

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

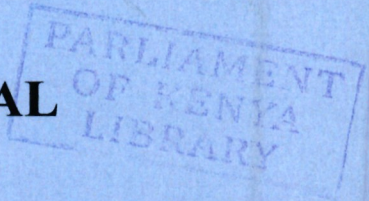
ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
ELDAS CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



*Paper hand by
the HOM,
Hon- Aden Duale
on Wed, 20/2/19
Mwangi*





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

REPORTS AND FINANCIAL STATEMENTS

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
CONSTITUENCY

Reports and Financial Statements
for the year ended June 30, 2017.

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

**Reports and Financial Statements
For the year ended June 30, 2017**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government *Constituencies Development Fund (NG-CDF)* was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act 2013.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 mechanism for supplementing implementation of the National Government development agenda at the constituency level.

(b) Key Management

The *ELDAS Constituency's* day-to-day management is under the following key organs:

- i. The National Government Constituencies Development Fund Board (NG-CDFB)
- ii. The National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Bare I. Amin
3.	Accountant	Bishar A. Hassan

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of ELDAS Constituency. The reports and recommendation of ARMC when adopted by the NG- 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) Eldas CDF Headquarters

P.O. Box 491
Eldas CDF Building
Eldas-Anole Road
Nairobi, KENYA

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- ELDAS
CONSTITUENCY*

**Reports and Financial Statements
For the year ended June 30, 2017**

(f) Eldas CDF Contacts

Telephone: (254) 722-489057
E-mail: bamin@ngcdf.go.ke

(g) Eldas CDF Bankers

1. Kenya Commercial Bank
Wajir Branch
P O Box 201 -70200
Wajir

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

Include among others the following::

- Mention in summary the budget performance against actual amounts for current year based on economic classification and programmes.

The budget performance for the year was impressive with over 93% absorption rate, being among the highest in the country.

By Economic classification, transfer to other government units which mainly includes transfers to Primary and Secondary schools achieved the highest utilization rate of 94%. This could be attributed to the high need for schools infrastructure and timely disbursement of funds by both NG-CDFB and Eldas NG-CDFC. Compensation to employees received the lowest absorption rate of 80% which is way above the national average.

- Detail key achievements for the Eldas NG-CDF,
During the financial year under review, NG-CDF Eldas was able to construct 4 new classrooms creating an additional 160 space for pupils to occupy, fenced off with chain link wire and concrete posts 2 secondary schools, 3 primary schools, Eldas police station and Eldas AP camp. We were able to build 2 new chiefs offices at Dela and Kilkiley locations and put up a new police station at Basir which is fully operational. This has improved the security and law and order sector which has now full presence in hard to reach areas like Basir

We have also disbursed Kshs 20.4 million in bursary for Secondary and tertiary institutions increasing retention of learners in schools, colleges and universities by more than 60%.

This has cushioned many poor parents from spending the little they have in paying for fees for their children which has reduced poverty.

- List emerging issues related to the Eldas NG-CDF,
- Emerging issues in Eldas Constituency including the long electioneering period which distracts our activities in some ways and High unemployment rate in the constituency.
- List the implementation challenges and recommended way forward.

Our challenges are not unique but we have key challenges in the areas of peace and security which is fueled by competition for scarce resources of

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- ELDAS
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For the year ended June 30, 2017

pasture and water, the impending general election which distracts people from real productive activities. The effect of climate change is also a real threat to pastoralist livelihoods.

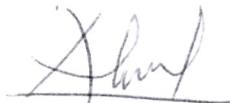
The large size of the constituency land reduces our ability to monitor projects progress in real time. Poor infrastructure in terms of roads and communication is also hampering our operations. Lack of financial institutions as Eldas constituency does not have a bank operational within its area. High illiteracy levels among the general population of Eldas Constituency which is a threat to formulation of sustainable projects and programs by the local communities.

As way forward, Eldas NG-CDFC should purchase a motor vehicle to ease monitoring of projects. More resources should be allocated to peace building activities both by County Government and Eldas NG-CDF.

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

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

Sign



CHAIRMAN NG-CDFC

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

**Reports and Financial Statements
For the year ended June 30, 2017**

III. STATEMENT OF NG- 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 agency 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.

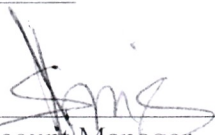
The Accounting Officer in charge of the ELDAS National Government Constituency Development Fund is responsible for the preparation and presentation of the ELDAS NG-CDF financial statements, which give a true and fair view of the state of affairs of the ELDAS NG-CDF for and as at the end of the financial 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 NG-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 ELDAS 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 ELDAS 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 ELDAS 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 Eldas NG-CDF's financial statements were approved and signed by the Accounting Officer on _____ 2017.



Fund Account Manager



Chairman CDFC

REPUBLIC OF KENYA

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E-mail: oag@oagkenya.go.ke
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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund(NG-CDF)-Eldas Constituency set out on pages 6 to 33, 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 paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund- Eldas 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 Standard (Cash Basis) and comply with National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Procurement of Security Projects

During the year under review, the NG-CDF -Eldas procured and implemented security projects worth Kshs.5,825,000. Examination of payment vouchers and bills of quantities relating to the projects revealed that the tender opening committee (PMC) did not sign one or more pages of the Bills of Quantities as required by section 78(9) of the Public Procurement and Asset Disposal Act 2015. Further, the payments were not supported with certificate of practical completion and minutes of the inspection and acceptance committee.

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

In view of the foregoing, it has not been possible to confirm whether the projects were constructed in accordance with the specifications in the tender documents and that the Fund got value for money from the transactions.

2. Unsupported Specialized Materials and Services

During the year ended 30th June, 2017 the NG-CDF -Eldas spent Kshs.366,000 in respect to repairs of CDF office. The payment was however, not supported with NG-CDFC minutes as required by Section 12(5) of the NG-CDF Act, 2015. Consequently, it has not been possible to ascertain the propriety of the expenditure of Kshs.366,000.

3. Unsupported Committee Expenses

During the year under review, the NGCDF for Eldas paid Kshs.629,200 as sitting allowances to the NGCDF committee. The payments were however not supported with minutes of the committee meetings and attendance register.

As a result, it has not been possible to confirm the expenditure as a proper charge to public funds.

4. Unaccounted Emergency Water Trucking

The NG-CDF Eldas incurred an amount of Kshs.2,500,000 on emergency water trucking services during the year under review. However, the payments were not supported with logbooks of water boozers hired to do the water trucking. It was therefore not possible to confirm whether the payments were made for services rendered.

Consequently, the propriety of the water trucking expenditure of Kshs.2,500,000 cannot be confirmed.

5. Irregular Award of Secondary Schools Projects

During the year under review, the NG-CDF- Eldas procured secondary school projects amounting to Kshs.7,115,000. However, the projects were procured without following the procedures laid down by the Public Procurement and Disposal Act, 2015. Further, payments were not supported with copies of tender evaluation and opening minutes. In addition, the Fund did not give tender notice showing the criteria for the projects implemented. It was therefore not possible to confirm that the bidders were identified in a fair manner and in accordance with the procurement laws.

As a result, the validity and propriety of the expenditure of Kshs.7,115,000 cannot be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) .I am independent of the National Government Constituencies Development Fund(NG-CDF)-Eldas 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 the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion and Other Matter sections, I have determined that there are no Key Audit Matters to communicate in this report.

Other Matter

1.0 BUDGET AND BUDGETARY CONTROL

1.1 Budget Performance Analysis

The National Government Constituency Development Fund -Eldas had a budget of Kshs.110,215,699 consisting Kshs.81,896,551.70 for the Financial year 2016/2017 and unspent balance of Kshs.28,319,147 from the financial year 2015/2016.

The analysis of budget against actual expenditure for the year under review is given as follows: -

1.2 UNDER/OVER EXPENDITURE

Item	Budgeted (Kshs)	Actual (Kshs)	Under (Kshs.)
Compensation to Employees	3,398,000.00	2,745,600.00	652,400.00
Use of goods and services	6,615,793.00	5,718,804.00	896,989.00
Transfers to Other Government Units	44,075,548.00	41,435,000.00	2,640,548.00
Other grants and transfers	56,126,358.00	52,643,007.00	3,483,351.00
TOTAL	110,215,699.00	102,542,411.00	7,673,288.00

The National Government Constituency Development Fund Eldas spent an amount of Kshs.102,542,699 or 93% of the total budgeted allocation for the period under review. This means, the National Government Constituency Development Fund management under spent Kshs.7,673,288 or 7% of the budgetary allocation.

No explanation was given for not using in full the funds allocated to benefit the constituents.

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 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 to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to liquidate the Fund 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 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:

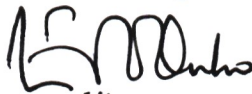
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 not 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 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 of the entities or business activities of the Fund to express an opinion on the financial statements.

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

19 April 2018

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

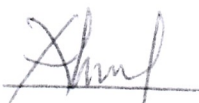
Reports and Financial Statements

For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	81,896,551.70	131,471,164.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		81,896,551.70	131,471,164.00
PAYMENTS			
Compensation of employees	4	2,745,600.00	2,668,299.00
Use of goods and services	5	5,718,804.00	4,695,491.00
Transfers to Other Government Units	6	41,435,000.00	28,812,700.00
Other grants and transfers	7	52,643,007.00	92,187,125.00
Acquisition of Assets	8	00	999,950.00
TOTAL PAYMENTS		102,542,411.00	129,363,565.00
SURPLUS/DEFICIT		(20,645,859.00)	2,107,599.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The ELDAS NG-CDF financial statements were approved on _____ 2017 and signed by:



Chairman – NG-CDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- ELDAS
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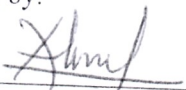
Reports and Financial Statements

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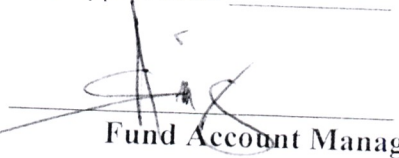
V. STATEMENT OF ASSETS

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	9	7,673,288.00	28,319,147.00
Cash Balances (cash at hand)		00	364,000.00
TOTAL FINANCIAL ASSETS		<u>7,673,288.00</u>	<u>28,683,147.00</u>
REPRESENTED BY			
Retention	11		
Fund balance b/fwd 1st July...	12	28,319,147.00	26,575,548.00
Surplus/Deficit for the year		(20,645,859.00)	2,107,599.00
Prior year adjustments	13		
NET LIABILITIES		<u>7,673,288.00</u>	<u>28,683,147.00</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The ELDAS NG-CDF financial statements were approved on _____ 2017 and signed by:



Chairman – NG-CDFC



Fund Account Manager



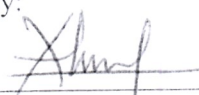
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- ELDAS
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

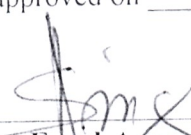
VI. STATEMENT OF CASHFLOW

		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from CDF Board	1	81,896,552.00	131,471,164.00
Other Receipts	3		
Payments for operating expenses			
Compensation of Employees	4	2,745,600.00	2,668,299.00
Use of goods and services	5	5,718,804.00	4,695,491.00
Transfers to Other Government Units	6	41,435,000.00	28,812,788.00
Other grants and transfers	7	52,643,007.00	92,187,125.00
		102,542,411.00	128,363,615.00
Adjusted for:			
Adjustments during the year	14		
Net cash flow from operating activities		(20,645,859.00)	3,107,549.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	8	-	999,950.00
Net cash flows from Investing Activities		-	(999,950.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		(20,645,859.00)	2,107,599.00
Cash and cash equivalent at BEGINNING of the year	9	28,319,147.00	26,575,548.00
Cash and cash equivalent at END of the year		7,673,288.00	28,683,147.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The ELDAS NG-CDF financial statements were approved on _____ 2017 and signed by:



Chairman NG-CDFC



Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552.00	28,319,147.00	110,215,699.00	110,215,699.00	0	100.0%
Proceeds from Sale of Assets						
Other Receipts						
Total	81,896,552.00	28,319,147.00	110,215,699.00	110,215,699.00	0	100.0%
PAYMENTS						
Compensation of Employees	2,898,000.00	500,000.00	3,398,000.00	2,745,600	652,400	80.8%
Use of goods and services	3,515,793.00	3,100,000.00	6,615,793.00	5,718,804	896,989	86.4%
Transfers to Other Government Units	31,300,000.00	12,775,548.00	44,075,548.00	41,435,000	2,640,548	94.0%
Other grants and transfers	44,182,759.00	11,943,599.00	56,126,358.00	52,643,007	3,483,351	93.8%
Acquisition of Assets						
Other Payments						
TOTALS	81,896,552.00	28,319,147.00	110,215,699.00	102,542,411	7,673,288	93.0%

The ELDAS NG-CDF financial statements were approved on _____ 2017 and signed by:


Chairman NG-CDF


Fund Account Manager

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 NG-CDF 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 NG-CDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the NG-CDF 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 NG-CDF 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.

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. 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 NG-CDF 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.

2. 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 NG-CDF'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 NG-CDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

3. Comparative figures

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

4. 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, 2017.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

I. NOTES TO THE FINANCIAL STATEMENTS

(1) TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
			10,000,000
CDF Board			10,000,000
AIE NO A829534	4,094,827.60	4,094,827.60	30,000,000
AIE NO A839586	36,853,449.00	36,853,449.00	10,000,000
AIE NO A855731	40,948,275.10	40,948,275.10	10,000,000
(other constituency e.g, parent constituency)			30,000,000
			31,471,164
TOTAL		81,896,551.70	131,471,164

(2) PROCEEDS FROM SALE OF ASSETS

	2016 – 2017	2015 - 2016
	Kshs	Kshs
Receipts from sale of Buildings	00	00
Receipts from the Sale of Vehicles and Transport Equipment	00	00
Receipts from sale of office and general equipment	00	00
Receipts from the Sale Plant Machinery and Equipment	00	00
Total	00	00

CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(3) OTHER RECEIPTS

	2016- 2017	2015 - 2016
	Kshs	Kshs
Interest Received	00	00
Rents	00	00
Receipts from Sale of tender documents	00	00
Other Receipts Not Classified Elsewhere	00	00
Total	00	00

(4) COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	2,697,600	2,621,499
Basic wages of casual labour	00	00
Personal allowances paid as part of salary		
House allowance	00	00
Transport allowance	00	00
Leave allowance	00	00
Gratuity	00	00
Other personnel payments	48,000	46,800
Total	2,745,600	2,668,299

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
 CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(5) USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Committee Expenses		
Utilities, supplies and services	2,951,600	2,580,600
Communication, supplies and services	00	00
Domestic travel and subsistence	40,000	211,641
Printing, advertising and information supplies & services	997,000	394,600
Rentals of produced assets	50,000	00
Training expenses	00	00
Hospitality supplies and services	120,000	00
Insurance costs	55,000	50,000
Specialized materials and services	00	00
Office and general supplies and services	1,162,354	402,000
Other operating expenses	240,800	206,650
Routine maintenance – vehicles and other transport equipment	146,050	500,000
Routine maintenance – other assets	00	00
	6,000	350,000
Total	5,718,804	4,695,491
TOTAL	5,718,804	4,695,491

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
 CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(6) TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to National Government entities	00	00
Transfers to primary schools (see attached list)	20,390,000	18,942,960
Transfers to secondary schools (see attached list)	21,045,000	6,244,740
Transfers to tertiary institutions (see attached list)	00	3,625,000
Transfers to health institutions (see attached list)	00	00
TOTAL	41,435,000	28,812,700

(7) OTHER GRANTS AND OTHER PAYMENTS

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	7,195,000	1,622,000
Bursary – tertiary institutions (see attached list)	20,945,000	4,526,000
Bursary – special schools (see attached list)	00	00
Mock & CAT (see attached list)	00	00
Water projects (see attached list)	2,338,000	51,554,570
Agriculture projects (see attached list)	00	00
Electricity projects (see attached list)	00	00
Security projects (see attached list)	16,512,200	30,075,739
Roads projects (see attached list)	00	00
Sports projects (see attached list)	00	00
Environment projects (see attached list)	600,000	00
Emergency projects (see attached list)	5,052,807	4,408,816
Total	52,643,007	92,187,125

NOTES TO THE FINANCIAL STATEMENTS (Continued)

<u>Non Financial Assets</u>	(8) ACQUISITION OF ASSETS	
	2016 - 2017 Kshs	2015 - 2016 Kshs
Purchase of Buildings	00	00
Construction of Buildings	00	00
Refurbishment of Buildings	00	00
Purchase of Vehicles and Other Transport Equipment	00	00
Overhaul of Vehicles and Other Transport Equipment	00	00
Purchase of Household Furniture and Institutional Equipment	00	00
Purchase of Office Furniture and General Equipment	00	00
Purchase of ICT Equipment, Software and Other ICT Assets	00	999,950
Purchase of Specialised Plant, Equipment and Machinery	00	00
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	00
Acquisition of Land	00	00
Acquisition of Intangible Assets	00	00
Total	00	999,950



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
 CONSTITUENCY

Reports and Financial Statements
 For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
Name of Bank, Account No KCB, Wajir A/c No. 1147613265	7,673,288	28,319,147
Name of Bank, Account No.	00	00
Name of Bank, Account No.	00	00
Total	7,673,288	28,319,147



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
 CONSTITUENCY

Reports and Financial Statements
 For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	Nil	Nil	Nil
<i>Total</i>				00



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
 CONSTITUENCY

Reports and Financial Statements
 For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. RETENTIONS

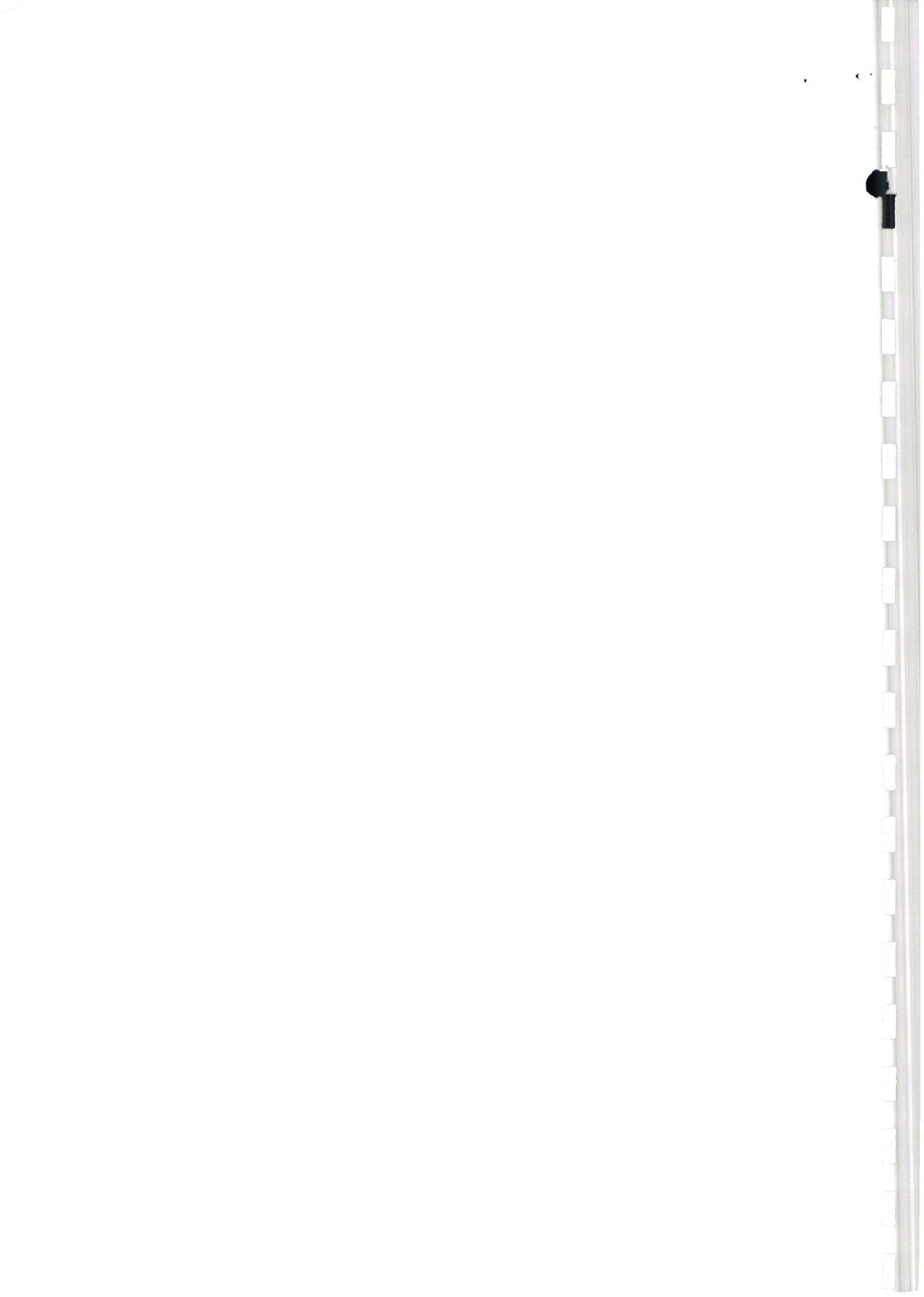
	2016 - 2017 Kshs	2015 - 2016 Kshs
Various PMCs		
Supplier 2	3,235,000	
Supplier 3	00	
	00	
Total		
<i>[Provide short appropriate explanations as necessary]</i>	3,235,000	

12. BALANCES BROUGHT FORWARD

	2016- 2017 Kshs	2015 - 2016 Kshs
Bank accounts		
Cash in hand	28,319,147	26,575,548-
Imprest	00	00-
	364,000	00-
Total		
<i>[Provide short appropriate explanations as necessary]</i>	28,683,147	26,575,548

13. PRIOR YEAR ADJUSTMENTS

	2016- 2017 Kshs	2015 - 2016 Kshs
Bank accounts		
Cash in hand	28,319,147	26,575,548
Imprest	00	-
	364,000	00-
Total		
	28,683,147	26,575,548-



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2017

14. OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017 Kshs	2015 – 2016 Kshs
Construction of buildings		13,600,000
Construction of civil works		1,719,147
Supply of goods	467,688	2,500,000
Supply of services		10,500,000
	<u>467,688</u>	<u>28,319,147</u>

14.2: PENDING STAFF PAYABLES (See Annex 2)

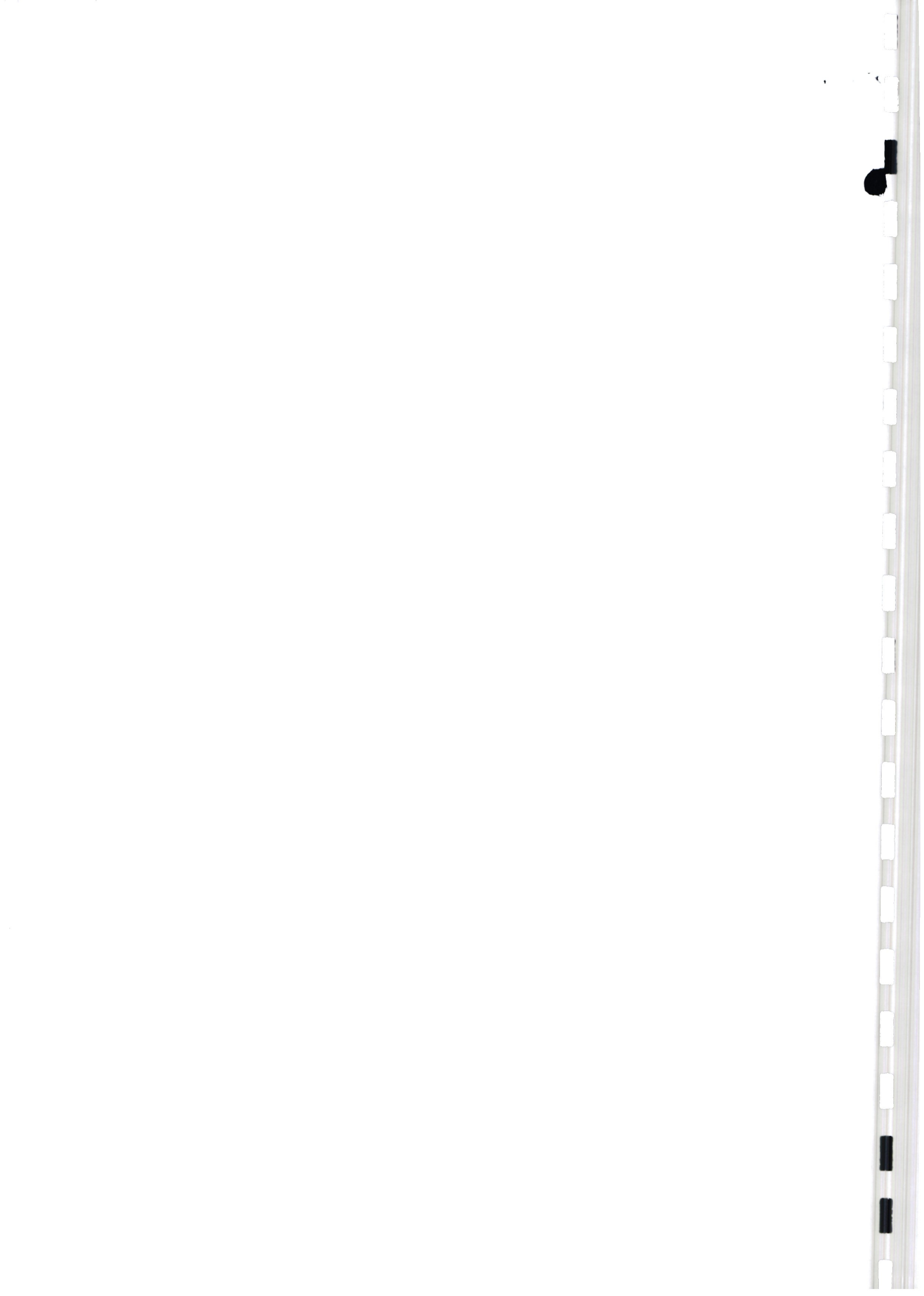
	Kshs	Kshs
Senior management	00	00
Middle management	00	00
Unionisable employees	00	00
Others (<i>contractual employees Gratuity</i>)	1,785,600	1,383,400
	<u>1,785,600</u>	<u>1,383,400</u>

14.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities ()	3,235,000	
Amounts due to other grants and other transfers (see attached list)	2,185,000	00
Others (<i>specify</i>)	00	00
	<u>5,420,000</u>	<u>00</u>

14.4: PMC account balances (See Annex 5)

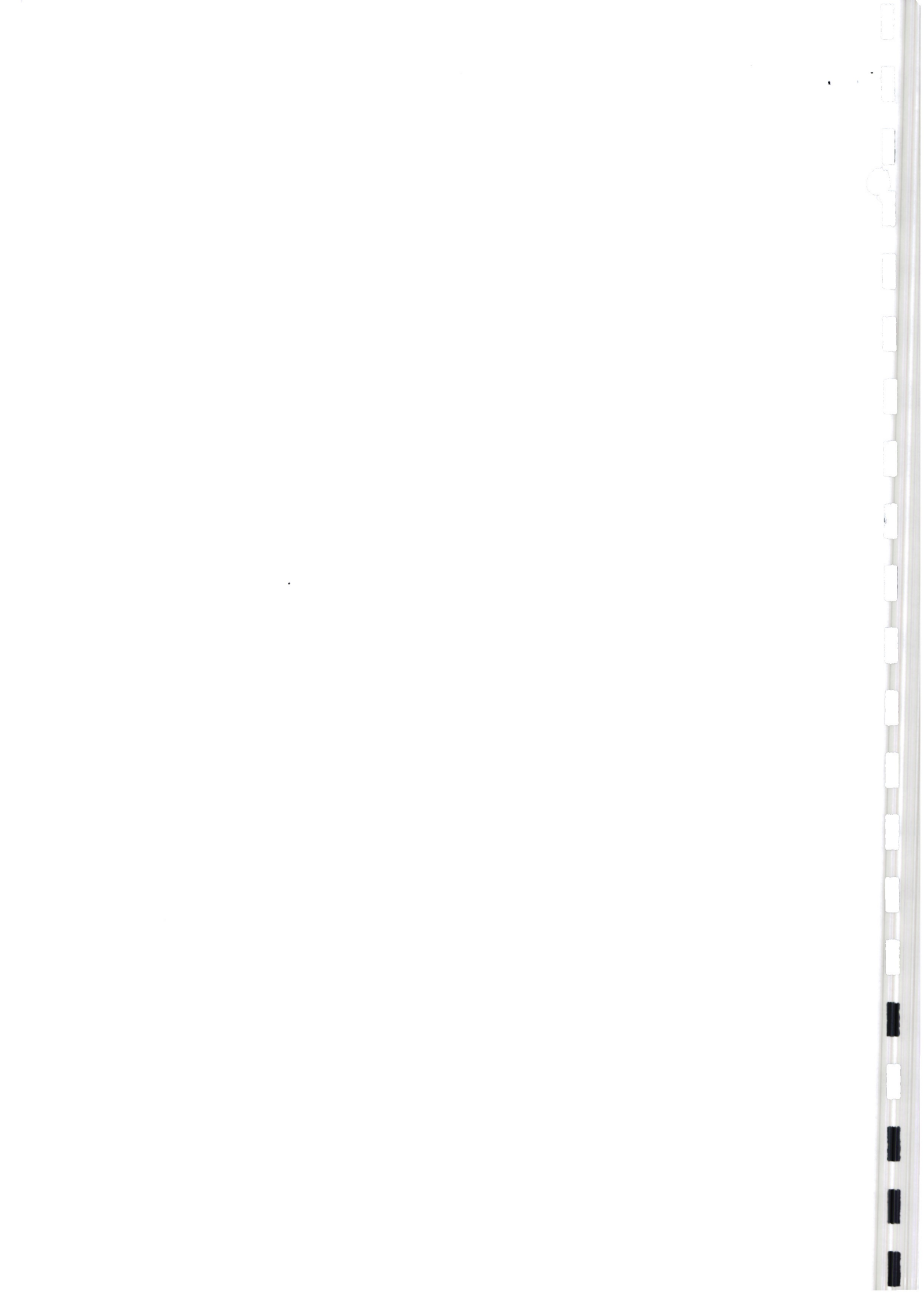
	Kshs	Kshs
PMC account Balances (see attached list)	11,592	00
	<u>11,592</u>	<u>00</u>



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

14.5: Amount due from the Board

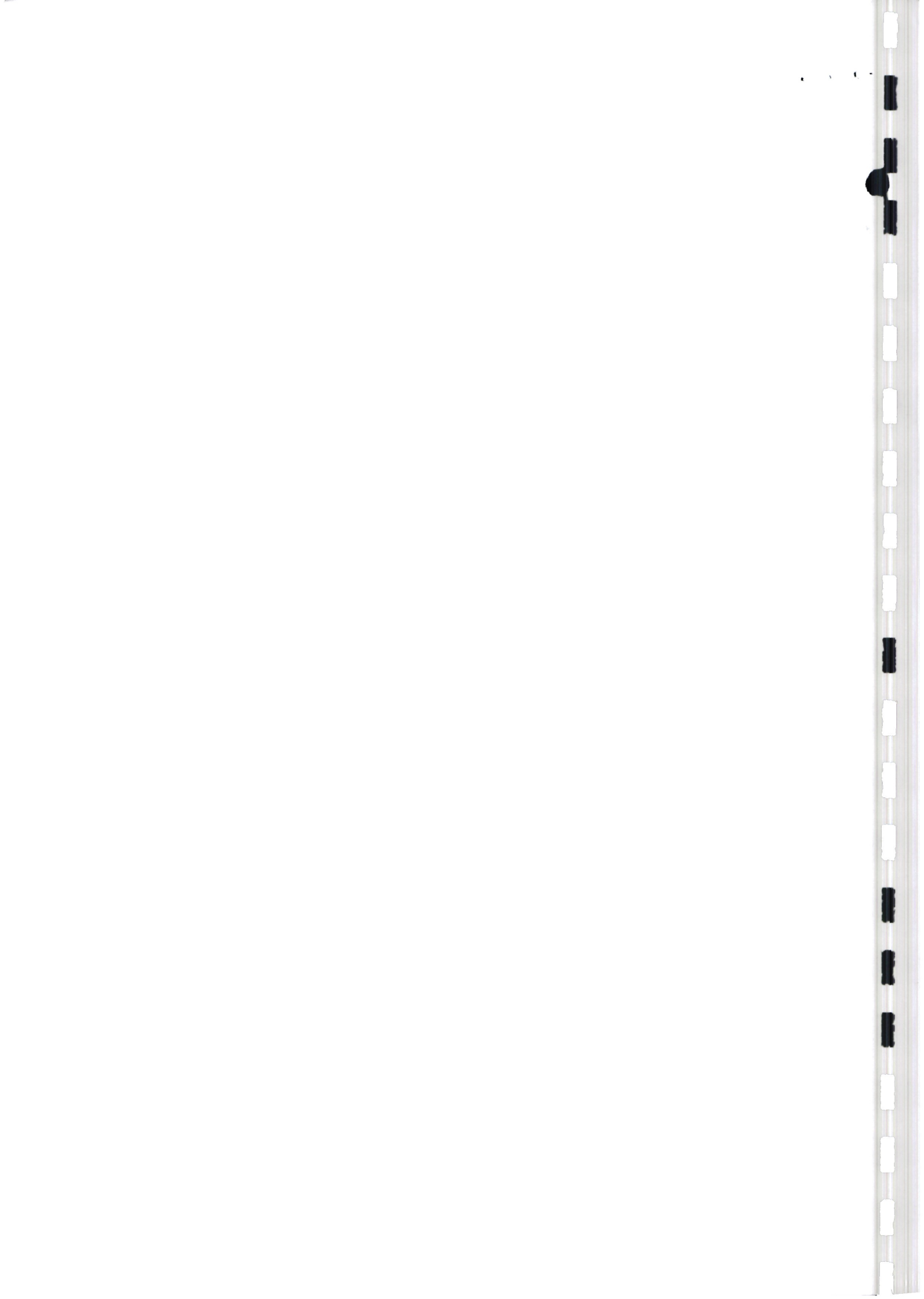
	Kshs	Kshs
Amount due from the Board	0	0
	<u>0</u>	<u>0</u>



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY
Reports and Financial Statement
For the year ended June 30, 2017 (Kshs)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2016	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7. Northern Filling station	197,688	April 2017	0	197,688		
8. Eldas Bookshop and electronic shop	170,000	May 2017	0	170,000		
9. Gaalow Construction Co. Ltd	100,000	April 2017	0	100,000		
Sub-Total	467,688			467,688		
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Senior Management		A	B	C	d=a-c		
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (Gratuity payable to contract employees)							
10. Farhia Bishar Maalim		223,200	31/10/17	00	223,200		
11. Raha Noor Abdi		223,200	31/10/17	00	297,600		
12. Abdi Alasow Elmi		148,800	31/10/17	00	148,800		
13. Hawa Mohamed Daud		148,800	31/10/17	00	148,800		
14. Shukri Ali Baryare		148,800	31/10/17	0	148,800		
15. Abdullahi Abdi Issack		148,800	31/10/17	0	148,800		
16. Muhudin Abdi Yussuf		297,600	31/10/17	0	297,600		
17. Hassan Ali Abdille		148,800	31/10/17	0	148,800		



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

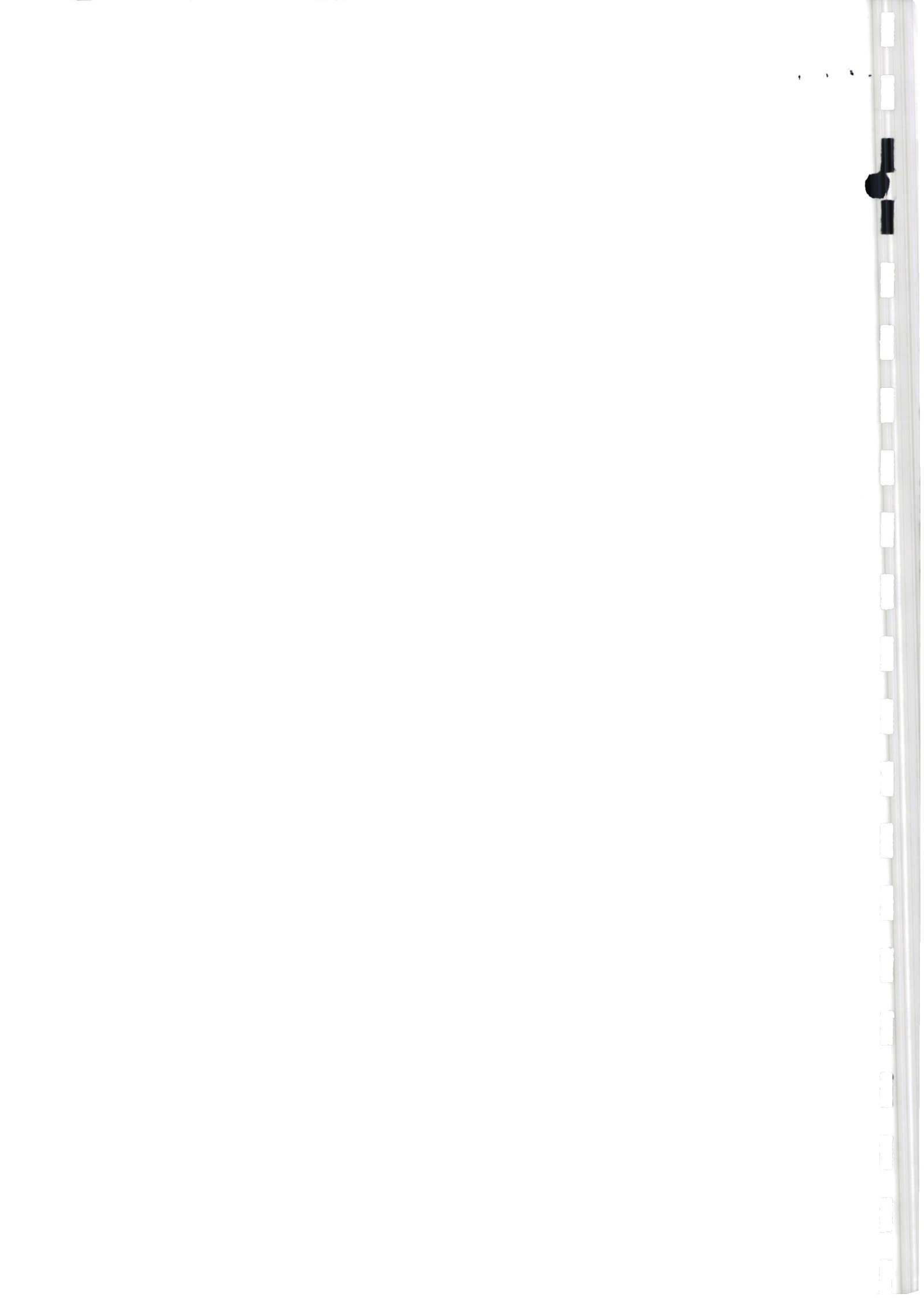
Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
18. Yussuf Hussein Ahmed		148,800	31/10/17	0	148,800		
19. Musa M Hassan		148,800	31/10/17	0	148,800		
Sub-Total		1,785,600					
Grand Total							

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)**

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		A	B	C	d=a-c		
Amounts due to other Government entities							
1. Elyunis Primary School	Construction of 1 classroom and 2 toilets	1,000,000	Not yet contracted	0	1,000,000		Project not started due to border dispute between Eldas and Tarbaj Constituencies
2. Elnur Secondary School	Construction of 2 classrooms, dormitory and admin block	5,700,000	October 2016	5,415,000	250,000	0	Retention to be paid in September 2017
3. Liban Primary School	Construction of 2 classrooms, toilets and water tank	2,700,000	October 2016	2,563,000	135,000	0	we
4. Eldas Secondary school	Construction of chain link fence	5,500,000	October 2016	5,215,000	250,000		Retention to be paid in September 2017
5. Jigjiga Primary School	Construction of mason water tank	1,000,000	November 2016	950,000	50,000		Retention to be paid in September 2017
6. Tulatula Secondary School	Construction of chain link fence	5,500,000	November 2016	5,210,000	250,000	0	Retention to be paid in September 2017
7. Elnur Primary School	Construction of chain link fence	4,000,000	November 2016	3,800,000	200,000	0	Retention to be paid in September 2017
8. Tulatula Secondary School	Electrical wiring of school	1,000,000	November 2016	950,000	50,000	0	Retention to be paid in September 2017



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
9. Baladwein Primary School	Construction of 1 classroom and 2 toilets	1,000,000	November 2017	950,000	50,000	0	Retention to be paid in September 2017
10. Dantalai primary school	Construction of admin block	1,200,000	November 2016	1,100,000	100,000	0	Retention to be paid in September 2017
11. Balatul amin primary school	Construction of chain link fence	4,000,000	November 2016	3,800,000	200,000	0	Retention to be paid in September 2017
Sub-Total					3,235,000		
Amounts due to other grants and other transfers							
12. Basir Police station pmc	Construction of police station	3,000,000	October 2016	2,800,000	200,000	0	Retention to be paid sept 2017
13. Eldas AP Station PMC	Construction of chain link fence	3,000,000	October 2016	2,840,000	160,000	0	Retention to be paid in Sept 2017
14. Tulatula location PMc	Construction of meeting hall at chief office	1,500,000	October 2016	1,425,000	75,000	0	Retention to be paid in Sept 2017
15. Eldas Development PMC	Construction of police houses	2,000,000	November 2016	1,900,000	100,000	0	Retention to be paid in sept 2017
16. Kilkiley Chief office	Construction of chief office	1,200,000	November 2016	1,125,000	75,000	0	Retention to be paid in Sept 2017
17. Deia Chief office	Construction of chief office	1,200,000	November 2016	1,125,000	75,000	0	Retention to be paid in Sept. 2017
18. Bursary due to various students	Bursary	1,447,688	May 0	0	1,447,688		
Sub-Total					685,000		
Sub-Total					2,132,688		
Others (specify)							

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs)

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
19.							
20.							
21.							
	Sub-Total						
	Grand Total						



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	00	00
Buildings and structures	26,000,000	26,000,000
Transport equipment	00	00
Office equipment, furniture and fittings	1,999,950	1,999,950
ICT Equipment, Software and Other ICT Assets	248,000	248,000
Other Machinery and Equipment	238,500	238,500
Heritage and cultural assets	00	00
Intangible assets	00	00
Total	28,486,450.00	28,486,450.00

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs)

ANNEX 4 –ACTIVE PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Balatul amin primary school	Kcb Wajir	11198214	00	00
Dantalai Primary School	KCB Wajir	1120780956	00	00
Chief Office Kilkiley PMC	KCB Wajir	1212006712	1002.00	00
Chief Office Dela PMC	KCB Wajir	120978982	1755.00	00
Baladwein Primary School	KCB Wajir	1210110024	2010.00	00
Tulatula Secondary School	KCB Wajir	1150903422	00	00
Elnur Primary School	KCB Wajir	1209510626	00	00
Liban Primary School	KCB Wajir	1203177194	4,125.0	00
Eldas Development PMC	KCB Wajir	1205357610	1200.00	00
Balatul amin location PMC	KCB Wajir	1178132439	00	00
Dela Chief office pmc	Kcb Wajir	120978982	00	00
Dantalai Prmary School	Kcb Wajir	1120780956	1500	00
		Total	11,592	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs)

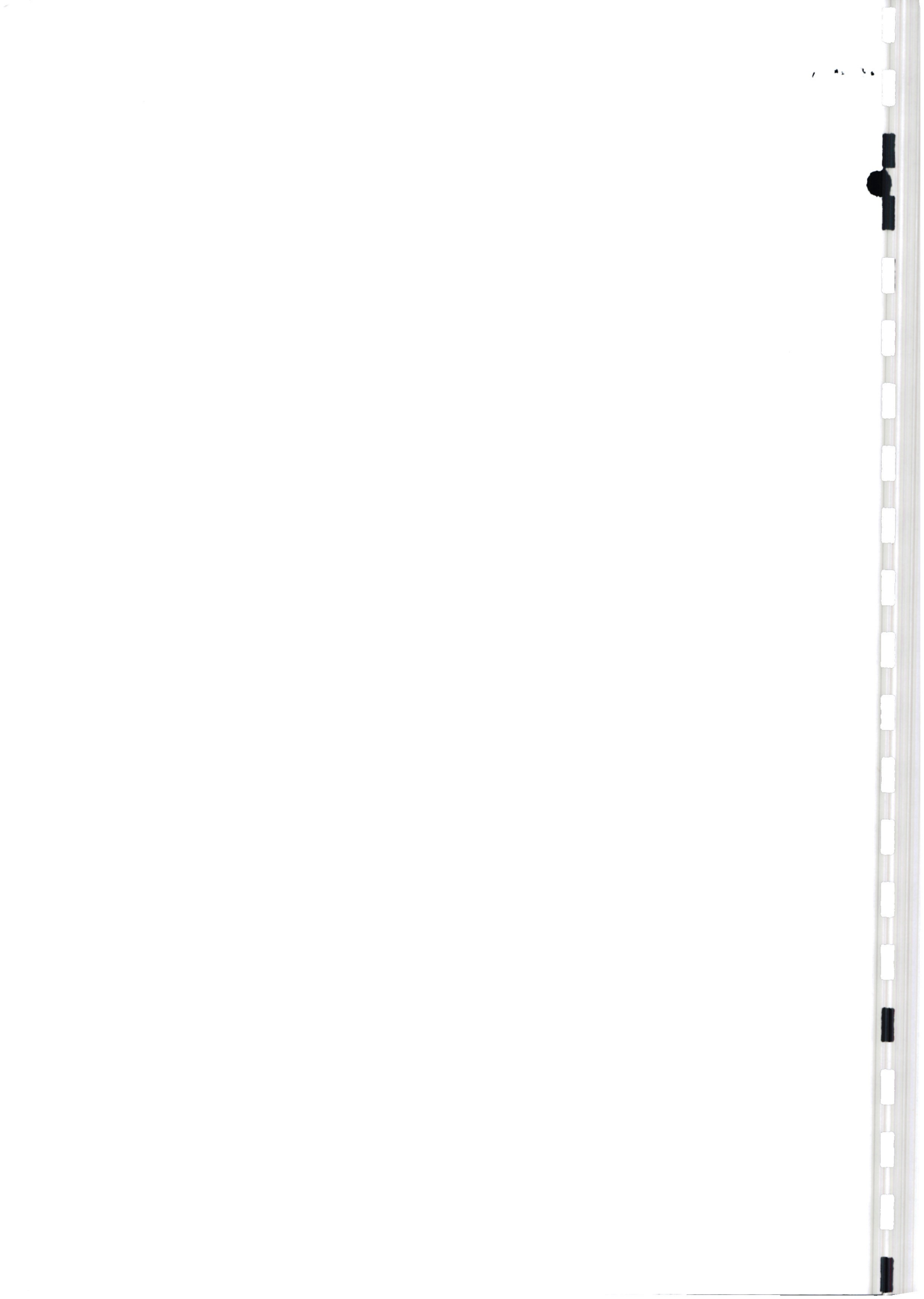
PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)
3.1	Analysis of budget against expenditure for the year under review showed that Eldas CDF spent Kshs 129,727,745 which is 82.1% of the total budgeted allocation. Please explain why the office failed to utilize the funds allocated	During the mentioned period, the Act governing CDF was amended in December 2015 which led among other things change of name from CDF to National Government Constituencies Development Fund (NG-CDF). This new Act which came to operation on 17 th February 2016, led to reconstitution of various CDFCs with new requirement for competitive recruitment of would be members and subsequent submission to National Assembly for adoption and gazettelement by Cabinet Secretary for Devolution and Planning. This process ended on 25 th May 2016 which led to halt of all CDFC operations for about 4 months. Lack of CDFC members meant no disbursement of project funds could be undertaken hence at the close of the financial year on 30 th June 2016, Eldas NG-	Bare I. Amin Fund Account Manager	Resolved

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
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For the year ended June 30, 2017 (Kshs)

Referen ce No. on the externa l audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)
		CDF was able to spend up to 82.1% of funds disbursed from the NG-CDF Board and had a balance of Kshs 28,319,147 in its bank account		
6	Unaccounted for Bursary for Kshs 1,502,000	Most of the institutions we send bursary cheques do respond with acknowledgement letters or receipts but there are few who delay sending back the letters as hence not availed during audit. We have since received most of the letters and copies are hereby attached. All payments from CDF Eldas bank account is done with a minuted resolution. copy of Bursary minute with criteria used to award bursary is hereby attached.	Bare I.Amin Fund Account Manager	Resolved
7	The National Government Constituency Development Fund Board approved Kshs 1,800,000 for monitoring and Evaluation for the financial year 2015/16 for NG-CDF Eldas. Out of this, an amount of Kshs 657,000 was found to have anomalies as described below; (i) The Mode of transport used by the	Due to the distance to be covered to visit the various projects and the terrain of the road, the committee uses either Toyota Hilux double cabin or Landcruiser hardtop. Copy of work ticket is heeby attached.	Bare I. Amin	Resolved



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAS
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For the year ended June 30, 2017 (Kshs)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)
	committee during the monitoring and evaluation was not indicated since the payment voucher was not supported with work ticket/bus ticket			

