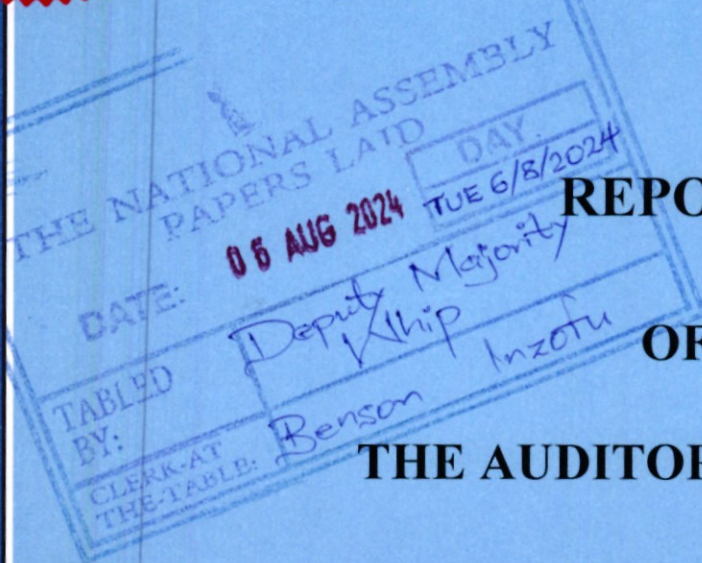


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

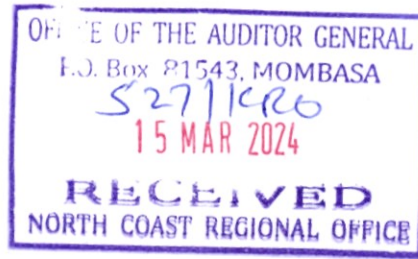
OF

THE AUDITOR-GENERAL

ON

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

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



BURA CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30th JUNE 2023

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

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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

KSHS-Kenya Shillings

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 202X and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Yusuf Dika Wako
2.	Sub-County Accountant	Kimani Geoffrey Njenga
3.	Chairman NGCDFC	Abdi Noor Ali

(c) Fiduciary Oversight Arrangements

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

(d) Bura Constituency NGCDF Headquarters

P.O. Box 100-70104
Bura NG-CDF Building
Next to Manyatta Bridge
Bura Tana,
KENYA.

(e) Bura Constituency NGCDF Contacts

Telephone: (254) 703 957 387
E-mail: cdfbura@ngcdf.go.ke
Website: www.ngcdf.go.ke

***BURA Constituency
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(f) Bura Constituency NGCDF Bankers

Kenya Commercial Bank (Acc No. 1107773164)
Garissa Branch
P.O.Box
Garissa

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report



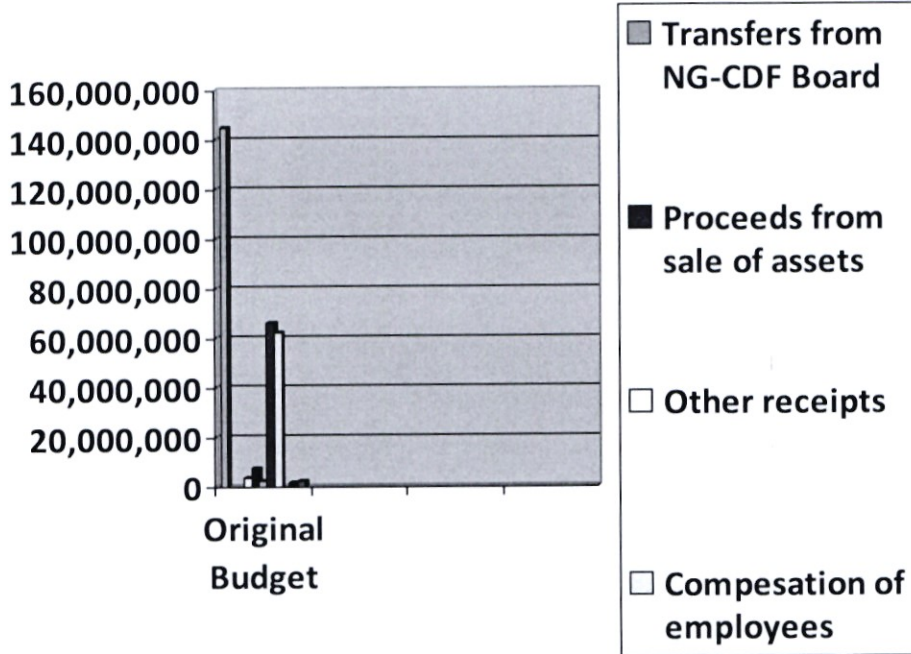
I would like to extend my gratitude to Bura constituents for giving me the opportunity to serve in my capacity as the chairperson NG-CDFC. Our agenda is enclaved in the slogan “*maendeleo Na Usawa*” as we purpose to deliver improved livelihoods through promoting quality education at primary schools, Secondary schools and tertiary institutions.

There has also been tremendous increase in bursary allocation, ensuring more students are in schools. We have endeavoured to nature Youth talent by supporting sports through supply of full uniform. The excellent performance can be attributed to tremendous support from the NG-CDF Board, Member of Parliament and all stakeholders.

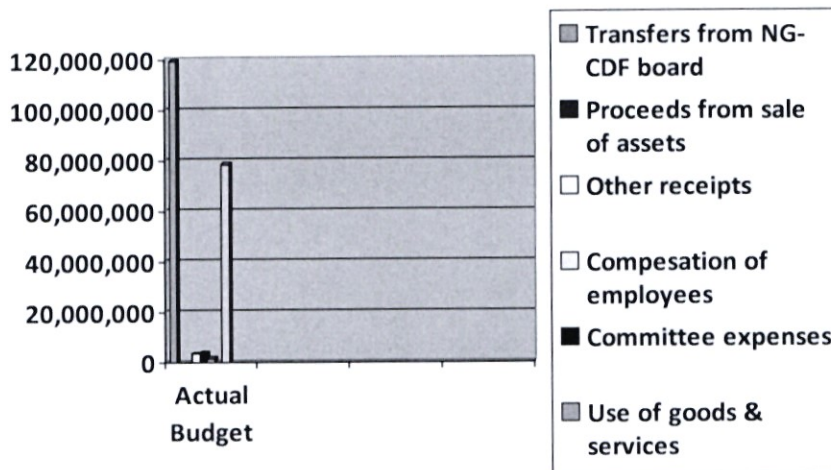
Bura constituency is one of the three constituencies in Tana River County, coast Region. During the financial year 2022-2023 we received Kshs. 90,000,000.00. Our utilization of funds for the financial year stands at 46.8% of the total budget of Kshs. 87,597,273.

The project allocation percentage per sector is as indicated below: -

ORIGINAL BUDGET ALLOCATION



ACTUAL BUDGET ON COMPARISON BASIS



Achievements

There have been several success stories in this financial year ending June 2022. Project is attributed to the harmonious working relationship amongst the NGCDFC members, staff and technical support from the government officials as well. The synergy has been achieved through continuous training and engagement to promote team work and quality project.



.....
Name: ABDI NOOR ALI

CHAIRMAN NGCDF COMMITTEE

IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of *BURA Constituency 2021-2022* plan are to:

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 21/22 -we constructed 20 No. classrooms, 1 No. Administration Blocks and 4 No. laboratory in schools/institutions - Bursary beneficiaries at all levels
Security	To have a reliable and sustainable security.	Improvement of working stations for the administrative officers in the constituency.	- Number of improved police stations and Chief's offices	- In FY 2021-2022 we managed to construct Chief's offices in the constituency. - Fencing of Bangale police station. - Construction of Charidende police station.
Environment	To ensure environment is conserved in the	Improve sanitation in learning institutions in the	- Number of toilets in the learning	In FY 2021-2022 we managed to construct pit latrines in primary &

	constituency.	entire constituency.	institutions.	secondary school.
Sports	To nurture talents of the constituents.	Increase the number of talented youth in the constituency.	- Number of youth benefiting from the sports fund.	In FY 2021-2022 we purchased sports gears for several teams in the constituency.
Emergency	To mitigate risk occurrence in the constituency.	Improvement of structures in learning institution.	- Number of emergency intervention in the Constituency.	In FY 2021-2022 we carried out water trucking to various public primary schools in the Constituency.

V. Statement of Governance

PROCESS OF APPOINTMENT

Section 43 of the National Government Constituency Development Fund Committee Act 2015 amended 2022 states that, there is established a National Government Constituency Development Fund Committee for every constituency.

The seven persons shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe. The names of the persons selected shall be submitted by the Board to the National Assembly for approval before appointment and gazettment by the Board. The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board. Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days. The first meeting of the Constituency Committee shall be convened within sixty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency by the Board. The quorum of the Constituency Committee shall be one half of the total membership.

REMOVAL OF NGCDFC MEMBERS,

A member of the Constituency Committee may be removed from office on any one or more of the following grounds— (a) lack of integrity; (b) gross misconduct; (c) embezzlement of public funds; (d) bringing the committee into disrepute through unbecoming personal public conduct; (e) promoting unethical practises; (f) causing disharmony within the committee; (g) physical or mental infirmity. A decision to remove a member shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of the removal of a member under subsection shall be filled in the manner set and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

ROLES AND FUNCTIONS OF THE COMMITTEE

1. Capacity builds Project Management Committees.
2. Consider all project proposals from all wards.
3. Ensure that all projects proposed and approved for funding meets the requirements of Section 24 of the Act.
4. Ensure Project proposals submitted to the Board include detailed budget proposal, procurement and work plans
5. Consult with relevant government departments to ensure that cost estimates for the projects are realistic
6. Monitor the implementation of projects as per the Monitoring and Evaluation framework prescribed by the Board;
7. Receive and address complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
8. Ensure labelling of projects as per guidelines issued by the Board;
9. Recruit staff as per Section 45 of the Act.

INDUCTION, AND TRAINING OF MEMBERS.

In consultation with the NGCDF Board and the performance contract signed for the F/Y 2022/2023, the Board came up with a comprehensive training program which covered various topics of importance in the daily management of the funds at the constituency level.

NO OF MEETINGS HELD & MEMBERS REMUNERATION,

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings. The members are remunerated as per the issued guidelines by the SRC and board circular. They are remunerated as follows: chairperson ksh 7,000 per sitting and members' ksh 5,000 per sitting.

DISCLOSE POLICY ON CONFLICT OF INTEREST

At the start of every meeting and having the agendas of the meeting circulated before, the members sign the conflict of interest disclosure. This will prevent the member to discuss the agenda or make any contribution towards it.

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

a. Education and Training: Bura NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups including girls and people living with disabilities.

b. Security Sector Support: Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

c. Environment: The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as water harvesting through purchase of tanks and guttering of classrooms.

d. Sports: The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels

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

2. Environmental performance

- The committee set aside ksh 2,000,000 toward construction of pit latrines to address the sanitation issues affecting various institutions and Kshs 700,000 for water harvesting through purchase of tanks and guttering of various institutions.

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Bura NGCDF has endeavoured to sustain community engagement through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

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

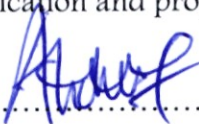
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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



.....
Name: Yusuf Dika

Fund Account Manager

I. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-BURA 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, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

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

Approval of the financial statements

The NGCDF- BURA Constituency financial statements were approved and signed by the Accounting Officer on 14/09/2023 2023.

.....


Name: **ABDI NOOR ALI**
Chairman – NGCDF Committee

.....


Name: **YUSUF DIKA**
Fund Account Manager

REPUBLIC OF KENYA

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



HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bura Constituency set out on pages 1 to 45, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of

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

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

In my opinion, except for the 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 - Bura Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unsupported Bursary Payments

The statement of receipts and payments and Note 8 to the financial statements reflects payments on other grants and other transfers totalling Kshs.78,376,999. Included in these payments are bursary payments amounting to Kshs.70,805,504 paid to secondary schools and tertiary institutions out of which bursary payments totalling Kshs.5,251,000 were not supported with acknowledgement letters or official receipts from the beneficiary institutions.

In the circumstances, the accuracy and completeness of bursary payments totalling Kshs.5,251,000 could not be confirmed.

2. Unconfirmed Ownership and Value of Fixed Assets

The summary of fixed asset register as disclosed at Annex 4 to the financial statements reflects fixed assets with a total historical cost of Kshs.25,235,914 as at 30 June, 2023. However, Management did not provide ownership documents for the land and transport equipment disclosed in the financial statements at historical cost of Kshs.3,770,550 and Kshs.12,000,000 respectively. Further, the asset register maintained lacked important information such as identification tags, accumulated depreciation and net book value as at 30 June, 2023.

In the circumstances, the ownership and valuation of fixed assets totalling Kshs.15,770,550 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 Management - Bura Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.187,228,497 and Kshs.119,452,015 respectively, resulting to an under-funding of Kshs.67,776,482 representing 36% of the budget. However, the Fund spent Kshs.87,597,273 against actual receipts of Kshs.119,452,015 resulting to an under-utilization of Kshs.31,854,742 or 27% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

The audit report for the previous year highlighted several issues in respect of the financial statements, lawfulness and effectiveness of public resources, and effectiveness of internal control and governance. Management's report on the progress made in resolving the issues, indicates that issues relating to the financial statements had not been resolved as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Delayed Project Implementation

Review of the project implementation status report revealed that Management planned to implement forty-four (44) projects at a total cost of Kshs.83,832,822 during the year under review. According to the report forty (40) projects worth Kshs.76,261,327 had not started. This is contrary to Regulation 11(1)(i) and (j) of the National Government Constituencies

Development Fund Regulations, 2016 which provides that the functions of a Constituency Committee shall be to rank projects proposals in order of priority while ensuring that on-going projects take precedence, ensure that all projects receive adequate funding and are completed within three years of inception.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions which may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures, as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships

and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 May, 2024

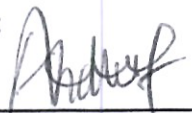
BURA Constituency
National Government Constituencies Development Fund (NGCDF)
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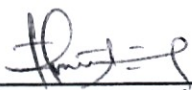
VIII. Statement of Receipts and Payments for the Year Ended 30th June 2023


	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	90,000,000	182,088,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	89,000
Total Receipts		90,000,000	182,177,879
Payments			
Compensation Of Employees	4	3,376,315	2,145,854
Committee expenses	5	4,153,600	-
Use Of Goods and Services	6	1,690,359	8,758,471
Transfers To Other Government Units	7	-	133,169,105
Other Grants and Transfers	8	78,376,999	68,096,774
Acquisition Of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	452,440
Total Payments		87,597,273	212,622,643
Surplus/(Deficit)		2,402,727	(30,444,764)

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

The Constituency financial statements were approved by the NGCDFC on 14/09/ 2023 and signed by:


Fund Account Manager


National Accountant


Sub-County Chairman

NG-CDF Committee

Name: YUSUF DIKA **Name: GIFFREY KIMANI** **Name: ABDI MOON ALI**
CPICPAK M/No: 22173

BURA Constituency

National Government Constituencies Development Fund (NGCDF)

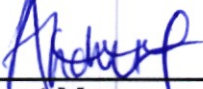
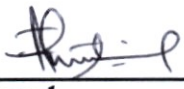

Annual Report and Financial Statements for The Year Ended June 30, 2023

IX. Statement Of Assets and Liabilities As At 30th June, 2023

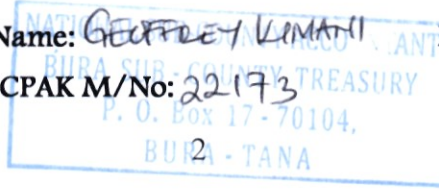
	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	31,854,742	29,452,015
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		31,854,742	29,452,015
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		31,854,742	29,452,015
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		31,854,742	29,452,015
Represented By			
Fund Balance B/Fwd	15	29,452,015	59,896,779
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		2,402,727	(30,444,764)
Net Financial Position		31,854,742	29,452,015

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

The Constituency financial statements were approved by NG CDFC on 14/09/2023 and signed by

  
Fund Account Manager National Sub-County Chairman NG-CDF
Accountant Committee

Name: YUSUF DIKA

Name: GEORGEY KIMANI
ICPAK M/No: 22173


Name: ABDI NUR ALI

*BURA Constituency
National Government Constituencies Development Fund (NGCDF)
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X. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	90,000,000	182,088,879
Other Receipts	3	-	89,000
Total Receipts		90,000,000	182,177,879
Payments			
Compensation Of Employees	4	3,376,315	2,145,854
Committee Expenses	5	4,153,600	-
Use Of Goods and Services	6	1,690,359	8,758,471
Transfers To Other Government Units	7	-	133,169,105
Other Grants and Transfers	8	78,376,999	68,096,774
Oversight Committee Expenses	10	-	-
Other Payments	11	-	452,440
Total Payments		87,597,273	212,622,643
Total Receipts Less Total Payments		2,402,727	(30,444,764)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		2,402,727	(30,444,764)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		2,402,727	(30,444,764)
Cash & Cash Equivalent At Start Of The Year	12	29,452,015	59,896,779
Cash & Cash Equivalent At End Of The Year	12	31,854,743	29,452,015

BURA Constituency

National Government Constituencies Development Fund (NGCDF)

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

The Constituency financial statements were approved by NG CDFC on 14/09/ 2023 and signed by:

Fund Account Manager

National
Accountant

Sub-County

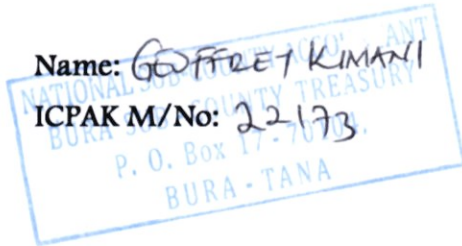
Chairman
Committee

NG-CDF

Name: YUSUF DIKA

Name: GODFREY KIMANI
ICPAK M/No: 22173

Name: ABDI NDIRALI



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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	145,087,603	29,452,015	12,688,879	187,228,497	119,452,015	67,776,482	63.8%
Proceeds from Sale of Assets				0	-	-	
Other Receipts				0	-	-	
TOTAL RECEIPTS	145,087,603	29,452,015	12,688,879	187,228,497	119,452,015	67,776,482	63.8%
PAYMENTS				0			
Compensation of Employees	3,443,400	1,258,175	0	4,701,575	3,376,315	1,325,260	71.8%
Committee expenses	7,452,628	141,840	0	7,594,468	4,153,600	3,440,868	54.7%
Use of goods and services	2,158,856	0	0	2,158,856	1,690,359	468,497	78.3%
Transfers to Other Government Units	66,300,000	0	4,800,000	71,100,000	-	71,100,000	0.0%
Other grants and transfers	62,081,842	27,888,000	7,888,879	97,858,721	78,376,999	19,481,723	80.1%
Acquisition of Assets	0	0	0	0	-	0	
Oversight Committee Expenses	1,450,876	0	0	1,450,876		1,450,876	
Other Payments	2,200,000	-	-	2,200,000	-	2,200,000	0.0%
UNALLOCATED FUND	-	164,000	-	164,000		164,000	
TOTAL	145,087,603	29,452,015	12,688,879	187,228,497	87,597,273	99,631,224	46.8%

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

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

Explanatory Notes.

The underutilization of below 90% for the Compensation of employees (71.8%), Committee expenses (54.7%), Use of Goods & Services (78.3%), other grants and transfers (80.1%) was caused by the delay of fund from and Ng-cdf board and some funds were received from the NG-CDF Board towards the tail end of the financial year.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount (Kshs)
Budget utilisation difference totals	99,631,225
Less undisbursed funds receivable from the Board as at 30 th June 2023	(67,776,482)
	31,854,742
Increase/ (decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	(0)
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	31,854,742

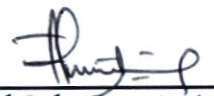
The Constituency financial statements were approved by NG CDFC on 14/09/ 2023 and signed by:

*BURA Constituency
National Government Constituencies Development Fund (NGCDF)
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Fund Account Manager

Name: YUSUF DIKA



National Sub-County Accountant

Name: GEOFFREY KIMANI
ICPAK M/No: 22473
NATIONAL SUB-COUNTY ACCOUNTANT
BURA SUB-COUNTY TREASURY
P. O. Box 17-70104,
BURA - TANA



Chairman NG-CDF Committee

Name: ABDI NOOR ALI

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023	2022-2023	2022-2023	2022-2023	2022/2023	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,443,400	1,258,175		4,701,575	3,376,315	1,325,260
1.2 Committee allowances	7,452,628	141,840		7,594,468	4,153,600	3,440,868
1.3 Use of goods and services	2,158,856			2,158,856	1,690,359	468,497
Total	13,054,884	1,400,015	-	14,454,900	9,220,274	5,234,626
2.0 Monitoring and evaluation						-
2.1 Capacity building				-		-
2.2 Committee allowances				-		-
2.3 Use of goods and services				-		-
Total	-	-	-	-		-
3.0 Emergency						
3.1 Primary Schools	7,571,496			7,571,496	7,571,496	(0)
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects			-	-		-

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	2022/2023	
3.5 Unutilised	64,694			64,694	-	64,694
Total	7,636,190	-	-	7,636,190	7,571,496	64,694
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	26,019,236	17,868,000		43,887,236	38,525,252	5,361,984
4.2 Tertiary Institutions	22,929,785	10,020,000		32,949,785	32,280,251	669,534
4.3 Secondary Schools			3,943,940	3,943,940		3,943,940
4.4 Tertiary Institutions			3,944,940	3,944,940		3,944,940
4.5 Social Security				-		-
4.6 Special Needs				-	-	
Total	48,949,021	27,888,000	7,888,879	84,725,900	70,805,503	13,920,397
5.0 Sports	2,901,752			2,901,752	-	2,901,752
5.1						-
Total	2,901,752			2,901,752		2,901,752
6.0 Environment						
6.01 Gurujo Primary School	350,000			350,000	-	350,000
6.02 Biole Primary School	350,000			350,000	-	350,000
Total	700,000	-	-	700,000	-	700,000
7.0 Primary Schools Projects						
7.01 Meti Primary School	2,400,000			2,400,000		2,400,000
7.02 Bangale Primary School	4,500,000			4,500,000		4,500,000

BURA Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	2022/2023	
7.03 Bilbil Primary School	9,600,000			9,600,000		9,600,000
7.04 Bilbil Primary School	2,000,000			2,000,000		2,000,000
7.05 Bilbil Primary School	500,000			500,000		500,000
7.06 Bilbil Primary School	500,000			500,000		500,000
7.07 Bilbil Primary School	500,000			500,000		500,000
7.08 Bilbil Primary School	4,500,000			4,500,000		4,500,000
7.09 Biolo Primary School	2,400,000			2,400,000		2,400,000
7.010 Biolo Primary School	500,000			500,000		500,000
7.011 Boji Primary School	2,400,000			2,400,000		2,400,000
7.012 Boji Primary School	500,000			500,000		500,000
7.013 Boji Primary School	500,000			500,000		500,000
7.014 Bula Damaj Primary School	2,400,000			2,400,000		2,400,000
7.015 Bula Damaj Primary School	500,000			500,000		500,000
7.016 Bularig Primary School	4,800,000			4,800,000		4,800,000
7.017 Bularig Primary School	1,000,000			1,000,000		1,000,000
7.018 Bulto Banta Primary School	2,400,000			2,400,000		2,400,000
7.020 Bulto Banta Primary School	500,000			500,000		500,000
7.021 Duhush Primary School	2,400,000			2,400,000		2,400,000
7.022 Duhush Primary School	500,000			500,000		500,000
7.023 Gurujo Primary School	2,400,000			2,400,000		2,400,000

*BURA Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a) 2022-2023	Adjustments(b)		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 2022/2023	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
7.024 Gurujo Primary School	500,000			500,000		500,000
7.025 KBC Qote Primary School	2,400,000			2,400,000		2,400,000
7.026 KBC Qote Primary School	500,000			500,000		500,000
7.027 Kuriti Primary School	2,400,000			2,400,000		2,400,000
7.028 Kuriti Primary School	500,000			500,000		500,000
7.029 Maramtu Primary School	2,400,000			2,400,000		2,400,000
7.030 Maramtu Primary School	500,000			500,000		500,000
7.031 Meti Primary School	500,000			500,000		500,000
7.032 Ruko Primary School	2,400,000			2,400,000		2,400,000
7.033 Ruko Primary School	500,000			500,000		500,000
7.034 Sabukia Primary School			2,400,000	2,400,000		2,400,000
7.035 Taleo Primary School			2,400,000	2,400,000		2,400,000
Total	60,300,000	-	4,800,000	65,100,000	-	65,100,000
8.0 Secondary Schools Projects						-
8.01 Bangale Secondary School	6,000,000			6,000,000		6,000,000
Total	6,000,000	-	-	6,000,000	-	6,000,000
9.0 Tertiary institutions Projects				-		-
						-
Total	-		-	-	-	-
10.0 Security Projects				-		-

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	2022/2023	
10.01 Charidende Police Station	1,894,880			1,894,880		1,894,880
Total	1,894,880	-	-	1,894,880	-	1,894,880
11.0 Acquisition of assets				-		-
	-					
Total	-	-	-	-		-
12.0 Oversight Committee Expenses (itemize)				-		-
Constituency oversight committee allowances	1,040,000			1,040,000		1,040,000
Payment of other committee expenses	110,876		-	110,876	-	110,876
Payment of transport expenses	300,000		-	300,000	-	300,000
	-		-	-		
Total	1,450,876	-	-	1,450,876		1,450,876
12.0 Other payments				-		-
12.0 Strategic Plan	2,200,000			2,200,000	-	2,200,000
						-
Total	2,200,000	-	-	2,200,000	-	2,200,000
13.0 unallocated fund						

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	2022/2023	
Unapproved projects		164,000				-
AIA						-
PMC savings						
Total	-	164,000	-	-	-	-
	145,087,603	29,452,015	12,688,879	187,064,497	87,597,273	99,467,224

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury

XIII. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 8th June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

XIV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B 185023	7,000,000.00	
AIE NO. B 185317	6,000,000.00	
AIE NO. B 185569	15,000,000.00	
AIE NO. B 185854	5,000,000.00	
AIE NO. B 206306	12,000,000.00	
AIE NO. B 205695	12,000,000.00	
AIE NO. B 205534	18,000,000.00	
AIE NO. B 207774	15,000,000.00	
AIE NO. B140804		10,000,000.00
AIE NO. B140851		33,000,000.00
AIE NO. B105418		44,000,000.00
AIE NO. B105737		22,000,000.00
AIE NO. B154376		12,000,000.00
AIE NO. B128775		12,000,000.00
AIE NO. B154272		19,000,000.00
AIE NO. B132460		5,000,000.00
AIE NO. B140789		23,088,879.00
AIE NO. B126068		2,000,000.00
TOTAL	90,000,000	182,088,879

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2. Proceeds from Sale of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	89,000
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	89,000

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,594,476	1,517,209
BASIC WAGES-Casual Employees	898,000	402,000
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	789,879	215,645
Employer Contributions Compulsory national social security schemes	93,960	11,000
Total	3,376,315	2,145,855

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,218,000	1,608,000
Other committee expenses	2,935,600	4,015,520
Total	4,153,600	5,623,520

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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Water & Sewerage Charges	19,080	8,000
Utilities, supplies and services	-	0
Communication, supplies and services	9,450	598,200
Domestic travel and subsistence	933,000	750,399
Printing, advertising and information supplies & services	-	205,900
Rentals of produced assets	-	-
Training expenses	414,000	1,142,500
Hospitality supplies and services	-	125,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	240,000	91,700
Fuel, oil & lubricants	29,000	127,830
Other operating expenses	22,400	0
Bank Charges	23,429	34,622
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	50,800
Routine maintenance- other assets	-	-
Total	1,690,359	3,134,951

Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	-	83,905,984
Transfers To Secondary Schools (See Attached List)	-	42,483,896
Transfers To Tertiary Institutions (See Attached List)	-	6,779,225
Total	-	133,169,105

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	38,525,251.50	8,292,000
Bursary – tertiary institutions (see attached list)	32,280,251.50	11,331,400
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	32,688,736
Sports projects (see attached list)	-	2,730,000
Environment projects (see attached list)	-	5,854,638
Emergency projects (see attached list)	7,571,495.72	7,200,000
Roads projects (see attached list)	-	-
Total	78,376,999	68,096,774

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land		-
Acquisition Intangible Assets	-	-
Total	0	0

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Constituency oversight committee allowances	-	-
Payment of other committee expenses	-	-
Payment of transport expenses	-	-
	-	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
BURA DEO'S OFFICE TOILET		452,440
	-	452,440

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
	(30/6/2023)	(30/6/2022)
<i>Kenya Commercial Bank, Account No 1107773164., Garissa Branch (Main account)</i>	31,854,742	29,452,015
<i>Kenya Commercial Bank, account No., Garissa (Deposits account)</i>	-	-
Total	31,854,742	29,452,015
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	0	0
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		0	0	0

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

Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	(1st July 2022-1)	(1st July 2021-2)
	Kshs	Kshs
Bank accounts	29,452,015	59,896,779
Cash in hand	-	-
Imprest	-	-
Total	29,452,015	59,896,779
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	29,452,015	59,896,779

[Provide short appropriate explanations as necessary]

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16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

****** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D – A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-

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Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	1,325,260	2,506,596
Committee expense	3,440,868	-
Use of goods and services	468,497	912,998
Amounts due to other Government entities	71,100,000	32,955,923
Amounts due to other grants and other transfers	19,481,723	5,553,817
Acquisition of assets	-	-
Oversight Committee Expenses	1,450,876	-
Other Payments (<i>specify</i>)	2,200,000	47,560
Funds pending approval (AIA)		89,000
Un Allocated Fund	164,000	75,000
Total	99,631,225	42,140,895

18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	3,470,809	13,414,346
Total	3,470,809	13,414,346

XV. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	B	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees	Staff salaries & gratuities	1,325,260	2,506,596	
Committee Expenses		3,440,868		
Use of goods & services		468,497	912,998	
Amounts due to other Government entities				
Primary School Projects				
7.1 Meti primary School		2,400,000		
7.2 Bangale Primary School		4,500,000		
7.3 Bilbil Primary School		9,600,000		
7.4 Bilbil primary School		2,000,000		
7.5 Bilbil Primary School		500,000		
7.6 Bilbil Primary School		500,000		
7.7 Bilbil Primary School		500,000		
7.8 Bilbil Primary School		4,500,000		
7.9 Biole Primary School		2,400,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
7.10 Birole Primary School		500,000		
7.11 Boji Primary School		2,400,000		
7.12 Boji Primary School		500,000		
7.13 Boji Primary School		500,000		
7.14 Bula Damaj Primary School		2,400,000		
7.15 Bula Damaj Primary School		500,000		
7.16 Bularig Primary School		4,800,000		
7.17 Bularig Primary School		1,000,000		
7.18 Bulto Banta Primary School		2,400,000		
7.19 Bulto Banta Primary School		500,000		
7.20 Duhush Primary School		2,400,000		
7.21 Duhush Primary School		500,000		
7.22 Gurujo Primary School		2,400,000		
7.23 Gurujo Primary School		500,000		
7.24 KBC Qote Primary School		2,400,000		
7.25 KBC Qote Primary School		500,000		
7.26 Kuriti Primary School		2,400,000		
7.27 Kuriti Primary School		500,000		
7.28 Maramtu Primary School		2,400,000		
7.29 Maramtu Primary School		500,000		
7.30 Meti Primary School		500,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
7.31 Ruko Primary School		2,400,000		
7.32 Ruko Primary School		500,000		
7.33 Sabukia Primary School		2,400,000		
7.34 Taleo Primary School		2,400,000		
7.35 Bangale Secondary School		6,000,000		
Sub-Total		71,100,000	32,955,923	
Amounts due to other grants and other transfers				
3.0 Emergency		64,694		
4.0 Bursary and Social Security				
4.1 Secondary Schools		5,361,984		
4.2 Tertiary Institutions		669,534		
4.3 Secondary Schools		3,943,940		
4.4 Tertiary Institutions		3,944,940		
5.0 Sports		2,901,752		
6.0 Environment				
6.1 Gurujo Primary School		350,000		
6.2 Biolo Primary School		350,000		
10.0 Security Projects				
10.1 Charidende Police Station		1,894,879.72		
Sub-Total		19,481,723	5,555,817	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
11.0 Oversight Committee Expenses (itemize)				
Constituency oversight committee allowances		1,040,000		
Payment of other committee expenses		110,876		
Payment of transport expenses		300,000		
Sub-Total		1,450,876	0	
Others (<i>specify</i>)				
Strategic plan		2,200,000		
Bura District Education Office			47,560	
Sub-Total		2,200,000	45,560	
Funds pending approval(AIA)		-	89,000	
Un Allocated Fund		164,000	75,000	
Grand Total		99,631,225	42,140,895	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	3,770,550	-	-	3,770,550
Buildings and structures	8,025,000	-	-	8,025,000
Transport equipment	12,000,000	-	-	12,000,000
Office equipment, furniture and fittings	995,364	-	-	995,364
ICT Equipment, Software and Other ICT Assets	405,000	-	-	405,000
Other Machinery and Equipment	40,000	-	-	40,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	25,235,914			25,235,914

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

PMC	Bank	Account number	Bank Balance	
			Current FY 2022-2023 FY (Kshs)	Previous FY 2021-2022 (Kshs)
Fayya technical vocational college	KCB	1289401683	218,645.00	
Singwaya sec. school pmc ac cdf	KCB	1258185385	415,363.10	
Fayya girls sec school proj mgt-cdf	KCB	1256695440	745,141.98	1,630,896.98
Charidende secondary school	KCB	1279161647	545,165.00	1,027,908
Mororo mixed day secondary school	KCB	1153506181	80,332.25	
Abagala secondary school ng-cdf	KCB	1284969339	354,608.00	
Bilbil primary school cdf proj. acc	KCB	1292764236	640.00	
Godia primary school ng-cdf project	KCB	1293075930	44,740.00	
Shikaadabu primary school	KCB	1291179933	83,261.00	

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PMC	Bank	Account number	Bank Balance	
			Current FY 2022-2023 FY (Kshs)	Previous FY 2021-2022 (Kshs)
Bula sukele primary sch ngcdf acc	KCB	1291262091	64,071.65	
walesorea pri school ng-cdf project	KCB	1203357974	101,064.40	1,478,593.40
Lagbadana primary school ng-cdf	KCB	1292928999	111,462.00	
Dida primary school ng-cdf project	KCB	1212007557	34,983.60	
walestokocha ng-cdf chiefs office	KCB	1288838123	42,798.20	
Sala location ng-cdf committee ac	KCB	1289087369	171,238.00	
Charidende police station ng-cdf	KCB	1292924896	369,600.00	2,153,217
Bangale police station ng-cdf	KCB	1292929154	15,726.75	327,668.75
Asako police station ng-cdf account	KCB	1288775954	60,196.90	
Bura district education office	KCB	1293471690	11,771.00	
Huruma primary school	KCB	1280937890		1,456,065.45
Biole primary school	KCB	1296852857		2,337,280
Bulagosta primary school	KCB	1297552830		2,337,280
Madogo secondary school	KCB	1165139677		665,436.10

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PMC	Bank	Account number	Bank Balance	
			Current FY 2022-2023 FY (Kshs)	Previous FY 2021-2022 (Kshs)
Total			3,470,809	13,414,346



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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/NERO/AUD/TRC/1/(9)	Lack of Constituency Oversight Committee	Review of records revealed that Management had not established a Constituency Oversight Fund Committee as required by Section 53(1) of the National Government Constituency Development Fund Act, 2015, which provides that there is established a Constituency Oversight	Resolved.	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Committee for projects undertaken under this Act.</p> <p>In the circumstances, Management was in breach of the law.</p>		

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Name: Yusuf Dika
Fund Account Manager.