

REPUBLIC OF KENYA



Enhancing Accountability



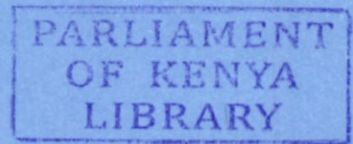
THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 14 AUG 2024 WEDNESDAY

TABLED BY: HON. OWEN BAYA, MP
DEPUTY LEADER OF THE
MAJORITY PARTY

CLERK AT THE TABLE: KATHY NJINYO

REPORT



THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**

04 MAR 2023



DADAAB CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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1. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

PWD-People living with disabilities

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Hassan B. Ismail
2.	Sub-County Accountant	Yasin Golicha Borora
3.	Chairman NGCDFC	Mohamed Sheikh Osman

(c) Fiduciary Oversight Arrangements

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

(d) Dadaab Constituency NGCDF Headquarters

P.O. Box 129-70100
Behind Deputy County Commissioners Office,
Garissa, Kenya

(e) Dadaab Constituency NGCDF Contacts

Telephone: (254) 712242334
E-mail: cdfdadaab@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) Dadaab Constituency NGCDF Bankers

Equity Bank Ltd,
Garissa Branch
P.O. Box 129-70100
Garissa, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



**MR. MOHAMED SHEIKH OSMAN
NG-CDFC CHAIRPERSON**

Dadaab national government constituency development funds as mandated by NG-cdf act, prioritized on projects for funding during the financial year 2022/2023.

The committee after carrying out the needed assessments and in consultation with other stake holders came up with projects for funding and forwarded to the board for approval.

NG-CDF Board and disbursed the same to the beneficiaries.

The Dadaab NG-CDF committee has worked tirelessly to ensure projects are completed in good time and that there is prudent use of the available funds.

During the financial year, 2022/2023 the challenge faced was delayed funds disbursement from the NGCDF board.

There is also a challenge in the education funds set for bursary. The number of needy students are many compared to the available funds for the same. However, we have been able to seek for help from other government organizations on the same and enable most of the needy students get scholarships.

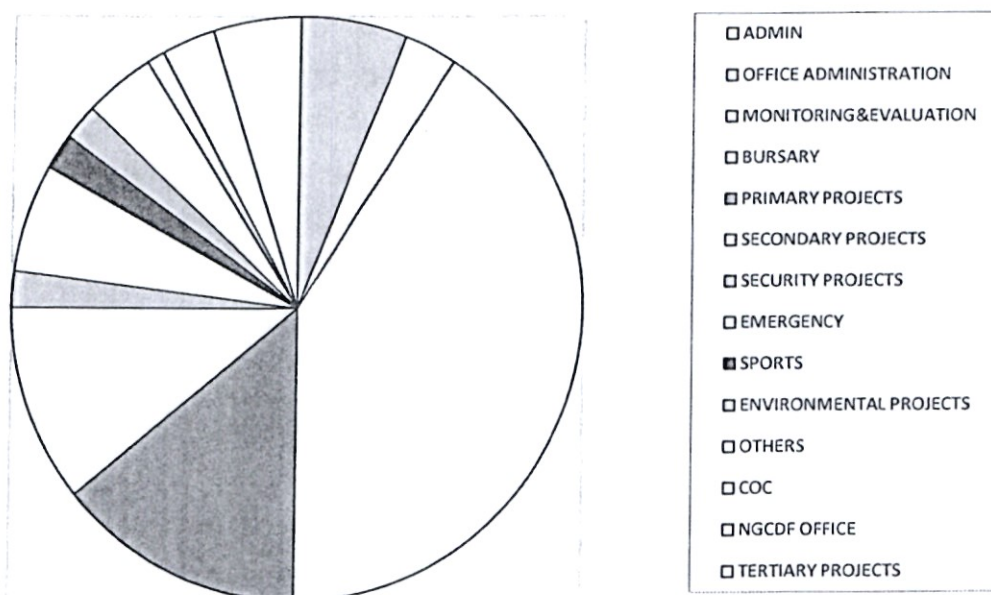
The range of Staff Salaries amount paid to the employees at the constituency level doesn't attract those who are capable of delivering as per the requirements set by the Board. However, we have always been able to do continuous capacity Building and Training where necessary for our staff to enable them deliver.

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The following is the summary breakdown of proposed projects for funding during the financial year 2022/2023.

S/NO	PROPOSED NAME	AMOUNT ALLOCATED	%ALLOCATION
1.	Office administration	8,117,610	6
2.	Monitoring and evaluation	6,078,407	3
3.	Bursary	50,146,857	41
4.	Primary projects	41,702,704	14
5.	Secondary school projects	29,200,000	11
6.	Security projects	0	2
7.	Emergency reserve	7,636,190	6
8.	Sports activities	3,039,203	2
9.	Environmental projects	3,039,203	2
10.	COC	1,000,000	1
11.	Others- strategic plan	2,000,000	4
12.	NGCDF Office	0	3
13.	Tertiary projects	0	5
	TOTAL	151,960,174	100

Percentage of sector allocation



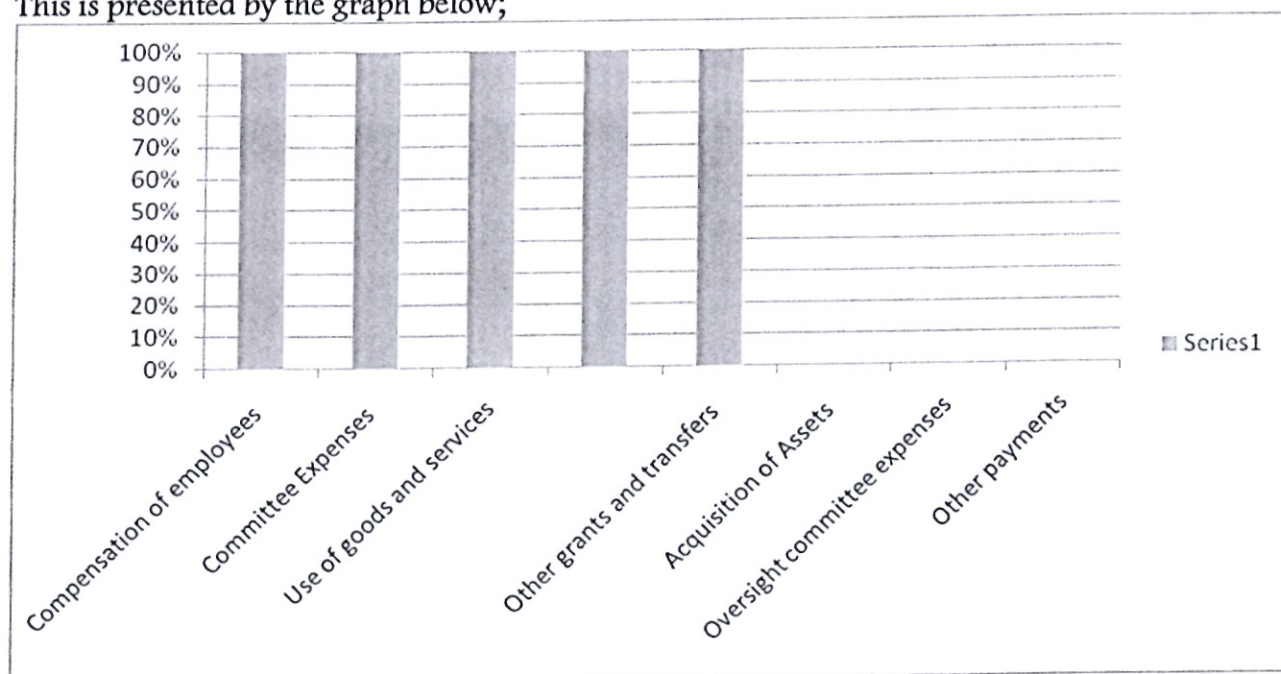
GRAPH 1: PERCENTAGE OF SECTOR ALLOCATION

During the financial year the committee received amount of Kshs.89, 000,000 from the board .The committee further managed to disburse funds and the expenditure as follows:

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ITEM	AMOUNT SPENT
Compensation of employees	4,519,282
Committee Expenses	3,782,695
Use of goods and services	2,851,909
Transfers to Other Government Units	667,036.00
Other grants and transfers	49,524,053.00
Acquisition of Assets	0
Oversight committee expenses	0
Other payments	0
TOTAL PAYMENTS	61,511,580

This is presented by the graph below;



GRAPH 2: ACTUAL EXPENDITURE

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

Achievements during the financial year

NGCDFC Dadaab managed to improve transition of students to both secondary and Tertiary institutions by pay bursary for 3,000 needy students in the constituency.

KEY ACHIEVEMENTS

NG-CDF Dadaab has issued bursary to 2,000 students in secondary school and 1,000 students in tertiary in FY 2022/2023 as compared to previous financial year 2021/2022 where NG CDF-Dadaab had issued bursaries to 1500 students in secondary schools and 1000 students in tertiary institution.

NGCDF Dadaab also supplied 12 water tanks of 10,000 litres to Dertu Police Station, Dadaab Police Station, Kiwanja Border Point Police Unit and Abdisugow Border Point Police Unit for water harvesting in to reduce struggle for water for security personnel in the area as they safeguard against frequent Alshabab attacks.

1. KIWANJA POLICE STATION-WATER TANK



Kiwanja Police Station is located in damajale ward. The water tank was of great importance to the security officers around to help store water in order to cab the issue of drought. This project depicts the commitment of Dadaab constituency in increasing structural development within the environment.

2. NASIB SECONDARY SCHOOL



Nasib Secondary School is located in Ibasigale ward. The project saw to it that the students received lockers and chairs to facilitate a comfortable learning environment. This project depicts the commitment of Dadaab constituency, which is willing to put in to help improve education facilities within the constituency.

Emerging issues

NG-CDF Dadaab has experienced difficulties in identifying and implementing projects due to increased Alshabab attacks in Dadaab, Abakaile, Damajale and Liboi wards.

IMPLEMENTATION CHALLENGES

- **Late release of funds:**
The committee experienced difficulties in project implementation due to late release of funds to the constituencies
- **Staff concerns**
The line ministry officials ie works officer are few hence timely response to technical issues takes time

RECOMMENDED WAY FORWARD.

- The board should try to release funds in time for ease of implementation.
- More technical staff to be employed so than the work may be done within the set deadlines

During 2022/2023 financial year, few projects were implemented (administration, monitoring and bursary) due to late release of funds from the board.



.....
Mohamed Sheikh Osman
CHAIRMAN NG-CDF COMMITTEE

4. Statement of Performance against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of Dadaab Constituency 2023-2027 plan are to:

- a) To improve access, affordability and availability of quality education.
- b) To harness talent and empower youths.
- c) To cater for any unforeseen occurrences in the constituency.
- d) To promote environmental sustainability in the constituency.
- e) To enhance security in the constituency.
- f) To improve tracking of implementation of NG-CDF programmes
- g) To promote performance management and smooth running of the NG-CDF office

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

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Constituency Program	Objective	Outcome	Indicator	Performance
Education Accessibility	To improve access to quality education through improvement to 100% transition, affordability and availability of quality education	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	<p>In FY 22/23 we supplied 80 lockers and chairs to Nassib secondary school.</p> <p>- 2000 students in secondary schools and 1000 in tertiary schools benefited from the bursary allocation.</p>
Security	To enhance security in the constituency	Reduced number of insecurity cases in the constituency	Number of usable physical infrastructures built in NG-CDF offices, ACC offices and chiefs' offices	-we have supplied 12 water tanks of 10,000 litres to Dertu Police Station, Dadaab Police Station, Kiwanja Border Point Police Unit, Abdisugow Border Point Police Unit among others
Environment	To promote environmental sustainability	Increase in the number of trees and proper collection of garbage and disposal of sewerage waste	Conservation of soil by trees and usable pit latrines	We have proposed construction of three twin pit latrines for Nasib Secondary School.

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Sports	To empower the youth and harness their talent	Increase in the number of youth groups and active sporting initiatives	Increase in development projects among the youth and increase in the number of forums held. Ease of access on devolved funds	We create awareness among the 100 youth on the establishment of youth groups and allow ease of access to devolved funds
Emergency support	To cater for unforeseen occurrences in the constituency	Catering for any unforeseen occurrences in the constituency	Prompt response in case of any occurrences	We set aside funds ksh 7,636,190 for any emergencies
Tracking of results	To improve tracking of implementation of CDF programmes	Quality work is achieved	Efficiency in work performance and within the specified period	We planned capacity building programmes for 11 NGCDFC'S and 50 PMC's -we organise regular projects monitoring field visits for every month
Institutional strengthening	To promote performance management and smooth running of CDF office	Well planned and organised work to achieve office goals	Increase in the number of usable physical tools and equipment Employee satisfaction and availability of reports	We purchase working tools and equipment to make work easy and of quality We strategically plan for the future

5. Governance Statement

Introduction

The NGCDF Act 2016 on appointment of NGCDFC members states; The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of—

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

(6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section the Act

(7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

1952 Kenya Subsidiary Legislation, 2016

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee.

The Board shall, within fourteen days after gazettment of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed Under the Act may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43 shall be a mandatory signatory to the Constituency account

In Dadaab, NGCDF is managed by a team of ten (10) NGCDFC members appointed in accordance with the NGCDF act 2015 as amended in 2022. The ten members comprise of seven gazetted members, a member co-opted by the NGCDF Board, the deputy County commissioner and an officer of the board at the constituency level who is an ex-officio member. As a result of change of regime due to the elections carried out in August 2022, there had to be phased out the existing committee and a new one selected.

The gazetted members are appointed in accordance with the NGCDF Act 2015. They comprise of two female members one of whom must be a youth at the time of appointment and two male members one of whom must be a youth at the time of appointment and one member who is a person living with disabilities and two nominees of the Constituency office. Five members are selected by a selection panel chaired by the Deputy County Commissioner or his nominee and the Officer of the board is the secretary. The Officer of the board invites applications from persons who qualify for appointment within fourteen of the first meeting of the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and regional balance, the officer of the board submits the five qualified applicants to the board for appointment. The board co-opts one person to ensure equity in representation in the committee. Through the national assembly the constituency office nominates two persons of either gender to and forward he names to the officer of the board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent gazettment.

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43 and its regulations provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

Further the NGCDF regulations requires that one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency. In the month of August 2022, due to change of regime as a result of election, the serving committee was phased off. This caused the NGCDF office to carry out an appointment of the new committee. The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency in the month of October.

In Dadaab constituency, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee.

Appointment of NGCDFC Members

The selection Panel

The selection panel was appointed in the month of October. This constituted four members as follows;

SNO	NAME	DESIGNATION
1	Mr. Mokua Simon	Chair
2	Ahmed Ibrahim Mohamed	Secretary
3	Mohumed Adan Arte	Member
4	Zeinabuzeirukh Mohamed Sheikh	Member

The selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed by Dadaab Constituency Office as per section 43 of the NG-CDF Act, 2015.

S/N	Name	Category representation	Ward
1.	Mohamed Sheikh Osman	Man Nominee(youth)	Abakaile
2.	Abdisalaan Muhumed Duale	Man Nominee	Liboi
3.	Habibo Sheikh Mohamed	Woman Nominee(youth)	Damajaley
4.	Sahara Abdi Noor	Woman Nominee	Abakaile
5.	Mohamed Hassan Muhumed	Person with Disability	Liboi

Nominee of the body representing persons with disability

S/N	Name	Nature of physical Impairment	Ward
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1	Mohamed Hassan Muhumed	Amputee	Liboi
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Nominee of the constituency Office

S/N	Name	Category	Ward
1	Halima Hamdi Gure	Nominee of the Constituency office (Female)	Labasigale
2	Abdinasir Mohamed Hussein	Nominee of the Constituency office (male)	Dadaab

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	Amina Mohamed Dek	Female	Dertu

The members went through the process of electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson position – Mohamed Sheikh Osman
2. Secretary position – Habiba Sheikh

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

The appointed committee members were gazetted through Gazetted volume number 276 16-12-2022 on 16/12/2022.

The new committee held its first meeting on 07/01/2023.

Sno.	Name	Position
1	Mohamed Sheikh Osman	Chair person
2	Habiba Sheikh Mohamed	Secretary
3	Amina Mohamed Dek	Member
4	Abdisalaan Muhumed Duale	Member
5	Abdinasir Mohamed Hussein	Member
6	Sahara Abdi Noor	Member
7	Mohamed Hassan Muhumed	Member
8	Halima Hamdi Gure	Member

9	Ahmed Ibrahim	Member
10	Christopher Siele Sirma	Member

Removal of NGCDFC Members

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) Physical or mental infirmity.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Dadaab the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Roles and functions of NG-CDFC

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.

- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

Training of NG-CDFC Members

In the financial year 2022/2023 the NGCDF Board organized training of NGCDFC members. The constituency also held a capacity building activity in March 2023 in government guest house Garisa. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Dadaab

Number of meetings held

Section 43(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than 24 meetings in the same financial year, including sub-committee meetings. During the financial year 2022/2023 the NGCDFC Dadaab held 13 meetings through the year for the current committee as illustrated as follows;

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Schedule of meetings held during the FY 2022/2023

S.No	NG-CDFC COMMITTEE MEMBERS	07/ 01/ 202 3	25/ 01/ 202 3	03/ 02/ 202 3	23/ 02/ 202 3	28/ 02/ 202 3	01/ 03/ 202 3	22/ 03/ 202 3	04/ 04/ 202 3	26/ 04/ 202 3	05/ 05/ 202 3	17/ 05/ 202 3	02/ 06/ 202 3	29/ 06/ 202 3
1	Chairperson Mohamed Osman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Secretary Habiba Mohamed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Member Amina Mohamed Dek	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Member. Abdisalaan Duale	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Member Abdinasir Hussein	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	-member Sahara Abdi Noor	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	PWD Mohamed Muhumed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Member Halima Hamdi Gure	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	-FAM Ahmed Ibrahim	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	-ACC Christopher Siele Sirma	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Ethics & conduct

Members of NGCDFC are required to observe the following ethical issues;

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2022/2023 members of NGCDFC Dadaab adhered to the above ethical issues.

Members remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of ksh.7000 per meeting and all other members an allowance of ksh.5000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2022/2023 no member of NGCDFC Dadaab contravened conflict of interest policy.

Risk management

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

Some of the risk mitigation strategies that NGCDFC Dadaab has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF Act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring

that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

To ensure sustainability of Dadaab NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

3. Employee welfare

We invest in providing the best working environment for our employees. Dadaab constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Dadaab constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



Hassan B. Ismail
Fund Account Manager.

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Dadaab Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Dadaab Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Dadaab Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the constituency's financial statements as well as the adequacy of the systems of internal financial control.

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

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National Government Constituencies Development Fund (NGCDF)
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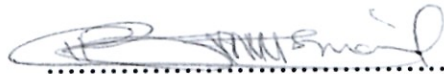
form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Dadaab Constituency financial statements were approved and signed by the Accounting Officer on _____ 2024.



.....
Mohamed Sheikh Osman
Chairman – NGCDF Committee



.....
Hassan B. Ismail
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - DADAAB CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Dadaab Constituency set out on pages 1 to 34, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement

Report of the Auditor-General on National Government Constituencies Development Fund - Dadaab Constituency for the year ended 30 June, 2023

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Dadaab Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

Unsupported Bursary Payments

The statement of receipts and payments and Note 6 to the financial statements reflects other grants and transfers amount of Kshs.49,039,053. Included in the amount is Kshs.8,180,000 and Kshs.34,526,639 totalling Kshs.42,706,639 disbursed to various secondary schools and tertiary institutions respectively as bursary to needy students. However, the expenditure was not supported by notice to the public on the bursary issuance, bursary application register and minutes of resolution of the Constituency Development Fund Committee to make the payments. Further, an amount of Kshs.600,000 disbursed to various institutions had not been acknowledged through official receipts or acknowledgement letters by the beneficiary institutions.

In the circumstances, the accuracy and completeness of the bursaries totalling Kshs.42,706,639 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Dadaab Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget amount of Kshs.167,576,200 and actual on comparable basis Kshs.92,527,147 resulting to under-funding of Kshs.75,049,053. Similarly, the Fund spent Kshs.60,859,975 against actual receipts of Kshs.92,527,147 resulting to an under-utilization of Kshs.31,667,172.

The underfunding and under-utilization may have negatively impacted on service delivery to the residents.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Report Emergency Expenditure to the NCDF Board

The statement of receipts and payments and Note 6 to the financial statements reflects other grants and transfers amount of Kshs.49,039,053. Included in the amount is Kshs.5,644,414 incurred from the emergency reserve. However, Management did not report to the National Constituencies Development Fund Board the utilization of the emergency funds within 30 days as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which provides that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

2. Project Implementation Status

During the year under review, the Fund allocated an amount of Kshs.98,560,391 to projects in various sectors including primary schools, secondary schools, security, sports,

environment and emergencies within the Constituency. Analysis of the Project Implementation Status report and expenditure returns indicated that emergency projects amounting to Kshs.5,644,414 were completed while forty-five (45) projects allocated a total amount of Kshs.80,386,826 had not started.

Failure to implement and complete projects as planned may have negatively impacted on service delivery to the constituents.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Failure to Establish a Constituency Oversight Committee

Review of the records of the Fund revealed that the Management failed to establish a Constituency Oversight Committee thus contravening Section 53(1) of the National Government Constituency Development Act, 2015 which states that there shall be an established a Constituency Oversight Committee for projects undertaken under the Act.

In the circumstances, the effectiveness of the internal controls on project implementation could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions which 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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 Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 June, 2024

Dadaab Constituency
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9. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Transfers from NGCDF Board	1	89,000,000	170,088,879
TOTAL RECEIPTS		89,000,000	170,088,879
PAYMENTS			
Compensation of employees	2	4,519,282	3,041,904
Committee expenses	3	3,782,695	8,306,000
Use of goods and services	4	2,851,909	7,913,530
Transfers to other Government Units	5	667,036	65,898,444
Other grants and transfers	6	49,039,053	106,479,501
TOTAL PAYMENTS		60,859,975	191,639,379
SURPLUS/DEFICIT		28,140,025	(21,550,500)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on _____ 2024 and signed by:




Fund Account Manager

Hassan B. Ismail



National Sub-County Accountant

Yasin Golicha Borora
ICPAK M/No:12255



Chairman NG-CDF Committee

Mohamed Sheikh Osman


*Dadaab Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

10. Statement of Assets and Liabilities as At 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	7	31,667,172	3,527,147
Total Cash and Cash Equivalents		31,667,172	3,527,147
Accounts Receivable			
Outstanding Imprests		-	-
TOTAL FINANCIAL ASSETS		31,667,172	3,527,147
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention		-	-
NET FINANCIAL SSETS		31,667,172	3,527,147
REPRESENTED BY			
Fund balance b/fwd 1st July...	8	3,527,147	24,300,180
Prior year adjustments	9	-	777,467
Surplus/Deficit for the year		28,140,025	(21,550,500)
NET FINANCIAL POSITION		31,667,172	3,527,147


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on _____ 2024 and signed by:



Fund Account Manager

Hassan B. Ismail



National Sub-County
Accountant

Yasin Golicha Borora
ICPAK M/No:12255



Chairman NG-CDF
Committee

Mohamed Sheikh Osman


*Dadaab Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

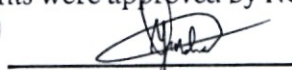
11. Statement Of Cash Flows for The Year Ended 30th June 2023

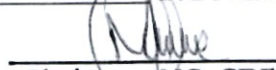
	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	89,000,000	170,088,879
		89,000,000	170,088,879
Payments for operating activities			
Compensation of Employees	2	4,519,282	3,041,904
Committee expenses	3	3,782,695	8,306,000
Use of goods and services	4	2,851,909	7,913,530
Transfer to other government Units	5	667,036	65,898,444
Other grants and transfers	6	49,039,053	106,479,501
		60,859,975	191,639,379
Adjusted for:			
Prior year Adjustments	9	-	777,467
Net Adjustments		-	777,467
Net cash flow from operating activities		28,140,025	(20,773,033)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets		-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		28,140,025	(20,773,033)
Cash and cash equivalent at BEGINNING of the year		3,527,147	24,300,180
Cash and cash equivalent at END of the year	7	31,667,172	3,527,147

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on _____ 2024 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Hassan B. Ismail

Yasin Golicha Borora
ICPAK M/No:12255

Mohamed Sheikh Osman

12. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	151,960,174	3,527,147	12,088,879	167,576,200	92,527,147	75,049,053	55%
Totals	151,960,174	3,527,147	12,088,879	167,576,200	92,527,147	75,049,053	55%
Payments							
Compensation Of Employees	4,692,477	1,048,229		5,740,706	4,519,282	1,221,424	79%
Committee Expenses	5,984,735	461,615	315,852	6,762,202	3,782,695	2,979,508	56%
Use Of Goods and Services	3,518,805	298,493		3,817,298	2,851,910	965,388	75%
Transfers To Other Government Units	70,902,704	4,666,076	9,188,814	84,757,594	667,036	84,090,558	1%
Other Grants and Transfers	63,861,453	(3,366,058)	2,584,213	63,079,608	49,039,053	14,040,555	78%
Acquisition of Assets	-	418,792	-	418,792	-	418,792	0%
Oversight Committee Expenses	1,000,000	-	-	1,000,000	-	1,000,000	0%
Other Payments	2,000,000	-	-	2,000,000	-	2,000,000	0%
Totals	151,960,174	3,527,147	12,088,879	167,576,200	60,859,975	106,716,225	36%

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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	106,716,225
Less undisbursed funds receivable from the Board as at 30th June 2023	75,049,053
	31,667,172
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2022/2023	31,667,172

The Constituency financial statements were approved by NG CDFC on _____ 2024 and signed by:



Fund Account Manager

Hassan B. Ismail



National Sub-County Accountant

Yasin Golicha Borora
ICPAK M/No:12255



Chairman NG-CDF Committee

Mohamed Sheikh Osman

13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,692,477	1,030,869.70	17,359	5,740,706	4,519,282	1,221,424
1.2 Committee allowances	2,355,133	0	1,964	2,357,097	2,089,395	267,702
1.3 Use of goods and services	1,070,000	0	-	1,070,000	942,387	127,613
Sub-total	8,117,610	1,030,870	19,323	9,167,803	7,717,669	1,616,739
2.0 Monitoring and evaluation						
2.1 Capacity building	978,805	0	141,757	1,120,562	689,922	430,640
2.2 Committee allowances	3,629,602	0	432,401	4,062,003	1,693,300	2,368,703
2.3 Use of goods and services	1,470,000	0	142,371	1,612,371	1,219,600	392,771
Sub-total	6,078,407	0	716,529	6,794,936	3,602,822	3,192,114
3.0 Emergency						
3.1 Primary Schools	7,636,190	0	2,056,841	9,693,031	5,644,414	4,048,617
3.2 Secondary schools						
3.3 Tertiary institutions						
3.4 Security projects						
Sub-total	7,636,190	0	2,056,841	9,693,031	5,644,414	4,048,617
4.0 Bursary and Social Security						
4.1 Primary Schools	0	0	725,000	725,000		725,000

Dadaab Constituency

National Government Constituencies Development Fund (NGCDF)

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.2 Secondary Schools	20,000,000	0	10,000	20,010,000	8,180,000	11,830,000
4.3 Tertiary Institutions	30,146,857	0	1,171,213	31,318,070	34,526,639	(3,208,569)
4.4 Universities	0	0				
4.5 Social Security	0	0				
Sub-total	50,146,857	0	1,906,213	52,053,070	42,706,639	9,346,431
5.0 Sports						
5.1 constituency sports tournament	2,439,203	0	214,554	2,653,757		2,653,757
5.1 constituency sports tournament	600,000	0	-	600,000		600,000
Sub-total	3,039,203		214,554	3,253,757	0	3,253,757
6.0 Environment						
6.1 maleley I primary school	1,013,068	0	0	1,013,068	0	1,013,068
6.2 kadagso primary school	1,013,068	0	0	1,013,068	0	1,013,068
6.3 nasib secondary school	1,013,067	0	0	1,013,067	0	1,013,067
6.4 dadaab dcc office	0	49,463	0	49,463	0	49,463
6.5 saretho primary school	0	0	10,724	10,724	0	10,724
66 damajaley primary school	0	0	31,568	31,568	0	31,568
Sub-total	3,039,203	49,463	42,292	3,130,958	0	3,130,958
7.0 Primary Schools Projects						
7.1 bogyar primary school	2,200,000		-	2,200,000		2,200,000
7.2 darasalam primary school	2,500,000	0	0	2,500,000	0	2,500,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.3 gurrow primary school	2,200,000	0	0	2,200,000	0	2,200,000
7.4 haji adan primary school	2,200,000	0	0	2,200,000	0	2,200,000
7.5 homojo primary school	2,500,000	0	0	2,500,000	0	2,500,000
7.6 kadagso primary school	3,000,000	0	0	3,000,000	0	3,000,000
7.7 kiwanja yarey primary school	2,500,000	0	0	2,500,000	0	2,500,000
7.8 liban center primary school	2,500,000	0	0	2,500,000	0	2,500,000
7.9liban center primary school	8,000,000	0	0	8,000,000	0	8,000,000
7.10 maleley 1 primary school	3,000,000	0	0	3,000,000	0	3,000,000
7.11 maleley 2 primary school	1,402,704	0	0	1,402,704	0	1,402,704
7.12 qotqot primary school	2,500,000	0	0	2,500,000	0	2,500,000
7.13 shebta caad primary school	2,200,000	0	0	2,200,000	0	2,200,000
7.14 towfiq primary school	2,500,000	0	0	2,500,000	0	2,500,000
7.15 macca primary school	2,500,000	0	0	2,500,000	0	2,500,000
7.16 darkenley primary school	0	600,995	0	600,995	0	600,995
7.17 daryoley primary school	0	0	114,778	114,778	0	114,778
7.18 macca primary school	0	0	114,778	114,778	114,000	778
7.19 maleley 2 primary school	0	0	888	888	-	888
7.20 weldoni primary school	0	0	379,112	379,112	-	379,112
7.21 damajaley primary school	0	0	6,560	6,560	-	6,560
7.22 bulla kheir primary school	0	0	15,280	15,280	-	15,280
Sub-total	41,702,704	600,995	631,396	42,935,095	114,000	42,821,095

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.0 Secondary Schools Projects (List all the Projects)						
8.0 kulan secondary school	3,000,000	0	0	3,000,000	-	3,000,000
8.1 haji idris girls secondary school	2,200,000	0	0	2,200,000	-	2,200,000
8.2 haji idris girls secondary school	8,000,000	0	0	8,000,000	-	8,000,000
8.3 kulan secondary school	8,000,000	0	0	8,000,000	-	8,000,000
8.4 nasib secondary school	4,000,000	0	0	4,000,000	-	4,000,000
8.5 nasib secondary school	4,000,000	0	0	4,000,000	-	4,000,000
8.6 alikune secondary school	0	225,000.00	0	225,000	-	225,000
8.7 nasib secondary school	0	500,000.00	0	500,000	-	500,000
8.8 liboi secondary school	0	725,000.00	0	725,000	-	725,000
8.9 alikune secondary school	0	0	119,378	119,378	-	119,378
8.10 damajaley secondary school	0	0	609,099	609,099	500,000	109,099
8.11 liboi secondary school	0	0	47,583	47,583	-	47,583
8.12 nasib sec sch	0	0	180,000	180,000	-	180,000
9.13 haji idris secondary school	0	0	182,800	182,800	-	182,800
9.14 kulan secondary school	0	0	150,000	150,000	-	150,000
9.15 damajaley secondary school	0	0	65,000	65,000	53,036	11,964
9.16 liboi secondary school	0	0	50,000	50,000	-	50,000
9.17 dadaab secondary school	0	0	1,281,321	1,281,321	-	1,281,321
9.18 dertu girls secondary school	0	0	1,111,111	1,111,111	-	1,111,111
9.19 kulan boys secondary school	-	-	555,555	555,555	-	555,555

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
9.20 kulan boys secondary school	-	-	555,555	555,555	-	555,555
9.21 kulan boys secondary school	-	-	555,555	555,555	-	555,555
9.22 kulan boys secondary school	-	-	555,555	555,555	-	555,555
Sub-total	29,200,000	1,450,000	6,018,512	36,668,512	553,036	36,115,476
9.0 Tertiary institutions Projects (List all the Projects)						
9.1						
Sub-total						
10.1 kulan chief's office	-	150,000.00	-	150,000	150,000	-
10.2 madahgesey chief's office	-	150,000.00	-	150,000	150,000	-
10.3 liboi police station	-	-	388,000	388,000	388,000	-
10.4 dertu police station	-	-	95,219	95,219	-	95,219
Sub-total	-	300,000	483,219	783,219	688,000	95,219
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment	-	95,819.00	-	95,819	-	95,819
11.4 Purchase of computers						
11.5 Purchase of land						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sub-total	-	95,819	-	95,819	-	95,819
12.0 Oversight Committee Expenses						
12.1 COC Allowances	500,000			500,000		500,000
12.2 COC capacity building	180,000		-	180,000	-	180,000
12.3 COC goods and services	320,000		-	320,000	-	320,000
Sub-total	1,000,000		-	1,000,000		1,000,000
13.0 Other payments				-		-
12.1 Strategic Plan	2,000,000	-	-	2,000,000.00	-	2,000,000.00
12.2 Innovation Hub	-	-	-	-	-	-
Total	2,000,000	-	-	2,000,000	-	2,000,000
14.0 unallocated fund						
Unapproved projects	-					-
AIA	-					-
PMC savings	-					
Total	151,960,174	3,527,147	12,088,879	167,576,200	60,859,975	106,716,225

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Dadaab Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

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

a) Recognition of receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 8th June 2023 for the period 1st July 2023 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

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

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

15. Related Party Transactions

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

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15. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
AIE NO. B 140863	0	33,000,000
AIE NO. B 105379	0	34,000,000
AIE NO. B 105394	0	10,000,000
AIE NO. B 105746	0	22,000,000
AIE NO. B 132472	0	6,000,000
AIE NO. B 128785	0	12,000,000
AIE NO. B 123456	0	12,000,000
AIE NO. B 154282	0	18,000,000
AIE NO. B 105595	0	23,088,879
AIE NO. B 185580	14,000,000	0
AIE NO. B 185372	7,000,000	0
AIE NO. B 185036	7,000,000	0
AIE NO. B 185864	5,000,000	0
AIE NO. B 206317	12,000,000	0
AIE NO. B 205706	12,000,000	0
AIE NO. B 205546	16,000,000	0
AIE NO. B 207785	16,000,000	0
TOTAL	89,000,000	170,088,879

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Notes to the Financial Statements (Continued)

2. Compensation of Employees

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,249,282	2,808,624
Employer Contributions Compulsory national social security schemes	270,000	233,280
Total	4,519,282	3,041,904

3. Committee Expenses

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Sitting allowance	2,089,395	4,457,000
Other committee expenses	1,693,300	3,849,000
Total	3,782,695	8,306,000

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Notes to the Financial Statements (Continued)

4. Use of Goods and services

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Utilities, supplies and services	66,950	286,440
Communication, supplies and services	104,800	233,300
Domestic travel and subsistence	1,150,600	841,050
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
office rent	-	1,260,000
Training expenses	689,922	-
Hospitality supplies and services	466,200	384,600
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	248,500	1,544,250
Fuel , oil & lubricants	-	3,286,483
Other operating expenses	69,000	-
Bank Charges	55,937	77,407
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	-
TOTAL	2,851,909	7,913,530

5. Transfer To Other Government Units

Description	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Transfers To Primary Schools	114,000	9,811,276
Transfers To Secondary Schools	553,036	56,087,168
Transfers To Tertiary Institutions	-	-
Total	667,036	65,898,444

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Notes To The Financial Statements (Continued)

6. Other Grants and Other transfers

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Bursary – secondary schools	8,180,000	27,610,153
Bursary – tertiary institutions	34,526,639	26,619,000
Security projects	688,000	43,579,276
Sports projects	-	5,278,555
Environment projects	-	1,752,517
Emergency projects	5,644,414	1,640,000
Roads projects	-	-
Total	49,039,053	106,479,501

Notes To The Financial Statements (Continued)

7. Cash Book Bank Balance

<i>Name Of Bank, Account No. & Currency</i>	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>DADAAB NG-CDF, Account No. 0580283753805, Equity Garissa</i>	31,667,172	0
<i>First Community, Account No. 9576902</i>	0	3,527,147
Total	31,667,172	3,527,147

Notes To The Financial Statements (Continued)

Notes To The Financial Statements (Continued)

8. Fund Balance B/F

	<i>(1st July 2022-1)</i>	<i>(1st July 2021-2)</i>
	Kshs	Kshs
Bank accounts	3,527,147	24,300,180
Cash in hand	0	0
Imprest	0	0
Total	3,527,147	24,300,180
Less	0	0
Payables: - Retention	0	0
Payables – Gratuity	0	0
Fund Balance Brought Forward	3,527,147	24,300,180

9. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	777,467
Total	0	0	777,467

10. Changes In Accounts Receivable – Outstanding Imprests

	2022/2023	2021/2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)		
Imprest issued during the year (B)	6,716,922	9,699,900
Imprest surrendered during the Year (C)	6,716,922	9,699,900
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

19.3: Unutilized Fund (See Annex 3)

	2022/2023	2021/2022
	Kshs	Kshs
Compensation of employees	1,221,424	1,048,229
Committee expenses	2,979,507	0
Use of goods and services	965,388	298,493
Amounts due to other Government entities	84,090,558	16,439,103
Amounts due to other grants and other transfers	14,040,555	(3,366,058)
Acquisition of assets	418,792	418,792
Oversight Committee Expenses	1,000,000	0
Others (strategic plan)	2,000,000	0
Total	106,716,224	14,838,559

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19.4: PMC account balances (See Annex 5)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	0	18,375
Total	0	18,375

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

There were no Pending Accounts Payable

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Annex 2 - Analysis of Pending Staff Payables

There were no Pending Staff Payables

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Total Outstanding Balance	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
1.0 Administration and Recurrent					
1.1 Compensation of employees	Staff salary	1,221,424	1,048,229	173,195	Pending Disbursement
Subtotals		1,221,424	1,048,229	173,195	
2.3 Use of goods and services	Use of goods and services	4,587,428	201,478	4,385,950	Pending Disbursement
Subtotals		4,587,428	201,478	4,385,950	
7.0 Primary Schools Projects					
Lix Sheel Primary School	Construction of two twin toilets	700,000	0	700,000	Pending Disbursement
Marothiley Primary School	Construction of two twin toilets	700,000	0	700,000	Pending Disbursement
Dertu Primary School	Construction of staff House	43,667	0	43,667	Pending Disbursement
Macca Primary School	Construction of two number classroom	2,500,000	0	2,500,000	Pending Disbursement
Bula Kheir Primary school	Construction of two number classroom	15,280	0	350,000	Pending Disbursement
Damajaley primary school	Construction of two number classroom	6,560	0	1,800,000	Pending Disbursement
darkenley primary school	Construction of two number classroom	600,995	0	600,995	Pending Disbursement
daryoley primary school	Construction of two number classroom	114,778	0	114,778	Pending Disbursement
macca primary school	Construction of two number classroom	778	0	778	Pending Disbursement
maleley2 primary school	Construction of two number classroom	888	0	888	Pending Disbursement
weldoni primary school	Renovation of 3 number classrooms	379,112	0	379,112	Pending Disbursement

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Name	Brief Transaction Description	Total Outstanding Balance	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
bogyani primary school	Renovation of 2 number classrooms	2,200,000	-	2,200,000	Pending Disbursement
darasalam primary school	Renovation of 3 number classrooms	2,500,000	0	2,500,000	Pending Disbursement
gurrow primary school	Renovation of 4 number classrooms	2,200,000	0	2,200,000	Pending Disbursement
haji adan primary school	Construction of 3 number classrooms	2,200,000	0	2,200,000	Pending Disbursement
homojo primary school	Construction of 3 number toilets	2,500,000	0	2,500,000	Pending Disbursement
kadagso primary school	Renovation of 3 number classrooms	3,000,000	0	3,000,000	Pending Disbursement
kiwanja primary school	Construction of 3 number classrooms	2,500,000	0	2,500,000	Pending Disbursement
liban primary school	Renovation of 3 number classrooms	2,500,000	0	2,500,000	Pending Disbursement
liban primary school	Renovation of 3 number classrooms	8,000,000	0	8,000,000	Pending Disbursement
maleley 1 primary school	Renovation of 3 number classrooms	3,000,000	0	3,000,000	Pending Disbursement
maleley 2 primary school	Renovation of 3 number classrooms	1,402,704	0	1,402,704	Pending Disbursement
qotqot primary school	Renovation of 3 number classrooms	2,500,000	0	2,500,000	Pending Disbursement
shebta primary school	Renovation of 3 number classrooms	2,200,000	0	2,200,000	Pending Disbursement
towfiq primary school	Renovation of 3 number classrooms	2,500,000	0	2,500,000	Pending Disbursement
8.0 Secondary Schools Projects					
Nasib Secondary School	Renovation of 3 number classrooms	500,000	0	500,000	Pending Disbursement

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Name	Brief Transaction Description	Total Outstanding Balance	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Alikune Secondary School	Renovation of 3 number classrooms	225,000	0	225,000	Pending Disbursement
Alikune Secondary School	Renovation of 3 number classrooms	119,378	0	119,378	Pending Disbursement
Liboi Secondary school	Renovation of 3 number classrooms	725,000	0	725,000	Pending Disbursement
Damajaley secondary school	Renovation of 3 number classrooms	109,099	0	109,099	Pending Disbursement
Dertu Secondary School Admin Block PMC	Renovation of 3 number classrooms	1,111,111	0	1,111,111	Pending Disbursement
al hidaya sec sch	Renovation of 3 number classrooms	-	-	0	Pending Disbursement
dadaab sec sch	Renovation of 3 number classrooms	1,281,321	1,281,321	0	Pending Disbursement
haji idris sec sch	Renovation of 3 number classrooms	182,800	0	182,800	Pending Disbursement
kulan sec sch	Renovation of 3 number classrooms	150,000	0	150,000	Pending Disbursement
Liboi Secondary school	Renovation of 3 number classrooms	47,583	0	47,583	Pending Disbursement
Alikune Secondary School	Renovation of 3 number classrooms	-	-	4,500,000	Pending Disbursement
Damajaley secondary school	Renovation of 3 number classrooms	-	225,000	225,000	Pending Disbursement
Damajaley secondary school	Renovation of 3 number classrooms	11,964	-	11,964	Pending Disbursement
Liboi Secondary school	Renovation of 3 number classrooms	50,000	-	50,000	Pending Disbursement
Nasib Secondary School	Renovation of 3 number classrooms	180,000	0	180,000	Pending Disbursement

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Name	Brief Transaction Description	Total Outstanding Balance	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
kulan sec sch	Renovation of 3 number classrooms	555,555		555,555	Pending Disbursement
kulan sec sch	Renovation of 3 number classrooms	555,555		555,555	Pending Disbursement
kulan sec sch	Renovation of 3 number classrooms	555,555		555,555	Pending Disbursement
kulan sec sch	Renovation of 3 number classrooms	555,555		555,555	Pending Disbursement
kulan sec sch	Renovation of 3 number classrooms	3,000,000	-	-	Pending Disbursement
kulan sec sch	Renovation of 3 number classrooms	8,000,000	8,000,000	-	Pending Disbursement
Nasib Secondary School	Renovation of 3 number classrooms	4,000,000	-	-	Pending Disbursement
Nasib Secondary School	Renovation of 3 number classrooms	4,000,000	-	-	Pending Disbursement
haji idris sec sch	Renovation of 3 number classrooms	2,200,000	-	-	Pending Disbursement
haji idris sec sch	Renovation of 3 number classrooms	8,000,000	4,500,000	3,500,000	Pending Disbursement
9.0 Tertiary institutions Projects					Pending Disbursement
Sub county Education office		-	-	-	Pending Disbursement
Sub-Total		80,380,238	13,781,321	66,598,917	Pending Disbursement
3.0 Emergency					
Emergency	Emergency	2,948,617	2,056,841	(3,495,365)	Pending Disbursement
4.0 Bursary and Social Security					
4.2 Secondary Schools	Bursary secondary	8,277,763	8,277,763	7,346,376	Pending Disbursement
4.3 Tertiary Institutions & Universities	Bursary Tertiary				Pending Disbursement

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Name	Brief Transaction Description	Total Outstanding Balance	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
4.5 Social Security	Social Security	725,000	725,000	12,000,000	Pending Disbursement
5.0 Sports		-	-		
Sports	Constituency Sports Tournament	3,253,757	3,253,757		Pending Disbursement
6.0 Environment					
Abdisugow boarder police camp	Construction of two door toilet	-	-	926	Pending Disbursement
Alango Arba Police Camp	Construction of two door toilet	-	-	926	Pending Disbursement
Saretho Primary School	Construction of two door toilet	10,724	10,724	0	Pending Disbursement
Dadaab primary School	Construction of two door toilet	-	-	0	Pending Disbursement
Liboi Primary school	Construction of two door toilet	-	-	0	Pending Disbursement
Dagahley Primary school	Construction of two door toilet	-	-	0	Pending Disbursement
Damajaley primary school	Construction of two door toilet	-	-	0	Pending Disbursement
Damajaley primary school	Construction of two door toilet	31,569		31,569	Pending Disbursement
dadaab deputy county commissioner	Construction of two door toilet	49,463	0	49,463	Pending Disbursement
Damajaley primary school		-	0	-	Pending Disbursement
Damajaley primary school	Construction of two door toilet	-	0	-	Pending Disbursement
maleley 1 primary school	Construction of two door toilet	1,013,068	-	1,013,068	Pending Disbursement
kadagso primary school	Construction of two door toilet	1,013,068	-	1,013,068	Pending Disbursement
nasib secondary school	Construction of two door toilet	1,013,067	-	1,013,067	Pending Disbursement
10.0 Security Projects					
Dadaab Deputy County Commissioner's Office	Renovation of DCC's office				Pending Disbursement
Alango Arba Administration Police Camp	Renovation of Staff House	-	36,074	250,000	Pending Disbursement "
Liboi Police Camp – Officer Commanding Station	Renovation of Staff House	-	-	600,000	Pending Disbursement

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Name	Brief Transaction Description	Total Outstanding Balance	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Liboi Police Camp – Officer Commanding Station	Construction of OCS office	0	0	0	Pending Disbursement
Assistant County Commissioner Labasigale	Renovation of Staff House	0	0	0	Pending Disbursement
Assistant County Commissioner Saretho	Renovation of ACCS offices	0	0	0	Pending Disbursement
Deputy County Commissioner dadaab	Renovation of Staff House	0	0	0	Pending Disbursement
Dadaab Deputy county commission	Renovation of Staff House	0	0	0	Pending Disbursement
Liboi Deputy County Commissioner	Supply of water tanks	0	0	0	Pending Disbursement
Assistant County Commissioner Saretho	Renovation of Staff House	0	0	0	Pending Disbursement
Assistant County Commissioner Liboi	Renovation of Staff House	0	0	0	Pending Disbursement
Assistant County Commissioner Labasigale	Renovation of Staff House	0	0	0	Pending Disbursement
Liboi Police Camp – Officer Commanding Station	Renovation of Staff House	0	0	0	Pending Disbursement
Liboi Administration Police Camp	Renovation of Staff House	0	0	0	Pending Disbursement
Sinan Development Group	Renovation of Staff House	0	0	0	Pending Disbursement
dertu police station	Renovation of Staff House	95,219	95,219	0	Pending Disbursement
Abdisugow boarder police camp	Renovation of Staff House	0	0	0	Pending Disbursement
kumahumato Deputy county commission	Renovation of Staff House	0	0	0	Pending Disbursement
alango arba police camp	Renovation of Staff House	0	0	0	Pending Disbursement
Assistant County Commissioner Labasigale	Renovation of Staff House	0	0	0	Pending Disbursement
Liboi Deputy County Commissioner	Renovation of Staff House	0	0	0	Pending Disbursement
Assistant County Commissioner Labasigale	Renovation of Staff House	0	0	0	Pending Disbursement
chiefs office kulan	Renovation of Staff House	0	0	0	Pending Disbursement
chiefs office madahgesey	Renovation of Chiefs office	0	0	0	Pending Disbursement
Subtotals		18,431,315	14,540,324	3,892,843	
11.0 Acquisition of assets					

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Name	Brief Transaction Description	Total Outstanding Balance	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
11.3 Purchase of furniture and equipment	Purchase of furniture for office	95,819	95,819	0	Pending Disbursement
Subtotals		95,819	95,819	0	
12.0 Others					
12.2 strategic plan	Preparation of strategic plan	2,000,000	2,000,000	0	Pending Disbursement
Subtotals		2,000,000	2,000,000	0	
TOTAL		106,716,224	31,667,171	75,050,905	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Office equipment, furniture and fittings	2,900,000			2,900,000
ICT Equipment, Software and Other ICT Assets	1,000,000			1,000,000
Total	3,900,000			3,900,000

*Dadaab Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023***Annex 5 –PMC Bank Balances As At 30th June 2023**

PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
ALANGO ARBA PMC	FIRST COMMUNITY BANK	29879476	0	995
ABDI SUGOW POLICE BOARDER PMC	FIRST COMMUNITY BANK	29879475	0	1,112
DADAAB DEPUTY COUNTY COMMISSIONER	FIRST COMMUNITY BANK	29981730	0	532
DAMAJALEY PRIMARY SCHOOL	FIRST COMMUNITY BANK	17244201	0	140
MACCA PRIMARY SCHOOL	FIRST COMMUNITY BANK	29781715	0	2,727
MAGUDO PRIMARY SCHOOL PMC	FIRST COMMUNITY BANK	16208001	0	398
MAROTHILEY PRIMARY SCHOOL BOM	FIRST COMMUNITY BANK	16205601	0	935
ALIKUNE SECONDARY SCHOOL PMC	FIRST COMMUNITY BANK	29879453	0	1,319
LIBOI SECONDARY SCHOOL	FIRST COMMUNITY BANK	29779617	0	1,637
NASIB SECONDARY SCHOOL PMC	FIRST COMMUNITY BANK	29879458	0	417
DADAAB SECONDARY SCHOOL FENCING PMC	FIRST COMMUNITY BANK	29878855	0	4,387
CHIEFS OFFICE KULAN LOCATION	FIRST COMMUNITY BANK	17244001	0	280
CHIEFS OFFICE MADAHGESEY LOCATION	FIRST COMMUNITY BANK	17243801	0	280
LIBOI POLICE STATION	FIRST COMMUNITY BANK	17232901	0	879
SARETHO POLICE CAMP PMC	FIRST COMMUNITY BANK	16208301	0	1,768
DERTU POLICE STATION PMC	FIRST COMMUNITY BANK	16350301	0	569
	TOTAL		0	18,375

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
DADAAB/CDF/AUD/VOL.II/(4)	Unaccounted for Bursary Funds. The statement of receipt and payments reflects other grants and transfers balance of Ksh.106,479,501 as disclosed in note 5 to the financial statement. This balance includes payment to secondary schools and tertiary institutions amounting to Ksh 54,229,153. However, Bursary amounting to Kshs 16,719,000 were not supported by acknowledgement evidences from beneficiary institutions.	We have provided the acknowledgements documents to support the payment of those bursaries.	Not Resolved	30/6/2023
DADAAB/CDF/AUD/VOL.II/(4)	Failure to report expenditure from emergency reserve. Included in other grants and transfer balances of Ksh. 106,479,502 is an expenditure of Ksh 1,640,000 incurred on emergency projects. However, management did not report to NGCDFB the utilization of the funds within 30 days.	We submitted the necessary documents to support the emergency reserves	Not Resolved	30/6/2023
DADAAB/CDF/AUD/VOL.II/(4)	Failure to establish constituency oversight committee. Management did not establish the Constituency oversight fund Committee as required by section 53(1) of the NGCDF Act 2015.	We have provided the necessary documents to support the expenditures	Not Resolved	30/6/2023



Hassan B. Ismail
Fund Account Manager.