	-	-	164,996	164,996	164,996			164,996	164,996	-

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

10.12 Abdisugow Boarder Police Camp	-	-	2,000,000	2,000,000	2,000,000	-	100
10.13 Alango Arba Police Station	-	-	550,000	550,000	500,000	50,000	91
10.14 Kumahumato Assistant County Commissioner	-	1,500,000.00	-	1,500,000	1,425,000	75,000	95
10.15 Labasigale Assistant Sub-County Commissioner Office	-	1,500,000.00	-	1,500,000	1,425,000	75,000	95
10.16 Liboi Police Station	-	-	153,941	153,941	150,000	3,941	97
10.17 Alango Arba Adm Police Camp	-	-	450,000	450,000	413,926	36,074	92
10.18 Liboi Police Station	-	-	200,000	200,000	200,000	-	100
10.19 Abdisugow Boarder Police Camp	-	1,000,000.00	1,000,000	2,000,000	2,000,000	-	100
10.20 Liboi Police Station	-	-	170,000	170,000	150,000	20,000	88
10.21 Deputy County Commissioner Liboi	-	-	50,000	50,000	-	50,000	-
10.22 Abdisugow Boarder Police Camp	-	-	1,000,000	1,000,000	1,000,000	-	100
Total	31,683,761	6,000,000	5,738,937	43,422,698	42,639,479	783,219	98
11.0 Acquisition Of Assets							
11.1 Motor Vehicles	-	-	-	-	-	-	-
11.2 Construction Of	-	-	-	-	-	-	-

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

CDF Office									
11.3 Purchase Of Furniture And Equipment	-	418,792	418,792	418,792	-	418,792	-	-	418,792
11.4 Purchase Of Computers	-	-	-	-	-	-	-	-	-
Total	-	418,792	418,792	418,792	-	418,792	-	-	418,792
12.0 Other Payments									
12.1 Strategic Plan	-	-	-	-	-	-	-	-	-
12.2 Innovation Hub	-	-	-	-	-	-	-	-	-
12.3 Lagdera Sub County Education Office	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
13.0 Unallocated Fund									
Unapproved Projects	-	-	-	-	-	-	-	-	-
Aia	-	-	-	-	-	-	-	-	-
FMC Savings	-	-	-	-	-	-	-	-	-
Total	137,088,879	24,300,180	45,088,879	206,477,988	191,639,379	14,838,559	14,838,559	93	93

XI. 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 (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

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 xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO.B096942		15,000,000.00
AIE NO.B104563		11,830,812.00
AIE NO.B104591		19,000,000.00
AIE NO.B823502		27,367,724.10
AIE NO.B124505		9,000,000.00
AIE NO.B124836		8,000,000.00
AIE NO.B124915		10,000,000.00
AIE NO.B119770		13,000,000.00
AIE NO.B128061		6,900,000.00
AIE NO.B128373		6,000,000.00
AIE NO.B128784		12,000,000.00
AIE NO.B126079		7,100,000.00
AIE NO.B126369		10,000,000.00
AIE NO.B140515		12,000,000.00
AIE NO.B132116		6,000,000.00
AIE NO.B140863	33,000,000.00	-
AIE NO.B 105379	34,000,000.00	-
AIE NO.B105594	10,000,000.00	-
AIE NO.B 105746	22,000,000.00	-
AIE NO. B132472	6,000,000.00	-
AIE NO.B128785	12,000,000.00	-
AIE NO.B	12,000,000.00	-
AIE NO.B154282	18,000,000.00	-
AIE NO.B105595	23,088,879.00	-
	170,088,879.00	173,198,536.10

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

Notes To the Financial Statements (Continued)

2. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,808,624	3,014,187
Gratuity to contractual employees	-	760,926
Employer Contributions Compulsory national social security schemes	233,280	134,000
Total	3,041,904	3,909,113

3. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Bank service commission and charges	77,407	35,514
Utilities, supplies and services	286,440	14,072
Communication, supplies and services	233,300	-
Domestic travel and subsistence	841,050	-
Rental of Produced Assets	-	2,502,797
Hospitality supplies and services	384,600	-
Office rent	1,260,000	-
Other committee expenses-capacity building	3,849,000	1,220,000
Committee allowance	4,457,000	3,587,528
Office and general supplies and services	1,544,250	910,400
Fuel, oils& lubricants	3,286,483	-
Total	16,219,530	8,270,311

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

Notes To the Financial Statements (Continued)

4. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	9,811,276.40	13,860,514
Transfers To Secondary Schools (See Attached List)	56,087,168.00	42,115,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	65,898,444.40	55,975,514

5. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	27,610,153	19,414,700
Bursary – tertiary institutions (see attached list)	26,619,000	18,114,700
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	43,579,275.90	28,138,015
Sports projects (see attached list)	5,278,555	2,737,800
Environment projects (see attached list)	1,752,517	2,739,926
Emergency projects (see attached list)	1,640,000	11,250,813
Total	106,479,500.90	82,395,954

6. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	(30/06/2022)	(30/06/2021)
<i>DADAAB NG-CDF, Account No. 9576902</i>	3,527,146.70	24,300,180.45
Total	3,527,146.70	24,300,180.45

7. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	24,300,180.45	1,652,536
Total	24,300,180.45	1,652,536

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

8. Prior Year Adjustments

	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	777,466.55	777,466.55
Total	-	777,466.55	777,466.55

Breakdown of prior year adjustments

s/no.	item	Cashbook folio	Statement date	amount
1.	Reversed cheque no.3129	48		9,720
2.	Refund from ryce motors	46	21.10.2021	385,345
3.	Unexplained debit by bank		4.11.2021	150,000
4.	suspense			139,279.98
5.	Returned swift	54	3.07.2021	93,121,57
	TOTAL			777,466.55

9. Changes in Accounts Receivable-Outstanding imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	9,699,900	5,732,000
Imprest surrendered during the Year (C)	9,699,900	5,732,000
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

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

10.Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	689,922	689,922
Retention held during the year (B)	1,459,720	-
Retention paid during the Year (C)	1,459,720	689,922
Closing Retention as at 30 th June D= A+B-C	689,922	689,922

Breakdown of retention paid during the year

s/no.	project	Pv no.	Cheque no.	amount
1.	Liboi police station			200,000
2.	Damajaley secondary school			160,000
3.	Alikune secondary school	32	3040	350,000
4.	Magudo primary school	39	3050	167,360
5.	Lixsheel primary school	44	3060	167,360
6.	Dertu primary school	120	3200	150,000
7.	Lixsheel primary school	111	3188	90,000
8.	Marothley primary school	117	3197	90,000
9.	Bula kheir primary school	119	3199	85,000
10.	Total			1,459,720

11. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	760,926
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	760,926
Closing Gratuity as at 30 th June D= A+B-C	-	-

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

Notes to the Financial Statements (Continued)

12. Other Important Disclosures

12.1: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,048,229	590,133
Use of goods and services	298,493	4,735,208
Amounts due to other Government entities (see attached list)	16,439,103	29,279,948
Amounts due to other grants and other transfers (see attached list)	(3,366,058)	34,364,978
Acquisition of assets	418,792	95,819
Others(specify)	-	-
Funds pending approval	-	-
Total	14,838,559	69,066,086

12.2: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	18,375	-
Total	18,375	-

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

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

No pending accounts payable

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

Annex 2 - Analysis of Pending Staff Payables
No staff payable pending

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

Annex 3 – Unutilized Fund

Programme/Sub-Programme	Brief Transaction Description	Outstanding Balance		Comments
		2021/2022	2020/2021	
	Kshs	Kshs	Kshs	
1.0 Administration And Recurrent				
1.1 Compensation Of Employees	1,048,229.00	590,133.00	487,777.00	Pending Disbursement
Subtotals	1,048,229.00	590,133.00	487,777.00	
2.3 Use Of Goods And Services	298,493.00	4,735,208.00	4,637,988.00	Pending Disbursement
Subtotals	298,493.00	4,735,208.00	4,637,988.00	
7.0 Primary Schools Projects				
Lix Sheel Primary School	-	700,000.00	1,800,000.00	Pending Disbursement
Marothiley Primary School	-	700,000.00	1,800,000.00	Pending Disbursement
Dertu Primary School	-	43,667.00	3,000,000.00	Pending Disbursement
Magudo Primary School	-	-	1,700,000.00	Pending Disbursement
Bula Kheir Primary School	15,280.00	350,000.00	1,700,000.00	Pending Disbursement
Damajalely Primary School	6,560.00	1,800,000.00	-	Pending Disbursement
Darkenley Primary School	600,995.00			Pending Disbursement
Daryoley Primary School	114,778.00			Pending Disbursement
Macca Primary School	114,778.00			Pending Disbursement
Maleley2 Primary School	2,386,888.00			Pending Disbursement
Weidoni Primary School	1,092,112.00			Pending Disbursement
8.0 Secondary Schools Projects				
Nasib Secondary School	500,000.00	2,500,000.00	4,000,000.00	Pending Disbursement
Alikune Secondary School	759,378.00	50,000.00	3,000,000.00	Pending Disbursement
Alikune Secondary School	225,000.00	1,500,000.00	1,700,000.00	Pending Disbursement

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

Liboi Secondary School	725,000.00	1,500,000.00	3,000,000.00	Pending Disbursement
Liboi Secondary School	-	1,611,534.00	1,611,534.00	Pending Disbursement
Damajale Secondary School	1,091,099.00	900,000.00	892,647.00	Pending Disbursement
Damajale Secondary School	-	300,000.00	-	Pending Disbursement
Dertu Secondary School Admin Block Pmc	1,111,111.00	469,747.00	469,747.00	Pending Disbursement
Al Hidaya Sec Sch	-	2,600,000.00	-	Pending Disbursement
Dadaab Sec Sch	1,620,321.00	135,000.00	-	Pending Disbursement
Dadaab Sec Sch	-	225,000.00	-	Pending Disbursement
Haji Idris Sec Sch	2,681,000.00	3,725,000.00	-	Pending Disbursement
Liboi Sec Sch	150,000.00	3,725,000.00	-	Pending Disbursement
Liboi Secondary School	47,583.00	150,000.00	-	Pending Disbursement
Alikune Secondary School	-	4,500,000.00	-	Pending Disbursement
Damajale Secondary School	225,000.00	225,000.00	-	Pending Disbursement
Damajale Secondary School	-	560,000.00	-	Pending Disbursement
Alikune Secondary School	-	560,000.00	-	Pending Disbursement
Kulan Secondary School	150,000.00	300,000.00	-	Pending Disbursement
Liboi Secondary School	-	150,000.00	-	Pending Disbursement
Nasib Secondary School	600,000.00	-	-	Pending Disbursement
Kulan Sec Sch	555,555.00	-	-	Pending Disbursement
Kulan Sec Sch	555,555.00	-	-	Pending Disbursement
Kulan Sec Sch	555,555.00	-	-	Pending Disbursement
Kulan Sec Sch	555,555.00	-	-	Pending Disbursement
9.0 Tertiary Institutions Projects				
Sub County Education Office	-	-	100,000.00	Pending Disbursement
Sub-Total	16,439,103.00	29,279,948.00	24,773,928.00	Pending Disbursement

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

3.0 Emergency							
Emergency	2,056,841.00	(3,495,365.00)	563,241.00				Pending Disbursement
4.0 Bursary And Social Security							
4.2 Secondary Schools	(1,904,000.00)	7,346,376.00	12,544,966.00				Pending Disbursement
4.3 Tertiary Institutions & Universities	(5,333,427.00)	(3,339,861.00)	408,728.00				Pending Disbursement
4.5 Social Security	725,000.00	12,000,000.00	6,000,000.00				Pending Disbursement
5.0 Sports							
Sports	214,554.00	2,751,332.00	2,747,354.00				Pending Disbursement
6.0 Environment							
Abdisugow Boarder Police Camp	-	926.00	-				Pending Disbursement
Alango Arba Police Camp	-	926.00	-				Pending Disbursement
Saretho Primary School	10,724.00	457,892.00	457,892.00				Pending Disbursement
Dadaab Primary School	-	457,892.00	457,892.00				Pending Disbursement
Liboi Primary School	-	457,892.00	457,892.00				Pending Disbursement
Dagahley Primary School	-	457,892.00	457,892.00				Pending Disbursement
Damajaley Primary School	7,892.00	457,892.00	457,892.00				Pending Disbursement
Damajaley Primary School	7,892.00	457,892.00	457,892.00				Pending Disbursement
Dadaab Deputy County Commissioner	49,463.00						
Damajaley Primary School	7,892.00						
Damajaley Primary School	7,892.00						
10.0 Security Projects							
Dadaab Deputy County Commissioner's Office			5,000,000.00				Pending Disbursement
Alango Arba Administration Police Camp	36,074.00	250,000.00	3,000,000.00				Pending Disbursement "

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

Liboi Police Camp – Officer Commanding Station	-	600,000.00	2,000,000.00	Pending Disbursement
Liboi Police Camp -- Officer Commanding Station	-	600,000.00	2,677,027.00	Pending Disbursement
Assistant County Commissioner Labasigale	-	2,000,000.00	3,400,000.00	Pending Disbursement
Assistant County Commissioner Saretho	-	600,000.00	2,900,000.00	Pending Disbursement
Deputy County Commissioner Dadaab	-	600,000.00	2,900,000.00	Pending Disbursement
Dadaab Deputy County Commission	-	153,941.00	600,000.00	Pending Disbursement
Liboi Deputy County Commissioner	-	600,000.00	600,000.00	Pending Disbursement
Assistant County Commissioner Saretho	-	2,900,000.00	600,000.00	Pending Disbursement
Assistant County Commissioner Liboi	20,000.00	600,000.00	600,000.00	Pending Disbursement
Assistant County Commissioner Labasigale	-	1,500,000.00	600,000.00	Pending Disbursement
Liboi Police Camp – Officer Commanding Station	8,208.00	2,000,000.00	600,000.00	Pending Disbursement
Liboi Administration Police Camp	-	1,000,000.00	600,000.00	Pending Disbursement
Sinan Development Group	-	114,356.00	114,356.00	Pending Disbursement
Dertu Police Station	164,996.00	164,996.00	-	Pending Disbursement
Abdisugow Boarder Police Camp	50,000.00	200,000.00	-	Pending Disbursement
Kumhumato Deputy County Commission	75,000.00	1,500,000.00	-	Pending Disbursement
Alango Arba Police Camp	50,000.00	150,000.00	-	Pending Disbursement
Assistant County Commissioner Labasigale	75,000.00	170,000.00	-	Pending Disbursement
Liboi Deputy County Commissioner	3,941.00	50,000.00	-	Pending Disbursement
Assistant County Commissioner Labasigale	-	600,000.00	-	Pending Disbursement

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

Chiefs Office Kulan	150,000.00				Pending Disbursement
Chiefs Office Madahgesey	150,000.00				Pending Disbursement
Subtotals	(3,366,058.00)	34,364,979.00	51,203,024.00		
11.0 Acquisition Of Assets					
11.3 Purchase Of Furniture And Equipment	418,792.00	95,819.00	95,819.00		Pending Disbursement
Subtotals	418,792.00	95,819.00	95,819.00		
12.0 Others					
12.2 Innovation Hub	-	-	-		Pending Disbursement
Subtotals					
Total	14,838,559.00	69,066,087.00	81,198,536.00		

Dadaab Constituency

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

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs)
	2020-2021			2021-2022
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	2,900,000	-	-	2,900,000
ICT Equipment, Software and Other ICT Assets	1,000,000	-	-	1,000,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	3,900,000	-	-	3,900,000

Dadaab Constituency

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

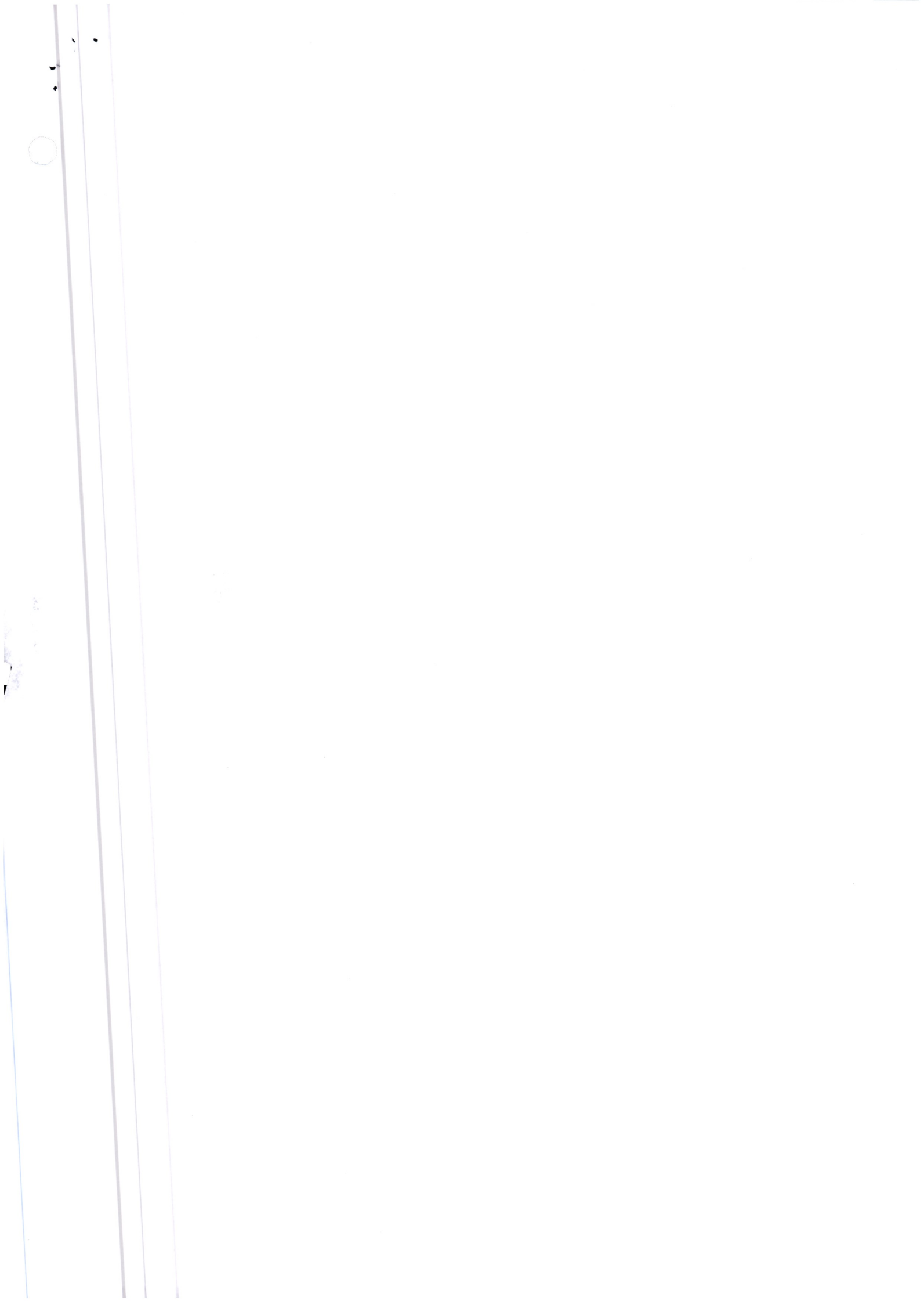
FIXED ASSET REGISTER BREAKDOWN

FIXED ASSET REGISTER										
REGION	COUNT Y	CONSTITUENC Y	ASSET NAME	NO. OF ITEMS	CATEGORY	BARCODE NUMBER	PURCHASE DATE	COST		
NORTH EASTERN	GARISSA	DADAAB	DELL MONITOR	1	COMPUTER	DDB/CDF/001/13/1 4	Apr-14	245,000.00		included in the above price
NORTH EASTERN	GARISSA	DADAAB	DELL KEYBOARD	1	COMPUTER	DDB/CDF/008/13/1 4	Apr-14			included in the above price
NORTH EASTERN	GARISSA	DADAAB	UNINTERUTABLE POWER SUPPLY	1	COMPUTER	DDB/CDF/006/13/1 4	Apr-14			included in the above price
NORTH EASTERN	GARISSA	DADAAB	PRINTER LASERJET PRO400 M401DN	1	COMPUTER	DDB/CDF/005/13/1 4	Apr-14	110,000.00		
NORTH EASTERN	GARISSA	DADAAB	PRINTER SCANJET 5590	1	COMPUTER	DDB/CDF/003/13/1 4	Apr-14	110,000.00		
NORTH EASTERN	GARISSA	DADAAB	HP ALL IN ONE C5180 PRINTER	1	COMPUTER	DDB/CDF/016/13/1 4	Apr-14	180,000.00		
NORTH EASTERN	GARISSA	DADAAB	HP LAFTOP	1	COMPUTER	DDB/CDF/010/13/1 4	Apr-14	180,000.00		
NORTH EASTERN	GARISSA	DADAAB	MODERM-ORANGE	1	COMPUTER	DDB/CDF/013/13/1 4	Apr-14	15,000.00		
NORTH EASTERN	GARISSA	DADAAB	SONY CAMERA DCSW 730	1	COMPUTER	DDB/CDF/014/13/1 4	Apr-14	60,000.00		
NORTH EASTERN	GARISSA	DADAAB	HARD DISK SOGB	4	COMPUTER	DDB/CDF/015/13/1 4	Apr-14	100,000.00		
NORTH EASTERN	GARISSA	DADAAB	EXECUTIVE TABLE MEDIUM	4	FURNITURE&FITTINGS	DDB/CDF/012/13/1 4	Apr-14	600,000.00		
NORTH EASTERN	GARISSA	DADAAB	EXECUTIVE TABLE LARGE FOR BOARDROOM	1	FURNITURE&FITTINGS	DDB/CDF/016/13/1 4	Apr-14	560,000.00		
NORTH EASTERN	GARISSA	DADAAB	CHAIRS	14	FURNITURE&FITTINGS	DDB/CDF/011/13/1 4	Apr-14	1,120,000.00		
NORTH EASTERN	GARISSA	DADAAB	EXECUTIVE CHAIRS	4	FURNITURE&FITTINGS	DDB/CDF/017/13/1 4	Apr-14	620,000.00		
			TOTAL					3,900,000.00		

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

Annex 5 –PMC Bank Balances as at 30th June 2022

PMC	Bank	Account number	Bank Balance	
			2021-2022	2020-2021
ALANGO ARBA PMC	FIRST COMMUNITY BANK	29879476	995.00	-
ABDI SUGOW POLICE BOARDER PMC	FIRST COMMUNITY BANK	29879475	1,112.00	-
DADAAB DEPUTY COUNTY COMMISSIONER	FIRST COMMUNITY BANK	29981730	532.00	-
DAMAJALEY PRIMARY SCHOOL	FIRST COMMUNITY BANK	17244201	140.00	-
MACCA PRIMARY SCHOOL	FIRST COMMUNITY BANK	29781715	2,727.00	-
MAGUDO PRIMARY SCHOOL PMC	FIRST COMMUNITY BANK	16208001	398.00	-
MAROTHILEY PRIMARY SCHOOL BOM	FIRST COMMUNITY BANK	16205601	935.00	-
ALIKUNE SECONDARY SCHOOL PMC	FIRST COMMUNITY BANK	29879453	1,319.00	-
LIBOI SECONDARY SCHOOL	FIRST COMMUNITY BANK	29779617	1,637.00	-
NASIB SECONDARY SCHOOL PMC	FIRST COMMUNITY BANK	29879458	417.00	-
DADAAB SECONDARY SCHOOL FENCING PMC	FIRST COMMUNITY BANK	29878855	4,387.00	-
CHIEFS OFFICE KULAN LOCATION	FIRST COMMUNITY BANK	17244001	280.00	-
CHIEFS OFFICE MADAHGESEY LOCATION	FIRST COMMUNITY BANK	17243801	280.00	-
LIBOI POLICE STATION	FIRST COMMUNITY BANK	17232901	879.00	-
SARETHO POLICE CAMP PMC	FIRST COMMUNITY BANK	16208301	1,768.00	-
DERTU POLICE STATION PMC	FIRST COMMUNITY BANK	16350301	569.00	-
	TOTAL		18,375.00	-



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

Annex 6: Progress on Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
DADAAB/CDF/AUD/VOL.II/ (3)	<p>Budget and budget control: During the year under review, the statement of appropriation for the fund had an approved budget of kshs. 137,765,906. And adjustments of kshs. 83,151,474 being previous outstanding disbursements and opening bank balance resulting in total budget of kshs. 219,616,978 for financial year 2020/2021. The total actual expenditure by the fund in the financial year 2020/2021 was kshs. 150,550,892 representing an absorption rate of 68.6% of the total approved budget reported. This therefore resulted in an under expenditure of Kshs. 69,066,086.</p> <p>Unsupported bursary fund: During the financial year under review, dadaab constituency disbursed bursaries of kshs.19, 414,700 to various secondary schools and kshs.18, 114,700 to</p>	<p>During the financial period 2020/2021 NF-CDF-Dadaab did not receive the amounts of money budgeted because of the delay emanating from disbursement of funds and subsequent approval of A.I.E and this cause underutilization of funds for projected budgeted for on timely basis. As at 30th June 2021 NG-CDF Dadaab only got A.I.E approval of an amount of Kshs. 92,000,000. And this made it difficult for the NG-CDF to ensure project funds budgeted for the approved are utilized on a timely basis as budgeted</p>	Resolved	
DADAAB/CDF/AUD/VOL.II/ (3)	<p>Unsupported bursary fund: During the financial year under review, dadaab constituency disbursed bursaries of kshs.19, 414,700 to various secondary schools and kshs.18, 114,700 to</p>	<p>During the financial year 2020/2021 NG-CDF Dadaab had disbursed bursaries of kshs.37, 529,400 to various institutions but as of 30th June an amount of 12,092,250 disbursed to various</p>	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>tertiary institutions totalling to 37,529,400 for the benefit of needy students. However, examination of payment vouchers and its supporting documents revealed that an amount of kshs.12, 092,250 disbursed to various institutions had not been acknowledged through official receipts or acknowledgement letters by the beneficiary institutions.</p>	<p>institutions was not acknowledged. This was because of delays from the said institutions on issuing official receipts and acknowledgement letters but some of the acknowledgement letters and receipts are now provided for your consideration and ascertainties.</p>		
DADAAB/CDF/AUD/VOL.II/ (3)	<p>Cash and cash equivalent: The statement of financial position reflects cash and cash equivalent balance of kshs.24, 300,180.45 as at 30 June 2021. However, the fund was not ready to disclose project management committee (PMC) bank balances, the fund did not avail for audit bank statements/bank certificates for project management committee bank accounts to confirm the bank balances</p>	<p>The fund will avail bank statements for the period for your consideration and ascertainment of the same. The fund will also avail the bank statements and bank reconciliation of project management committee.</p>	Resolved	
DADAAB/CDF/AUD/VOL.II/ (3)	<p>Project implementation status: During the period under review, dadaab constituency allocated kshs.96, 328,661 to projects in various sectors including primary schools, secondary schools, bursaries, security, sports, environment and emergencies</p>	<p>This was due to a delay in release of project funds and the project implementation status had not been updated by the time of audit and the fund will avail the updated project implementation status for your consideration.</p>	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>within the constituency. Analysis as per project implementation status indicated that twenty-nine (29) projects amounting to kshs.76,086,883 were complete, while four (4) projects with a budgeted cost of kshs.14,241,778 while one (1) project with a budgeted cost of kshs.6,000,000 had not been started.</p>			



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Ahmed Ibrahim Mohamed
Fund Account Manager.