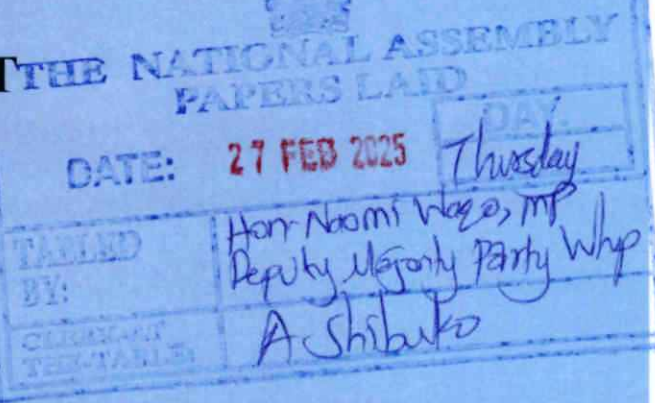


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND –  
WAJIR EAST CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2024**



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

WAJIR EAST CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2024

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

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*National Government Constituencies Development Fund (NGCDF)*  
*Wajir East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

**Fiduciary Management** - Members of Management directly entrusted with the entity's financial resources.

**Comparative Year**- Means the prior period.

## 2. Key Constituency Information and Management

### (a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

### Mandate

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

### **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 are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

#### (b) Key Management

The NGCDF Wajir East Constituency's 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 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	AbdisalanBillowAbdi
2.	National Sub-County Accountant	Rashid Ahmed Mohamed
3.	Chairman NGCDFC	Abdinoor Mohamed Rage
4.	Member NGCDFC	Jibril Omar Musa

#### (d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Wajir East Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

#### (e) NGCDF Wajir East Constituency Headquarters

P.O. Box 417-70200  
NGCDF Building  
Along Wajir-Mandera Road

**(f) NGCDF Wajir East Constituency Contacts**

Telephone: (254) 0708581358

E-mail: [ngcdfwajireast@ngcdf.go.ke](mailto:ngcdfwajireast@ngcdf.go.ke)

Website: [www.ngcdfwajireast@ngcdf.go.ke](http://www.ngcdfwajireast@ngcdf.go.ke)

**(g) NGCDF Wajir East Constituency Bankers**

Kenya Commercial Bank

P.O BOX 214 70200

Wajir, Kenya

**(h) Independent Auditor**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

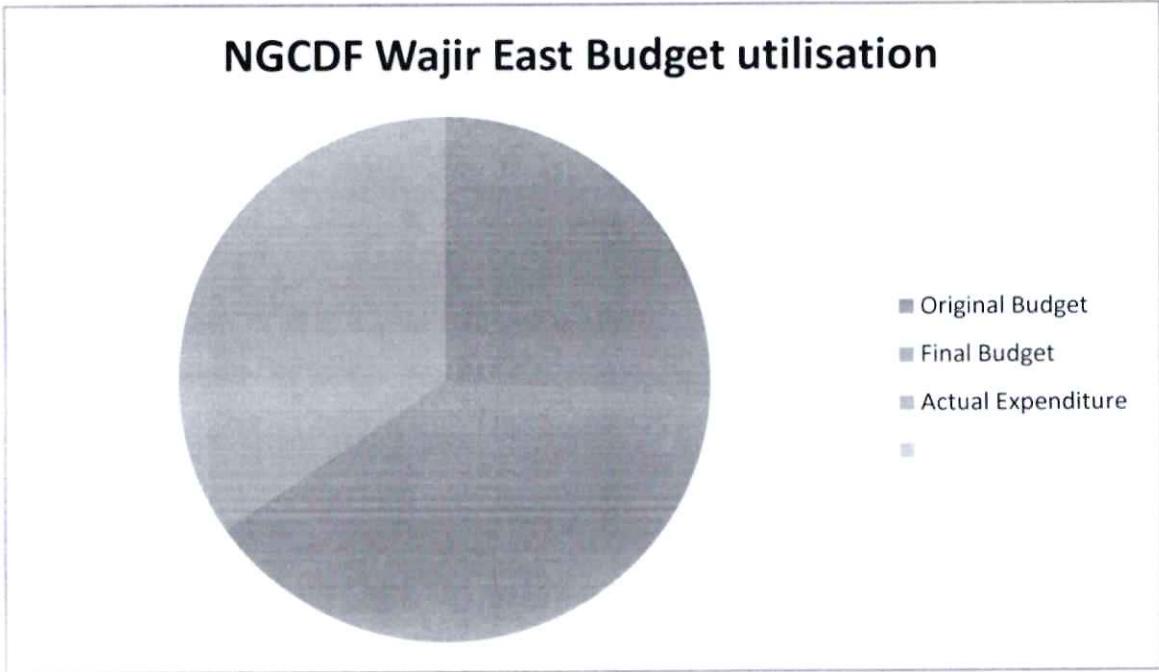
Nairobi, Kenya

3. NG-CDFC Chairman's Report.

- I.
- II. NGCDF WAJIR EAST CHAIRMAN- Abdinoor Mohamed Rage

The Wajir East NGCDFC Presents in its financial statements a summary of the budget performance against actual amounts for current year based on economic classification and programs. The NG-CDF Wajir East have improved Education and Security infrastructures of Wajir East Constituency. However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project including the covid-19 pandemic. Other issues that affected the project implementation process included the late disbursement of funds and time lapse to approval of projects. However, NG CDF Wajir East managed to perform satisfactorily in terms of ensuring development programs are undertaken despite the said challenges. Attached are pictorial representation and a bar graph of budget expenditure against actual comparable implemented status and the absorption rate per expenditure categorization as incurred through the financial year 2023/2024.

During the year under review NG CDF Wajir east was allocated **173,767,653.00**, the absorption rate stands at 82% of the funds allocated. The absorption rate was very high due to early disbursement within the expected period. However there were kshs **44,000,000** which were monies pending with NG CDF board for the Financial year 2023/2024.



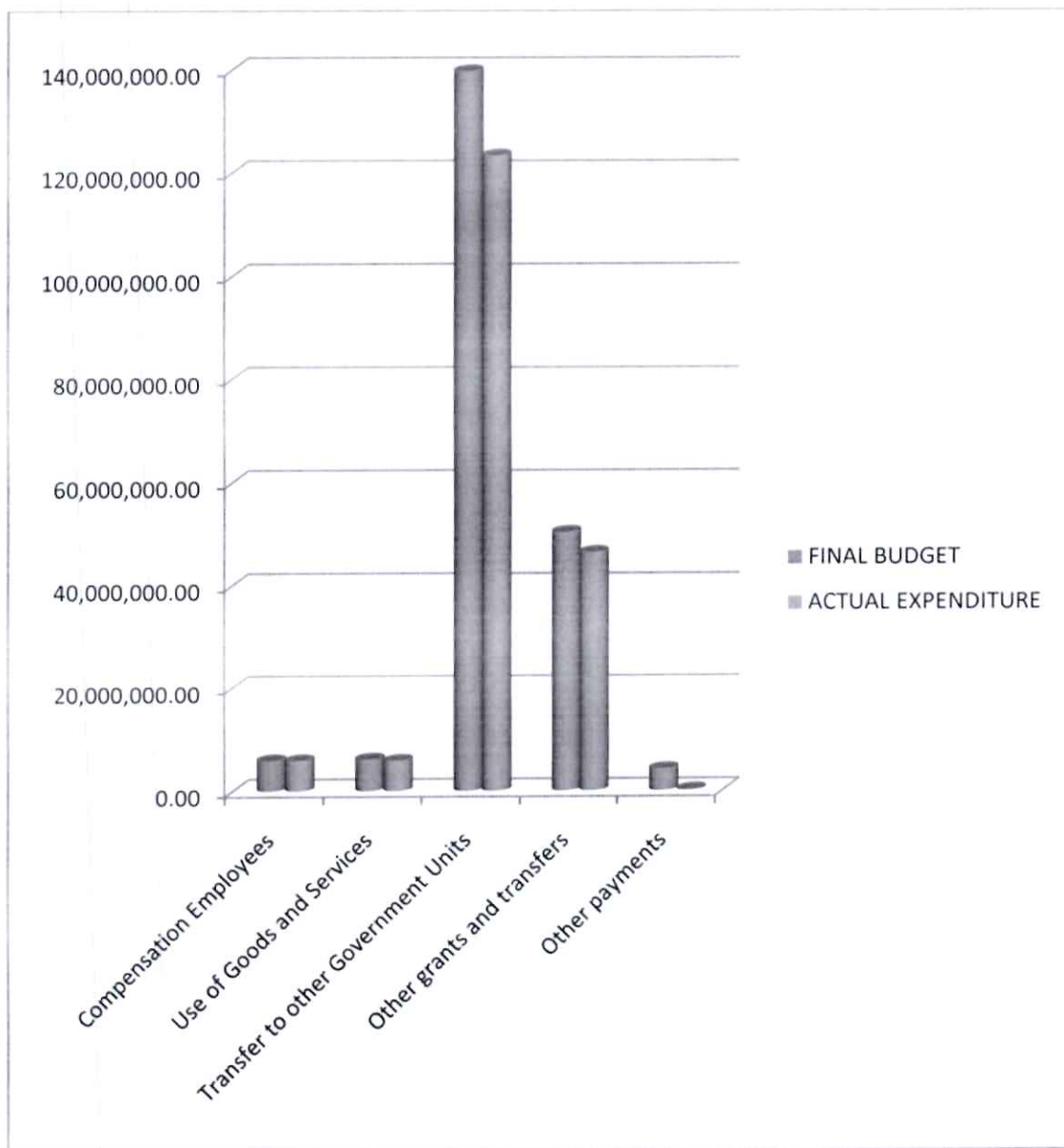
The pie chart demonstrates NGCDF Wajir East 82% absorption rate that was exemplary compared to the previous years. Original budget of kshs 173,767,653.00 . Total budget of kshs 252,007,295.55 inclusive of the previous years balances and Actual expenditure of kshs 207,595,066.04

NGCDF Wajir East allocated kshs 173,767,653.00 which all its projects were approved and funds were disbursed 75% for the financial year under review. The construction of the junior secondary schools 14 classrooms to under matching with the ministry still not implemented since the said funds is still missing with the board and the ministry respectively .The aforementioned infrastructure is very important and crucial to the schools owing to the huge number transitioning to junior Secondary School

The 75% disbursement lead to smooth implementation of projects for this financial year though there were pending balances with the NGCDF for the financial year under review.

The planting of trees and the environmental and climate change mitigation in the constituency has been implemented well with schools taking the initiatives ensuring the supplied are grown into full trees we have collabrtared with Kenya forest services to give advise and help to schools to ensure all the trees seedlings are protected in the nursery stage of growth

**NGCDF WAJIR EAST SECTOR UTILISATION RATE**

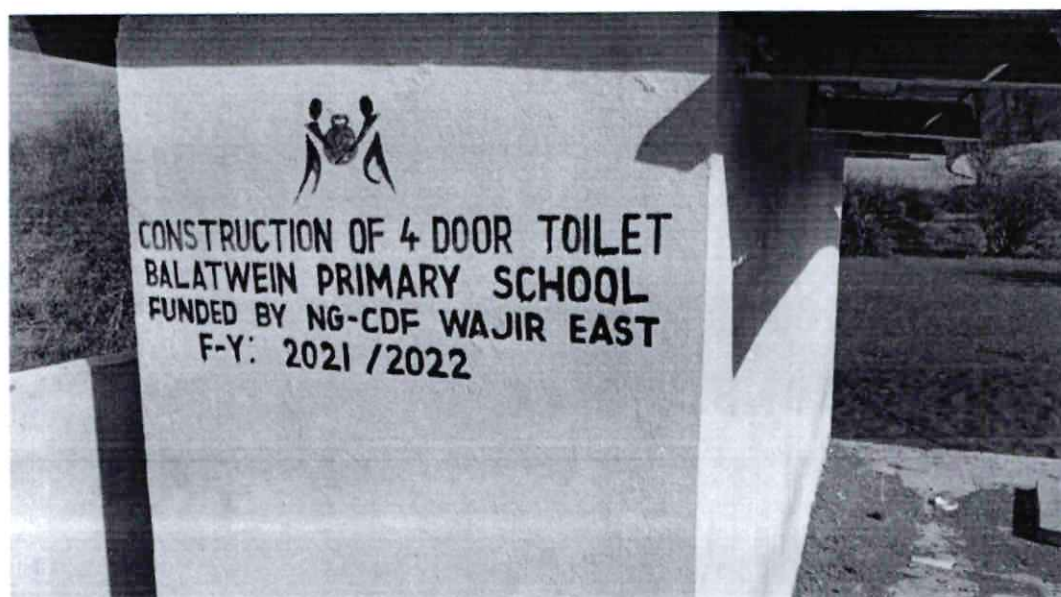


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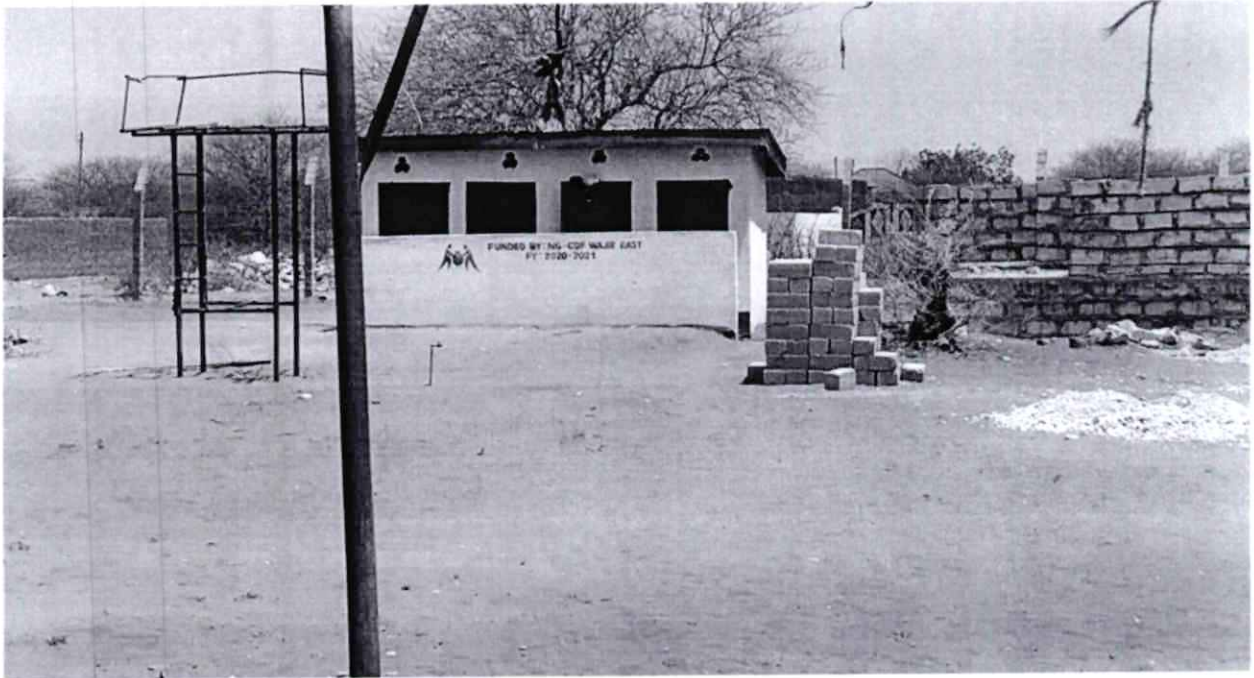
The bar chart above demonstrates the absorption rate of the various sectors .The total budget of each of the sector against the actual of expenditure of those sectors.

Below are images and projects pictorials of random NG CDF Wajir East Implemented during the financial year 2023/2024.



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*Abdinoor*

.....  
Name: Abdinoor Mohamed Rage  
Chairman NGCDF Committee

#### 4. Statement of Performance against Predetermined Objectives for FY2023/2024

##### 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 the *NGCDF Wajir East Constituency 2022-2027* plan are to:

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

##### Progress on the attainment of Strategic development objectives

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

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Sector	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i>	<i>In FY 2024 -we increased number of classrooms, dormitories, laboratories in Furahagirls,shublow sec schools,arabkheyrams Secondary School ,Senior chief adano .junction primary School and ahmedliban secondary school.</i>
Sector	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms increased from 240 to 290 Number of laboratories increased from 6 to 9 Number of dormitories increased from 14 to 17 Number of administration blocks increased from 13 to 15
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of police lines increased from 4 to 8 Number of Fencing of stations increased from 4 to 6

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Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 20 to 70
Environment	Improve the environment and natural habitat of the constituency.	Increase in the supply of three seedlings to various schools, security offices. Supply and installation of energy saving jikos. Supply of Water tanks and gutters to primary schools for water harvesting.	The numbers of tree seedlings supplied and planted . The numbers of energy saving jikos supplied and installed . The number of Water tanks supplied and garters installed.	The numbers of trees planted and enegy saving jikos supplied increased .The number of rain water harvesting facilities increased.
Emergency	Improve emergency interventions in the constituency	Increased number of emergency interventions such as renovations of blown off roofs, frequent water trucking to public schools.	The number of emergency interventions.	Increased water trucking and repairs of blown off roofs in public schools

## **5. Governance Statement**

### **Introduction**

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

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

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

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

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

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

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

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

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

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

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

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

1952 Kenya Subsidiary Legislation, 2016

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

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

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

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

In Wajir east

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

The gazetted members are appointed in accordance with the NGCDF Act 2015. They comprise of two female members one of whom must be a youth at the time of appointment and two male members one of whom must be a youth at the time of appointment and one member who is a person living with disabilities and two nominees of the Constituency office. Five members are selected by a selection panel chaired by the Deputy County Commissioner or his nominee and the Officer of the board is the secretary. The Officer of the board invites applications from persons who qualify for appointment within fourteen of the first meeting of the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and regional balance, the officer of

the board submits the five qualified applicants to the board for appointment. The board coopts one person to ensure equity in representation in the committee. Through the national assembly the constituency office nominates two persons of either gender to and forward he names to the officer of the board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent gazette.

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

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

In Wajir east constituency, the selection panel invited interested and qualified members of the public for appointment to the NG-CDF committee.

#### **Appointment of NGCDFC Members**

##### **The selection Panel**

The selection panel was appointed in the month of September 2022. This constituted four members as follows;

SNO	NAME	DESIGNATION
1	Hillary Koech	Chairman
2	Abdisalan Billow	Secretary

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3	Yussuf Abdi Gedi	Member
4	Meymuna Mohamed	Member

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

NO	NAME	NATIONAL ID NUMBER	MOBILE NUMBER	CATEGORY	WARD
1	Abdinoor Mohamed Rage	24296552	0722409018	Male Adult	Township Ward
2	Jamal Ahmed Salim	24352568	0722112547	Male Youth	Khorofhara Ward
3	Surera Ali Mohamed	29645940	0722420519	Female Adult	Waberi Ward
4	Bishara Abdullahi	32371890	0721926178	Female youth	Barwaqo Ward

**Nominee of the body representing persons with disability**

NO	NAME	NATIONAL ID NUMBER	MOBILE NUMBER	CATEGORY	WARD
1	Daud Omar Mohamed	2512599		Representing person with disability	Khorofharar Ward

**Nominee of the constituency Office**

NO	NAME	NATIONAL ID NUMBER	MOBILE NUMBER
1	Jibril omar Musa	27094222	0726403259
2	Sharifa Hajj Muhuned	30616170	0723164858

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

S/N	Name	Gender	Ward
1.	Ibrahim Jimaale Abdi	male	Barwaqo Ward

The appointed committee members were gazetted through Gazette volume number 254 29-11-2022 on 29<sup>th</sup> November 2022.

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

The continuing committee held its first meeting on 13<sup>st</sup> December 2023 and they following were elected as Chairperson and secretary

Sno.	Name	Position
1	Abdinnor Mohamed Rage	Chairperson
2	Jibril Omar Musa	Secretary
3	Bishara Abdullahi Abdi	Member
4	Jamal Ahmed Salim	Member
5	Surera Ali Mohamed	Member
6	Daud Omar Mohamed	Member
7	Shaarifa Haji Mohamed	Member
8	Ibrahim Jimaale Abdi	Member
9	Abdisalan Billow Abdi	FAM
10	Hillary Koech	DCC

#### Removal of NG-CDFC Members

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

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

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

#### **Roles and functions of NG-CDFC**

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

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

#### **Training of NG-CDFC Members**

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In the financial year 2023/2024 the NGCDF Board is organizing training of NG-CDFC members to be held sometimes in late July 2024, but it also organized a capacity building exercise for the Fund Account Manager, Chairman and Secretary in Mombasa from 19<sup>th</sup> to 25<sup>th</sup> May 2024. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Wajir East Constituency.

**Number of meetings held**

Section 43(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than 24 meetings in the same financial year, including sub-committee meetings.

During the financial year 2023/2024 the NG-CDFC Wajir East held 11 meetings as illustrated below;

**Schedule of meetings held during the FY 2023/2024**

S. N	NG-CDFC MEMBERS	COMMITTEE	13/1 2/23	14/12 /23	06/01/ 24	15/02 /24	01/03 /24	14/03/ 24	30/03 /24	11/04 /24	18/05 /2024	02/06 /2024	20/06 /2024
1	Abdinnor Mohamed Chairman	Rage -	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Jibril Omar Musa	-Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Bishara Abdullahi Abdi	-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Jamal Ahmed Salim	-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Surera Ali Mohamed	-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Daud Omar Mohamed	-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Shaarifa Haji Member	Mohamed -	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Ibrahim Jimaale Abdi	-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓



**Ethics & conduct**

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

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

During the financial year 2023/2024 members of NGCDFC Wajir East adhered to the above ethical issues.

**Members' remuneration**

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of ksh7, 000 per meeting and all other members an allowance of ksh.5,000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

**Disclose policy on conflict of interest**

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2023/2024 no member of NGCDFC Wajir East contravened conflict of interest policy.

**Risk management**

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

Some of the risk mitigation strategies that NGCDFC Wajir East has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF Act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement

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plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

## 6. Environmental and Sustainability Reporting

Wajir east- NGCDF exist 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 the 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 Wajir East NGCDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Wajir East Constituency's 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 tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

## **2. Environmental performance**

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

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Wajir East 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. Wajir East 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-**

NGCDF Wajir East Constituency is committed to fair and ethical market practices.

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:

- 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-

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

### **Public Participation in Project Identification and Implementation and Monitoring**

Wajir East Constituency 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.

Wajir East Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....  
Name: Abdisalan Billow Abdi  
Fund Account Manager.

## 7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-wajireast 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, 2024. 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-Wajir East 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, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Wajir East 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.

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The Accounting Officer in charge of the NGCDF Wajir East 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 form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF-Wajir East Constituency financial statements were approved and signed by the Accounting Officer on 30/9/ 2024.



.....  
Name: Abdinoor Mohamed Rage  
Chairman – NGCDF Committee



.....  
Name: Abdisalan Billow Abdi  
Fund Account Manager

# REPUBLIC OF KENYA

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*Enhancing Accountability*

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WAJIR EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024**

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### **PREAMBLE**

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

- A. Report on 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 the 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 the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 - Wajir East Constituency set out on pages 1 to 56,

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*Report of the Auditor-General on National Government Constituencies Development Fund – Wajir East Constituency for the year ended 30 June, 2024*

which comprise the statement of assets and liabilities as at 30 June and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government constituencies Development Fund - Wajir East Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unsupported Fixed Asset Balance**

Annex 4 to the financial statements reflects a summary of fixed assets register with a fixed asset historical cost balance of Kshs.24,799,651 as at 30 June, 2024. During the year under review, Management procured furniture and fittings and also paid for the construction of office block, toilet block and two (2) elevated steel tanks at the Fund's office all amounting to Kshs.7,800,000. However, the fixed asset register provided for audit was not updated to include the assets. The summary of fixed asset register included buildings and structures with an historical cost of Kshs.14,000,000. However, Management did not disclose cost of the land. In addition, ownership documents for the land were not provided.

In the circumstance, the accuracy, completeness and ownership of fixed assets balance of Kshs.24,799,651 could not be confirmed.

#### **2. Failure to Maintain Project Management Committee (PMC) Records**

Annex 5 to the financial statements reflects Project Management Committee bank balance of Kshs.1,835,352 as at 30 June, 2024. However, Management provided bank statements supporting a balance of Kshs.975,911 resulting in an unsupported balance of Kshs.859,441. Further, Management did not provide cashbooks, certificate of bank balances, reconciliations and other relevant records to support the closing PMC bank balances.

In the circumstance, the accuracy of the Project Management Committee bank balance of Kshs.1,835,352 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Wajir East Constituency Management in accordance with ISSAI 130 on the 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.252,007,296 and Kshs.208,239,643 respectively resulting in an underfunding of Kshs.44,412,230 or 18% of the budget. Similarly, the Fund spent Kshs.208,233,197 against actual receipts of Kshs.208,239,643 resulting in 100% absorption.

The under-funding 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 that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

## **Other Matter**

### **1. Project Implementation Status Report**

During the year under review, the Fund had budgeted to implement ninety-seven (97) projects with a total allocation of Kshs.181,372,510. However, seventy-eight (78) projects costing Kshs.142,636,367 were completed while nineteen (19) projects with a budget of Kshs.41,947,865 were not implemented.

The delay in completing projects may have impacted negatively on service delivery to the residents of Wajir East Constituency.

### **2. Unresolved Prior Year Issues**

In the audit report of the previous year, various issues were raised under the report on the Financial Statement, Lawfulness and Effectiveness in Use of Public Resources and Report of Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for the

failure to resolve them. In addition, all the prior year issues were not disclosed under Progress on Follow up of Auditor Recommendations section of the financial statements.

Management was therefore in breach of the law.

### **Other Information**

The Management is responsible for the other information set out on page iii to xvi which comprise of Key Constituency Information and Management, National Government constituencies Development Fund Committee Chairman's Report, Statement of Performance against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management's Responsibilities. The other information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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 the 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**

#### **Failure to Prepare Project Implementation Status Report**

During the year under review, the Fund transferred Kshs.65,707,038, Kshs. 52,936,299 and Kshs. 6,847,483 to project management committees of primary schools, secondary schools and security respectively for implementation of various project. However, the Project Implementation Status Report was not provided to confirm the status of each project. This was contrary to Regulation 8(2)(h) of the National Government Constituencies Development Fund Regulations, 2016 which provides that the chairperson of a Constituency Committee shall co-ordinate the compilation of project status reports every six months.

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

The audit was conducted in accordance with ISSAIs 3000 and 4000. The standards require 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 comply 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 ISSAIs 2315 and 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 the 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 governance.

In preparing the financial statements, Management is responsible for assessing the Fund's, ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

The Management is 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**18 December, 2024**

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9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	204,668,110	87,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>204,668,110</b>	<b>87,000,000</b>
<b>Payments</b>			
Compensation of Employees	4	5,761,346.00	5,908,160.00
Committee expenses	5	1,054,000.00	1,040,000.00
Use of Goods and Services	6	3,842,468.52	3,811,937.00
Transfers to Other Government Units	7	119,281,467.52	21,220,000.00
Other Grants and Transfers	8	68,940,767.00	41,636,199.00
Acquisition of Assets	9	7,800,000.00	8,038,338.00
Constituency oversight committee	10	-	951,983.00
Other Payments	11	1,553,148.00	2,000,000.00
<b>Total Payments</b>		<b>208,233,197</b>	<b>84,606,617.00</b>
<b>Surplus/(Deficit)</b>		<b>(3,565,087)</b>	<b>2,393,383.00</b>

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 30/9/2024 and signed by:





Chairman NG-CDF  
Committee

Name: *Abduinoor Mohamed Rage*

Fund Accountant Manager

Name: *Abdesalan Billaw Abdi*

National Sub-County  
Accountant

Name:  
ICPAK M/No: *17483*

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10 .Statementof Assets and Liabilities as at 30th 30th June 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalentents</b>			
Bank Balances	11A	6,446	3,571,533
Cash Balances	11B	-	-
<b>Total Cash and Cash Equivalentents</b>		6,446	3,571,533
<b>Accounts Receivable</b>			
Outstanding Imprests	12		
<b>Total Financial Assets (A)</b>		6,446	3,571,533
<b>Financial Liabilities</b>			
<b>Accounts Payable</b>			
Retention	13	-	-
Gratuity	14	-	-
<b>Total Financial Liabilities (B)</b>			
<b>Net Financial Assets (A-B)</b>		6,446	3,571,533
<b>Represented By</b>			
Fund Balance B/Fwd	15	3,571,533	1,178,150
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		(3,565,087)	2,393,383
<b>Net Financial Position</b>		6,446	3,571,533

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 30/9/2024 and signed by:

.....  
Chairman NG-CDF  
Committee  
Name:Abdinoor Mohamed  
Rage

.....  
Fund Accountant Manager  
Name:Abdisalan Billow Abdi

.....  
National Sub-County  
Accountant  
Name: Rashid Ahmed  
Mohamed  
ICPAK M/No: 17483

11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023/2024	2022/2023
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	204,668,110	87,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>204,668,110</b>	<b>87,000,000</b>
<b>Payments</b>			
Compensation of Employees	4	5,761,346	5,908,160
Committee Expenses	5	1,054,000	1,040,000
Use of Goods and Services	6	3,842,469	3,811,937
Transfers to Other Government Units	7	119,281,468	21,220,000
Other Grants and Transfers	8	68,940,767	41,636,199
Other Payments	10	1,553,148	2,951,983
<b>Total Payments</b>		<b>200,433,197</b>	<b>76,568,279</b>
<b>Total Receipts Less Total Payments</b>			
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>4,234,913</b>	<b>10,431,721</b>
<b>Cashflow From Investing Activities</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(7,800,000)	(8,038,338)
<b>Net Cash Flows from Investing Activities</b>		<b>(7,800,000)</b>	<b>(8,038,338)</b>
<b>Net Increase in Cash &amp; Cash Equivalents</b>		<b>(3,565,087)</b>	<b>2,393,383</b>
Cash & Cash Equivalent at Start of the Year	11	3,571,532	1,178,149
Cash & Cash Equivalent at End of the Year	11	6,446	3,571,532

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**11. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2024**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023/2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023/2024	2023/2024		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	173,767,653.00	3,571,533	74,668,109.55	252,007,295.55	208,239,643	43,767,652.55	82.6%
Proceeds From Sale of Assets				-	-	-	
Other Receipts				-	-	-	
<b>Totals</b>	<b>173,767,653.00</b>	<b>3,571,533.00</b>	<b>74,668,109.55</b>	<b>252,007,295.55</b>	<b>208,239,643</b>	<b>43,767,652.55</b>	<b>82.6%</b>
Payments							
Compensation of Employees	8,808,318.00	864,379	-	9,672,697.00	5,761,346.00	3,911,351.00	59.6%
Committee Expenses	3,064,000.00	-	-	3,064,000.00	1,054,000.00	2,010,000.00	34.4%
Use of Goods and Services	3,279,379.00	2,707,154	-	5,986,533.00	3,842,468.52	2,144,064.48	64.2%
Transfers to Other Government Units	76,447,865.00	-	67,324,961.55	143,772,826.55	119,281,467.52	24,491,359.03	83%
Other Grants and Transfers	70,168,091.00	-	4,990,000.00	75,158,091.00	68,940,767.00	6,217,324.00	91.7%

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**Wajir East Constituency**  
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Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023/2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023/2024	2023/2024		
<b>Receipts</b>							
Acquisition of Assets	7,000,000.00	-	800,000.00	7,800,000.00	7,800,000.00	-	100.0%
Other Payments	5,000,000.00	-	1,553,148.00	6,553,148.00	1,553,148.00	5,000,000.00	23.7%
Funds Pending Approval**				-			
<b>Totals</b>	<b>173,767,653.00</b>	<b>3,571,533.00</b>	<b>74,668,109.55</b>	<b>252,007,295.55</b>	<b>208,233,197.04</b>	<b>43,774,098.51</b>	<b>82.6%</b>

**Explanatory Notes.**

*The under utilisation is due to previous year balance and the late disbursement of funds.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	43,774,099
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2024	43,767,652.55
	6,446.45
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 <sup>th</sup> June 2024	6,446.45

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**12. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2024**

Programme/Sub-programme	Original Budget			Final Budget	Actual on	Budget utilization
					comparable basis	
		Adjustments			comparable basis	difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	8,808,318	864,379	-	9,672,697	5,761,346	3,911,351
1.2 Committee allowances	564,000	460,253	-	1,024,253	1,054,000	(29,747)
1.3 Use of goods and services	660,108	-	-	660,108	678,716	(18,608)
<b>Sub-total</b>	<b>10,032,426</b>	<b>1,324,632</b>	<b>-</b>	<b>11,357,058</b>	<b>7,494,062</b>	<b>3,862,996</b>
<b>2.0 Monitoring and evaluation</b>						-
2.1 Capacity building						

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	2,500,000	217,057	-	2,717,057	1,860,000	857,057
2.2 Committee allowances	-	-	-	-	-	-
2.3 Use of goods and services	2,619,271	-	-	2,619,271	1,288,271	1,331,000
<b>Sub-total</b>	<b>5,119,271</b>	<b>217,057</b>	<b>-</b>	<b>5,336,328</b>	<b>3,148,271</b>	<b>2,188,057</b>
3.0 Oversight Committee Expenses (itemize )						-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4.0 Emergency	8,768,091	-	-	8,768,091		
4.1 Primary Schools		-	-		5,785,000	
4.2 Secondary schools		-	-		2,930,000	
<b>Sub-total</b>	<b>8,768,091</b>	<b>-</b>	<b>-</b>	<b>8,768,091</b>	<b>8,715,000</b>	<b>53,091</b>
5.0 Bursary and Social Security						-
5.1 Secondary Schools	20,000,000		-	20,000,000	20,000,000	-
5.2 Tertiary Institutions	28,800,000		-	28,800,000	28,788,284	11,716
5.3 Social Security	2,400,000		-	2,400,000		2,400,000
<b>Sub-total</b>	<b>51,200,000</b>		<b>-</b>	<b>51,200,000</b>	<b>48,788,284</b>	<b>2,411,716</b>
6.0 Sports						

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						-
6. 1 Wajir East sports Tournamane PMC	-	1,000,000	-	1,000,000	1,000,000	-
<b>7.0 Environment</b>						-
7.1 Ahmed Liban Secondary School	-	600,000	-	600,000		600,000
7.2 Senior Chief Adano Girls Sec Sch	-	110,000	-	110,000	110,000	-
7.3 Wajir High School	-	319,844	-	319,844	-	319,844
7.4 Wajir school for the deaf-2no. Energy saving jikos 24	1,450,000			1,450,000	1,450,000	-
7.5 Arbakheyrasma primary school-500no. Tree seedlings	100,000			100,000	100,000	-
7.6 Catholic primary school-500no. Tree seedlings	100,000			100,000	100,000	-
7.7 Furaha Girls secondary school - 500no. Mature seedling	100,000			100,000	100,000	-
7.8 Got ade primary school-500no. Mature seedlings	100,000			100,000	100,000	-
7.9 Junction primary school- 500no. Mature seedlings	100,000			100,000	100,000	-
7.10 Sabunley						

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secondary school- 500no. Mature seedlings	100,000			100,000	100,000	-
7.11 Shublow secondary school- 500no. Mature seedlings	100,000			100,000	100,000	-
7.12 Township primary school-500no. Mature seedlings	100,000			100,000	100,000	-
7.13 Ahmed Liban Secondary School- energy saving jikos 23/24	1,450,000			1,450,000	1,230,000	220,000
<b>Sub-total</b>	<b>3,700,000</b>	<b>1,029,844</b>	<b>-</b>	<b>4,729,844</b>	<b>3,590,000</b>	<b>1,139,844</b>
<b>8.0 Primary Schools Projects</b>						
<b>(List all the Projects)</b>						
7.1 Afarshanle Primary School	-	-	1,400,000	1,400,000	1,330,000	70,000
7.3 Arbakheyramsa Primary School	-	-	1,400,000	1,400,000	1,330,000	70,000
7.4 Bahati Primary School	-	-	2,000,000	2,000,000	1,900,000	100,000
8.2 Junction Primary School	-	-	900,000	900,000	855,000	45,000
8.3 Junction Primary School	-	-	140,000	140,000	-	140,000
8.7 Lambib Primary School	-	-	900,000	900,000	855,000	45,000

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8.8 Qahira Primary School	-	-	2,000,000	2,000,000	1,900,000	100,000
8.9 Rahma Primary School	-	-	2,000,000	2,000,000	1,900,000	100,000
9.0 Salama Primary School	-	-	2,000,000	2,000,000	1,900,000	100,000
9.1 Sitawario Primary School	-	-	900,000	900,000	855,000	45,000
9.2 Volunteer Primary School	-	-	2,000,000	2,000,000	1,900,000	100,000
9.3 Wajir bor Primary School	-	-	1,400,000	1,400,000	1,330,000	70,000
9.4 ICF Primary School	-	-	90,000	90,000	90,000	-
9.5 Kafarsa Primary School	-	-	90,000	90,000	90,000	-
9.6 Kalkaja Primary School	-	-	170,000	170,000	170,000	-
9.7 Gumerey Primary School	-	-	1,600,000	1,600,000	1,600,000	-
9.8 Ahmed Liban Primary School	-	-	200,000	200,000	200,000	-
9.8 Hanadaki Primary School	-	-	900,077	900,077	900,000	77
9.9 Catholic Primary School	-	-	100,000	100,000	100,000	-
10.0 Waberi Primary School	-	-	90,000	90,000	90,000	-
10.1 Halanle Primary School	-	-	398,000	398,000	260,667	137,333
10.2 Lambib Primary						

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School	-	-	70,000	70,000	70,000	-
10.3 Catholic Primary School	-	-	120,000	120,000	120,000	-
10.4 Khorofharar Primary School	-	-	280,000	280,000	280,000	-
10.5 Khorofharar Primary School	-	-	800,000	800,000	800,000	-
10.7 Afarshanle Primary School	-	-	1,800,000	1,800,000	1,710,000	90,000
Sitawario Primary School PMC	-	-	1,600,000	1,600,000	1,600,000	-
Hothan Primary School PMC	-	-	1,100,000	1,100,000	1,100,000	-
Furaha Primary School PMC	-	-	2,100,000	2,100,000	2,100,000	-
Got Ade Primary School PMC	-	-	1,500,000	1,500,000	1,500,000	-
Got Ade Primary School PMC	-	-	2,000,000	2,000,000	2,000,000	-
Salama Primary School PMC	-	-	900,000	900,000	900,000	-
Gumurey Primary School PMC	-	-	1,600,000	1,600,000	1,600,000	-
Wagberi Primary School PMC	-	-	1,000,000	1,000,000	1,000,000	-
Arfashanle Primary School PMC	-	-	1,800,000	1,800,000	1,800,000	-
ElbayPriimary School PMC	-	-	1,800,000	1,800,000	1,800,000	-
BojiGaras Primary School PMC	-	-	1,800,000	1,800,000	1,800,000	-

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Catholic Primary School PMC	-	-	90,000	90,000	90,000	-
Furaha Primary School PMC	-	-	100,000	100,000	100,000	-
Qahira Primary School PMC	-	-	90,000	90,000	90,000	-
Riba Primary School PMC	-	-	215,000	215,000	215,000	-
Catholic Primary School PMC	-	-	141,371	141,371	141,371	-
Township Primar School PMC	2,000,000	-	-	2,000,000	-	2,000,000
Furaha Primary School PMC	700,000	-	-	700,000	665,000	35,000
Wajir Full Primary School	2,000,000	-	-	2,000,000	1,900,000	100,000
wajir school for the deaf	2,000,000	-	-	2,000,000	1,900,000	100,000
Furaha Primary School PMC	2,000,000	-	-	2,000,000	1,900,000	100,000
Kalakcha Primary School PMC	3,500,000	-	-	3,500,000	3,325,000	175,000
Jogbaru Primary School PMC	700,000	-	-	700,000	665,000	35,000
Jogbaru Primary School PMC	1,800,000	-	-	1,800,000	1,710,000	90,000
Wajir girls primary school PMC	2,000,000	-	-	2,000,000	1,900,000	100,000
Ahmedliban Primary School PMC	2,000,000	-	-	2,000,000	1,900,000	100,000
Ahmedliban Primary						

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School PMC	900,000	-	-	900,000	855,000	855,000
Riiba Primary School PMC	2,000,000	-	-	2,000,000	1,900,000	100,000
Qarsa Primary School PMC	2,000,000	-	-	2,000,000	1,900,000	100,000
Junction Primary School PMC	900,000	-	-	900,000	855,000	45,000
Junction Primary School PMC	2,000,000	-	-	2,000,000	1,900,000	100,000
Junction Primary School PMC	350,000	-	-	350,000	350,000	-
Eli Primary School PMC	1,800,000	-	-	1,800,000	1,710,000	90,000
Waberi Primary School PMC	2,000,000	-	-	2,000,000	-	2,000,000
Gumarey Primary School PMC	1,800,000	-	-	1,800,000	-	1,800,000
8.60 Furaha Junior Sec sch PMC	2,049,695	-	-	2,049,695	-	2,049,695
8.61 Got ade primary School PMC	2,049,695	-	-	2,049,695	-	2,049,695
8.62 ICF primary School PMC	2,049,695	-	-	2,049,695	-	2,049,695
8.63 Halane primary sch PMC	2,049,695	-	-	2,049,695	-	2,049,695
8.64 Jogbaru primary School PMC	2,049,695	-	-	2,049,695	-	2,049,695
8.65 Volunteer primary sch PMC	2,049,695	-	-	2,049,695	-	2,049,695
8.66 Catholic primary School PMC	2,049,695	-	-	2,049,695	-	2,049,695

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Sub-total	46,797,865	-	41,584,448	88,382,313	65,707,038	22,675,275
9.0 Secondary Schools Projects (List all the Projects)						
8.1 ArbakheyramsaBoys Sec School	-	-	2,000,000	2,000,000	1,900,000	100,000
8.2 ArbakheyramsaBoys Sec School	-	-	2,400,000	2,400,000	2,400,000	-
8.3 ArbakheyramsaBoys Sec School	-	-	350,000	350,000	350,000	-
8.7 Furaha Girls Secondary School	-	-	350,000	350,000	350,000	-
8.8 Khorofharar Secondary School	-	-	2,000,000	2,000,000	2,000,000	-
9.1 Senior Chief Adano girls Sec School	-	-	700,000	700,000	700,000	-
9.2 Makaror Secondary School	-	-	2,000,000	2,000,000	2,000,000	-
9.3 Shalatey Secondary School	-	-	2,000,000	2,000,000	2,000,000	-
9.4 Hon D.M Girls Secondary School	-	-	120,000	120,000	120,000	-
9.5 Chief Adano Girls Secondary School	-	-	120,000	120,000	120,000	-
9.6 Khorofharar Secondary School	-	-	100,000	100,000	100,000	-
9.7 Riba Girls Secondary School	-	-	800,000	800,000	800,000	-
9.8 Riba Girls						

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Secondary School	-	-	1,800,470	1,800,470	1,800,000	470
10.0 Waberi Girls Secondary School	-	-	240,000	240,000	240,000	-
10.1 Waberi Mixed Day Secondary School	-	-	125,000	125,000	125,000	-
10.2 Wajir bor Secondary School	-	-	1,060,720	1,060,720	628,882	431,838
10.3 Furaha Girls Secondary School	-	-	100,000	100,000	100,000	-
10.4 Hon D.M Secondary School	-	-	1,800,000	1,800,000	1,800,000	-
10.5 Khorofharar Secondary School	-	-	974,324	974,324		
9.27 Wajir girls sec PMC	1,800,000	-	-	1,800,000	1,800,000	-
9.27 Wajir girls sec PMC	1,800,000	-	-	1,800,000	1,800,000	-
9.29 Sabunley sec - renovate 80no capacity dorm 23/24	2,500,000	-	-	2,500,000	2,500,000	-
9.30 Wagberigirls sech construct 2no. Class 23/24	2,000,000	-	-	2,000,000	2,000,000	-
9.32 Furaha girls sec supply laboratory equip 23/24	2,000,000	-	-	2,000,000	2,000,000	-
9.33 Furaha girl sec-construct & supply furniture & fittings 23/24	2,500,000	-	-	2,500,000	2,500,000	-
9.34 Furaha Girls sec						

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2no. Class 23/24	2,000,000	-	-	2,000,000	1,900,000	100,000
9.35 Hon DM Amin girls -supply lab equipment 23/24	2,000,000	-	-	2,000,000	2,000,000	-
9.36 Senior chief Adano girls construct 45no capacity lab 23/24	4,000,000	-	-	4,000,000	3,811,035	188,965
9.37 Ahmed liban seco supplu lab equip 23/24	2,000,000	-	-	2,000,000	1,900,000	100,000
9.38 Arbaqeramsoboy sec 50no. Chairs &chambers 23/24	350,000	-	-	350,000	350,000	-
9.39 Arbaqeramsoboy sec -construct 100m3 underground water tank 23/24	1,500,000	-	-	1,500,000	1,429,138	70,862
9.40 Arbaqeramsoboy sec construct 4no. Door toilet 23/24	1,800,000	-	-	1,800,000	1,714,966	85,034
9.41 Wagberi mixed sec supply lab equipment 23/24	2,000,000	-	-	2,000,000	1,913,794	86,206
Shuublow Mixed Day Secondary School PMC			4,000,000	4,000,000	3,811,035	188,965
Shuublow Mixed Day Secondary School PMC			2,700,000	2,700,000	2,572,449	127,551
9.42 Khorofharar sec 2no. Staff quarter 23/24	1,400,000	-	-	1,400,000	1,400,000	-
<b>Sub-total</b>						

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	29,650,000		25,740,514	55,390,514	52,936,299	1,479,891
10.0 Tertiary institutions Projects (List all the Projects)						
Sub-total	-	-	-	-	-	-
11.0 Security Projects						
11.1 Khorofharar Police Post	-	-	2,000,000	2,000,000	2,000,000	-
11.2 Lambib Chiefs Office	-	-	1,400,000	1,400,000	1,400,000	-
11.3 Khorofharar Chiefs office	-	-	1,200,000	1,200,000	1,200,000	-
11.4 Riba Chiefs Office	-	-	200,000	200,000	200,000	-
11.5 Khorofharar DCC Office	-	-	190,000	190,000	190,000	-
11.6 Riba police post - 2no. Door toilet 23/24	900,000	-	-	900,000	857,483	42,517
11.7 Khorofharar police post -wiring & installation of solar 23/24	1,000,000	-	-	1,000,000	1,000,000	-
11.8 Jogbaru location chiefs office construct 3no. Rooms 23/24	2,100,000	-	-	2,100,000	-	2,100,000
11.9 Wajir Police station-construction of childrenholdingc centre 2no. Rooms	2,500,000	-	-	2,500,000	-	2,500,000

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23/24						
<b>Sub-total</b>	<b>6,500,000</b>	<b>-</b>	<b>4,990,000</b>	<b>11,490,000</b>	<b>6,847,483</b>	<b>4,642,517</b>
<b>12.0 Acquisition of assets</b>						
12.2 Construction of CDF office	5,000,000	-	800,000	5,800,000	5,800,000	-
12.3 Wajir East ngcdf Purchase of furniture at Board room 23/24	2,000,000	-	-	2,000,000	2,000,000	
<b>Sub-total</b>	<b>7,000,000</b>	<b>-</b>	<b>800,000</b>	<b>7,800,000</b>	<b>7,800,000</b>	<b>-</b>
<b>13.0 Others</b>						
13.2 Wajir East Sub county Education office			1,553,148	1,553,148	1,553,148	
13.3 Rural electrification & renewable energy matching 23/24	5,000,000		-	5,000,000	-	5,000,000
<b>Sub-total</b>	<b>5,000,000</b>		<b>1,553,148</b>	<b>6,553,148</b>	<b>1,553,148</b>	<b>5,000,000</b>
Funds pending approval**	-	-	-	-		
<b>Total</b>	<b>173,767,653</b>	<b>3,571,533</b>	<b>74,668,110</b>	<b>252,007,296</b>	<b>207,595,066.04</b>	<b>43,774,098.51</b>

### **13. 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:

- Receivables that include imprests
- Payables that include 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-Wajir East 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. Recognition of Receipts**

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

##### **a. 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.

##### **b. Proceeds from the Sale of Assets**

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

**c. Other receipts**

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

**d. 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.

**e. 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.

**5. Recognition of payments**

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

**a) Compensation of Employees**

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

**b) 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.

**c) Acquisition of Fixed Assets**

The payment on the 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

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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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**6. 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.

**7. 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 an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

**8. 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.

**9. Accounts Payable**

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development

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Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

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**10. 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.

**11. 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 the NGCDF Act, 2015

**12. 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 30 June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 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.

**13. Comparative Figures**

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

**14. 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 30<sup>th</sup> June 2024.

**15. Prior Period 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

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occurred before the earliest prior period presented, restate 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.

**16. Related Party Transactions**

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

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14. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023/2024	2022/2023
NGCDF Board	Kshs	Kshs
AIE B185289		7,000,000.00
AIE B185437		6,000,000.00
AIE B185809		15,000,000.00
AIE B205632		12,000,000.00
AIE B205928		12,000,000.00
AIE B206215		5,000,000.00
AIE B207707		15,000,000.00
AIE B207944		15,000,000.00
AIE B214452	110,000.00	
AIE B214193	51,105,033.00	
AIE B214032	20,133,076.55	
AIE B214032	3,320,000.00	
AIE B226253	30,000,000.00	
AIE B233922	30,000,000.00	
AIE B214895	30,000,000.00	
AIE B214452	40,000,000.00	
<b>TOTAL</b>	<b>204,668,109.55</b>	<b>87,000,000</b>

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2. Proceeds From Sale of Assets

	<i>2023/2024</i>	<i>2022/2023</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)	-	-
<b>Total</b>	-	-

3. Other Receipts

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere ( <i>specify</i> )	-	-
<b>Total</b>	-	-

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4. Compensation Of Employees

	2023/2024	2022/2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	5,012,072.00	5,862,760
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	678,300.00	45,400
Employer Contributions Compulsory Housing levy	70,974.00	-
Employer contributions to National Industrial Training Authority	-	-
<b>Total</b>	<b>5,761,346.00</b>	<b>5,908,160.00</b>

5. Committee Expenses

	2023/2024	2022/2023
	Kshs	Kshs
<b>A.NG CDFC</b>		
Sitting allowance	624,000.00	1,040,000.00
Other committee expenses	370,000.00	-
<b>Sub total</b>	<b>994,000.00</b>	<b>1,040,000.00</b>
<b>B. Constituency Oversight Committee</b>		
Allowances	-	-
Other committee expenses	60,000.00	951,983
<b>Sub total</b>	<b>60,000.00</b>	<b>951,983.00</b>
<b>Total (A+B)</b>	<b>1,054,000.00</b>	<b>1,991,983.00</b>

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6 .Use of Goods and services

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Utilities, supplies and services	19,423.00	1,096,600.00
Communication, supplies and services	119,800.00	303,337.00
Domestic travel and subsistence	410,000.00	612,000.00
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,860,000.00	1,300,000.00
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	-
Fuel, oil & lubricants	1,288,271.00	-
Bank Charges	29,492.52	-
Other operating expenses	115,482.00	500,000.00
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Other operating expenses	-	-
<b>Total</b>	<b>3,842,468.52</b>	<b>3,811,937.00</b>

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7. Transfer To Other Government Units

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers To Primary Schools	65,707,038.00	6,520,000
Transfers To Secondary Schools	52,936,298.52	14,700,000
Transfers To Tertiary Institutions	-	
<b>Total</b>	<b>119,281,467.52</b>	<b>21,220,000</b>

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8. Other Grants and Other transfers

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Bursary – secondary schools	20,000,000.00	16,000,000
Bursary – tertiary institutions	28,788,284.00	17,000,000
Bursary – special schools	-	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	6,847,483.00	-
Sports projects	1,000,000.00	1,000,000
Environment projects	3,590,000.00	-
Emergency projects	8,715,000.00	7,636,199
Roads projects	-	-
<b>Total</b>	<b>68,940,767.00</b>	<b>41,636,199</b>

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9.Acquisition Of Assets

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Purchase of Buildings	-	3,200,000.00
Construction of Buildings	5,800,000.00	-
Refurbishment of Buildings	-	4,838,338.00
Purchase of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment	2,000,000.00	-
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	-	8,038,338.00
<b>Total</b>	<b>7,800,000.00</b>	<b>3,200,000.00</b>

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10. Other Payments

	2023/2024	2022/2023
	Kshs	Kshs
Strategic plan		2,000,000
ICT Hub	-	-
Others ( <i>specify</i> )	1,553,148.00	-
<b>Total</b>	<b>1,553,148.00</b>	<b>2,000,000</b>

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023/2024	2022/2023
	Kshs	Kshs
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>NGCDF WAJIR EAST A/C No. (Operation account)</i>	<b>6.446.00</b>	<b>3,571,533.00</b>
<i>KCB WAJIR BRANCH</i>	-	-
<i>NGCDF WAJIR EAST A/C NO KCB WAJIR BRANCH</i>	-	-
<b>Total</b>	<b>6.446.00</b>	<b>3,571,533</b>
<b>11B: Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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12. Outstanding Imprests

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

13. Retention

	<i>2023/2024</i>	<i>2022/2023</i>
	<i>KShs</i>	<i>KShs</i>
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

Retentions aging analysis.

	<i>2023/2024</i>	<i>% of the total Retention</i>	<i>2022/2023</i>	<i>% of the total Retention</i>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

14. Gratuity

	2023/2024	2022/2023
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

Gratuity aging analysis

	Insert Current FY	% of the total Gratuity	Insert Comparative FY	% of the total Gratuity
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	-	-

*The total above should be equal to the Gratuity closing figures)*

15. Fund Balance B/F

	1 <sup>st</sup> July 2024	1 <sup>st</sup> July 2023
	Kshs	Kshs
Bank accounts	3,571,533.00	1,178,149
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	3,571,533.00	1,178,149

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	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
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

	2023/2024	2022/2023
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> 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 – Gratuities and Retentions

	2023/2024	2022/2023
	KShs	KShs
Gratuities and Retentions as at 1 <sup>st</sup> July (A)	-	-
Gratuities and Retentions held during the year (B)	-	-
Gratuities 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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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023/2024	2022/2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Aging Analysis for Pending Accounts Payables

	2023/2024	% of the total	2022/2023	% of the total
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

19.2: Pending Staff Payables (See Annex 2)

	2023/2024	2022/2023
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Aging Analysis for staff Payables

	2023/2024	% of the total	2022/2023	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	<b>-</b>		<b>-</b>	

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**19.3: Unutilized Fund (See Annex 3)**

	2023/2024	2022/2023
	Kshs	Kshs
Compensation of employees	3,911,351.00	864,379.00
Committee expense	2,010,000.00	460,253.00
Use of goods and services	2,144,064.48	217,057.00
Amounts due to other Government entities	24,491,359.03	57,790,077.00
Amounts due to other grants and other transfers	6,217,324.00	7,627,728.00
Acquisition of assets	-	9,661,662.00
Oversight Committee Expenses	-	48,017.00
Other Payments (specify)	5,000,000.00 -	1,570,470.00
Funds pending approval	-	-
<b>Total</b>	<b>43,774,098.51</b>	<b>78,239,643.00</b>

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

	2023/2024	2022/2023
	Kshs	Kshs
PMC account balances	1,835,351.49	2,748,277
<b>Total</b>	<b>1,835,351.49</b>	<b>2,748,277</b>

**19.5 Related Party Transactions**

	2023/2024	2022/2023
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	-	-
<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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15. 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.					
Sub-Total					
Construction of civil works					
3.					
4.					
5.					
Sub-Total					
Supply of goods					
6.					
7.					
Sub-Total					
Supply of services					
8.					
Sub-Total					
Grand Total					

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 Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2024	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	Outstanding Balance	Comments
		2023-2024	2022-2023	
office administration and recurrent				
Compensation of employees		3,911,351.00	864379.2	
Committee Expenses		-	460,253.00	
Use of goods & services		(18,607.52)	265,074.22	
Sub totals		3,892,743.48	1,589,706.42	
<b>Amounts due to other Government entities</b>				
afarshanle Primary School		70,000.00		
Arbakheyramsa Primary School		70,000.00		
Bahati Primary School		100,000.00		
Junction Primary School		855,000.00		

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Lambib Primary School		855,000.00		
Qahira Primary School		100,000.00		
Rahma Primary School		100,000.00		
Salama Primary School		100,000.00		
Sitawario Primary School		45,000.00		
Volunteer Primary School		100,000.00		
Hanadaki Primary School		77.00		
Halanle Primary School		137,332.65		
Afarshanle Primary School		90,000.00		
Township Primar School PMC		2,000,000.00		
Furaha Primary School PMC		35,000.00		
Wajir Full Primary School		100,000.00		
wajir school for the deaf		100,000.00		
Furaha Primary School PMC		100,000.00		
Kalakcha Primary School PMC		175,000.00		

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Jogbaru Primary School PMC		35,000.00		
Jogbaru Primary School PMC		90,000.00		
Wajir girls primary school PMC		100,000.00		
Ahmedliban Primary School PMC		100,000.00		
Ahmedliban Primary School PMC		855,000.00		
Riiba Primary School PMC		100,000.00		
Qarsa Primary School PMC		100,000.00		
Junction Primary School PMC		45,000.00		
Junction Primary School PMC		100,000.00		
Junction Primary School PMC		350,000.00		
Eli Primary School PMC		90,000.00		
WaberiOprimary School PMC		2,000,000.00		
Gumarey Primary School PMC		1,800,000.00		
Furaha Pry sch PMC		2,049,695.00		
Got ade primary School PMC		2,049,695.00		

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ICF primary School PMC		2,049,695.00		
Halane primary sch PMC		2,049,695.00		
Jogbaruprimary School PMC		2,049,695.00		
Volunteer primary sch PMC		2,049,695.00		
Catholic primary School PMC		2,049,695.00		
<b>Sub-total</b>				
afarshanle Primary School			1,400,000.00	
Arbakheyramsa Primary School			1,400,000.00	
Bahati Primary School			2,000,000.00	
Bojigaras Primary School			2,000,000.00	
Furaha Primary School			2,500,000.00	
Hodhan Primary School			2,000,000.00	
Junction Primary School			3,000,000.00	
Junction Primary School			900,000.00	
Junction Primary School			140,000.00	

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Khorofharar Primary School			2,000,000.00	
Konton Primary School			2,000,000.00	
Lambib Primary School			900,000.00	
Qahira Primary School			2,000,000.00	
Rahma Primary School			2,000,000.00	
Salama Primary School			2,000,000.00	
Sitawario Primary School			900,000.00	
Volunteer Primary School			2,000,000.00	
Wajir bor Primary School			1,400,000.00	
ICF Primary School			90,000.00	
Kafarsa Primary School			90,000.00	
Kalkaja Primary School			280,000.00	
Gumerey Primary School			1,600,000.00	
Ahmed Liban Primary School			200,000.00	
Hanadaki Primary School			900,077.00	

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Catholic Primary School			100,000.00	
Waberi Primary School			90,000.00	
Halanle Primary School			398,000.00	
Lambib Primary School			70,000.00	
Catholic Primary School			120,000.00	
Khorofharar Primary School			280,000.00	
Khorofharar Primary School			800,000.00	
Afarshanle Primary School			1,800,000.00	
<b>Sub totals for primary schools</b>		<b>25,245,274.65</b>	<b>37,358,077.00</b>	
ArbakheyramsaBoys Sec School			2,000,000.00	
ArbakheyramsaBoys Sec School			2,400,000.00	
ArbakheyramsaBoys Sec School			350,000.00	
Furaha Girls Secondary School			350,000.00	
Khorofharar Secondary School			2,000,000.00	
Senior Chief Adano girls Sec School			700,000.00	

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Makaror Secondary School			2,000,000.00	
Shalatey Secondary School			2,000,000.00	
Hon D.M Girls Secondary School			120,000.00	
Chief Adano Girls Secondary School			120,000.00	
Khorofharar Secondary School			100,000.00	
Riba Girls Secondary School			800,000.00	
Riba Girls Secondary School			1,800,470.00	
Waberi Girls Secondary School			240,000.00	
Waberi Mixed Day Secondary School			125,000.00	
Wajir bor Secondary School			452,206.00	
Furaha Girls Secondary School			100,000.00	
Hon D.M Secondary School			1,800,000.00	
Khorofharar Secondary School			974,324.00	
Sabunley Secondary School			2,000,000.00	
<b>Sub-Total</b>				

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ArbakheyramsaBoys Sec School		100,000.00		
Riba Girls Secondary School		470.00		
Wajir bor Secondary School		431,838.38		
Furaha Girls sec school		100,000.00		
Senior chief Adano girls Secondary School		188,965.00		
Ahmed liban secondary School		100,000.00		
Arbaqeramso boys secondary School		70,862.00		
Arbaqeramso boys sec school		85,034.00		
Wagberi mixed secondary School		86,206.00		
Shuublow Mixed Day Secondary School PMC		188,965.00		
Shuublow Mixed Day Secondary School PMC		127,551.00		
Sub-total for secondary schools		1,479,891.38	20,432,000.00	

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Sub-Total amount due to other government units		26,725,166.03	57,790,077.00	
Transfers to other government units				
security Projects				
Riba police post PMC		42,517.00		
Jogbaru location chiefs office PMC		2,100,000.00		
Wajir Police station PMC		2,500,000.00		
Sub-total		4,642,517.00		
4.0 Emergency		53,091.00		
Sub totals		53,091.00		
Enviroment Project				
ahmedliban secondary School		600,000.00		
Wajir High School		319,844.00		
ahmedliban secondary School		220,000.00		
sub totals		1,139,844.00		

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Emergency			27,728.00	
sub totals				
Sports			1,000,000.00	
sub totals				
Environment			1,610,000.00	
sub totals				
Security				
Khorofharar Police Post			2,000,000.00	
Lambib Chiefs Office			1,400,000.00	
Khorofharar Chiefs office			1,200,000.00	
Riba Chiefs Office			200,000.00	
Khorofharar DCC Office			190,000.00	
Sub-Total			7,627,728.00	
Sub-Total for transfer to ther govern units		5,835,452	10,265,456.00	
Acquisition of assets				

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Wajir East NGCDF Office		-	2,500,000.00	
Wajir East NGCDF Office Motor Vehicle		-	7,161,661.90	
<b>Sub-Total</b>		-	<b>9,661,661.90</b>	
<b>Oversight Committee Expenses(itemize)</b>				
Committee Expenses		-	48,017.42	
Other Oversight Committee Expenses		-		
<b>Sub-Total</b>		-	<b>48,017.42</b>	
<b>Others (specify)</b>				
Rural electrification matching funds		5,000,000.00		
Wajir East Sub county Education office		-	1,570,470.00	
<b>Sub-Total</b>		<b>5,000,000.00</b>	<b>1,570,470.00</b>	
Funds pending approval				
<b>Grand Total</b>		<b>43,774,098.51</b>	<b>78,287,661.00</b>	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year 2023/2024 (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2022-2023			2023-2024
Land	-	-	-	-
Buildings and structures	8,200,000.00	5,800,000.00	-	14,000,000.00
Transport equipment	4,838,338.00	-	-	4,838,338.00
Office equipment, furniture and fittings	3,461,313.00	2,000,000.00	-	5,461,313.00
ICT Equipment, Software and Other ICT Assets	500,000.00	-	-	500,000.00
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>16,999,651.00</b>	<b>7,800,000.00</b>	<b>-</b>	<b>24,799,651.00</b>

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 Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2024

N O.	PMC NAME  PMC	Account number	Bank	DATE A/C OPENE D	Bank Balance	Bank Balance
					2023-2024	2022-2023
1	BojiGaras Primary School PMC	1314244469	KCB -WAJIR BRANCH	2024	1,880.00	-
2	Sitawario Primary School PMC	1279307463	KCB -WAJIR BRANCH	2024	2,150.00	-
3	Hothan Primary School MC	1196511267	KCB -WAJIR BRANCH	2023	2,020.00	-
4	Furaha Primary School PMC	1150176776	KCB -WAJIR BRANCH	2024	1,860.00	-
5	Got Ade Primary School PMC	1124172664	KCB -WAJIR BRANCH	2024	1,520.00	-
6	Salama Primary School PMC	1252095535	KCB -WAJIR BRANCH	2024	12,865.00	-
7	Gumurey Primary School PMC	1237131723	KCB -WAJIR BRANCH	2024	1,800.00	-
8	Wagberi Primary School PMC	1129089185	KCB -WAJIR BRANCH	2024	-	-
9	Arfashanle Primary School PMC	1116410648	KCB -WAJIR BRANCH	2024	1,945.69	-
10	ElbayPriimary School PMC	1236665686	KCB -WAJIR BRANCH	2024	960.25	-

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11	Catholic Primary School PMC	1105217744	KCB -WAJIR BRANCH	2024	812.00	-
12	Qahira Primary School PMC	1252093535	KCB -WAJIR BRANCH	2024	740.00	-
13	Riba Primary School PMC	127080224	KCB -WAJIR BRANCH	2024	433.00	-
14	Khorof Harar Primary School PMC	1321139810	KCB -WAJIR BRANCH	2024	4,885.00	-
15	RahmaPimary School PMC	1150203676	KCB -WAJIR BRANCH	2024	253.00	-
16	Abaqfin Primary School PMC	11005935558	KCB -WAJIR BRANCH	2024	1,656.00	-
17	Bahati Primary School PMC	131896828	KCB -WAJIR BRANCH	2024	425.00	-
18	Lanbib Primary School PMC	1269826951	KCB -WAJIR BRANCH	2024	1,850.00	-
19	Junction Ptimary School PMC	1319373009	KCB -WAJIR BRANCH	2024	388.70	-
20	Volunteer Primary School PMC	1271635291	KCB -WAJIR BRANCH	2024	2,465.00	-
21	Konton Primary Schoool PMC	1268806951	KCB -WAJIR BRANCH	2024	503.00	-
22	Wajir Bor Primary School PMC	127080224	KCB -WAJIR BRANCH	2024	599.00	-
23	Arbakheyramsa Primary School PMC	1319714463	KCB -WAJIR BRANCH	2024	885.00	-
24	Kalkacha Primary School PMC	1168396239	KCB -WAJIR BRANCH	2024	1,436.45	-

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25	Wajir School For The Deaf PMC	1104661072	KCB -WAJIR BRANCH	2023	890.00	-
26	Jogbaru Primary School PMC	1278989463	KCB -WAJIR BRANCH	2024	2,273.00	-
27	Ahmed Liban Primary School PMC	1327297698	KCB -WAJIR BRANCH	2024	1,771.00	-
28	El Ali Primary School PMC	1311963618	KCB -WAJIR BRANCH	2024	770.00	-
29	Wagberi Girls Secondary School PMC	111353909	KCB -WAJIR BRANCH	2023	1,246.00	-
30	Senior Chief Adano Girls Secondary School PMC	1286408172	KCB -WAJIR BRANCH	2022	2,965.00	-
31	Ahmed Liban Secondary School PMC	1135346909	KCB -WAJIR BRANCH	2024	906,532.95	-
32	Furaha Mixed Day Secondary School PMC	1287569323	KCB -WAJIR BRANCH	2024	1,892.00	-
33	Arbakheyramsa Mixed Day Secondary School PMC	1319714463	KCB -WAJIR BRANCH	2024	1,200.00	-
34	Khorof -Harar Secondary School PMC	12156554197	KCB -WAJIR BRANCH	2024	1,210.00	-
35	Waberi Mixed Day Secondary School PIVIC	110466107	KCB -WAJIR BRANCH	2024	-	-
36	Furaha Girls Secondary School PMC	1287569323	KCB -WAJIR BRANCH	2024	3,034.50	-
38	Shuublow Mixed Day Secondary School PMC	1324120932	KCB -WAJIR BRANCH	2024	1,345.00	-
39	Wajir School for The Deaf	1237131723	KCB -WAJIR BRANCH	2023	1,281.00	-

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40	Wajir Girls Secondary School PMC	112709186	KCB -WAJIR BRANCH	2023	1,256.00	-
41	Lambibchiefs office PMC	1317176995	KCB -WAJIR BRANCH	2024	284.95	-
42	Khorofharar Police post PMC	1321139810	KCB -WAJIR BRANCH	2024	4,585.00	-
43	Riba Police Post	1327511223	KCB -WAJIR BRANCH	2024	858,483.00	-
44	jogbaru Primary School	1237032754	KCB Wajir Branch	2023	-	9,750
45	Furaha Primary School	1182452140	KCB Wajir Branch	2023	-	1,970
46	kalkacha Primary School	1297161722	KCB Wajir Branch	2023	-	2,890
47	Township Primary School	128898765	KCB Wajir Branch	2023	-	3,200
48	Catholic Primary School	1105217744	KCB Wajir Branch	2023	-	8,396
49	Furaha Girls Secondary Sch.	1287569323	KCB Wajir Branch	2023	-	2,701,075
50	Senior Chief Adano Girls Sec.	129768423	KCB Wajir Branch	2023	-	10,270
51	Shalatey Secondary School	1182452140	KCB Wajir Branch	2023	-	8,876
52	Hodhan Primary School	119651267	KCB Wajir Branch	2023	-	1,850
	<b>Total</b>				<b>1,835,351.49</b>	<b>2,748,277</b>

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**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
001	To update the asset register and to include a third column representing the user of the specific asset	Updated the asset register including creating a column representing the asset users and the signed /stamped copy sent to the auditors .	Waiting response from the auditors from the same.	3 months from the date of availing the documents.
002	To present an updated NGCDF Wajir east procurement plan	Provide updated procurement plan	Sent the updated procurement plan	3 months from the date of availing the documents.



**Abdisalan Billow Abdi**  
Fund Account Manager.