

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY



REPORT

THE NATIONAL ASSEMBLY
PARLIAMENT BUILDING
DATE: 23 MAR 2022
DAY: WED (pm)

TABLED BY:	L.O-M
CLERK-AT-THE-TABLE:	IMWPU

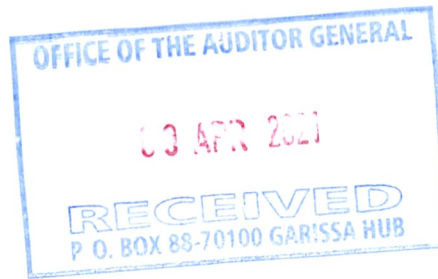
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



Revised Template 30th June 2020



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....	8
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	9
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	11
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- MANDERA WEST CONSTITUENCY</i>	12
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	13
VIII. STATEMENT OF ASSETS AND LIABILITIES	14
IX. STATEMENT OF CASHFLOW	15
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	16
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	18
XII. SIGNIFICANT ACCOUNTING POLICIES	24
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	28

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

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.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

N	Designation	Name
o		
1.	A.I.E holder	Yussuf Abdi
2.	Sub-County Accountant	Daniel M. Mutua
3.	Chairman NGCDFC	Mohamed Noor
4.	Member NGCDFC	Mohamed Ibrahim

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Mandera West Constituency Headquarters

NG-CDF Mandera West Offices
Along Takaba - Elwak Road
P.O. BOX 254 - 70300 Mandera

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA WEST CONSTITUENCY*

**Reports and Financial Statements
For the year ended June 30, 2020**

(f) NGCDF Mandera West Constituency Contacts

Telephone: (+254) 0728-205570

E-mail: cdfmanderawest@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF Mandera West Constituency Bankers

Equity Bank, Mandera branch

Account No. 1000296633736

P.O. Box 536 - 70300 Mandera, Mandera County, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

The National Government Constituencies Development Fund (NG-CDF) which is a program meant to promote poverty eradication through decentralization was enacted through the NG-CDT Act 2015. The main aim of its establishment was to iron out imbalances brought about by patronage politics by providing funds to parliament jurisdictions, that is, Constituencies to fight poverty. The program is designed to fight poverty through the implementation of development projects which are National government functions at the local level and particularly those that provide basic needs like education, social welfare, security and education bursaries.

During the Financial year under review, National Government Constituency Development Fund Mandera West Constituency was allocated a total of Kshs. 137,367,724.

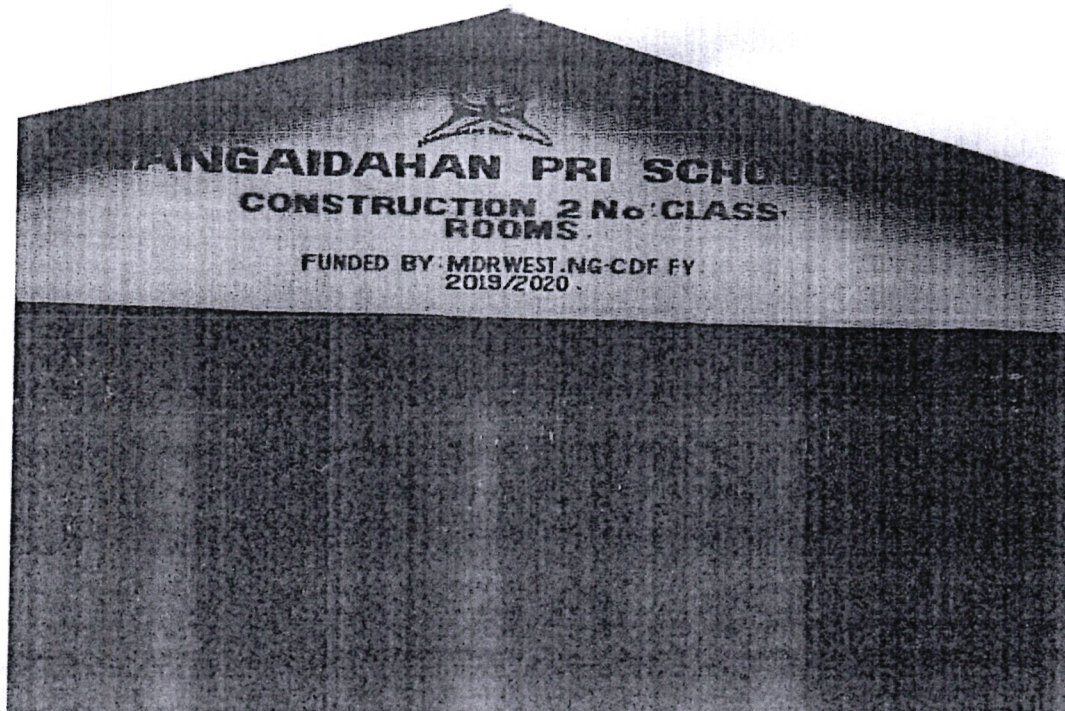
The NG-CDF Mandera West had a balance brought forward of Kshs 92,282,045 in 2018-19 which constitutes previous financial year balances. The fund could not utilise an amount of Kshs 112,185,175 partly due to underfunding of Kshs 69,367,724 and partly due to the closure of schools and other challenges in project implementation as a result of the Covid-19 pandemic. Disbursement was made to the PMCs promptly and the projects were implemented well. The fund has over the years been used to develop and construct infrastructural structures that have helped to upgrade the conditions of schools, Security institutions and even roads. Through the fund, there has been an improvement in our schools, security institutions and in the sectors of environment and sports. This has in turn been very essential in providing education with the relevant resources in the schools and the structures have been a motivation for learners to find it encouraging going to schools. People who could not join higher institutions of learning because of financial difficulties are now able to get an education through bursary grants. The fund has been used to help needy students from poor backgrounds. This has greatly helped needy students to have access to the much needed education.

The National Government Constituency Development Fund Mandera West has undertaken some key projects during the financial year under review. The major beneficiary was the education sector. Disbursement of bursary grants was, however, hampered due to the closure of Schools as a result of the Covid-19 Pandemic. The fund constructed 44 new classrooms, 3 masonry water tanks, 1 number 80 bed capacity dormitory with fittings. 735 Three-seater desks were supplied to 12 Primary schools. Laboratory equipment as well as 432 lockers and chairs were supplied to six secondary schools. Takaba Adult Education and Resource Centre was also fenced.

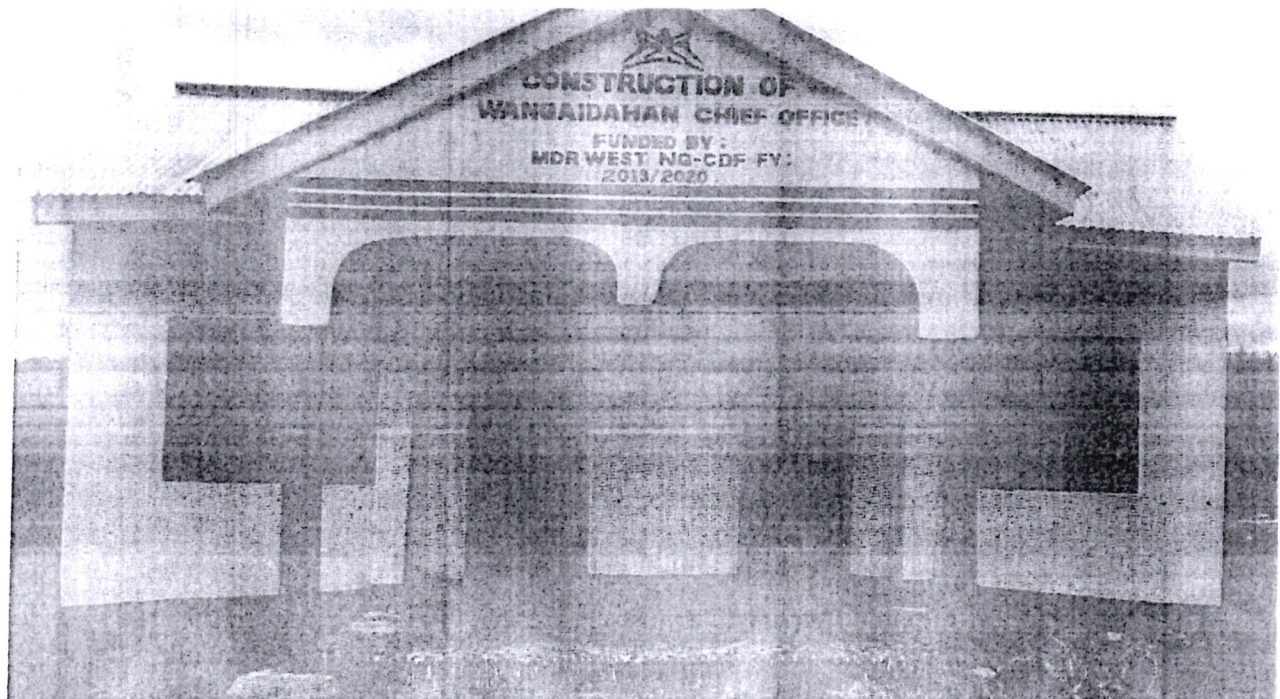
To boost security in the constituency; Chief's Offices were constructed at Wangaidahan and Didkuro locations. An underground water tank complete with piping works and Two-Door Toilets were constructed at Takaba Police Station.

To support sports, Takaba Constituency Sport Tournament and Darwed Mix Secondary Sports Tournament were both funded and implemented by NG-CDF Mandera West.

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020*

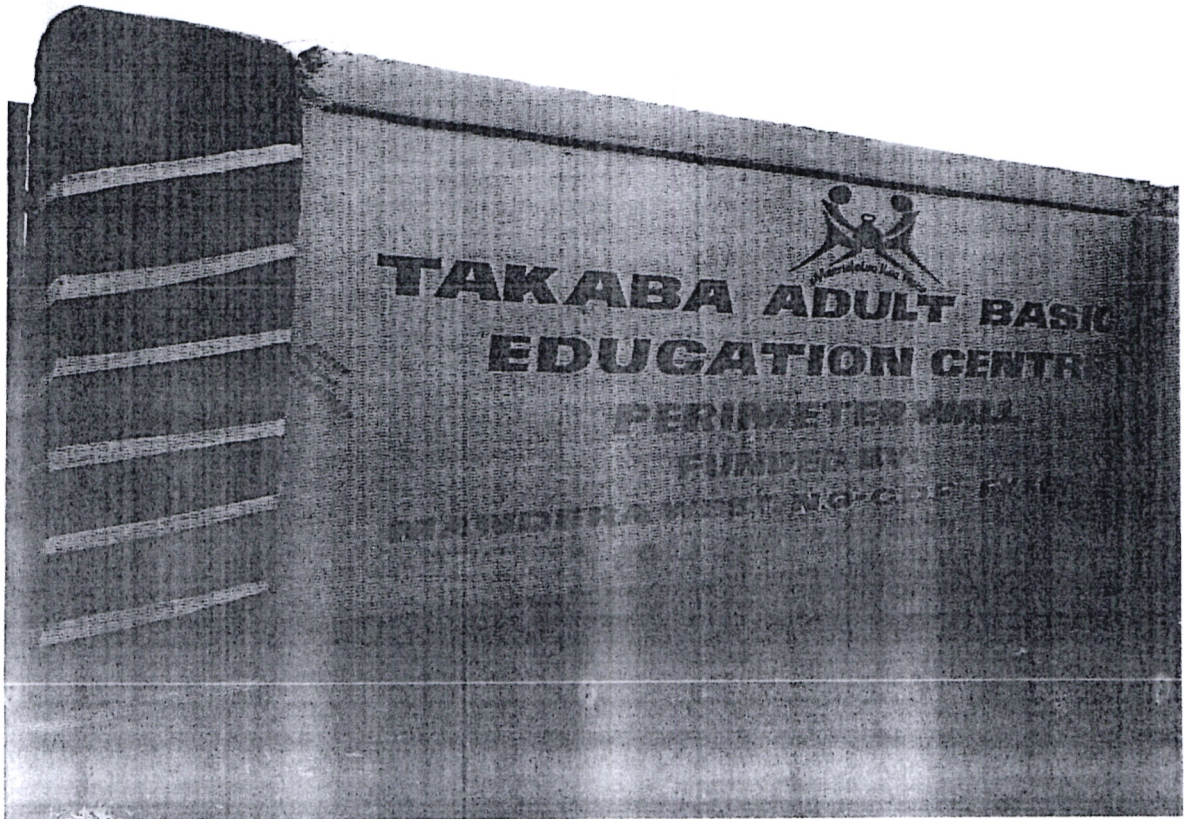


Construction of Two Number Classrooms at Wangaidahan Primary School were implemented during the FY 2019/2020



Chief's Office at Wangaidahan Location, MANDERA West Constituency implemented during the FY 2019/2020

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020*



Construction of Perimeter Wall at Takaba Adult Basic Education Centre was implemented during the FY 2019/2020

The main emerging issues during the year under review were emergence of new settlements and increased number of needy students in learning institutions which meant an increase in school enrolment and widening of the resources available Vs needs gap

Implementation challenges during the financial year included the closure of educational institutions due to the Covid-19 Pandemic, security threats/Clan conflicts, low literate levels and Persistent droughts leading to lack of water sources for construction and usage. Prevalent droughts have been a deterrent factor and the situation exasperated by the immense gap between the resources available and the needs of the community. The Mandera West NG-CDF has ensured that the resources have been equally distributed to spread the gains from the fund. Despite the numerous challenges, the fund has been at the fore front in the provision of basic social amenities, improved the general economic standards of the population and has thus been considered transformational by the community. By and large the impact of NG-CDF Mandera West is felt and appreciated in the constituency.

Y. P. Danfo
Sign:
CHAIRPERSON NGCDF COMMITTEE
Date: 19th March 2021

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA WEST CONSTITUENCY*

Reports and Financial Statements

For the year ended June 30, 2020

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-Mandera West Constituency's *2018-2022* plan are to:

- a) To improve access to quality education
- b) To harness youth talent and empower them
- c) To promote environmental sustainability in the constituency
- d) To enhance security in the constituency
- e) To improve tracking of implementation NG-CDF programmes

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:

S/N	Program	Objective	Development Outcome	Indicators	Performance
1	Education Infrastructure	To improve access, affordability and availability of quality education	Expansion of schools through rehabilitation/ renovation/construction of classrooms/laboratories/staff houses/fencing in various primary and secondary schools in the constituency	Number of Physical school structure in various school around the constituency	Increased number of classrooms by 44, Water Tanks by 3, Dormitories by 1, and fencing by 1
2	Youth and Sports	To harness talent and empower youth	Funding of youth sporting initiatives	Number of Tournaments held	Held two Tournaments for Takaba Youth and Darwed Mix Secondary.
4	Environment	To promote environmental sustainability in the constituency	Purchase of tree seedlings and their planting/Organizing tree planting days	Numbers trees in various public institution	Afforestation and environmental conservancy
5	Security	To enhance security in the constituency	Construction/renovation of offices/houses for chiefs and Ass. Chiefs, police, Administration offices	Number of office & houses	Increased offices by 3
6	Tracking of results	To improve tracking of implementation NG-CDF programmes	Monitoring and Capacity Building of NG-CDF's and PMC's/ Organizing regular projects monitoring field visits	Number of Routine monitoring & capacity Building exercise undertaken	Decreased number of FMCs/projects audit related issue

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MANDERA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

The National Government Constituencies Development Fund Mandera West has been working over the years to transform the lives of the constituents. In every financial year the constituency received funding from NG-CDF board. Mandera West NG-CDF Committee in every two years or after a new parliament is sworn in organises ward forums to collect the needs of respective wards in terms of project. This is to be achieved through the provision of services and coordination of activities geared towards the empowerment of Mandera West Constituency residents through prudent management, and effective and efficient utilization of the Fund. All the NG-CDF projects are implemented by the project management committees with the assistance of Technical officers from the relevant Government departments in line with the constituency's strategic plan.

2. Environmental performance

Global warming and climate change have negatively affected the constituency economy due to their adverse effects on productive sectors. There is need to enhance capacity for environmental planning to mitigate against global warming and adaptation to climatic changes. Mandera West NG-CDFC allocates 2% of its total budget towards afforestation and mitigation against the impacts of environmental degradation. Areas where we have invested include rain water harvesting at schools.

3. Employee welfare

The constituency employees are competitively recruited and the fund committee ensures that it has the right staff and skills mix. The Constitution requires that recruitment and selection in Public Service organizations, be based on meritocracy, diversity, equity, non-discrimination, gender balance, consideration for persons with disabilities and minorities, in employment opportunities. Mandera West NG-CDF is guided by the Constitution of Kenya, labour laws and the Norms and Standards for Management of Human Resources in the Public Service.

A conducive work environment and employee welfare programmes are prerequisites for enhanced organizational and individual performance and productivity. The staffs are constantly trained to improve their overall productivity. All constituency employees are employed on contract of three years renewable based individual performance and, at the end of their contract, 31% service gratuity is payable upon completion of contract.

4. Market place practices-

Mandera West National Government Constituencies Development Fund is a public sector institution involved in the management of public funds by implementing projects. The projects are implemented using structures defined under the NG-CDF Act 2015.

The Acquisition of goods, Services and Works is done in the most cost effective manner including the right price (lowest evaluated price), in the right quantities, at the right quality, from the right source, at the right time and delivered at the right place. Procurement is done in strict compliance with the Public Procurement and Asset Disposal Act 2015 and the Public Finance Management Act 2012. This process is initiated once funds have been received and hence there are no pending bills to suppliers or contractors.

Anticorruption clauses and penalties are part of the contract management documents. There is compliance with the Public Officers Ethics Act 2003 and Leadership and Integrity. All measures have been put in place to ensure there are no incidences of corruption. There are committees

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA WEST CONSTITUENCY*

Reports and Financial Statements

For the year ended June 30, 2020

which have been constituted to deal with all complaints and reported cases of corruption in Mandera West NG-CDFC.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects..

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents.

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices.

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship

In order to safeguard consumer rights and interests, the Mandera West NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. Community Engagements-

At the level of project identification, the NG-CDFC Chairman calls for ward meetings to deliberate on development priorities of the ward. Here, there is community participation and consultation with local leaders as provided for under regulation 13 of the NG-CDF Regulations 2016. The notices for these meetings are published so as to reach as many constituents as possible. The community social investment undertaken by NG-CDF Mandera West is in the form of bursary where needy students are sponsored either fully or partially to complete their education.

To tap existing talent among the youth, there are sports tournaments organized by the relevant authorities with financial support from NG-CDF Mandera West. These tournaments also improve cohesion among the different communities living in the constituency.

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA WEST CONSTITUENCY*

**Reports and Financial Statements
For the year ended June 30, 2020**

V. STATEMENT OF ENTITY 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.

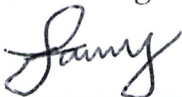
The Accounting Officer in charge of the NGCDF-Mandera West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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-Mandera West 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Mandera West Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the *adequacy* of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-Mandera West Constituency financial statements were approved and signed by the Accounting Officer on 19th March 2021.



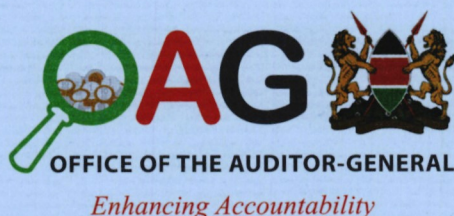
Fund Account Manager
Name: Yussuf Abdi Ali



Sub-County Accountant
Name: Daniel M. Mutua
ICPAK Member Number:

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MANDERA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mandera West Constituency set out on pages 13 to 30, which comprise the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Mandera West Constituency as at 30 June, 2020 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and complies with National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Accuracy of Bank Balance

The statement of assets and liabilities reflect a bank balance amounting to Kshs.45,179,863 as at 30 June, 2020. However, cash books for the year under review reflected a balance of Kshs.45,166,932 as at 30 June, 2020 resulting to unexplained and unreconciled variance amounting to Kshs.12,931.

In the circumstances the accuracy and completeness of the cash and cash equivalents amount of Kshs.45,179,863 as at 30 June, 2020 could not be confirmed.

2. Incorrect Opening Balances

Note 10.1 to the financial statements reflect Kshs.112,185,175 (2019: Kshs.92,282,045), in respect of unutilized funds. Review of the note revealed prior year 2018/2019 comparative balances which were incorrectly stated as detailed below:

Component	2018/2019 Audited Account Balances (Kshs.)	2019/2020 Financial Statement Balances for 2018/2019 (Kshs.)	Variance (Kshs.)
Transfers to Government Entities	68,695,001	73,874,207	(5,179,206)
Other Grants and Other Transfers	20,969,615	15,790,409	5,179,206

In the circumstance, the accuracy of opening balances for the unutilized funds, and those for the year under review could not be ascertained.

3. Transfer to Other Government Entities

3.1 Unsupported Expenditure on Transfers to Secondary Schools

The statement of receipts and payments reflect transfers to other government entities amounting to Kshs.83,356,000, which includes Kshs.30,139,000 transferred to secondary schools projects. Review of payment documents for the transfers revealed an amount of Kshs.12,689,000 which was not properly supported and lacked requisitions from the schools for the funded construction works, and the desks and chairs supplied. Further, some of the projects lacked completion certificates from works engineers to warrant full payment. In addition, a school bus purchased for Takaba Girls Secondary School did not have a logbook and thus, its ownership could not be confirmed.

In the circumstances, the validity of the expenditure on transfers to secondary schools amounting to Kshs.12,689,000 for the year ended 30 June, 2020 could not be confirmed.

3.2 Unsupported Expenditure on Transfer to Primary Schools

Note 5 to the financial statement on transfers to other government entities reflects expenditure amounting to Kshs.49,917,000 in respect of transfers to primary schools, out of which, Kshs.6,650,000 was used for construction of classrooms, supply of desks and fencing. However, requisite documents of the contractors and suppliers such as certificate of incorporation, tax compliance certificate, Kenya Revenue Authority (KRA) pin certificates and National Construction Authority (NCA) registration certificates required as per the tender notice were not provided for audit review.

Consequently, the validity of the expenditure on transfer to primary schools of Kshs.6,650,000 as at 30 June, 2020 could not be confirmed.

4. Unsupported Use of Emergency Reserve Fund

Review of payment vouchers, project files and other expenditure records revealed that the Fund made a payment of Kshs.2,970,000 from emergence reserve fund. However, there was no evidence showing that the Management of the Constituency Fund made a report to the National Government Constituency Fund Board on the utilization of the emergency funds within 30 days as stipulated in Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, the validity of the expenditure from the emergency reserve fund amounting to Kshs.2,970,000 for the year ended 30 June, 2020 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 - Mandera West Constituency Management in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statement in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budget Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis amounting to Kshs.229,649,769 and Kshs.162,644,458 respectively resulting in shortfall of Kshs.67,005,311 or 29% of the approved budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.229,649,769 and Kshs.117,464,594 respectively, resulting in underperformance amounting to Kshs.112,185,175 or 49% of the budget.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Mandera West Constituency.

2. Project Implementation and Management

During the year under review, the Fund allocated Kshs.99,004,241 to seventy-seven (77) projects in various sectors including education, security and emergency. Review of the project implementation status report provided revealed that five (5) projects had not started, while twenty-seven (27) were complete and forty-five (45) projects were on-going as detailed in the table below: -

Sector	Project Status	Project Cost (Kshs.)	Number of Projects
Security	Complete	1,800,000	1
	Ongoing	3,400,000	3
	Not Started	7,750,000	5
Education	Complete	13,956,000	25
	Ongoing	64,900,000	42
Emergency	Complete	7,198,241	1
Total		99,004,241	77

Failure to complete the projects within the stipulated period may have negatively impacted on service delivery to the constituents of Mandera West.

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, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 sustain 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 the entity 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 that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 March, 2022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA WEST CONSTITUENCY**

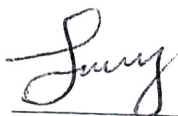
Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
RECEIPTS			Kshs
Transfers from CDF board-AIEs' Received	1	123,738,082	126,087,277
Other Receipts	2	2,362,413	-
TOTAL RECEIPTS		126,100,495	126,087,277
PAYMENTS			
Compensation of employees	3	2,379,600	3,818,362
Use of goods and services	4	6,290,290	7,838,308
Transfers to Other Government Units	5	83,356,000	54,020,000
Other grants and transfers	6	25,438,704	30,107,500
TOTAL PAYMENTS		117,464,594	95,784,170
SURPLUS/DEFICIT		8,635,901	30,303,107

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mandera West Constituency financial statements were approved on 19th March 2021 and signed by:



Fund Account Manager
Name: Yussuf Abdi Ali



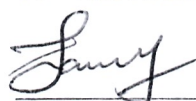
National Sub-County Accountant
Name: Daniel M. Mutua
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 MANDERA WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	7A	45,179,863	36,543,963
Total Cash and Cash Equivalents		45,179,863	36,543,963
TOTAL FINANCIAL ASSETS		45,179,863	36,543,963
FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS		45,179,863	36,543,963
REPRESENTED BY			
Fund balance b/fwd 1st July...	8	36,543,963	6,226,456
Surplus/Deficit for the year		8,635,901	30,303,107
Prior year adjustments	9		14,400
NET FINANCIAL POSITION		45,179,864	36,543,963

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mandera West Constituency financial statements were approved on 19th March 2021 and signed by:



Fund Account Manager
 Name: Yussuf Abdi Ali

National Sub-County Accountant
 Name: Daniel M. Mutua
 ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANDERA WEST CONSTITUENCY**

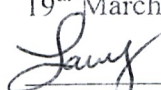
Reports and Financial Statements

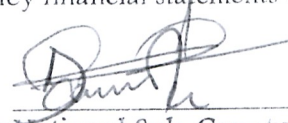
For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,738,082	126,087,277
Other Receipts	2	2,362,413	-
		126,100,495	126,087,277
Payments for operating expenses			
Compensation of Employees	3	2,379,600	3,818,362
Use of goods and services	4	6,290,290	7,838,308
Transfers to Other Government Units	5	83,356,000	54,020,000
Other grants and transfers	6	25,438,704	30,107,500
		117,464,594	95,784,170
Adjusted for:			
Prior year Adjustments	9	-	14,400
Net Adjustments		-	14,400
Net cash flow from operating activities		8,635,901	30,317,507
CASHFLOW FROM INVESTING ACTIVITIES			
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		8,635,901	30,317,507
Cash and cash equivalent at BEGINNING of the year	8	36,543,963	6,226,456
Cash and cash equivalent at END of the year		45,179,864	36,543,963

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mandera West Constituency financial statements were approved on 19th March 2021 and signed by:


Fund Account Manager
Name: Yussuf Abdi Ali


National Sub-County Accountant
Name: Daniel M. Mutua
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	92,282,045	229,649,769	160,282,045	69,367,724	69.8%
Other Receipts		0	0	2,362,413	(2,362,413)	0.0%
TOTAL RECEIPTS	137,367,724	92,282,045	229,649,769	162,644,458	67,005,311	70.8%
PAYMENTS						
Compensation of Employees	3,990,400	607,326	4,597,726	2,379,600	2,218,126	51.8%
Use of goods and services	8,372,694	1,410,102	9,782,796	6,290,290	3,492,506	64.3%
Transfers to Other Government Units	77,856,000	73,874,207	151,730,207	83,356,000	68,374,207	54.9%
Other grants and transfers	39,398,630	15,790,409	55,189,039	25,438,704	29,750,335	46.1%
Acquisition of Assets	7,750,000	1	7,750,001	-	7,750,001	0.0%
Other Payments	0	600,000	600,000	-	600,000	0.0%
TOTAL	137,367,724	92,282,045	229,649,769	117,464,594	112,185,175	51.1%

From the summary of appropriation statement, the overall budget performance stood at 51%. The low absorption of funds is explained below:

- i. **Compensation of Employees** were below 90% because of partly provision for service gratuity and partly due to underfunding.
- ii. **Use of goods and services** were below 90% because funding from the NG-CDF Board delayed hence delay in procurement and utilization of funds.
- iii. **Transfer to other government units** were below 90% because funding from the NG-CDF Board delayed hence delay in procurement and utilization of funds.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Other grants and transfers were below 90% because funding from the NG-CDF Board delayed hence delay in procurement and utilization of funds.

The NGCDF-Mandera West Constituency financial statements were approved on 19th March 2021 and signed by:



Fund Account Manager
Name: Yusuf Abdi Ali



Sub-County Accountant
Name: Daniel M. Mutua
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on	Budget utilization difference
	2019/2020		2019/2020	comparable basis	
	Kshs	Kshs	Kshs	Kshs	Kshs
Compensation of Employees					
Compensation of employees	3,940,000	556,826	4,496,826	2,320,950	2,175,876
NetIP	-	25,300	25,300	19,050	6,250
NSSF	50,400	25,200	75,600	39,600	36,000
Sub-Total	3,990,400	607,326	4,597,726	2,379,600	2,218,126
Use of goods and services					
Use of goods and services	2,711,663	456,030	3,167,693	2,663,290	504,403
Committee allowances	1,540,000	226,390	1,766,390	742,000	1,024,390
Use of goods and services	1,648,031	270,882	1,918,913	1,000,000	918,913
Committee allowances	923,000	28,000	951,000	450,000	501,000
Capacity building	1,550,000	428,800	1,978,800	1,435,000	543,800
Sub-Total	8,372,694	1,410,102	9,782,796	6,290,290	3,492,506
Transfers to Other Government Units					
Dawud Primary	-	50,000	50,000	-	50,000
Qorobosagian Primary	-	15,000	15,000	15,000	-
Osadi Primary	-	15,000	15,000	-	15,000
Tesoramu Primary	-	15,000	15,000	-	15,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Facility Primary	-	75,000	75,000	75,000	-
Kubdishan Primary School	-	30,000	30,000	-	30,000
Firsiy Mafuko Primary School	-	800,000	800,000	800,000	-
Eidanaba Primary School	-	1,000,000	1,000,000	1,000,000	-
Kokoto Primary School	-	100,000	100,000	-	100,000
Abakole Primary School	-	800,000	800,000	800,000	-
Alakoba Primary School	-	220,000	220,000	220,000	-
Gambeta Primary School	-	110,000	110,000	110,000	-
Iyanabakula Primary School	-	110,000	110,000	110,000	-
Ardahalo Primary School	-	320,000	320,000	320,000	-
Suscla Primary School	-	160,000	160,000	160,000	-
Belowle Primary School	-	160,000	160,000	160,000	-
Isadimtu Primary School	-	160,000	160,000	160,000	-
Dobu Primary School	-	160,000	160,000	160,000	-
Mukatano Primary School	-	160,000	160,000	160,000	-
Karsadima Primary School	-	160,000	160,000	160,000	-
Geogogala Primary School	-	160,000	160,000	160,000	-
Kinisa Primary School	-	160,000	160,000	160,000	-
Sigirso Primary School	-	160,000	160,000	160,000	-
Abubakar Integrated Primary School	-	100,000	100,000	-	100,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Erero School Integrated Primary School	-	100,000	100,000	-	100,000	-	100,000
Sake Primary School	-	160,000	160,000	160,000	160,000	-	-
Tesoraru Primary School	-	320,000	320,000	320,000	320,000	-	-
Eresteno Primary School	-	320,000	320,000	320,000	320,000	-	-
Hada Primary School	-	160,000	160,000	160,000	160,000	-	-
Kubihale Primary School	-	160,000	160,000	160,000	160,000	-	-
Argesa Primary School	-	320,000	320,000	320,000	320,000	-	-
Dadaba Primary School	-	160,000	160,000	160,000	160,000	-	-
Dudkeba Primary School	-	160,000	160,000	160,000	160,000	-	-
Harbuvo Primary School	-	160,000	160,000	160,000	160,000	-	-
Dimb Mafuke Primary School	-	160,000	160,000	160,000	150,000	10,000	-
Gulani Primary School	-	160,000	160,000	160,000	160,000	-	-
Mogadishu Primary	-	210,000	210,000	210,000	210,000	-	-
Abakete Primary School	-	160,000	160,000	160,000	160,000	-	-
Primary School Desks	-	2,520,000	2,520,000	2,520,000	2,520,000	-	-
Rocky Primary School	-	1,900,000	1,900,000	1,900,000	1,900,000	-	-
Kubdishan Primary School	-	950,000	950,000	950,000	950,000	-	-
Gambela Primary School	-	1,900,000	1,900,000	1,900,000	1,900,000	-	-
Bachile Primary School	-	950,000	950,000	950,000	950,000	-	-
A'isake Primary School	-	1,900,000	1,900,000	1,900,000	1,900,000	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY

Reports and Financial Statements

Year for year ended June 30, 2020

Kodketo Primary School	-	950,000	950,000	950,000	-
U.B. B. Primary School	-	1,900,000	1,900,000	1,900,000	-
Amasa Primary School	-	950,000	950,000	950,000	-
Dedkure Primary School	-	1,075,000	1,075,000	1,075,000	-
Elajach June Primary	-	950,000	950,000	950,000	-
Wayamadera Primary	-	1,500,000	1,500,000	1,500,000	-
Kebadadi Primary School	-	950,000	950,000	-	950,000
Itital Primary School	-	950,000	950,000	950,000	-
Tekaba Primary School	-	4,000,000	4,000,000	4,000,000	-
Ezawed Primary School	-	1,000,000	1,000,000	1,000,000	-
Sombur Primary School	-	1,500,000	1,500,000	1,500,000	-
Carabe Sagiar Primary	-	950,000	950,000	950,000	-
Ogode Primary School	-	950,000	950,000	950,000	-
Makaya Primary School	-	950,000	950,000	950,000	-
Burduras Primary School	-	950,000	950,000	950,000	-
Elaisa Primary School	-	950,000	950,000	950,000	-
Sukela Lovo Primary	-	950,000	950,000	950,000	-
Karsahama Primary	-	950,000	950,000	950,000	-
Nansko Primary	-	1,900,000	1,900,000	1,900,000	-
Gutole Primary	-	1,075,000	1,075,000	1,075,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
for the year ended June 30, 2020

Derwed Mix Sec School	-	110,000	110,000	110,000	-
Githier Mix Day Sec School	-	320,000	320,000	320,000	-
Secondary School Lockers & Chairs	-	2,310,000	2,310,000	2,310,000	-
Takaba Girls Secondary	-	2,505,000	2,505,000	2,505,000	-
Takaba Girls Secondary	-	1,495,000	1,495,000	1,495,000	-
Takaba Boys Secondary	-	1,998,000	1,998,000	1,998,000	-
Takaba Boys Secondary	-	1,552,000	1,552,000	1,552,000	-
Takaba Boys Secondary	-	450,000	450,000	450,000	-
Derwed Secondary	-	1,900,000	1,900,000	1,900,000	-
Githier Day Secondary	-	1,500,000	1,500,000	1,500,000	-
Burduras Secondary	-	1,200,000	1,200,000	1,200,000	-
Votebook Balances	-	1	1	-	1
Takaba Day Secondary	-	75,000	75,000	-	75,000
Takaba Girls Secondary	-	7,500,000	7,500,000	7,500,000	-
Votebook Balances	-	1	1	-	1
Mandera West Sub County Education Office	-	1,500,000	1,500,000	1,500,000	-
Takaba Adult Education Centre	-	900,000	900,000	-	900,000
Takaba Primary School	-	2,250,000	2,250,000	2,250,000	-
Karsahama Primary	-	300,000	300,000	300,000	-
Gather Secondary School	-	1,500,000	1,500,000	1,500,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Erstere Primary School	-	450,000	450,000	-	450,000
Erdanaba Primary School	-	679,206	679,206	-	679,206
Primary School Desks	4,483,500.00	-	4,483,500	4,483,500.00	-
Erstere Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Haji Rashid Primary School	2,200,000.00	-	2,200,000	-	2,200,000
Gambala Primary School	2,100,000.00	-	2,100,000	-	2,100,000
Takaba Primary School	600,000.00	-	600,000	-	600,000
Iyanabakula Primary School	2,200,000.00	-	2,200,000	-	2,200,000
Gambatu Primary School	2,200,000.00	-	2,200,000	-	2,200,000
Belowle Primary School	1,200,000.00	-	1,200,000	-	1,200,000
Mirre-Dakara Primary School	2,200,000.00	-	2,200,000	-	2,200,000
Datch Tune Primary School	300,000.00	-	300,000	-	300,000
Qereba Primary School	950,000.00	-	950,000	-	950,000
Dakata Primary School	600,000.00	-	600,000	-	600,000
Zubi Primary School	950,000.00	-	950,000	-	950,000
Lagsu Primary School	2,200,000.00	-	2,200,000	-	2,200,000
Darwed Primary School	1,400,000.00	-	1,400,000	-	1,400,000
Mirre-Dakara Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Sukela Qalqalsha Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Catole Primary School	900,000.00	-	900,000	-	900,000

For the year ended June 30, 2020

Dandu Primary School	2,200,000.00	-	2,200,000	-	2,200,000
Eldanaba Primary School	873,500.00	-	873,500	873,500.00	-
Hada Primary School	950,000.00	-	950,000	-	950,000
Harbuvo Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Dadabo Primary School	950,000.00	-	950,000	-	950,000
Kubihalo Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Iresteno Primary School	2,200,000.00	-	2,200,000	-	2,200,000
Gather Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Kalaf Primary School	2,200,000.00	-	2,200,000	-	2,200,000
Medina Primary School	2,200,000.00	-	2,200,000	-	2,200,000
Sigitiso Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Qorobo Bima Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Mubarak Integrated Primary School	2,200,000.00	-	2,200,000	-	2,200,000
Sake Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Gagaba Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Tesoramu Primary School	2,200,000.00	-	2,200,000	-	2,200,000
Sukela Lowo Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Doju Primary School	2,200,000.00	-	2,200,000	-	2,200,000
Dadaeh Dera Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Gobogala Primary School	1,250,000.00	-	1,250,000	-	1,250,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Expenditure and Financial Statements
For the year ended June 30, 2020

Hardimtu Primary School	1,250,000.00	-	1,250,000	-	1,250,000
Secondary School Lockers & Chairs	3,024,000.00	-	3,024,000	3,024,000.00	-
Haji Yussuf Girls Day Secondary School	3,700,000.00	-	3,700,000	-	3,700,000
Haji Yussuf Girls Day Secondary School	1,100,000.00	-	1,100,000	1,100,000.00	-
Takaba Girls Secondary School	600,000.00	-	600,000	-	600,000
Gather Mixed Secondary School	2,950,000.00	-	2,950,000	-	2,950,000
Gather Mixed Secondary School	575,000.00	-	575,000	575,000.00	-
Gather Mixed Secondary School	1,100,000.00	-	1,100,000	1,100,000.00	-
Burduras Secondary School	1,450,000.00	-	1,450,000	-	1,450,000
Mandera West Sub County Education office	1,800,000.00	-	1,800,000	1,800,000.00	-
Takaba Adult Education Centre	1,400,000.00	-	1,400,000	-	1,400,000
Sub-Total	77,856,000	73,874,207	151,730,207	33,356,000	68,374,207
Other grants and transfers					
Emergency	7,198,241	2,977,434	10,175,675	10,165,000	10,675
Bursary Secondary School	8,000,000	193,790	8,193,790	-	8,193,790
Bursary Tertiary School	18,000,389	1,650,980	19,651,368	1,505,500	18,145,868
Mandera West Constituency Sports Tournament	-	368,204	368,204	368,204	-
Sports	-	1	1	-	1
Takaba Police Station	-	500,000	500,000	500,000	-
Takaba DCIO Office	-	300,000	300,000	300,000	-
Gagaba Chief's Office	-	900,000	900,000	900,000	-

FINANCIAL STATEMENTS
For the year ended June 30, 2020

CONSOLIDATED CONSOLIDENCY

Mandera West Deputy County Commissioner's Official Residence Office								
Takaba Police Station	-	2,500,000	900,000	900,000				
Takaba Police Station	-	2,400,000	2,500,000	2,500,000				
Takaba Police Station	-	1,600,000	2,400,000	2,400,000				
Ardahalo Chiefs Office	-	1,200,000	1,600,000	1,500,000				
Lagsure South Chiefs Office	-	1,200,000	1,200,000	1,200,000				
Didkuro Chiefs Office	-	1,200,000	1,200,000	1,200,000				
Wangardahan Chiefs Office	1,500,000.00	-	1,500,000	-				1,500,000
Mandera West DCC Residence	1,500,000.00	-	1,500,000	-				1,500,000
Takaba Police Station	400,000.00	-	400,000	-				400,000
Takaba Constituency Sports Tournament	1,800,000.00	-	1,800,000	1,300,000.00				-
Darwed Mix Secondary School	315,000.00	-	315,000	315,000.00				-
Darwed Mix Secondary School	385,000.00	-	385,000	385,000.00				-
Sub-Total	300,000.00	-	300,000	300,000.00				-
Acquisition of Assets	39,398,630	15,790,409	55,189,039	25,438,704				29,750,335
Acquisition of Assets								
Sub-Total	7,750,000	1	7,750,001	-				7,750,001
10.0 OTHERS	7,750,000	1	7,750,001	-				7,750,001
Takaba Gender Office								
Sub-Total	-	600,000	600,000	-				600,000
Sub-Total	-	600,000	600,000	-				600,000
GRAND TOTALS	137,367,724	92,282,045	229,649,769	117,464,594				112,185,175

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANDERA WEST CONSTITUENCY*
Reports and Financial Statements
For the year ended June 30, 2020

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

a) Recognition of Receipts

The NGCDF-Mandera West Constituency recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the NGCDF-Mandera West Constituency.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving NGCDF-Mandera West Constituency.

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by NGCDF-Mandera West Constituency or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The NGCDF-Mandera West Constituency recognises all payments when the event occurs and the related cash has actually been paid out by NGCDF-Mandera West Constituency.

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 NGCDF-Mandera West Constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANDERA WEST CONSTITUENCY*
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

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.

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

Material prior period errors shall be 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

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANDERA WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	AIE NUMBER	2019 - 2020 Kshs	2018 - 2019 Kshs
Normal Allocation	B005173		54,087,277.15
	B005232		18,000,000.00
	B030196		10,000,000.00
	B030496		10,000,000.00
	B006443		6,000,000.00
	B042797		12,000,000.00
	B042937		16,000,000.00
	AIE NO. B 041083	55,040,875.50	
	AIE NO. B 047450	4,000,000.00	
	AIE NO. B 041290	20,000,000.00	
	AIE NO. B 047710	6,000,000.00	
	AIE NO. B 049297	14,000,000.00	
	AIE NO. B 104322	697,206.00	
	AIE NO. B 096578	15,000,000.00	
TOTAL		9,000,000.00	126,087,277
		123,738,082	

2. OTHER RECEIPTS

Description	2019 - 2020 Kshs	2018 - 2019 Kshs
Sale of Tender Documents	-	-
Other Receipts Not Classified Elsewhere (stale Cheques reversed)	2,362,413	-
TOTAL	2,362,413	-

Other receipts not classified elsewhere relates to unrepresented cheques that have gone stale and subsequently reversed back to the Cashbook during the closure of the financial year.

3. COMPENSATION OF EMPLOYEES

Description	2019 - 2020 Kshs	2018 - 2019 Kshs
Basic wages of temporary employees	2,320,950	3,729,162
Employer contribution to NSSF	39,600	89,200
Employer contribution to NHIF	19,050	-
TOTAL	2,379,600	3,818,362

4. USE OF GOODS AND SERVICES

Description	2019 - 2020 Kshs	2018 - 2019 Kshs
Training expenses	1,435,000	1,886,100
Other committee expenses	450,000	1,045,000
Committee allowance	742,000	1,807,200
Office and general supplies and services	2,663,290	1,768,008
Other operating expenses	1,000,000	1,889,000
TOTAL	6,290,290	7,885,308

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANDERA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	49,917,000	42,700,000
Transfers to Secondary Schools	30,139,000	11,320,000
Transfers to Tertiary Institutions	3,300,000	-
TOTAL	83,356,000	54,020,000

6. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary - Secondary	-	6,500,500
Bursary - Tertiary	1,505,500	14,067,000
Security	12,400,000	6,200,000
Sports	1,368,204	0
Emergency Projects	10,165,000	3,340,000
TOTAL	25,438,704	30,107,500

7A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
Equity Bank, Mandera Branch	A/C No. 1000296633736	45,179,863	36,548,963
TOTAL		45,179,863	36,548,963

8. BALANCES BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	Kshs (1/7/2019)	Kshs (1/7/2018)
Bank accounts	36,543,963	6,226,456
Cash in hand		
Imprest		
TOTAL	36,543,963	6,226,456

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANDERA WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY2019 - 2020 per Financial statements	Adjustments	Adjusted balance b/f 2018 - 2019
	Kshs	Kshs	Kshs
Bank accounts balances	-	-	14,400
TOTAL	-	-	14,400

10. OTHER IMPORTANT DISCLOSURES

10.1: UNUTILIZED FUND (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,218,126	607,326
Use of goods and services	3,492,506	1,410,102
Amounts due to other Government entities	68,374,207	73,874,207
Amounts due to other grants and other transfers	29,750,335	15,790,409
Acquisition of assets	7,750,001	1
Others	600,000	600,000
	112,185,175	92,282,045

10.2: PMC account balances (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances	760,590	20,610
	760,590	20,610

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 1 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19
Compensation of employees			
Compensation of employees	NG-CDFC staffs salaries	2,175,876	556,826
	NHIF		
	NSSF	6,250	25,200
Total		36,000	25,300
Use of goods & services		2,218,126	607,326
Administration	Use of goods and services		
Administration	Committee allowances	504,403	226,390
Monitoring & Evaluation	Use of goods and services	1,024,390	456,630
Monitoring & Evaluation	Committee allowances	918,913	428,800
Monitoring & Evaluation	Capacity building	501,000	28,000
Total		543,800	270,882
Amounts due to other Government entities		3,492,506	1,410,102
Earwed Primary	Project Retentions		
Carobesagan Primary	Project Retentions	50,000	50,000
Ogode Primary	Project Retentions	-	15,000
Tesoramu Primary	Project Retentions	15,000	15,000
Pachile Primary	Project Retentions	15,000	15,000
Embodishan Primary School	Project Retentions	-	75,000
Darib Mafuko Primary School	Construction of 1no. Classroom	30,000	30,000
Eidanaba Primary School	Construction of 20 M Length footbridge at Eidanaba Primary School	-	800,000
			1,000,000
Wahole Primary School	Construction of Masonry Water Tank	-	
Ahakole Primary School	Construction of 1No. Classroom	100,000	100,000
Alokoba Primary School	Completion of 2no. Classroom	-	800,000
Gambela Primary School	Completion of 1no. Classroom	-	220,000
			110,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Iyanabakula Primary	Completion of 1no. Classroom	-	110,000
Ardahalo Primary School	Completion of 2no. Classrooms	-	320,000
Sukela Primary School	Completion of 1no. Classroom	-	160,000
Bolowie Primary School	Completion of 1no. Classroom	-	160,000
Hardimtu Primary School	Completion of 1no. Classroom	-	160,000
Probu Primary School	Completion of 1no. Classroom	-	160,000
Makwano Primary School	Completion of 1no. Classroom	-	160,000
Karsadima Primary School	Completion of 1no. Classroom	-	160,000
Gobogala Primary School	Completion of 1no. Classroom	-	160,000
Kinjisa Primary School	Completion of 1no. Classroom	-	160,000
Ngirso Primary School	Completion of 1no. Classroom	-	160,000
Abubakar Integrated Primary School	Completion of 1no. Classroom	100,000	100,000
Imam Shafi Integrated Primary School	Completion of 1no. Classroom	100,000	100,000
Sake Primary School	Completion of 1no. Classroom	-	160,000
Tesoramu Primary School	Completion of 2no. Classrooms	-	320,000
Eresteno Primary School	Completion of 2no. Classrooms	-	320,000
Harca Primary School	Completion of 1no. Classroom	-	160,000
Kubihalo Primary School	Completion of 1no. Classroom	-	160,000
Aygesa Primary School	Completion of 2no. Classrooms	-	320,000
Dadabo Primary School	Completion of 1no. Classroom	-	160,000
Didkoba Primary School	Completion of 1no. Classroom	-	160,000
Gadbiyo Primary School	Completion of 1no. Classroom	-	160,000
Dirib Mafuko Primary School	Completion of 1no. Classroom	10,000	160,000
Gulani Primary School	Completion of 1no. Classroom	-	160,000
Mir Dakara Primary	Completion of 1no. Classroom	-	210,000
Ukakote Primary School	Completion of 1no. Classroom	-	160,000
Primary School Desks	Purchase and Delivery of 420 number 3-seater desks	-	2,520,000
Rocky Primary School	Construction of 2 No. Classrooms	-	1,900,000
Kandishan Primary School	Construction of 1No. Classroom	-	950,000
Gambela Primary School	Construction of 2 No. Classrooms	-	1,900,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Bachile Primary School	Construction of 1No. Classroom	-	950,000
Alokoba Primary School	Construction of 2 No. Classrooms	-	1,900,000
Kokoto Primary School	Construction of 1No. Classroom	-	950,000
El Bofa Primary School	Construction of 2 No. Classrooms	-	1,900,000
Amasa Primary School	Construction of 1No. Classroom	-	950,000
Didkuro Primary School	Concrete Chain Link Fencing of 430 Meters	-	1,075,000
Databek Tunc Primary	Construction of 1No. Classroom	-	950,000
Wayamadera Primary	Construction of 50M ³ Masonry Water Tank	-	1,500,000
Kobadadi Primary School	Construction of 1No. Classroom	-	950,000
Itijal Primary School	Construction of 1No. Classroom	950,000	950,000
Taticha Primary School	Concrete Chain Link Fencing of 1600 Meters	-	4,000,000
Darwed Primary School	Renovation works to Four (4) No. Classrooms	-	1,000,000
Sambur Primary School	Construction of 50M ³ Masonry Water Tank	-	1,500,000
Qorobo Saglan Primary	Construction of 1No. Classroom	-	950,000
Ogode Primary School	Construction of 1No. Classroom	-	950,000
Malaba Primary School	Construction of 1No. Classroom	-	950,000
Burduras Primary School	Construction of 1No. Classroom	-	950,000
Minasa Primary School	Construction of 1No. Classroom	-	950,000
Sukela Lowo Primary	Construction of 1No. Classroom	-	950,000
Karsahama Primary	Construction of 1No. Classroom	-	950,000
Mansho Primary	Construction of 2 No. Classrooms	-	1,900,000
Gandic Primary	Concrete Chain Link Fencing of 430 Meters	-	1,075,000
Votebook Balances	Secondary Education Sector Votebook Balances	-	1,075,000
Takaba Day Secondary	Project Retentions	1	1
Takaba Girls Secondary	Purchase of School Bus	75,000	75,000
Darwed Mix Sec. School	Completion of 1no. Classroom	-	7,500,000
Githier Mix Day Sec School	Completion of 2no. Classrooms	-	110,000
Secondary School Lockers & Chairs	Purchase and Delivery of 330 number Lockers and Chairs	-	320,000
		-	2,310,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Takaba Girls Secondary	Completion of 80 Bed Dormitory	-	2,505,000
Takaba Girls Secondary	Purchase and Delivery of 104 number Double Decker Beds	-	1,495,000
Takaba Boys Secondary	Renovation of Dining Hall & Kitchen	-	1,998,000
Takaba Boys Secondary	Purchase and Delivery of 194 number Dining Chairs	-	1,552,000
Takaba Boys Secondary	Purchase and Delivery of 20 number Dining Tables	-	450,000
Deved Secondary	Construction of 2no. Classrooms	-	1,900,000
Githier Day Secondary	Construction of Two-Room staff Houses	-	1,500,000
Burduras Secondary	Construction of Kitchen and Store	-	1,200,000
Mandera West Sub County Education Office	Renovation Works to Mandera West Sub County Education Office	-	1,500,000
Takaba Adult Education Centre	Concrete Chain Link Fencing of 360 Meters	900,000	900,000
Votebook Balances	Health Sector Votebook Balances	1	1
Eldanaba Primary School	Renovation of Two Number Classrooms	679,206	679,206
Marsahama Primary	Renovation of Two Number Classrooms	-	300,000
Takaba Primary School	Concrete Chain Link Fencing of School Compound (Phase II)	-	2,250,000
Githier Mix Day Sec School	Construction of 50M3 Masonry Water Tank	-	1,500,000
Eresteno Primary School	Renovation of Administration Block	450,000	450,000
Ardahalo Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000	-
Haji Pashid Primary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Pit Latrine to completion (300,000)	2,200,000	-
Gambela Primary School	Construction of Administration Block to completion (1,800,000) & 2-Door Pit Latrine to completion (300,000)	2,100,000	-
Takaba Primary School	Construction of 4-Door Pit Latrine to completion	600,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Wangankula Primary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Pit Latrine to completion (300,000)	2,200,000	-
Gaibati Primary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Pit Latrine to completion (300,000)	2,200,000	-
Bolowie Primary School	Construction of 30 M ³ Underground Water Tank to completion	1,200,000	-
Mangardaban Primary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Pit Latrine to completion (300,000)	2,200,000	-
Dabaah Ture Primary School	Renovation works to Two Number Classrooms (Repairing wall cracks, floor cracks, Replacement of Roofing, replacing broken doors and Windows, painting works and labeling)	300,000	-
Qoqai Primary School	Construction of One Number Classroom to completion	950,000	-
Didkure Primary School	Construction of 4-Door Pit Latrine to completion	600,000	-
Kubi Primary School	Construction of One Number Classroom to completion	950,000	-
Lagsure Primary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Pit Latrine to completion (300,000)	2,200,000	-
Darved Primary School	Construction of 30 M ³ Underground Water Tank to completion	1,400,000	-
Mirr Dakara Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000	-
Gukela Qalqalsha Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Giitole Primary School	Construction of Three Number 2-Door Pit Latrines to completion	900,000	-
Garba Primary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Pit Latrine to completion (300,000)	2,200,000	-
Hada Primary School	Construction of One Number Classroom to completion	950,000	-
Harayyo Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000	-
Dadabe Primary School	Construction of One Number Classroom to completion	950,000	-
Kubihalo Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000	-
Insieno Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000	-
Gather Primary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Pit Latrine to completion (300,000)	2,200,000	-
Kalaf Primary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Pit Latrine to completion (300,000)	2,200,000	-
Medina Primary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Pit Latrine to completion (300,000)	2,200,000	-
Sediso Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000	-
Qorobo Bima Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Mubarak Integrated Primary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Pit Latrine to completion (300,000)	2,200,000
Sakic Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000
Gagaba Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000
Tesoramu Primary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Pit Latrine to completion (300,000)	2,200,000
Sukela Lowo Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000
Debu Primary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Pit Latrine to completion (300,000)	2,200,000
Dadach Dera Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000
Gobogala Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000
Mardimtu Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Pit Latrine to completion (300,000)	1,250,000
Haji Yussuf Girls Day Secondary School	Construction of Two Number Classrooms to completion (1,900,000), Construction of 4-Door Pit Latrine to completion (600,000) and 30 M ³ Underground Water Tank to completion (1,200,000)	3,700,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY

**Receipts and Financial Statements
for the year ended June 30, 2020**

Takaba Girls Secondary School	Construction of 4-Door Pit Latrine to completion	600,000	-
Gather Mixed Secondary School	Construction of 80 Bed Capacity Dormitory (2,000,000) Phase I & construction of one number Classroom to completion (950,000)	2,950,000	-
Burdhas Secondary School	Construction of 2-Room Staff Houses to completion (1,250,000) & Construction of Chimney for Kitchen to completion (200,000)	1,450,000	-
Takaba Adult Education Centre	Construction of Perimeter Wall of length of 150ft and width of 150 Ft to completion	1,400,000	-
Sub-Total		68,374,207	73,874,207
Amounts due to other grants and other transfers			
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	10,675	2,977,434
Bursary Secondary School	Payment of bursary to needy students in Secondary Schools.	8,193,790	193,790
Secondary Tertiary School	Payment of bursary to needy students in colleges and universities.	18,145,868	1,650,980
Sports	Votebook Balances	1	1
Takaba Police Station	Purchase and Delivery of office equipment	-	500,000
Takaba DCIO Office	Purchase and Delivery of office equipment	-	300,000
Mandera West Constituency Sports Tournament	Supply of uniforms, balls and Trophies to Mandera West Sports Tournament	-	368,204
Gogaba Chief's Office	Construction of Assistant Chief's Office	-	900,000
Mandera West Deputy County Commissioner's Official Residence Office	Renovation Works to Mandera West DCC Residence	-	2,500,000
Takaba Police Station	Completion of Administration offices at Takaba Police	-	2,400,000
Takaba Police Station	Construction of Administration offices for Mandera West DCIO	-	1,600,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Ardahalo Chiefs Office	Construction of Chief's Office	-	1,200,000
Lagsure South Chief's Office	Construction of Chief's Office	-	1,200,000
Didkure Chiefs Office	Construction of 2 Room Administration Office to completion (1,200,000) & 2-Door Pit Latrine to completion (300,000)	1,500,000	
Mangalidahan Chiefs Office	Construction of 2 Room Administration Office to completion (1,200,000) & 2-Door Pit Latrine to completion (300,000)	1,500,000	
Mandera West DCC Residence	Construction of Two-Door VIP Toilet to completion	400,000	
Sub-Total		29,750,335	15,790,409
Acquisition of Assets			
Votebook Balances			
Mandera West NG-CDF Office	Construction of NG-CDF Office Phase I	1	1
Sub-Total		7,750,000	-
Others (specify)		7,750,001	1
Takaba Gender Office	Renovation Works to Takaba Gender Office	600,000	600,000
Sub-Total		600,000	600,000
Grand Total		112,185,175	92,282,045

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/2020
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	3,916,022	-	-	3,916,022
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	3,916,022	-	-	3,916,022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANDERA WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 3 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/2020	Bank Balance 2018/19
SUKELA PRIMARY PMC	Equity	1020162653402	-	-
GUTOLE PRIMARY PMC	Equity	1020162622048	13,530	-
DANABA INTEGRATED PRIMARY PMC	Equity	1020170547472	-	-
DOBU PRIMARY PMC	Equity	1020170522241	8,720	-
KUBIHALO PRIMARY PMC	Equity	1020161612190	2,110	-
HARBUYO PRIMARY PMC	Equity	1020162167083	-	-
DANDU PRIMARY SCHOOL	Equity	1020161469054	4,030	-
ROCKY HILL PRIMARY SCHOOL	Equity	1020161565793	-	1,530
BURDURAS PRIMARY SCHOOL	Equity	1020154687526	-	2,760
ELDANABA PRIMARY SCHOOL	Equity	1020161356743	-	4,360
GULANI PRIMARY SCHOOL	Equity	1000199867532	-	4,980
TAKABA GIRLS SECONDARY	KCB	1156802873	728,670	450
DARWED MIX SEC SCHOOL	Equity	1020164614585	3,530	3,560
Total			760,590	20,610

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Paragraph 1.0	<p>A review of the project files indicated that some of the companies that were awarded the contracts lacked vital tender documents which were mandatory requirements in the evaluation criteria such as certificates of incorporation and tax compliance certificate. Further, there were no work plans prepared. There were no letters of acceptance of offer by the contractors as well as delivery notes for desks delivered to 3 primary schools in Takaba-Lagsure wards. The original Bills of Quantities for some of the projects had cancellation and adjustment of figures but these were not counter signed by the tenderer. The furniture's were also not received vide</p>	<p>Notification of grants are sent out to PMCs once projects are approved and funds released which contain detailed instructions on how the PMCs should conduct the procurement based on the applicable Procurement laws in place. However, the PMCs lack the capacity to properly document all procurement procedures. The fund has since identified the need to capacity build all PMCs. -Certificate of incorporation, Tax Compliance certificates, Work plans, letters of acceptance and delivery notes were in the files maintained by the PMCs and are now made available for audit verification. Projects are Implemented through Project Management Committees (PMCs). The Procurement and delivery of the Desks was implemented through a Project Management Committee (PMC). The PMC delivered the stores using Delivery notes. The institutions</p>	NG-CDF Fund Account Manager	Resolved	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY

Members and Financial Statements

For the year ended June 30, 2020

	<p>counter receipt note (S13) they were neither also recorded in the ledger register nor were they issued out wide counter issue note (S11).</p>	<p>confirmed receipt of the desks in good condition and correct quantity and signed. Delivery notes are attached to the payment voucher.</p>		
<p>Paragraph 3.0</p>	<p>Out of these total amount of bursary disbursed to learning institutions an amount of kshs 2,868,000 bursary has not been acknowledged through official receipts or acknowledgement letters by the beneficiary institutions. Further, cheque dispatch register was not maintained to record the cheques that were issued out. It was also noted that the minutes of the bursary vetting committee were neither attached to the payment vouchers nor availed for audit review.</p>	<p>The cheques attached with covering letter and beneficiaries list is physically delivered to the Institutions however, some of the Institutions delay in acknowledging the cheque payments as they wait the funds to be credited into their account. The fund managed to get official receipts/acknowledgement for some of the amounts being queried and we are making efforts to ensure all receipts of funds are fully accounted for by the recipient institutions in the future. Further cheques are physically delivered to different Institutions across the Republic and Institutions acknowledge receipt by way of Issuing official fees receipt/or stamp the copy of the cheque and the beneficiary list hence acts as dispatch record. Vetting of the beneficiaries is done by the NG CDFC and minutes are maintained as proof of vetting done.</p>	<p>NG-CDF Fund Account Manager</p>	<p>Resolved</p>
<p>Paragraph 3.0</p>	<p>Examination of payment vouchers and other supporting documents availed for audit revealed that Mandera West Constituency incurred an expenditure of Kshs. 890,000 on Committee Expenses. However, the payments lacked supporting documents such as work tickets for the vehicles hired, monitoring and evaluation reports, meeting minutes, invitation letters and meetings attendance register.</p>	<p>The M&E Sub Committee is proposed from the NG-CDF Committee and the M&E Plan is developed and approved in a NG-CDF Meeting. Therefore, the members proposed were notified of the plan of movement and timelines while in the NG-CDF meeting. Mandera West NG-CDF, through the Chairperson, as required by the above quoted section convened open public</p>	<p>NG-CDF Fund Account Manager</p>	<p>Resolved</p>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANDERA WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020

Paragraph 4.0	National Government Constituency Development Fund for Mandera West did not appointed Constituency Oversight Committee.	<p>forums in the five wards namely Takaba, Takaba South, Dandu, Lagsure and Gither Wards. Mandera West NG-CDF in a minuted resolution discussed and agreed to undertake needs assessment exercise. The NG-CDF Committee developed the needs assessment Plan and approved the same in a meeting. The monitoring and evaluation reports and the need assessment report and work tickets for the vehicles hired were in the Monitoring and Evaluation files at the time of the audit and copies are now availed for audit verification.</p> <p>The fund has initiated the process of complying by writing to the Area Member of Parliament on the requirement of the Law by appointing constituency oversight committees.</p>	Resolved	NG-CDF Fund Account Manager
---------------	--	--	----------	-----------------------------

Prepared by:



YUSUF A. ALI
FUND ACCOUNT MANAGER
MANDERA WEST
 Date: 19th March 2021