

REPUBLIC OF KENYA



*Paper laid*  
*By the Hon the*  
*Hon. Aden Duale*  
*WGH MP on*  
*Wed' 7th Nov.*  
*2018*

OFFICE OF THE AUDITOR-GENERAL



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**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**  
**ON**  
**THE FINANCIAL STATEMENTS OF**  
**NATIONAL GOVERNMENT**  
**CONSTITUENCIES DEVELOPMENT FUND**  
**MANDERA WEST CONSTITUENCY**  
**FOR THE YEAR ENDED**  
**30 JUNE 2017**



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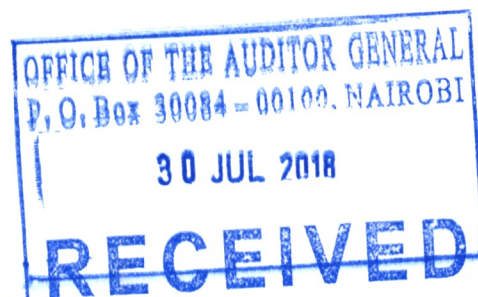
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
MANDERA WEST CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2017**

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MANDERA  
WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2017**

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MANDERA  
WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

**(b) Key Management**

The *MANDERA WEST NG-CDF Constituency's* day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. Mandera West National Government Constituency Development Fund Committee (NG-CDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Yussuf Abdi</b>
3.	Accountant	<b>Abdi Galgalo</b>
4.		

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of MANDERA WEST Constituency. The reports and recommendation of ARMC when adopted by the CDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT Fund Committee (NG-CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) MANDERA WEST NG-CDFC Headquarters**

P.O. Box 37-70303  
OPP TAKABA AP CAMP  
Mandera-Elwak Highway  
TAKABA, KENYA

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MANDERA  
WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

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**(f) MANDERA WEST NG-CDFC Contacts**

Telephone: (254) 728205570  
E-mail: [cdfmanderawest@ngcdf.go.ke](mailto:cdfmanderawest@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) MANDERA WEST NG-CDFC Bankers**

1. Equity Bank  
P.O Box 536-70300  
Mandera

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MANDERA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

The NG-CDF board disbursed a sum of Kshs 155,128,675.09 in 2016-17 to the constituency of which NGCDFCs Utilised an amount of Kshs 124,165,337.00 which includes previous financial year balances. Disbursement was made to the PMCs promptly and the projects were implemented well. Over the years the entity improved water, sanitation, education access road through construction and desilting of dams in various villages, construction of various public dispensaries and toilets, construction of primary and secondary schools, payment of fees to over 16,000 needy and vulnerable students across the constituency.

**EMERGING ISSUES RELATED TO MANDERA WEST NGCDFCC**

Increasing population and settlements

Increasing school enrolment

Increasing vulnerability of communities and school/tertiary institutions going students

**IMPLEMENTATION CHALLENGES**

Huge resources available Vs needs gap

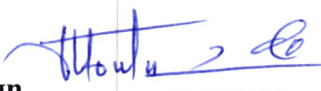
Low/lack of Capacity in some PMCs

Security threats/Clan conflicts

Low literate levels

Persistent droughts leading lack of water sources for construction and usage

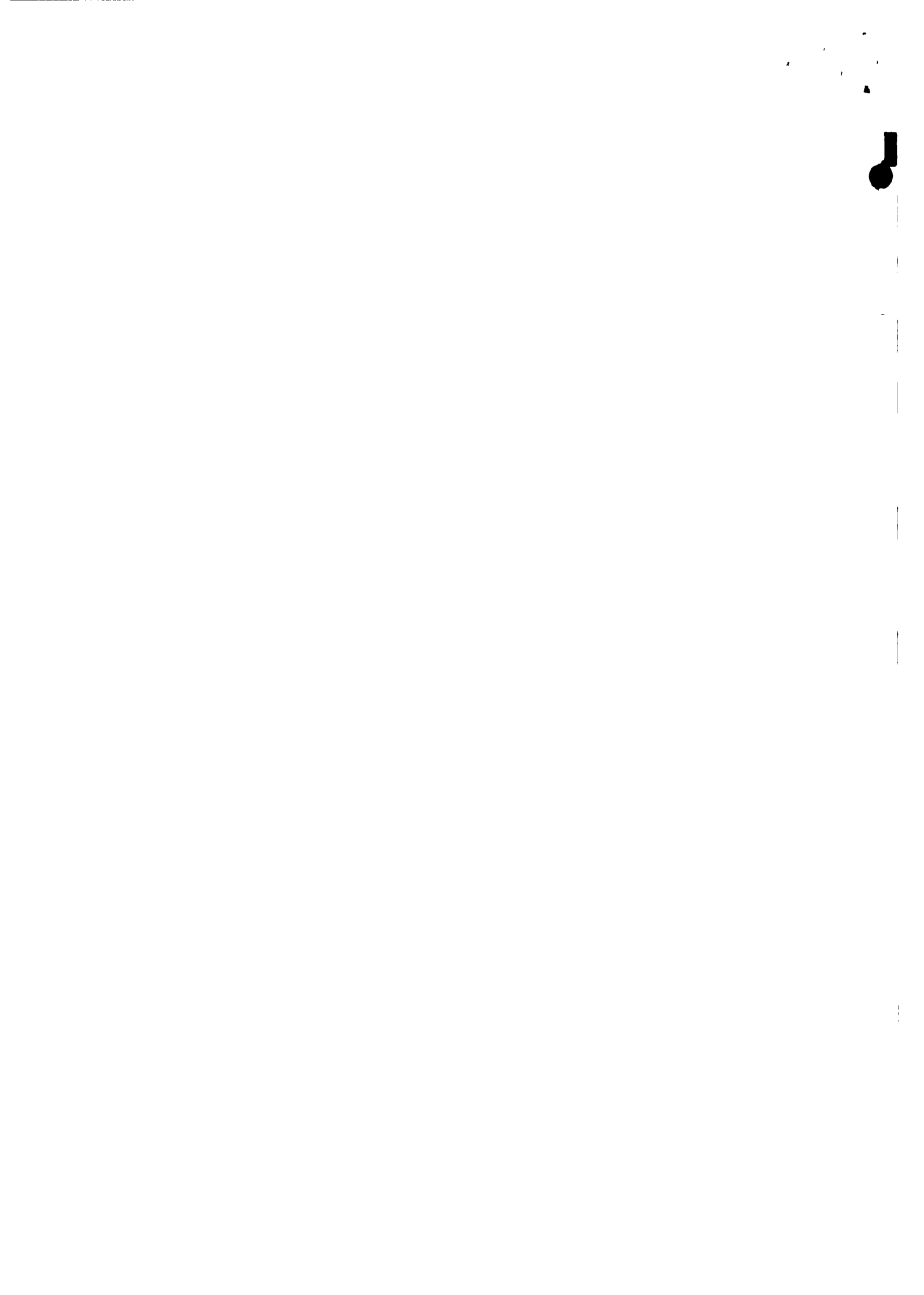
Prevalent droughts, inter clan conflicts have been a deterrent factor and the situation exasperated by the immense gap between the resources available and the needs of the community. The Mandera West NG-CDF has ensured that the resources have been equally distributed to spread the gains from the fund. Despite the numerous challenges, the fund has been at the fore front in the provision of basic social amenities, improved the general economic standards of the population and has thus has been considered transformational by the community. By and large the impact of NG-CDF is felt and appreciated in the constituency

Sign.....  


**CHAIRMAN NG-CDFC**

DATE 30-08-2017 .....







**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MANDERA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**III. STATEMENT OF CDF 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 NG-CDF shall prepare financial statements in respect of that agency. 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.

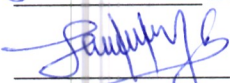
The Accounting Officer in charge of the MANDERA WEST NG-CDFC is responsible for the preparation and presentation of the MANDERA WEST NG-CDFs financial statements, which give a true and fair view of the state of affairs of the MANDERA WEST CDF's for and as at the end of the financial year (period) ended on June 30, 2017. 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 NG-CDF; (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 CDF; (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 MANDERA WEST NG-CDF accepts responsibility for the NG-CDF'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 NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2017, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the MANDERA WEST NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

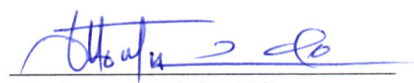
The Accounting Officer in charge of the MANDERA WEST NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NG-CDF'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**

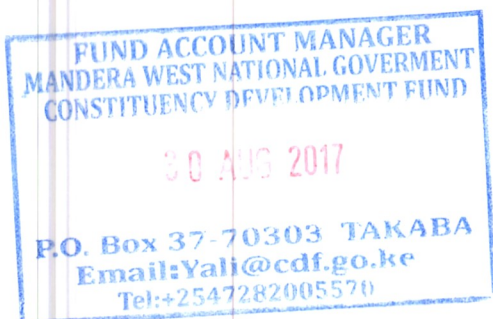
The NG-CDFC's financial statements were approved and signed by the Accounting Officer on 30-08-2017 2017.



Fund Account Manager



Chairman NGCDFC





# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MANDERA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

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#### REPORT ON THE FINANCIAL STATEMENTS

##### Qualified Opinion

I have audited the accompanying financial statements of Mandera West National Government Constituencies Development Fund set out on pages 6 to 41, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund -Mandera West Constituency as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

In addition, and as required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I confirm that public money has been applied lawfully and in an effective way.

##### Basis for Qualified Opinion

###### 1. Cash and Cash Equivalents

The statement of assets reflects a bank balance of Kshs.454,612 as at 30 June, 2017. The balance was supported by certificate of bank balances, cash book, bank statement and bank reconciliation statement. However, a review of the bank reconciliation statement for the month of June 2017 revealed stale cheques amounting to Kshs.620,942 reflected as payments in Cash Book not yet recorded in the Bank Statement (Unrepresented Cheques). Some of the cheques which were paid to various learning institutions being payment of bursaries to needy students and Kenya Revenue Authority were reflected as unrepresented cheques. No explanation was given why the Cash Book was not updated.

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Mandera West Constituency for the year ended 30 June 2017*

In the circumstances, the accuracy, completeness and validity of the cash and cash equivalents balance of Kshs.454,612 in the statement of assets could not be ascertained as at 30 June 2017.

## **2. Non-Maintenance of Financial and Accounting Records for The Project Management Committee Bank Accounts**

It is a requirement as per section 15(10)(a) and 10(b) of National Government Constituency Development Fund Regulations, 2016 to maintain records of Bank accounts opened by project management committees and to prepare and table quarterly reports. Contrary to the regulations it was noted that records of bank accounts held by the various project management committees such as bank statements and cashbooks were not maintained by the National Government Constituencies Development Fund –Mandera West Constituency office. Further, there were no bank reconciliation statements for the Project Management Committee accounts.

Under the circumstances, it has not been possible to ascertain whether the funds disbursed to the Project Management Committee bank accounts were used for intended purpose and accounted for as at 30 June 2017.

## **3. Unaccounted for Bursary Expenses**

In the financial year 2016/2017, the NG CDF Committee for Mandera West Constituency disbursed bursaries amounting to Kshs.20,735,764 to various secondary schools and tertiary institutions for the benefit of needy students. However, examination of available records revealed that an amount of Kshs.3,326,000 disbursed to various institutions has not been acknowledged through official receipts or acknowledgement letters by the beneficiary institutions. Further, no cheque dispatch register was maintained to record the cheques that were issued out, the level of studies for the beneficiaries was not indicated in the schedules and the minutes of the vetting committee were neither attached to the payment vouchers nor availed for audit review hence it was not possible to ascertain the criteria used in vetting the beneficiaries.

Consequently, the propriety of the expenditure of Kshs.3,326,000 on bursaries could not be ascertained.

## **4. Award of Contracts for Primary School Projects**

During the financial year 2016/2017, the National Government Constituency Development Fund – Mandera West disbursed Kshs.9,500,000 to various Project Management Committees (PMCs) as grants for construction of classes and fencing works in various primary school projects within the Constituency. Examination of available records relating to the projects revealed that the tender notices and tender documents submitted by the tenderers did not set the criteria to be used for the evaluation of tenders hence there was no proper guideline on the specific requirements needed for the tenders. Further, no evaluation committee was appointed for the projects and therefore the tenders were not evaluated as required by section 80 of the Public procurement and Assets Disposal Act, 2015. In addition, payments made were not supported with tender opening register, certificate of practical completions and contract agreement signed between the PMCs and the contractors.

As a result, the propriety of the expenditure of Kshs.9,500,000 could not be ascertained as at 30 June 2017.

## **5. Irregular Burdas Secondary School Projects**

The National Government Constituency Fund - Mandera West paid Kshs.4,655,000 as grants to Burdas Secondary School Project Management Committee for the construction of science laboratory, one classroom, four toilets and completion of a dormitory. However, the projects were procured through request for quotations contrary to the threshold matrix in the Public Procurement and Disposal Regulations, 2006. Further, payments were made without certificate of practical completion. It was therefore not clear whether project was implemented in accordance with the specifications in the Bills of Quantities.

Further, the tender notice made available did not set the criteria to be used for the evaluation of tenders, there was no evaluation committee appointed for the projects and therefore the tenders were not evaluated as required by section 80 of the Public procurement and Assets Disposal Act, 2015. The Bills of the quantities for some of the projects were not properly filled since they were not signed on one or two pages by members of tender committee as required by section 60(1) of public procurement and disposal regulations, 2006.

Under the circumstances, it has not been possible to ascertain whether the contracts were fairly awarded and projects procured in accordance with the procurement laws and that the constituents got value for money for the expenditure of Kshs.4,655,000 as at 30 June 2017.

## **6. Appointment of the Constituency Oversight Committee**

During the period under review, it was observed that constituency oversight committee was not appointed as required by section 53(1) of the National Government Constituencies Development Fund Act, 2015. No explanation was given for not appointing the committee.

Under the circumstance, it has not been clear how the Fund operated without an oversight committee.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund –Mandera West Constituency in accordance with ISSAI 30 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 opinion.

### **Key Audit Matter**

Key Audit Matters are those matters that in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified

Opinion section of my report, I confirm that there are no other Key Audit Matters to communicate in my report.

## Other Matter

### 1.0 Budgetary Control and Performance

#### 1.1 Budget Performance Analysis

Review of the statement of budget appropriation revealed that during the year under review, the Mandera West National Government Constituency Development Fund had an approved budget amounting to Kshs.155,128,695. Out of the Kshs.155,128,695 budgeted for the financial year under review, an amount of Kshs.72,732,143 was unspent balance from the financial year 2015/2016.

Budget utilization on receipts and expenditure are as follows: -

Item	Budget (Kshs)	Actual (Kshs)	Variance (Kshs)	% Utilization
Receipts	155,128,695.09	124,180,419.97	30,948,275.12	80%
Expenditure	155,128,695.09	123,725,808	31,402,887.09	80%

The above analysis reflects actual receipts of Kshs.124,180,420 against budgeted amount of Kshs.155,128,695 resulting to an under funding of Kshs.30,948,275 or 20% of the funds budgeted for the year. Further, the Fund spent an amount of Kshs.123,725,808 against a budgeted amount of Kshs.155,128,695 resulting to an under expenditure of Kshs.31,402,887 or 20% of the approved budget as detailed below: - . .

Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under Expenditure (Kshs)	% Difference
Compensation of employees	3,589,626	3,401,524	188,102	5%
Use of goods and services	10,939,575	9,974,674	964,901	9%
Transfer to other Government units	87,031,035	68,401,984	18,629,051	21%
Other grants and transfers	51,002,458	40,081,626	10,920,832	21%
Acquisition of assets	1,866,000	1,866,000	0	0%
Other payments	700,000	0	700,000	100%
<b>TOTAL</b>	<b>155,128,695</b>	<b>123,725,808</b>	<b>31,402,887</b>	<b>20%</b>

No explanation was given why the funds were not fully utilized as budgeted for. The underutilization of the funds deprives the constituents the planned and budgeted services.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards/International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern/ sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund's or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

### **Auditor-General's Responsibilities for the Audit of the Financial Statements**

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.

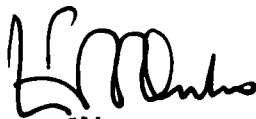
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern 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's 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's to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**16 October 2018**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MANDERA WEST CONSTITUENCY**

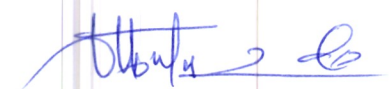
**Reports and Financial Statements**

**For the year ended June 30, 2017**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	51,448,276.60	224,821,783.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>51,448,276.60</b>	<b>224,821,783.00</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,401,524.00	1,343,000.00
Use of goods and services	5	9,974,674.00	7,673,400.00
Transfers to Other Government Units	6	68,401,984.00	98,590,690.00
Other grants and transfers	7	40,081,626.00	78,115,623.30
Acquisition of Assets	8	1,866,000.00	-
Other Payments	9	-	1,800,000.00
<b>TOTAL PAYMENTS</b>		<b>123,725,808.00</b>	<b>187,522,713.30</b>
<b>SURPLUS/DEFICIT</b>		<b>(72,277,531.40)</b>	<b>37,299,069.70</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MANDERA WEST NG-CDFC financial statements were approved on 30-08-2017 and signed by:



**Chairman - NGCDFC**



**Fund Account Manager**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MANDERA WEST CONSTITUENCY**

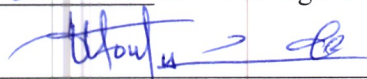
**Reports and Financial Statements**

**For the year ended June 30, 2017**

**V. STATEMENT OF ASSETS**

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	454,611.97	72,732,123.37
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<u>454,611.97</u>	<u>72,732,123.37</u>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	72,732,123.37	35,433,053.67
Surplus/Deficit for the year		(72,277,531.40)	37,299,069.70
Prior year adjustments	14	20.00	-
<b>NET LIABILITIES</b>		<u>454,611.97</u>	<u>72,732,123.37</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MANDERA WEST NG-CDFC financial statements were approved on 30-08-2017 and signed by:

  
Chairman - NGCDFC

  
Fund Account Manager



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MANDERA WEST CONSTITUENCY**

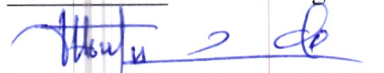
**Reports and Financial Statements**

**For the year ended June 30, 2017**

**VI. STATEMENT OF CASHFLOW**

		2016 - 2017	2015 - 2016
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	51,448,276.60	224,821,783.00
Other Receipts	3	-	-
		<b>51,448,276.60</b>	<b>224,821,783.00</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,401,524.00	1,343,000.00
Use of goods and services	5	9,974,674.00	7,673,400.00
Transfers to Other Government Units	6	68,401,984.00	98,590,690.00
Other grants and transfers	7	40,081,626.00	78,115,623.30
Other Payments	9	-	1,800,000.00
		<b>121,859,808.00</b>	<b>187,522,713.30</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	20.00	-
<b>Net cash flow from operating activities</b>		<b>(70,411,511.40)</b>	<b>37,299,069.70</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,866,000.00)	-
<b>Net cash flows from Investing Activities</b>		<b>(1,866,000.00)</b>	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(72,277,511.40)</b>	<b>37,299,069.70</b>
Cash and cash equivalent at BEGINNING of the year	13	72,732,123.37	35,433,053.67
Cash and cash equivalent at END of the year		454,611.97	72,732,123.37

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MANDERA WEST NG-CDFC financial statements were approved on 30-08-2017 and signed by:



**Chairman NGCDFC**





**Fund Account Manager**



**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	81,896,551.72	73,232,123.37	155,128,675.09	124,180,399.97	30,948,275.12	80.05
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
<b>TOTAL</b>	<b>81,896,551.72</b>	<b>73,232,123.37</b>	<b>155,128,675.09</b>	<b>124,180,399.97</b>	<b>30,948,275.12</b>	<b>80.05</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,383,490.00	1,206,136.48	3,589,626.48	3,401,524.00	188,102.48	1.06
Use of goods and services	4,987,199.60	5,952,375.60	10,939,575.20	9,974,674.00	964,901.20	91.18
Transfers to Other Government Units	35,531,034.00	51,500,001.44	87,031,035.44	68,401,984.00	18,629,051.44	78.59
Other grants and transfers	38,294,828.12	12,707,629.85	51,002,457.97	40,081,626.00	10,920,831.97	78.59
Acquisition of Assets	-	1,866,000.00	1,866,000.00	1,866,000.00	-	100.00
Other Payments	700,000.00	0.00	700,000.00	-	700,000.00	-
<b>TOTAL</b>	<b>81,896,551.72</b>	<b>73,232,143.37</b>	<b>155,128,695.09</b>	<b>123,725,808.00</b>	<b>31,402,887.09</b>	<b>79.76</b>

Pending payables amounting to Kshs 30,948,275.72 was not utilized during the financial year due to funds not disbursed from the NG-CDF Board.

The MANDERA WEST NG-CDFC financial statements were approved on 30-08-2017 and signed by:

*[Signature]*

Chairman NGCDFC

**CHAIRPERSON**  
MANDERA WEST NATIONAL GOVERNMENT  
CONSTITUENCY DEVELOPMENT FUND COMMITTEE

**30 AUG 2017**

**Fund Account Manager**

**P. O. Box 37-70303 TAKABA**  
Email: husseinmaalim@gmail.com  
Tel No: +25720756788

**FUND ACCOUNT MANAGER**  
MANDERA WEST NATIONAL GOVERNMENT  
CONSTITUENCY DEVELOPMENT FUND

**30 AUG 2017**

**P.O. Box 37-70303 TAKABA**  
Email: YalH@cdp.go.ke  
Tel: +257282005570

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
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**VIII. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NGCDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NGCDF.

Classification of the Committee expenses of Kshs 2,790,000 in the Financial Year 2014/15 has been reclassified. The item is to be presented under use of goods and services and the comparative amount in the Financial Year is reclassified to comply with the requirement of IPSAS.

**2. Recognition of revenue and expenses**

The NGCDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NGCDF. In addition, the NGCDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NGCDF.

**3. In-kind contributions**

In-kind contributions are donations that are made to the NGCDF 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 NGCDF includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

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

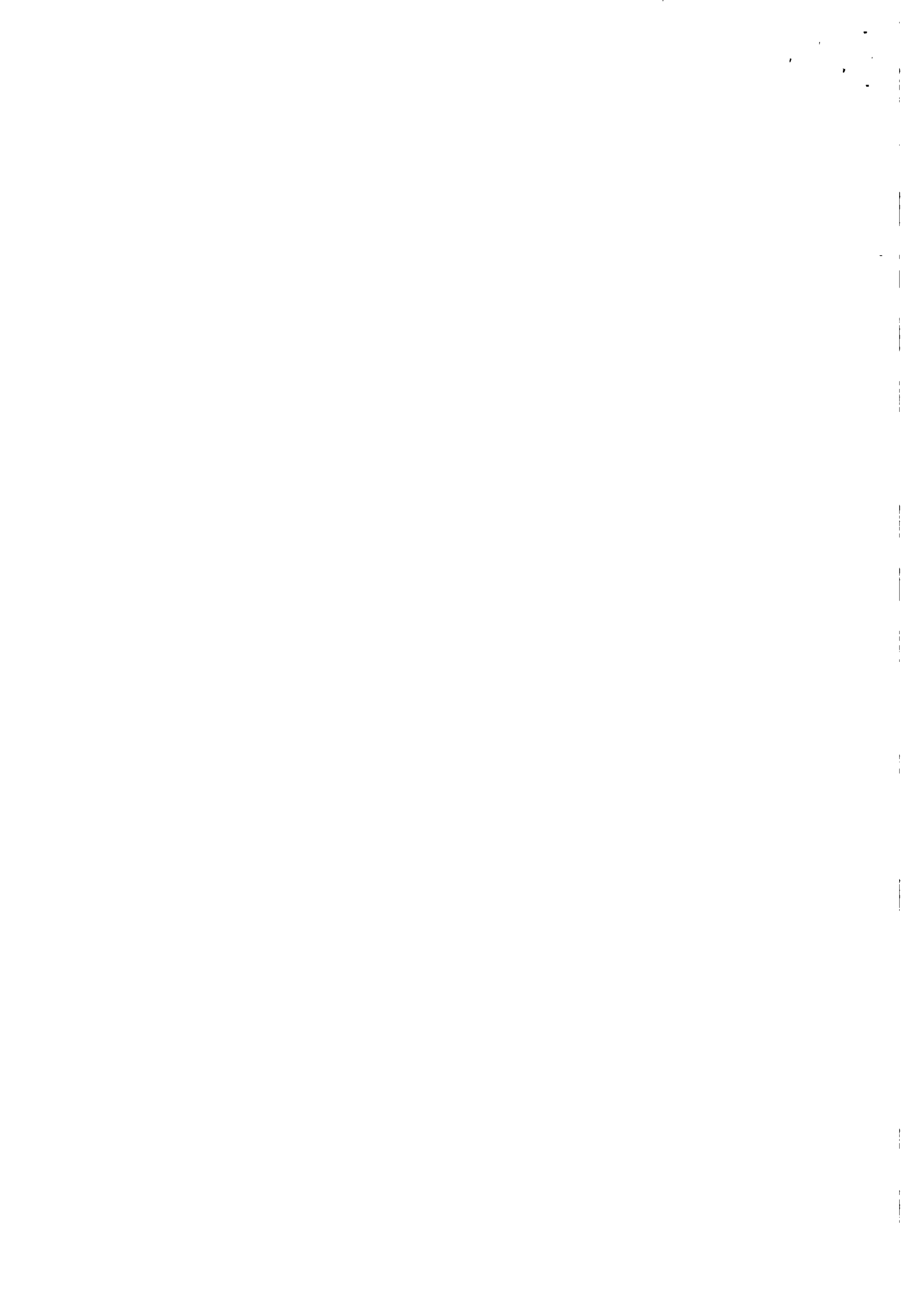
**Reports and Financial Statements**

**For the year ended June 30, 2017**

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**4. 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 the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



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

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**For the year ended June 30, 2017**

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. 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 recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the NGCDF at the end of the 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.

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NGCDF’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NGCDF’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. 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 June 30<sup>th</sup>, 2017.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	AIE No.	2016 - 2017	2015 - 2016
		Kshs	Kshs
Normal Allocation	829914	4,094,827.60	72,133,983.00
	855058	36,853,449.00	10,000,000.00
	855529	500,000.00	30,000,000.00
	839687	10,000,000.00	20,000,000.00
			16,000,000.00
			38,000,000.00
			38,687,800.00
Conditional grants			-
Receipt from other Constituency			
<b>TOTAL</b>		<b>51,448,276.60</b>	<b>224,821,783.00</b>

**1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Receipts from the Sale of Buildings	-	
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	
Receipts from the Sale of office and general equipment	-	
	-	-
<b>Total</b>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**1.1.1.1.1.1.3 OTHER RECEIPTS**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Interest Received	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	3,394,924.00	1,332,600.00
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF gratuity	6,600.00	10,400.00
<b>Total</b>	<b>3,401,524.00</b>	<b>1,343,000.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**1.1.1.1.1.1.5 USE OF GOODS AND SERVICES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	-	60,000.00
Office rent	870,000.00	490,000.00
Communication, supplies and services	-	180,000.00
Domestic travel and subsistence	-	500,000.00
Printing, advertising and information supplies & services	-	60,000.00
Rentals of produced assets	-	-
Training expenses	1,285,100.00	1,200,000.00
Hospitality supplies and services	-	216,000.00
Other committee expenses	1,517,000.00	1,718,400.00
Committee allowance	2,425,000.00	2,235,000.00
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	2,805,855.00	834,000.00
Fuel ,oil & lubricants	-	180,000.00
Other operating expenses	1,071,719.00	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
	-	-
<b>Total</b>	<b>9,974,674.00</b>	<b>7,673,400.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
MANDERA WEST CONSTITUENCY  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**1.1.1.1.1.1.6 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools	46,820,000.00	68,237,931.00
Transfers to secondary schools	21,581,984.00	18,370,000.00
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	-	11,982,759.00
<b>TOTAL</b>	<b>68,401,984.00</b>	<b>98,590,690.00</b>

**1.1.1.1.1.1.7 OTHER GRANTS AND OTHER PAYMENTS**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary -Secondary	7,006,000.00	4,458,210.00
Bursary -Tertiary	13,729,764.00	15,843,808.00
Bursary-Special schools	-	-
Mocks & CAT	1,300,000.00	-
water	-	33,300,000.00
Agriculture (food security)	-	-
Electricity projects	-	-
Security	3,850,000.00	1,200,000.00
Roads	-	14,000,000.00
Sports	4,267,931.00	1,435,298.00
Environmental Projects	1,637,931.00	2,885,359.30
Emergency Projects (specify)	8,290,000.00	4,992,948.00
<b>Total</b>	<b>40,081,626.00</b>	<b>78,115,623.30</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**1.1.1.1.1.1.8 ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	1,866,000	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
		-
<b>Total</b>	<b>1,866,000</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**1.1.1.1.1.1.9 OTHER PAYMENTS**

	2016 - 2017	2015 - 2016
Development of a Five-Year Strategic Plan	-	1,800,000
	-	-
	-	-
<b>TOTAL</b>	-	<b>1,800,000</b>

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency		2016 - 2017	2015 - 2016
	Account Number	Kshs (30/6/2016)	Kshs (30/6/2015)
Equity Bank Mandera Branch	,1000296633736	454,611.97	72,732,123.37
		-	-
		-	-
<b>Total</b>		<b>454,611.97</b>	<b>72,732,123.37</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10B: CASH IN HAND**

	2016 - 2017	2015 - 2016
	Kshs (30/6/2015)	Kshs (30/6/2015)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>Total</b>	-	-

*[Provide cash count certificates for each]*

**11: OUTSTANDING IMPRESTS**

Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2017)
	Date imprest taken	Kshs	Kshs	Kshs
			-	-
		-	-	-
		-	-	-
<b>TOTAL</b>		-	-	-

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**12 RETENTION**

Supplier/Contractor	PV no	2016 - 2017	2015 - 2016
		-	-
<b>TOTAL</b>		-	-

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

		2016 - 2017	2015 - 2016
		Kshs (1/7/2015)	Kshs (1/7/2014)
Bank accounts		72,732,123.37	35,433,053.67
Cash in hand		-	-
Imprest			-
<b>Total</b>		72,732,123.37	35,433,053.67

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

		2016 - 2017	2015 - 2016
		Kshs	Kshs
Bank accounts		20	-
Cash in hand		-	-
Imprest		-	-
<b>Total</b>		20	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
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**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods and Services	964,901.20	5,952,375.10
<b>TOTAL</b>	<b>964,901.20</b>	<b>5,952,375.10</b>

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
All Employees	188,102.48	1,206,116.48
	<b>188,102.48</b>	<b>1,206,116.48</b>

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	18,629,051.44	50,500,001.44
Amounts due to other grants and other transfers (see attached list)	10,920,831.97	12,707,629.85
Others (specify)	700,000.00	10,024,491.58
<b>TOTAL</b>	<b>30,249,883.41</b>	<b>73,232,122.87</b>

**15.4: PMC account balances (See Annex 5)**

	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	xxx	xxx
	<b>xxx</b>	<b>xxx</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
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**15.5: Amount due from the Board**

		<b>2016 - 2017</b>	<b>2015 - 2016</b>
		<b>Kshs</b>	<b>Kshs</b>
Amount due from the Board		30,948,275.12	
<b>TOTAL</b>		<b>30,948,275.12</b>	

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

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance		Comments
	a			b	c	
<b>Construction of buildings</b>						
1.						
2.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
3.						
4.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
5. Office Stationery	964,901.20		-	964,901.20		
6.						
<b>Sub-Total</b>	964,901.20			964,901.20		
<b>Supply of services</b>						
7.						
<b>Sub-Total</b>	-			-		
<b>Grand Total</b>	964,901.20			964,901.20		

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

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**For the year ended June 30, 2017**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
	a	b	c	d=a-c		2,014	
<b>Senior Management</b>							
1.							
<b>Sub-Total</b>		-			-		
<b>Middle Management</b>							
<b>Sub-Total</b>		-			-		
<b>Unionisable Employees</b>							
3.							
<b>Sub-Total</b>		-			-		
<b>Others (specify)</b>							
4. NG-CDFC Staff Salaries		188,102.48				188,102.48	
<b>Sub-Total</b>		188,102.48				188,102.48	
<b>Grand Total</b>		188,102.48				188,102.48	

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

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For the year ended June 30, 2017 (Kshs'000)

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
<b>Amounts due to other Government entities</b>							
Votebook Balances	Health Sector Votebook Balances	0.88		-	0.88		
Votebook Balances	Secondary Education Sector Votebook Balances	0.56		-	0.56		
Darwed Primary	Project Retentions	50,000.00		-	50,000.00		
Qorobosagian Primary	Project Retentions	15,000.00		-	15,000.00		
Ogode Primary	Project Retentions	15,000.00		-	15,000.00		
Tesoramu Primary	Project Retentions	15,000.00		-	15,000.00		
Bachile Primary	Project Retentions	75,000.00		-	75,000.00		
Takaba Day Secondary	Project Retentions	75,000.00		-	75,000.00		

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

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

Wangaidahan Primary School	Project Retentions	30,000.00			30,000.00	
Kubdishan Primary School	Project Retentions	30,000.00			30,000.00	
Sukela primary School	Fencing of the remaining 300 Meters of the School Compound with Cedar Post fencing and returning hedges around the complete fencing	1,400,000.00			1,400,000.00	
Sukela Primary School	Renovation of underground Water Tank: Cement and sand, plaster steel trowelled to soffits of suspended slab and screed, Paving Slab around the Structure, Painting and labeling	600,000.00			600,000.00	
Didkuro primary School	Renovation of 4no. Classrooms (Wall crack, Remove of all floor crack and replace, repainting of interior and exterior, Roofing, repainting of black wall, Paving slap around the building and labeling)	1,500,000.00			1,500,000.00	
Gulani Primary School	Construction of 2no. Classrooms (800,000.00) and Twin Toilets (300,000.00)	1,100,000.00			1,100,000.00	
Takaba Girls Secondary School	Purchase of School Bus	9,000,000.00			9,000,000.00	
Burduras Secondary School	Completion of Laboratory (Plastering, fittings, fitting)	112,025.00			112,025.00	

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

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

	the draining system and testing, fume chambers, gas and repainting of the whole building)								
Darwed Mix Sec School	Completion of Laboratory (Plastering, fittings, fitting the draining system and testing, fume chambers, gas and repainting of the whole building)	112,025.00				112,025.00			112,025.00
Dandu Sec School	Construction of Kitchen, 2 Number stores, Savoury, painting of interior and exterior, Roofing, painting of black wall, Paving slap around the building and labeling					2,500,000.00			2,500,000.00
Takaba Sec School	Renovation of 6no. Classrooms (Wall crack, Remove of all floor crack and replace, repainting of interior and exterior, Roofing, repainting of black wall, Paving slap around the building and labeling)					2,000,000.00			2,000,000.00
<b>Sub-Total</b>						<b>18,629,051.44</b>			<b>18,629,051.44</b>
<b>Amounts due to other grants and other transfers</b>									
Mandera West Sub-county Assistant Commissioner's Office	Renovation of Renovation of 3no. Classrooms (Repair Wall cracks, Remove of all floor crack and replace,					400,000.00			400,000.00

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	repainting of interior and exterior, Roofing, repainting of black wall, Paving slap around the building and labeling), Replaces broken Door								
Purchase of Furniture for Mandera West Sub-county Police administration Office	Purchase and delivery of 2 Number executive (60,000) and 2 Number Chairs (40,000) to Mandera West Sub-county Police administration Office	100,000.00	-				100,000.00		
Purchase of Furniture for Duduble Chief's office	Purchase and delivery of 2 Number executive Table (60,000) and 2 Number Chairs (40,000) to Duduble Chief's office	100,000.00	-				100,000.00		
Purchase of Furniture for Takaba Location Chief's Office	Purchase and delivery of 2 Number executive Table (60,000) and 2 Number Chairs (40,000) to Takaba Location Chief's Office	100,000.00	-				100,000.00		
Purchase of Furniture for Mandera West Administration Police Offices	Purchase and delivery of 2 Number executive Table (60,000) and 2 Number Chairs (40,000) to Administration Police Offices	100,000.00	-				100,000.00		
Sambur – Kotkot Road	Heavy Bush clearing of 20 km Sambur-Kotkot Road	3,000,000.00	-				3,000,000.00		
Didkuro – Burmayo Road	Heavy Bush clearing of 20 km Didkuro-Burmayo Road	3,000,000.00	-				3,000,000.00		
Takaba – Gither Road	Heavy Bush clearing of 20 km Takaba-Gither Road	3,000,000.00	-				3,000,000.00		



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Emergency	Votebook Balances	9,474.59				9,474.59	
Bursary - Secondary	Votebook Balances	885,790.00				885,790.00	
Bursary - Tertiary	Votebook Balances	225,566.53				225,566.53	
Sports	Votebook Balances	0.85				0.85	
<b>Sub-Total</b>		<b>10,920,831.97</b>				<b>10,920,831.97</b>	
<b>Others (specify)</b>							
Mandera West Sub-county Education Office	Purchase of 2 Number Honda Motor Bikes for Mandera West Sub-county Education Office	400,000.00				400,000.00	
Mandera West Sub-county Treasury Office	Purchase of 1 Number Honda Motor Bike for Mandera West Sub-county Treasury Office	200,000.00				200,000.00	

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Purchase of Furniture for Mandera West Khadis Office	Purchase and delivery of 2 Number executive Table (60,000) and 2 Number Chairs (40,000) to Mandera West Khadis Office	100,000.00	-	100,000.00		
<b>Sub-Total</b>		<b>700,000.00</b>	<b>-</b>	<b>700,000.00</b>	<b>700,000.00</b>	
<b>Grand Total</b>		<b>30,249,883.41</b>	<b>-</b>	<b>30,249,883.41</b>	<b>30,249,883.41</b>	

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost (Kshs) 2016/17</b>	<b>Historical Cost (Kshs) 2015/16</b>
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings	3,366,000.00	1,500,000.00
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>3,366,000.00</b>	<b>1,500,000.00</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MANDERA WEST CONSTITUENCY

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ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
SUKELA PRIMARY PMC	Equity	1020162653402	1,180.00	570.00
GUTOLE PRIMARY PMC	Equity	1020162622048	2,407.50	2,797.50
DANABA INTEGRATED PRIMARY PMC	Equity	1020170547472	90.00	80.00
DOBU PRIMARY PMC	Equity	1020170522241	390.00	455.00
KUBIHALO PRIMARY PMC	Equity	1020161612190	1,970.00	897.50
HARBUYO PRIMARY PMC	Equity	1020162167083	10,770.00	1,130.00
<b>Total</b>			<b>16,807.50</b>	<b>5,930.00</b>

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

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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal point person to resolve the issue ( <i>Name and designation</i> )	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Paragraph 1.0	<p><b>Presentation and Disclosure of the Financial Statements</b>                      The international Public Sector Accounting Standards (IPSAS) cash basis and the prescribed reporting presentation format by the National Treasury requires the management to indicate progress made in addressing previous year's audit issues. However, action taken on audit issues of 2013/2014 has not been indicated in the 2014/2015 financial statements as required. Further, the name of the fund had changed with the passing of CDF Act, 2015 to National Government NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT Fund – Mandera West. However, the fund used the old name.</p>	<p>CDF adopted IPSAS cash reporting framework for the first time in the financial year 2013/14 and the omission of the statement of progress made in the financial statements was an oversight. The report on the progress made in addressing previous year's audit issues is now attached and forwarded to your office. We will comply with the requirements of the standards in preparation of subsequent financial statements.                      The changes in the name of the fund had not been made when the Financial Statements were prepared.</p>	NG-CDF Fund Account Manager	Resolved	
Paragraph 2.0	<p><b>Award of Contracts for Capital Projects</b>                      Examination of Payment vouchers, project files and other records held at CDF Office revealed that contracts amounting to Kshs 17,079,422.00 were awarded during the financial year under review. However, scrutiny of the project files reflected that they lacked</p>	<p>The letters of notification to the unsuccessful bidders, certificate of practical completion and bill of quantities for the unsuccessful bidders were in the project files maintained by the Project Management Committees' (PMCs) and could not be availed in time during the</p>	NG-CDF Fund Account Manager	Resolved	

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	<p>letters of notification to the unsuccessful bidders, certificate of practical completion and bill of quantities for unsuccessful bidders were not availed for audit. Consequently, it has not been possible to confirm that proper procurement procedures were followed in the identification and eventual award of the contracts to various firms which won the tenders.</p>	<p>audit exercise due to challenges relating to the accessibility of the PMCs at the time of audit. The same are now attached for audit verification.</p>		
<p>Paragraph 3.0</p>	<p><b>Procurement of Goods, Works and Services - Unaccounted For Grants</b>                  During the year under review, the CDF Committee allocated and issued other grants totalling Kshs 38,965,185. However, Kshs 6,369,700 was issued to Health, Education, Water and Roads sectors for various projects. However, project procurement files for the projects worth Kshs 6,369,700 were not made available for audit review and verification and it was therefore not possible to confirm whether proper procurement procedures were followed to determine the levels of completion of the projects.                  As a result, the propriety of the expenditure of Kshs 6,369,700 could not be confirmed.</p>	<p>Mandera West Constituency NG-CDF ensures that proper records for all grants allocated and issued are maintained. Expenditure returns to support all payments made are also maintained. Project procurement files were in the project files maintained by the Project Management Committees' (PMCs) and could not be availed in time during the audit exercise due to challenges relating to the accessibility of the PMCs at the time of audit.                  Copies of project files and expenditure returns to support utilization of the above listed grants are now made available for audit verification.</p>	<p>NG-CDF Fund Account Manager</p>	<p>Resolved</p>
<p>Paragraph 4.0</p>	<p><b>Unaccounted for Bursary Expenses</b>                  During the financial year under review, Examination of payment vouchers the CDF disbursed bursaries amounting to Kshs 17,503,411 to various schools and universities to benefit needy students. Although the payment records showed that the funds were disbursed as allocated there were no fees payments receipts amounting to Kshs</p>	<p>We have since received bursary acknowledgements from colleges and institutions. We are following up on the remaining institutions to acknowledge bursary grants in respect of their students. We are also making prudent measures in place to ensure that bursary grants are acknowledged in due time.                  Bursary receipts and acknowledgement</p>	<p>NG-CDF Fund Account Manager</p>	<p>Not Resolved                  May 2017</p>

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	<p>4,170,000 and acknowledgment letters from relevant institutions were not availed for audit review.</p> <p>Under the circumstances, it has not been possible to confirm that Kshs 4,170,000 reached the relevant institutions or that the fund benefited the deserving cases as intended.</p>	<p>letters are now availed for audit verification.</p>		
Paragraph 5.0	<p><b>Monitoring and Evaluation Expenditure</b></p> <p>Examination of payment vouchers and the supporting documents revealed that Mandera West CDF Office spent Kshs 4,961,000 on Monitoring and Evaluation activities during the period under review. However, payment vouchers were not supported with temporary work tickets, copies of the logbooks, and driver's license for the hired vehicles. Further, a list of the projects visited and the progress reports were neither attached to the payment vouchers nor availed for audit review.</p> <p>In view of the foregoing, it has not been possible to confirm the expenditure of Kshs.4,961,000 as a proper charge to public funds.</p>	<p>Copies of temporary work tickets, copies of the logbooks and copies of driver's license for the hired vehicles as well as the list of the projects visited and the progress reports were in the Monitoring and Evaluation files at the time of the audit and copies are now availed for audit verification.</p>	<p>NG-CDF Fund Account Manager</p>	<p>Resolved</p>
Paragraph 6.0	<p><b>Unaccounted for Administration Expenses</b></p> <p>The CDF management spent Kshs 1,401,068.00 on administration during the period under review. However, payment Vouchers were not supported by muster rolls to confirm that payments made were only for the number of the days worked. Further, no documentary evidence was provided to show that the statutory deductions were remitted to the relevant institutions</p>	<p>A muster roll was kept in the records department and copies were not in the Payment Voucher at the time of the audit exercise.</p> <p>A copy of the muster roll is now available for audit verification.</p> <p>All payment vouchers made in respect of the Mandera West NG-CDFC employees had provisions for statutory deductions to the relevant institutions and</p>	<p>NG-CDF Fund Account Manager</p>	<p>Resolved</p>

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			documentary evidence to that effect attached for audit verification.			
Paragraph 7.0	<p><b>Other Matter</b>  <b>Budgeted Development Projects</b>                      Fifty three (53) projects worth Kshs. 84,962,931 had not been implemented. In the circumstance, the service delivery targets were not achieved.</p>	<p>Fifty three (53) projects worth Kshs. 84,962,931 could not be implemented since funding delayed from the NG-CDF Board and thus the projects could not be implemented before the end of the financial year and had to be rolled over to the subsequent financial year. We are following up with the Board as regards to the aforementioned.</p>	NG-CDF Fund Account Manager	Resolved		
Paragraph 8.0	<p><b>Under Expenditure</b>                      The fund could not utilize 54% of its budget.</p>	<p>The fund could not utilize 54% of the budget as funds had delayed from the NG-CDF Board. We are following up with the Board as regards to the aforementioned.</p>	NG-CDF Fund Account Manager	Resolved		
Paragraph 9.0	<p><b>Under Funding</b>                      During the year under review the constituency was allocated Kshs. 198,577,265 for use on various projects which were earmarked for financing. However, the CDF Board released only Kshs.121, 711,188 resulting to a shortfall Kshs76,866,077. The planned projects would not be completed within the budgeted time frame thereby denying the citizens the desired services.</p>	<p>The disbursements of funds from the NG-CDF Board were made in tranches and there were delays in the release of funds towards the end of the financial year under review.</p>	NG-CDF Fund Account Manager	Resolved		
Paragraph 1.0	<p><b>Cash and Cash Equivalents</b>                      The statement of Financial Assets reflects cash and cash equivalents balance of Kshs. 72,732,123 as at 30 June 2016. However, the bank reconciliation statement prepared</p>	<p>The management was in the process of replacing the stale cheques when the audit exercise was done. The Stale cheques would be replaced in due course.</p>	NG-CDF Fund Account Manager	Not Resolved		June 2018



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MANDERA WEST CONSTITUENCY**  
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	<p>on 30 June 2016 reflects stale cheques amounting to Kshs 214,517. No reason has been given for failure to replace the stale cheques. Consequently, the accuracy &amp; completeness of the cash and cash equivalents balance of Kshs 72,732,123 can not be confirmed</p>				
Paragraph 2.0	<p><b>Bank Accounts for Project Management Committee (PMC)</b>  Records of the Bank Accounts, Bank Statements &amp; Cash books operated by various PMCs were not maintained.</p>	<p>The Management had requested the PMCs to provide Bank Statements to enable the office prepare the necessary reports. The PMCs delayed in the submission of the PMC accounts and thus the delay in the preparation of the said documents</p>	<p>NG-CDF  Fund  Account  Manager</p>	<p>Not  Resolved</p>	<p>June 2018</p>
Paragraph 3.0	<p><b>Constituency Oversight Committee</b>  Section 53 (1) of the NG-CDF Act, 2015 requires a Constituency Oversight Committee to be appointed for every NG-CDF. However no Constituency Oversight Committee was appointed for Mandera West NG-CDF.</p>	<p>The Management had notified the Member of Parliament about the Appointment of the Constituency Oversight Committee and is making a follow up on the same.</p>	<p>NG-CDF  Fund  Account  Manager</p>	<p>Not  Resolved</p>	<p>June 2018</p>
Paragraph 4.0	<p><b>Irregular Award of Capital Projects</b>  During the Financial Year, the NGCDF Mandera West spent Kshs 152,083,638 on capital projects. However, scrutiny of records for development projects costing Kshs 18,500,000 spent on various projects showed anomalies. The projects had no evaluation reports, no letters of notification to both successful and unsuccessful bidders and Certificates of practical completion. However, physical verification carried on 23 March 2017 on the same projects paid revealed that the projects were complete</p>	<p>The Evaluation reports, letters of notifications to both successful and unsuccessful bidders, certificate of practical completion were in the project files maintained by the Project Management Committees' (PMCs) and could not be availed in time during the audit exercise due to challenges relating to the accessibility of the PMCs at the time of audit. The same are now available for audit verification.</p>	<p>NG-CDF  Fund  Account  Manager</p>	<p>Not  Resolved</p>	<p>June 2018</p>

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	and in use				
Paragraph 5.0	<p><b>Stores Expenses</b>                  During the year under review, the NG-CDF Mandera West used Kshs 9,000,000 to procure Desks and Chairs. However an examination of the stores revealed that the stores were not received through S13 and were not taken on charge in the store ledgers. In addition there was no documentary evidence availed to confirm that they were subsequently issued to the users through S11.</p>	<p>Projects are Implemented through Project Management Committees (PMCs). The Procurement and delivery of the Desks and Chairs was implemented through a Project Management Committee (PMC). The PMC delivered the stores using Delivery notes. The institutions confirmed receipt of the desks and Chairs in good condition and correct quantity and signed. Delivery notes are attached to the payment voucher.</p>	NG-CDF Fund Account Manager	Not Resolved	June 2018
Paragraph 6.0	<p><b>Unaccounted for Bursary Expenses</b>                  In the Financial Year 2015/16, the NGCDF Committee for Mandera West Constituency disbursed bursaries amounting to Kshs 20,302,018 to various institutions for the benefit of needy students. However, an amount of Kshs 4,953,783 disbursed to various institutions has not been acknowledged through official receipts or acknowledgement letters by the beneficiary institutions. Further the levels of studies were not indicated and there were no committee sitting minutes on the distribution of bursaries.</p>	<p>We have since received bursary acknowledgements from colleges and institutions. We are following up on the remaining institutions to acknowledge bursary grants in respect of their students. We are also making prudent measures in place to ensure that bursary grants are acknowledged in due time. Bursary receipts and acknowledgement letters are now availed for audit verification. The beneficiaries list attached to the Payment Vouchers was having the names and registration numbers of the beneficiaries but lacked the level of studies which was an oversight. The levels of studies were indicated in the Bursary file maintained at the Mandera West NG-CDF Office and the same is availed for verification. All</p>	NG-CDF Fund Account Manager	Not Resolved	June 2018

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		<p>payments are approved through Committee sitting minutes and the minutes attached to the Payment voucher may have been misplaced. A copy of the minutes in our minutes file has been retrieved and availed for verification.</p>			
<p>Paragraph 7.0</p>	<p><b>Unsupported Administration/Monitoring and Evaluation Expenses</b>  An amount of Kshs 3,570,000 was used for Administration and Monitoring by the NGCDF Mandera West during the Financial Year under review. However there was no documentary evidence of projects visited and no progress reports were submitted for audit review. Further the amount paid for rent had no Lease Agreement.</p>	<p>The list of the projects visited and the progress reports were in the Monitoring and Evaluation files at the time of the audit and copies are now availed for audit verification.  The Lease Agreement was in the rent file at the time of the audit exercise and a copy is availed for audit verification.</p>	<p>NG-CDF Fund Account Manager</p>	<p>Not Resolved</p>	<p>June 2018</p>
<p>Paragraph 8.0</p>	<p><b>Unaccounted for Sport Activities Expenses</b>  During the year 2015/2016, NGCDF Mandera West Committee procured sport uniforms, balls, nets and Trophies for Takaba North Sport League, Takaba South Sport League and Lagsure Sport League worth Kshs 1,435,298. However, there were no records to confirm that the items were received through S13 and were taken on Charge in the Stores ledgers.</p>	<p>Projects are Implemented through Project Management Committees (PMCs). The Procurement and delivery of the Sports items was implemented through a Project Management Committee (PMC). The PMC delivered the items using Delivery notes. The institutions confirmed receipt of the items in good condition and correct quantity and signed. Delivery notes are attached to the payment voucher.</p>	<p>NG-CDF Fund Account Manager</p>	<p>Not Resolved</p>	<p>June 2018</p>
<p>Paragraph 9.0</p>	<p><b>Committee Expenses</b> During the year under review, the NGCDF Mandera West paid Kshs 1,035,000 in respect of sitting allowances for committee sittings. However, scrutiny of the records revealed</p>	<p>The Mandera West NGCDF Committee Members sign attendance register for all meetings attended. The attendance registers are kept in the Minutes file and a copy is now availed for audit</p>	<p>NG-CDF Fund Account Manager</p>	<p>Not Resolved</p>	<p>June 2018</p>

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	that the expenditure was not supported with daily attendance register to confirm that the committee members were actually paid for the days they attended the meetings.	verification.			
<b>Other Matter</b> Paragraph 1.0	<b>Cash and Bank Balances</b> The statement of Financial Assets for NGCDF Mandera West Constituency reflects bank balance of Kshs 72,732,123 as per cash book as at 30 June 2016. This differs by an amount of Kshs 1,142,518 with the bank balance of Kshs 73,874,641 at the same date. No reconciliation or explanation has been provided for the difference.	Monthly Bank Reconciliation statements are prepared for the Mandera West NGCDF. The Monthly Bank Reconciliation statement for the month of June 2016 was at the Sub County Treasury at the time of the audit exercise. A copy of the same has been retrieved and availed for verification	NG-CDF Fund Account Manager	Not Resolved	June 2018
Paragraph 2.0	<b>Budgetary Control and Performance</b> <b>2.0</b> The fund was Underfunded by Kshs 500,000 (0.2 percent). <b>2.1 (i)</b> The Mandera West NGCDF under spent by Kshs 72,232,123 of the Total budget of Kshs 260,784,837 for recurrent and development. <b>(ii)</b> The Mandera West NGCDF had not implemented 43 projects out of 72 projects budgeted for implementation. <b>(iii)</b> There was unspent balance of Kshs 66,073,631 as at June 2016.	<b>2.0</b> The disbursements of funds from the NG-CDF Board were made in tranches and there were delays in the release of funds towards the end of the financial year under review. <b>2.1 (i)</b> The Mandera West NGCDF under spent by Kshs 72,232,123 of the total budget as funds had delayed from the NG-CDF Board and were received towards the year of the year under review. We are following up with the NGCDF Board as regards to the aforementioned. <b>(ii)</b> The Mandera West NGCDF had not implemented 43 projects out of 72 projects budgeted for implementation because funds had delayed from the NG-CDF Board and were received towards the year of the year under review. <b>(iii)</b> There was unspent balance of Kshs	NG-CDF Fund Account Manager	Not Resolved	June 2018

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MANDERA WEST CONSTITUENCY**  
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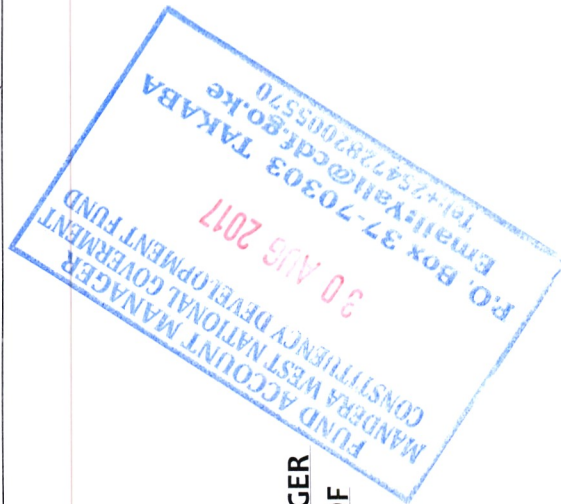
**For the year ended June 30, 2017 (Kshs'000)**

		66,073,631 as at June 2016 as funds had delayed from the NG-CDF Board and were received towards the year of the year under review and thus could not be spent in time.	
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Prepared by:



**YUSUF ABDI ALI**  
**FUND ACCOUNT MANAGER**  
**MANDERA WEST NG-CDF**



Signed by:



**HUSSEIN MAALIM MOHAMED**  
**CHAIRMAN**  
**MANDERA WEST NG-CDF**



