

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 07 AUG 2024 WED 7/8/2024

TABLED BY: Deputy Majority Whip
Anastacia Thumbi

CLERK AT THE TABLE:



REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – NORTH HOKUR
CONSTITUENCY**

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



OFFICE OF THE AUDITOR GENERAL
UPPER EASTERN REGIONAL OFFICE - ISIOLO
20 MAR 2024
322
RECEIVED
P. O. Box 1027- 60300, ISIOLO

Revised Template 30 June 2023



NORTH HOKR CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30 JUNE 2023

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

6
2
-



*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Table of Content	Page
I. Acronyms and Abbreviations	ii
II. Key Constituency Information and Management	iii
III. NG-CDFC Chairman's Report.....	vii
IV. Statement of Performance Against Predetermined Objectives for FY2022/2023	x
V. Statement of Governance	xii
VI. Environmental and Sustainability Reporting	xvii
VII. Statement of Management Responsibilities.....	xxi
VIII. Report of the Independent Auditors On The NG-CDF- North Horr Constituency	xxiii
IX. Statement of Receipts and Payments for the Year Ended 30 June 2023.....	1
X. Statement of Assets and Liabilities as at 30 June, 2023.....	2
XI. Statement of Cash Flows for The Year Ended 30 June 2023	3
XII. Summary Statement of Appropriation for The Year Ended 30 June 2023	5
XIII. Budget Execution by Sectors and Projects for The Year Ended 30 June 2023.....	7
XIV. Significant Accounting Policies	12
XV. Notes to the Financial Statements.....	18
XVI. Annexes.....	29

4
4
4



I. Acronyms and Abbreviations

Provide a list of all applicable acronyms and abbreviation e.g.

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

AIE – Authority to incur expenditure

ICT – Information Communication and Technology

•
•
•



I Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

- Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Salim Hassan Hussein
2.	Sub-County Accountant	George Anyal
3.	Chairman NGCDFC	Yattani Halake Wario
4.	Member NGCDFC	Adano Salesa Galgallo

(c) Fiduciary Oversight Arrangements

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

(d) North Horr Constituency NG-CDF Headquarters

P.O. Box 162-60500
Annmaria House
Behind County Commissioners Office,
Marsabit, Kenya

(e) North Horr Constituency NG-CDF Contacts

Telephone: (254) 720 108 050
E-mail: cdfnorthhorr@ng-cdf.go.ke
Website: www.ng-cdf.go.ke

(f) NORTH HORR Constituency NGCDF Bankers

Kenya Commercial Bank Ltd,
Marsabit Branch
P.O. Box 83
Marsabit, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman’s Report

North Horr Constituency is the largest constituency in the Republic of Kenya in terms of the land mass. It forms one of four constituencies in Marsabit County. The constituency was established as part of the 1988 election process. The constituency is neighboured to the South by Laisamis constituency, to the East by Saku constituency and to the North by Moyale constituency and Southern border of Ethiopia. It has a population of 125,744 (Census 2019) and occupies 38,952 square kilometres. The constituency is divided into five electoral wards: Dukana, Maikona, North Horr, Turbi and Illeret and four districts: North Horr, Dukana, Marsabit South and Turbi. The Constituency’s main economic activity is livestock production and small proportion of fishing around Lake Turkana region in Illeret ward.



YATTANI HALAKE WARIO
CHAIRMAN NG-CDFC

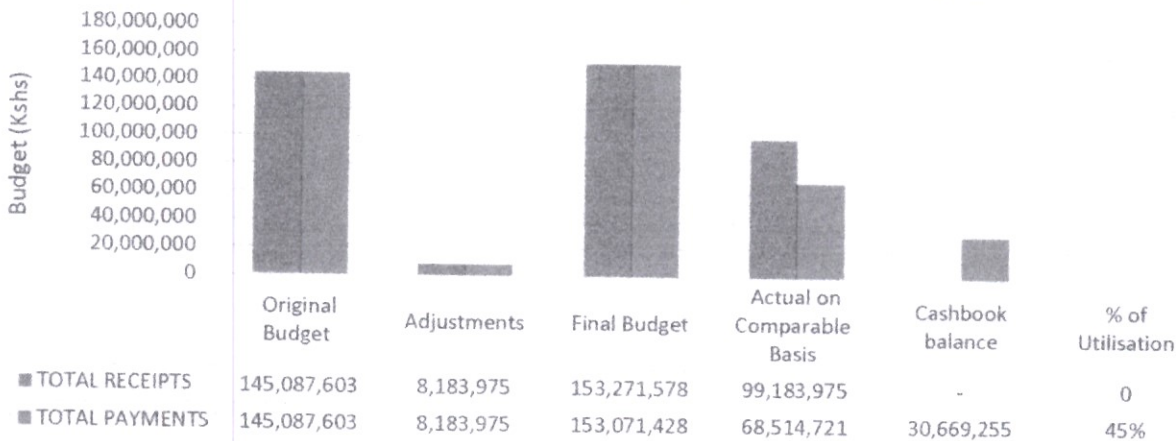
Through the Initiative of the GOK, North Horr stands as one of the constituencies that had tremendous achievement in the implementation of public projects geared towards social-economic development of the region.

Since its inception, NG-CDF has stood with us as a unique government programme that had uplifted the living standards of our people. Through NG-CDF we have had uncountable number of classrooms started in North Horr, Eight Secondary Schools initiated and thousands of students sponsored in Secondary Schools, Colleges and Universities. In Support of the Presidents Big 4 Agenda, North Horr NG-CDF has supported students undertaking Medical and Teaching Courses. NG-CDF had helped this constituency realised some dreams which have been delayed or would not have been

possible to achieve in North Horr Constituency.

During the Fiscal year 2022/2023, North Horr NG-CDF had a final budget Kshs 153,271,578. The Constituency was able to utilise Kshs 68,514,721 of these funds (45%) as at 30 June, 2023.

NORTH HORR NG-CDF FY: 2022/2023 EXPENDITURE



NG-CDF was able to implement various development projects in the constituency which have added value to the services and development programmes essential for the achievement of social-economic

gress in the society. In Line with Government Vision to realise economic growth in the regions, it spurred vibrant life among local communities. Among the successful public projects implemented through NG-CDF;

- Chalbi High School-Formely Hon Dr Godana Memrial School has seen a major facelift and infrastructure improvement which includes classroom and dormitory constructions. The School has a population of over 500 pupils who are benefiting from NG-CDFC Bursary Scholarships.
- Kalacha Girls High School
- Kalacha Boys High School

NG-CDF is making critical investments in public projects and the demands for NG-CDF projects is rising day by day. North Horr NG-CDFC has paid over Khs 43 Million in Bursary during the Financial year which was still inadequate.

Emerging Education issue

- Competency Based Curriculum (CBC) education cycle
- Introduction of junior secondary school
- Communication and technology integration

Challenge

One of the key challenges is poor infrastructural facilities in most educational institutions as majority were constructed many years back. However, the NG-CDFC has initiated programmes to refurbish them. The NG-CDFC had also a big challenge in implementing/completing projects since only one-half of the annual budget had been received from NG-CDF Board by close of the year.

Despite its minimal annual allocation, NG-CDF had tried to balance the needs of the community and prioritized development activities at location and ward levels. Every two years North Horr NG-CDFC conduct a public forum where members of the public gather to give their priority projects. Based on the priorities raised funds are allocated to implement various projects.

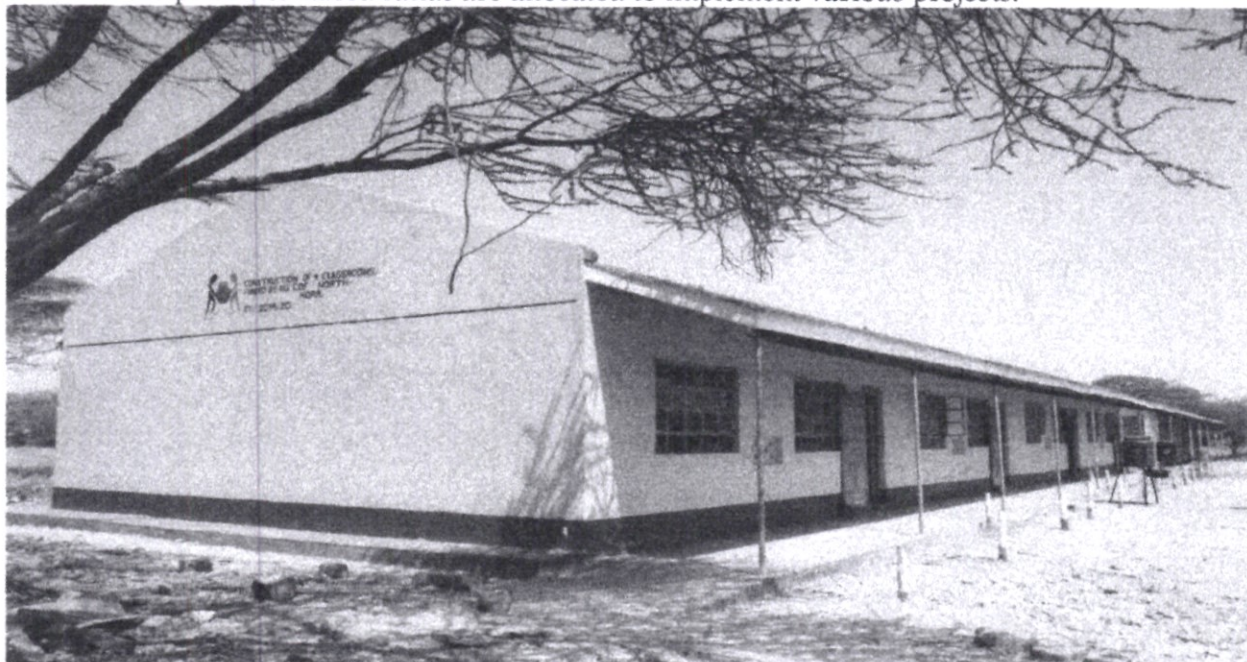


Figure 1 North Horr Boys Secondary School - Construction of four classroom to completion

**North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

However Much NG-CDFC tries to balance the needs, still more challenges abound. These includes increased needs due to awareness creations, minimal funding, competition over the scarce funds by various projects and communities, political influences from competitors and limited functions. Since NG-CDF is a National Government Fund, it is only allowed by Law to finance National Government functions.

Through proper planning, NG-CDF North Horr is able to balance the needs of the projects and ensure key and priority projects that have maximum impact on the community are financed.

As North Horr NG-CDFC Chairman I wish to give the following recommendations to the Government and other stakeholders to help NG-CDF realise its development dreams:

- That at least the NG-CDF funding be raised from the current 2.5% of the revenue to a higher percentage to ensure increased funding to support development projects at the grassroots. NG-CDF has since inception done wonderful grassroots development programmes.

That NG-CDF be given an opportunity to partner with Donors and other development partners such as World Bank and International Donor Agencies to promote development projects in the communities.



.....
**YATTANI HALAKE WARIO
CHAIRMAN
NG-CDF COMMITTEE**

IV. Statement of Performance Against Predetermined Objectives for FY2022/2023

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 **North Horr Constituency 2022-2027** plan are to:

1. To improve access to education and training for Primary, Secondary and Tertiary institutions in North Horr Constituency
2. To improve the learning environment
3. To improve performance in national examination
4. To improve the working conditions of security personnel
5. To promote environmental conservation
6. To promote youth initiatives to build and nurture their talents and skills in sports
7. To improve access to ICT infrastructure

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To improve access to education and training	<ul style="list-style-type: none"> • Increased transition from primary to secondary schools • Increased transition from secondary school to technical and vocational skills • Increase the number of youth with technical and vocational skills • Increase the employability of skilled youths 	Increase provision of bursaries to students in primary and secondary schools, Technical, Industrial, Vocational and Entrepreneurship Training Institutions, and Universities	<p>Number of form one enrolment increased from 1,200 to 2,000</p> <p>Number of Bursary fund beneficiaries increased from 3,000 to 4,000</p>

North Horr Constituency

National Government Constituencies Development Fund (NG-CDF)

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

	To improve the learning environment	Improved performance in primary, secondary and technical and vocational training institutions	To provide infrastructure in Primary and Secondary schools, Special Education Schools and TVET Institutions. To equip schools with learning materials and equipment	Number of classrooms increased by 15
--	-------------------------------------	---	--	--------------------------------------

Program	Objective	Outcome	Indicator	Performance
Environment	To promote environmental conservation	Increase in knowledge, skills and passion for sustainable environment	Adopting environmental friendly practices promotional talks on increasing forest cover and environmental conservation	Number of trees planted increased from 5 to 15
Security	To improve the working conditions of security personnel	Reduction in crime rate Secure business environment	Improving security infrastructure	Secure business environment Number of security personnel staff quarters increased from 10 to 20
Sports	To promote youth initiatives to build and nurture their talents	Decreased dependency ratio in crime rate Increased number of youth engaged in gainful employment	Sponsor sports tournaments Provide sports equipment (balls and uniforms) to sports teams	Number of youth groups benefitting from the sports programme increased from 50 to 100
Information Communication and Technology (ICT)	To improve access to infrastructure for ease of doing business	Increase in online business uptake by youth	Establish four ICT hubs in the Constituency	Number of ICT centres at the chiefs' offices increased from 0 to 4

V. Statement of Governance

The North Horr NG-CDF is managed by the National Government Constituency Development Fund Committee. The NG-CDF Committee members are appointed in line with the existing NG-CDF regulations 2016 and NG-CDF Act 2015.

The Process of Appointment of NG-CDFC

The NG-CDF committee members are selected through an appointed NG-CDF committee Selection Panel comprising of the following four persons:

- a) 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;
- b) The Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- c) Two persons, one of either gender, nominated by the Constituency office.

After the formation of the selection panel, the officer of the Board seconded to the Constituency, within fourteen days of the first meeting of the selection panel invites applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

The NG-CDFC to be selected are required to meet the following criteria and qualifications:

- a) Is a citizen of Kenya;
- b) Is ordinarily a resident and a voter within the Constituency;
- c) Is able to read and write and to communicate in English and Kiswahili;
- d) meets the requirements of Chapter Six of the Constitution; and
- e) Is available to participate in the activities of a Constituency Committee.

Persons who have previously served in a Constituency Committee constituted under the Fund or served in a leadership position in the Community were deemed to have an added advantage.

Section 43(1), (2), (3), and (4) of National Government Constituency Development Fund (NG-CDF) Act state that: There is established a National Government Constituency Development Fund Committee for every constituency. Each Constituency Committee shall comprise of—

- (a) The national government official responsible for co-ordination of national government functions;
- (b) Two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- (c) Two women nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- (d) One persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- (e) Two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;

The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex official member without a vote.

(g) One member co-opted by the National Government Constituencies Development Fund Board.

Removal of NG-CDFC Members:

A member of the Constituency Committee may be removed from office on any one or more of the following grounds—

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practices;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

Functions of the NG-CDF Committee

- The functions of a Constituency Committee are to build the capacity of project management committees and sensitize the Community on the operations of the Fund;
- Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;

North Horr Constituency

National Government Constituencies Development Fund (NG-CDF)

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

- Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- Ensure that all projects receive adequate funding and are completed within three years; where a project involves purchase of a parcel of land or a building,
- Ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- Ensure that project reports are prepared and submitted to the Board;
- Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- Submit financial statements to the Board within sixty days of the end of the to enable the Board comply with section 39(4) of the Act; collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act; recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain list of all the new projects commenced during the and their completion status; and a list of all projects approved, funded and commenced during previous s, and their completion status;
- Enter into performance contracting with the Board on an annual basis; in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- Receive returns from project management committees in accordance with regulation 15

- Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- Ensure that all projects receive adequate funding and are completed within three years; where a project involves purchase of a parcel of land or a building,
- Ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- Ensure that project reports are prepared and submitted to the Board;
- Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- Submit financial statements to the Board within sixty days of the end of the to enable the Board comply with section 39(4) of the Act; collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act; recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain list of all the new projects commenced during the and their completion status; and a list of all projects approved, funded and commenced during previous s, and their completion status;
- Enter into performance contracting with the Board on an annual basis; in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- Receive returns from project management committees in accordance with regulation 15

Members Remuneration

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

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

Disclose Policy On Conflict of Interest

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

Risk Management

Risk management has been integrated in the constituency operations through the following; training of the NG-CDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NG-CDFCs 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 NG-CDFC North Horr has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NG-CDF act 2015 as amended 2016 and other laws and regulations to ensure an effective and efficient control system, ensuring that NG-CDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

VI Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

2. Environmental performance

- North Horr NG-CDF constructed school fence to improve environment.
- Construction of Latrines
- Tree planting across schools

3. Employee welfare

We invest in providing the best working environment for our employees. North Horr constituency recruitment is guided by Employment Act, NG-CDF 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. North Horr 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-

North Horr NG-CDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

- 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-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*



.....
SALIM HASSAN HUSSEIN
FUND ACCOUNT MANAGER

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

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

The Accounting Officer in charge of the NG-CDF North Horr 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

North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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 NG-CDF- North Horr Constituency financial statements were approved and signed by the Accounting Officer on **8th September 2023**.



.....
Name: Yattani Halake Wario
Chairman – NG-CDF Committee



.....
Name: Salim Hassan Hussein
Fund Account Manager

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Control, 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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - North Herring Constituency set out on pages 1 to 42, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies

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

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

Basis for Qualified Opinion

Unsupported Bursaries Award

The statement of receipts and payments reflects other grants and transfers amount of Kshs.58,641,413 as disclosed in Note 8 to the financial statements which includes bursary to Secondary Schools and Tertiary Institutions amounting to Kshs.31,891,273 and Kshs.20,814,140 respectively.

However, ad-hoc bursary Committee and National Government Constituencies Development Fund Committee Minutes were not provided to confirm how the vetting, identification and categorization of the needy students, using established criteria and verify or ensure all bursary cheques were dispatched to the schools or colleges was done. This is contrary to the NGCDF Board circular no. Vol. 1/111 dated 13 September, 2010. Further, Guidelines 4.2.4 of the National Government Constituencies Development Fund-North Horr Constituency requires the deliberations of the NGCDF Committee to have minutes. Further, it was not clear how the beneficiaries of the disbursed bursaries were identified.

In the circumstances, value for money for bursaries amounting to Kshs.52,705,413 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - North Horr 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 a comparable basis of Kshs.153,271,578 and Kshs.99,183,975 respectively resulting to an under-funding of Kshs.54,087,603 or 35% of the budget. However, the Fund spent Kshs.68,514,721 against actual receipts of Kshs.99,183,975 resulting to an under-utilization of Kshs.30,669,254 or 31% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management had not resolved the issues or given any explanation for failure to implement the recommended actions.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Lack of Employment Contracts

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees amounting to Kshs.1,609,696. Included

in the expenditure is an amount of Kshs.760,920 paid to two drivers and a secretary without binding employment contract for five months with effect from 1 February, 2023 to 30 June, 2023. This was contrary to Section 9(2) of the Employment Act, 2007 which require an employer who is a party to a written contract of service to be responsible for causing the contract to be drawn up stating particulars of employment and that the contract be consented to by the employee in accordance with subsection (3).

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

2. Failure to Notify the National Government Constituencies Development Fund (NG-CDF) Board on Emergency Fund

The statement of receipts and payments reflects other grants and transfers amount of Kshs.58,641,413 as disclosed in Note 4 to the financial statements which includes emergency expenditure of Kshs.3,636,000 on water trucking services. However, no evidence was provided on whether the emergency projects were reported to the National Government Constituencies Development Fund Board within thirty days of the occurrence of the emergency in the format prescribed by the Board and as per Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

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

The audit was conducted in accordance with ISSAI 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all appropriate to material respects. I believe that the audit evidence I have obtained is sufficient and 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 the Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities,

financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of

my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 May, 2024

**North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

IX. Statement of Receipts and Payments for the Year Ended 30 June 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	91,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		91,000,000	182,177,758
Payments			
Compensation Of Employees	4	1,609,696	4,532,242
Committee expenses	5	6,066,400	-
Use Of Goods and Services	6	1,797,212	7,840,642
Transfers To Other Government Units	7	400,000	68,194,720
Other Grants and Transfers	8	58,641,413	108,754,746
Acquisition Of Assets	9	-	123,380
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		68,514,721	189,445,730
Surplus/(Deficit)		22,485,280	(7,267,971)

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 **8th September 2023** and signed by:



Fund Account Manager

Name: Salim Hassan Hussein



National Sub-County
Accountant
Name: George Anyal
ICPAK M/No:



Chairman NG-CDF Committee

Name: Yattani Halake Wario

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

X. Statement of Assets and Liabilities as at 30 June, 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	30,669,255	8,183,975
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		30,669,255	8,183,975
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		30,669,255	8,183,975
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		30,669,255	8,183,975
Net Financial Assets		30,669,255	8,183,975
Represented By			
Fund Balance B/Fwd	15	8,183,975	15,451,947
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		22,485,280	(7,267,971)
Net Financial Position		30,669,255	8,183,975

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 8th September 2023 and signed by:


Fund Account Manager

Name: Salim Hassan Hussein


National Sub-County
Accountant

Name: George Anyal
ICPAK M/No:


Chairman NG-CDF Committee

Name: Yattani Halake Wario

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XI. Statement of Cash Flows for The Year Ended 30 June 2023

	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	91,000,000	182,177,758
Other Receipts	3	-	-
Total Receipts		91,000,000	182,177,758
Payments			
Compensation Of Employees	4	1,609,696	4,532,242
Committee Expenses	5	6,066,400	-
Use Of Goods and Services	6	1,797,212	7,840,642
Transfers To Other Government Units	7	400,000	68,194,720
Other Grants and Transfers	8	58,641,413	108,754,746
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		68,514,721	189,322,350
Total Receipts Less Total Payments		-	-
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		22,485,280	(7,144,591)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(123,380)
Net Cash Flows from Investing Activities		-	(123,380)
Net Increase In Cash And Cash Equivalent		22,485,280	(7,267,971)
Cash & Cash Equivalent At Start Of The Year	12	8,183,975	15,451,947
Cash & Cash Equivalent At End Of The Year	12	30,669,255	8,183,975

North Horr Constituency

National Government Constituencies Development Fund (NG-CDF)

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

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 **8th September 2023** and signed by:



Fund Account Manager

Name: Salim Hassan Hussein



**National Sub-County
Accountant**

**Name: George Anyal
ICPAK M/No:**



Chairman NG-CDF Committee

Name: Yattani Halake Wario

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	145,087,603	8,183,975	-	153,271,578	99,183,975	54,087,603	
Proceeds From Sale of Assets			-				
Other Receipts							
Totals	145,087,603	8,183,975	-	153,271,578	99,183,975	54,087,603	65%
Payments							
Compensation Of Employees	2,983,784	112,977	-	3,096,761	1,609,696	1,487,065	52%
Committee Expenses	5,188,000	1,000,000	-	6,188,000	6,066,400	121,600	98%
Use Of Goods and Services	4,886,100	530,418	-	5,416,518	1,797,212	3,619,306	33%
Transfers To Other Government Units	49,200,000	411,066	-	49,611,066	400,000	49,211,066	1%
Other Grants and Transfers	77,878,843	5,929,363	-	83,808,206	58,641,413	25,166,794	70%
Acquisition of Assets	-	-	-	-	-	-	-
Oversight Committee Expenses	1,450,876	-	-	1,450,876	-	1,450,876	-
Other Payments	3,500,000	-	-	3,500,000	-	3,500,000	-
Funds Pending Approval**	-	200,150	-	200,150	-	200,150	-
Totals	145,087,603	8,183,975	-	153,271,578	68,514,721	84,756,857	45%

Explanatory Notes.

- (a) The revenue items exclude the AIA for the Year 2022/2023. The Constituency did not realise any AIA
 (b) The adjustments comprise of the Balance of the funds received but not utilised -Kshs. 8,183,975 Cash Book Balance.


North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

(c) The Constituency had no over utilization during the year. The total utilization of the Annual budget stood at 45% depicted by low fund disbursement by NG-CDF board as compared to previous year as at 15 July 2023 only 57million was received out of 145million.

- The Compensation of Employees scored a utilization percentage of 52% for the year.
- Use of goods and services had a utilization of 33% for the year.
- Transfer to other Government Entities had a utilization of 1% as results of low fund disbursement by NG-CDF board as at 30 June 2023. As at 15 June 2023 only Kshs. 57,000,000 was received out of total allocation of Kshs. 145,087,603
- Other Grants and Transfers stood at 70%

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	84,756,857
Less undisbursed funds receivable from the Board as at 30 June 2023	54,087,603
	30,669,255
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 June 2023	30,669,255

The Constituency financial statements were approved by NG CDFC on **8th September 2023** and signed by:



Fund Account Manager

Name: Salim Hassan Hussein



National Sub-County Accountant

Name: George Anyal
ICPAK M/No:



Chairman NG-CDF Committee

Name: Yattani Halake Wario

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XIII. Budget Execution by Sectors and Projects for The Year Ended 30 June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,983,784	112,977	-	3,096,761	1,609,696	1,487,065
1.2 Committee allowances	2,728,000	1,000,000	-	3,728,000	3,658,400	69,600
1.3 Use of goods and services	2,993,472		-	2,993,472	1,797,212	1,196,260
Total	8,705,256	1,112,977	-	9,818,233	7,065,308	2,752,925
2.0 Monitoring and evaluation						
2.1 Capacity building	550,000	530,418	-	1,080,418	-	1,080,418
2.2 Committee allowances	2,460,000	-	-	2,460,000	2,408,000	52,000
2.3 Use of goods and services	1,342,628	-	-	1,342,628	-	1,342,628
Total	4,352,628	530,418	-	4,883,046	2,408,000	2,475,046
3.0 Emergency						
3.1 Primary Schools	7,636,190	130,280	-	7,766,470	3,636,000	4,130,470
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	-	-	-	-	-	-
Total	7,636,190	130,280	-	7,766,470	3,636,000	4,130,470
4.0 Bursary and Social Security						
4.1 Secondary Schools	30,000,000	2,029,068	-	32,029,068	31,891,273	137,796

**North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.2 Tertiary Institutions	20,780,661	927,237	-	21,707,898	20,814,140	893,758
Educational Bursary Scheme for Schools	3,000,000	-	-	3,000,000	-	3,000,000
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	-	-	-	-	-	-
Total	53,780,661	2,956,305	-	56,736,966	52,705,413	4,031,553
5.0 Sports	-	-	-	-	-	-
5.1 North Horr Sport	2,901,752	1,841,778	-	4,743,530	1,300,000	3,443,530
Total	2,901,752	1,841,778	-	4,743,530	1,300,000	3,443,530
6.0 Environment	-	-	-	-	-	-
Turbi Administration Police Line	500,000	-	-	500,000	-	500,000
Kambi Nyoka Primary School	1,201,752	-	-	1,201,752	-	1,201,752
The Tiigo School	240,000	-	-	240,000	-	240,000
Kalacha Nomadic Gilr's Primary School	240,000	-	-	240,000	-	240,000
Chalbi Muslim Primary School	240,000	-	-	240,000	-	240,000
Helmer Girls' Primary School	240,000	-	-	240,000	-	240,000
Turbi Girls' High School	240,000	-	-	240,000	-	240,000
Total	2,901,752	-	-	2,901,752	-	2,901,752
7.0 Primary Schools Projects	-	-	-	-	-	-
Shurr Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Bishop Cavalera Primary School	1,000,000	-	-	1,000,000	-	1,000,000

**North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Bubisa Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Tiigo Primary School	3,000,000	-	-	3,000,000	-	3,000,000
Segel Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Gamura Primary School	1,700,000	-	-	1,700,000	-	1,700,000
Hurri Hills Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Forole Primary School	600,000	-	-	600,000	-	600,000
North Horr Primary School	1,600,000	-	-	1,600,000	-	1,600,000
Russo Primary School	3,000,000	-	-	3,000,000	-	3,000,000
Chalbi Muslim Primary School	3,400,000	-	-	3,400,000	-	3,400,000
Malabot Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Elbeso Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Barambate Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Gas Primary School	400,000	-	-	400,000	-	400,000
Dukana Girls Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Ririba Girls Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Illeret Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Balesa Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Purchase of NG-CDF Branded Revision Text Books	-	11,066	-	11,066	-	11,066
Turbi Nomadic Primary School	-	400,000	-	400,000	400,000	-
Total	27,000,000	411,066	-	27,411,066	400,000	27,011,066
8.0 Secondary Schools Projects						

**North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Turbi Girls Secondary School	4,900,000	-	-	4,900,000	-	4,900,000
Turbi Girls Secondary School	4,500,000	-	-	4,500,000	-	4,500,000
Kalacha Boys High School	4,900,000	-	-	4,900,000	-	4,900,000
Russo Mix Secondary School	3,400,000	-	-	3,400,000	-	3,400,000
Illeret High School	4,500,000	-	-	4,500,000	-	4,500,000
Total	22,200,000	-	-	22,200,000	-	22,200,000
9.0 Tertiary institutions Projects	-	-	-	-	-	-
Total	-	-	-	-	-	-
10.0 Security Projects	-	-	-	-	-	-
Turbi Police Line	150,000	-	-	150,000	-	150,000
Maikona Police Line	3,000,000	-	-	3,000,000	-	3,000,000
North Horr Police Station	4,500,000	-	-	4,500,000	-	4,500,000
Dukana Police Line	3,008,488	-	-	3,008,488	-	3,008,488
Gas Police Post	-	1,000,000	-	1,000,000	1,000,000	-
Previous balances B/F for previous project	-	1,000	-	1,000	-	1,000
Total	10,658,488	1,001,000	-	11,659,488	1,000,000	10,659,488
11.0 Acquisition of assets	-	-	-	-	-	-
-	-	-	-	-	-	-
Total	-	-	-	-	-	-
12.0 Oversight Committee Expenses (itemize)	-	-	-	-	-	-
COC Members allowance	705,000	-	-	705,000	-	705,000

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Other COC expenses	745,876	-	-	745,876	-	745,876
Total	1,450,876	-	-	1,450,876	-	1,450,876
13.0 Other payments						
North Horr NG-CDF Strategic Plan	3,500,000	-	-	3,500,000	-	3,500,000
Total	3,500,000	-	-	3,500,000	-	3,500,000
14.0 unallocated fund						
Unapproved projects	-	-	-	-	-	-
AIA	-	200,150	-	200,150	-	200,150
FMC savings	-	-	-	-	-	-
Total	145,087,603	200,150	-	153,271,578	68,514,721	84,756,857

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NG-CDF-North Horr Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

North Horr Constituency

National Government Constituencies Development Fund (NG-CDF)

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

XV. Notes to the Financial Statements

1. Transfers from NG-CDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
AIE NO. B105249		33,800,000
AIE NO. B089073		11,288,879
AIE NO. B105540		44,000,000
AIE NO. B105901		24,000,000
AIE NO. B128973		12,000,000
AIE NO. B128661		5,000,000
AIE NO. B154170		15,000,000
AIE NO. B155531		19,088,879
AIE NO. B164396		18,000,000
AIE NO. B 185215	7,000,000	
AIE NO. B 185749	15,000,000	
AIE NO. B 185485	6,000,000	
AIE NO. B 206066	5,000,000	
AIE NO. B 205562	12,000,000	
AIE NO. B 205859	12,000,000	
AIE NO. B 207621	18,000,000	
AIE NO. B 207985	16,000,000	
TOTAL	91,000,000	182,177,758

2. Proceeds from Sale of Assets

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

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

3. Other Receipts

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

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Notes To the Financial Statements (Continued)

4. Compensation of Employees

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,536,592	3,169,584
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	1,201,162
Employer Contributions Compulsory national social security schemes	73,104	161,496
Total	1,609,696	4,532,242

5. Committee Expenses

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Sitting allowance	1,396,000	-
Other committee expenses	4,670,400	-
Total	6,066,400	-

The committee expenses item was introduced as a new line item for the 2022/2023 financial year

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

6. Use of Goods and services

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Utilities, supplies and services	53,633	15,600
Communication, supplies and services	18,900	-
Domestic travel and subsistence	388,376	651,980
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	600,000	450,000
Training expenses	-	1,100,000
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	253,050
Fuel , oil & lubricants	304,783	1,080,000
Other operating expenses	-	307,000
Bank Charges	-	25,012
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	431,520	410,000
Routine maintenance- other assets	-	-
Sitting allowance	-	1,653,000
Other committee expenses	-	1,895,000
Total	1,797,212	7,840,642

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers To Primary Schools	400,000	32,420,700
Transfers To Secondary Schools	-	33,230,000
Transfers To Tertiary Institutions	-	2,544,020
Total	400,000	68,194,720

8. Other Grants and Other transfers

Description	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools	31,891,273	34,420,641
Bursary – tertiary institutions	20,814,140	9,073,750
Bursary – special schools	-	-
Mock & CAT	-	-
Social Security programmes (NHIF)	-	-
Security projects	1,000,000	50,400,000
Sports projects	1,300,000	3,641,777
Environment projects	-	2,741,778
Emergency projects	3,636,000	8,476,800
Roads projects	-	-
Total	58,641,413	108,754,746

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	123,380
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	123,380

10. Oversight Committee Expenses

	<i>2022-2023</i>	<i>2021/2022</i>
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
	-	-

11. Other Payments

	<i>2022-2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)	30,669,255	8,183,975
<i>Kenya Commercial Bank, Marsabit Branch North Horr NG-CDF A/C No. 1102641855</i>	-	-
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	30,669,255	8,183,975
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Total		-	-	-

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Notes to the Financial Statement Continued

14. Retention and Gratuity

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

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

15. Fund Balance B/F

	<i>(1st July 2023-1)</i>	<i>(1st July 2023-2)</i>
	Kshs	Kshs
Bank accounts	8,183,975	15,451,947
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	8,183,975	15,451,947

North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

16. Prior Year Adjustments

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

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

17. Changes in Accounts Receivable – Outstanding Imprests

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

18. Changes in Accounts Payable – Deposits and Retentions

	2022/2023	2021/2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes to the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Compensation of employees	1,487,065	112,977
Committee expense	121,600	-
	3,619,306	1,530,418
Amounts due to other Government entities	49,211,066	411,066
Amounts due to other grants and other transfers	22,166,794	5,929,363
Acquisition of assets	-	-
Oversight Committee Expenses	1,450,876	-
Other Payments (<i>specify</i>) strategic plan	6,500,000	-
Funds pending approval	200,150	200,150
Total	84,756,857	8,183,975

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

19.4: PMC account balances (See Annex 5)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	145,735	8,111,249
Total	145,735	8,111,249

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023
Annex 2 - Analysis of Pending Staff Payables*

Name of Staff	Designation	Date employed	Outstanding Balance 30 June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023
Annex 3 – Unutilized Fund*

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees				
Committee expenses		1,487,065	112,977	
Use of goods & services		121,600	-	
Amounts due to other Government entities		3,619,306	1,530,418	
Shurr Primary School	Renovation to completion of 4 existing classrooms; flooring, plastering, painting, fixing of doors and windows	1,200,000		Project Awaiting Fund disbursement from the board Kshs. 54,087,603. Cashbook balance as at 30 June 2023 is Kshs. 30,669,255 where Ksh. 18,000,000 was received on 16th June 2023 and Kshs. 16,000,000 was received on 29th June 2023.
Bishop Cavalera Primary School	Construction to completion of 2 double pit latrines with one chamber for persons with disabilities.	1,000,000		
Bubisa Primary School	Construction to completion of 2 double pit latrines with one chamber for persons with disabilities	1,000,000		
Tiigo Primary School	Renovation to completion of 10 classrooms; flooring, painting, fixing of doors and windows	3,000,000		
Segel Primary School	Renovation to completion of 4 existing classrooms; flooring, plastering, painting, fixing of doors and windows	1,200,000		
Gamura Primary School	Construction to completion of a classroom at Kshs.1,580,000 and purchase of 20 lockers and 20 chairs for Kshs.120,000	1,700,000		
Hurri Hills Primary School	Construction to completion of 2 double pit latrines with one chamber for person with disability	1,000,000		
Forole Primary School	Repair of 2 concrete of 20,000L water storage tanks: plastering	600,000		
North Horr Primary School	Renovation to completion of 8 existing classrooms; fixing of floor tiles	1,600,000		
Russo Primary School	Construction to completion of 2 units staff quarter with 3 rooms each.	3,000,000		

North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Chalbi Muslim Primary School	Construction to completion of 2 classrooms for Kshs. 3,160,000 and purchase of 40 lockers and 40 chairs for Kshs.240,000	3,400,000		
Malabot Primary School	Renovation to completion of 4 classrooms; flooring, plastering, painting, fixing of doors and windows	1,200,000		
Elbeso Primary School	Construction to completion of double pit latrines with one door for persons with disabilities	1,000,000		
Barambate Primary School	Renovation to completion of 4 classrooms: re-roofing, flooring, plastering, painting, fixing of windows & doors	1,200,000		
Gas Primary School	Purchase of 50 standard primary desk with frame as metallic and plank as wood or Equivalent as approved by work officers	400,000		
Dukana Girls Primary School	Construction to completion of 2 double pit latrines with one chamber for person with disabilities	1,000,000		
Ritiba Girls Primary School	Construction to completion of 2 double pit latrines with one chamber for person with disabilities	1,000,000		
Illeret Primary School	Renovation of 4 existing classrooms; flooring, plastering, painting, fixing of doors and windows	1,500,000		
Balesa Primary School	Construction to completion of 2 double pit latrines with one chamber for person with disabilities	1,000,000		
Turbi Girls Secondary School	Construction to completion of 48 capacity dormitory for Kshs.4,468,000 with 24 double decker beds for Kshs.192,000 and 48 mattresses 3" by 6" inches for Kshs.240,000	4,900,000		
Turbi Girls Secondary School	Construction to completion of a 50 capacity science laboratory	4,500,000		
Kalacha Boys High School	Construction to completion of 48 capacity dormitory for Kshs.4,468,000 with 24 double decker beds for Kshs.192,000 and	4,900,000		

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	48 mattresses 3" by 6" inches for Kshs.240,000			
Russo Mix Secondary School	Construction to completion of two classrooms for Kshs. 3,160,000 and purchase of 40 lockers and 40 chairs for Kshs. 240,000	3,400,000		
Illeret High School	Construction to completion of two classrooms for Kshs. 3,160,000 and purchase of 40 lockers and 40 chairs for Kshs. 240,000. Purchase of mobile Science Laboratory for Ksh. 400,000 and Equipping of the mobile Science Laboratory with Lab Apparatus and Equipment Kshs. 700,000 as per attached list	4,500,000		
Purchase of NG-CDF Branded Revision Text Books	Purchase and Distribution of Branded Revision Text Books for Std 7 and 8 Pupils in 20 Primary Schools	11,066	11,066	
Turbi Nomadic Girls primary school	Construction two classroom		400,000	
Sub-Total		49,211,066	411,066	
Amounts due to other grants and other transfers				
Bursary for Secondary Schools	Fees payments for needy students in secondary schools	137,796	2,029,068	
Bursary for Tertiary Institutions	Fees payments for needy students in tertiary institutions	893,758	927,237	
Emergency Projects	To cater for any unforeseen occurrences in the constituency during the financial year	4,130,470	130,280	
Constituency Sports	Purchase of sports kits for Ten (10) team i.e. balls, uniforms. Carry out Constituency Sports tournament starting from the ward level (North Horr, Dukana, Maikona, Illeret and Turbi) to the constituency level then winning teams to be awarded with trophies, balls, and games kits	3,443,530	1,841,778	
Turbi Administration Police Line	Construction to completion of one double pit latrines with one chamber for person with disability	500,000		

North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kambi Nyoka Primary School	construction of 50 meter cube capacity water tank to completion	1,201,752		
The Tiigo School	Provision of drought tolerant trees and fruit seedlings to contribute to the presidential directives of planting trees	240,000		
Kalacha Nomadic Gilr's Primary School	Provision of drought tolerant trees and fruit seedlings to contribute to the presidential directives of planting trees	240,000		
Chalbi Muslim Primary School	Provision of drought tolerant trees and fruit seedlings to contribute to the presidential directives of planting trees	240,000		
Helmer Girls' Primary School	Provision of drought tolerant trees and fruit seedlings to contribute to the presidential directives of planting trees	240,000		
Turbi Girls' High School	Provision of drought tolerant trees and fruit seedlings to contribute to the presidential directives of planting trees	240,000		
Educational Bursary Scheme for Schools	Organizing and facilitating educational Days to enhance education performance in the constituency	3,000,000		
Turbi Police Line	Renovation of three rooms staff quarters: Replacement of windows and doors, plastering of walls and painting.	150,000		
Maikona Police Line	Construction to completion of Sub County Commander resident - two bedroom with bathroom and kitchen	3,000,000		
North Horr Police Station	Construction of administration block comprising of Officer Commanding Police Division office, Officer Commanding Station office, store room and Reception at Kshs.4,000,000 and fully equipped with 10 chairs, 10 table, 4 cabinets and drawers @400,000.	4,500,000		
Dukana Police Line	Construction of administration block comprising of Officer Commanding Police Division office (OCPD), Officer Commanding Station office (OCS), store	3,008,488		

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	and Reception: Foundation, walling, partition rooms and roofing Phase 1			
Gas police post	Solar installation on the 2 No. staff house to completion (wiring works for Kshs.82,000; 6 solar panels 200watt for Kshs.240,000; 4 solar batteries for Kshs.128,000; 1 inverter for Kshs.25,000; 1 charge controller for Kshs.25,000)		1,000,000	
Previous balances B/F for previous project	Staff house	1,000	1,000	
Sub-Total		25,166,794	5,929,363	
Acquisition of assets				
Oversight Committee Expenses(itemize)				
COC Members allowance	Payment of committee allowances	705,000		
Other COC expenses	Payment of Committee Good & Services	745,876		
Others (specify)		1,450,876		
North Horr NG-CDF Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of North Horr Constituency Strategic plan for the period between 2023-2027	3,500,000		
Sub-Total		3,500,000		
Funds pending approval	AIA- sale of motor vehicle	200,150	200,150	
Grand Total		84,756,857	8,183,975	

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures				
Transport equipment	21,829,621			21,829,621
Office equipment, furniture and fittings	373,000			373,000
ICT Equipment, Software and Other ICT Assets	749,580			749,580
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	22,952,201			22,952,201

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023
Annex 5 – PMC Bank Balances as at 30 June 2023*

PMC	Account number	Bank	Bank Balance Current FY 2022-2023	Bank Balance Previous FY 2021-2022
BALESA PRIMARY SCHOOL CDF	1199368466	KCB Marsabit	879	879
BALESA SARU GOTTH BIRISA SECURITY ROAD	1273915569	KCB Marsabit	876	1,002
BALESA SARU POLICE POST PMC A/C	1286860717	KCB Marsabit	0	5,240
BALESA SARU PRIMARY SCHOOL	1232733571	KCB Marsabit	4,413	4,413
BAQAQA PRIMARY SCHOOL PMC A/C	1265563640	KCB Marsabit	1,962	440,208
BARAMBATE PRIMARY SCHOOL	1172123780	KCB Marsabit	742	868
BISHOP CAVALLERA PRIMARY SCH	1237794226	KCB Marsabit	760	886
BUBISA PRIMARY SCHOOL	1227068204	KCB Marsabit	618	744
CHALBI BOYS HIGH SCHOOL	1172726744	KCB Marsabit	14,108	14,234
CHALBI MUSLIM PRIMARY SCHOOL	1246357534	KCB Marsabit	948	948
DUKANA HIGH SCHOOL	1168495121	KCB Marsabit	3,146	3,145
DUKANA PRIMARY SCHOOL CDF A/C	1182623255	KCB Marsabit	1,089	1,089
EL-BESO PRIMARY SCHOOL	1172173990	KCB Marsabit	1	1,400,257
EL-HADI PRIMARY SCHOOL	1182230733	KCB Marsabit	1,508	1,508
EL-ISACKO PRIMARY SCHOOL PMC A/C	1279939281	KCB Marsabit	1,464	1,590
FOROLE PRIMARY SCHOOL	1178350630	KCB Marsabit	5,274	5,273
FOROLE ULANI CHABICH ROAD	1273915119	KCB Marsabit	1,952	2,078
GAS POLICE POST PMC A/C	1286861349	KCB Marsabit	0	1,731,340

North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

PMC	Account number	Bank	Bank Balance Current FY 2022-2023	Bank Balance Previous FY 2021-2022
GAS PRIMARY SCHOOL – CDF PROJECT A/C	1179750020	KCB Marsabit	668	668
GAS QETE SECURITY ROAD	1273914694	KCB Marsabit	2	118
HURRI HILLS PRIMARY CDF ACCOUNT	1173486380	KCB Marsabit	2,343	440,714
ILERET ASSISTANT COUNTY COMM. OFFICE	1280713186	KCB Marsabit	2,514	893
ILERET SECONDARY SCHOOL	1178734242	KCB Marsabit	625	625
KALACHA GIRLS HIGH SCHOOL	1183204167	KCB Marsabit	7,291	7,417
KALACHA NOMADIC GIRLS F PRY ED ACC	1204565716	KCB Marsabit	2,482	2,482
KALACHA PRIMARY CDF ACCOUNT	1183913443	KCB Marsabit	411	411
MAIKONA GIRLS SEC SCHOOL	1171781423	KCB Marsabit	3,911	4,037
HELMER GIRLS PRY PMC ACCOUNT	1225535107	KCB Marsabit	1,188	1,314
NORTH HERR BOYS SECONDARY CDF ACCOU	1137649305	KCB Marsabit	26,380	26,506
NORTH HERR GIRLS SEC SCH	1246378418	KCB Marsabit	634	634
NORTH HERR PRIMARY SCHOOL CDF A/C	1182458343	KCB Marsabit	168	294
NORTH HERR SPORT PMC	1268678929	KCB Marsabit	6,203	6,329
NORTH HERR TECHNICAL TRAINING INSTITUTE	1237654378	KCB Marsabit	6,151	2,667
QORQA PRIMARY SCHOOL PMC A/C	1237952123	KCB Marsabit	8,701	8,826
RIRIBA GIRLS BOARDING SCH PMC/AC	1114357790	KCB Marsabit	3,420	3,420
RUSO MIXED DAY SECONDARY SCHOOL	1155397215	KCB Marsabit	860	860
SEGEL CHIRA TONE SECURITY ROAD NG CDF	1287142699	KCB Marsabit	1,294	1,420
SEGEL PRIMARY SCH PMC A/C	1178209210	KCB Marsabit	12,844	12,970

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Account number	Bank	Bank Balance Current FY 2022-2023	Bank Balance Previous FY 2021-2022
SHANKERA PRIMARY SCHOOL PMC A/C	1276744447	KCB Marsabit	4,909	223,155
SHURR ADMINISTRATION POLICE LINE	1257078208	KCB Marsabit	842	842
SHURR PRY SCHOOL	1172057605	KCB Marsabit	5,408	543,654
TURBI HIGH SCHOOL PMC A/C	1259387046	KCB Marsabit	3,965	3,205,291
MALABOT PRIMARY SCHOOL	1272494306	KCB Marsabit	2,782	-
TOTAL			145,735	8,111,249

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/UERO/NORTH HORR-NG-CDF/2021/2022(19)	<p>1.0 Inequitable Transfer of Resources - Secondary Schools</p> <p>Note 6 to the financial statements reflects Kshs. 68,194,720 in respect to transfer to other government entities which includes Kshs. 33,230,000 transferred to secondary schools. This component includes Kshs.24,030,000 (being 72.3% of total allocation to secondary schools) transferred to a secondary school to implement various projects at the expense of other schools in the constituency contrary to section 24 of the NGCDF Act, 2015 which stipulates that a project under this Act shall only be in respect of works and services falling within the functions of the national government under the Constitution; and be community-based in order to ensure that the benefits are available to a wide cross-section of the inhabitants of a particular area. Further, Article 227(1) of the Constitution of Kenya requires that when a state organ or any other public entity contracts for</p>	North Horr NG-CDF achieved unqualified opinion. The listed issue will be resolved before next audit.	Not resolved	30 June 2024

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective.</p> <p>In the circumstances, management was in breach of the law and the constitution.</p>			
OAG/UERO/NORTH HERR-NG-CDF/2021/2022(19)	<p>2.0 Un-Surrendered Project Management Committee Account Balances</p> <p>Note 17.3 to the financial statements on other important disclosure on unutilized Fund reflects a balance of Kshs, 8,183,975 held by the various PMCs bank Accounts at the close of the year. This is contrary to the NGCDF Act, 2015 section 12(8) which require that the balances be returned to the main constituency operations at the close of the year and the same be receipted as other receipts in the cash book. However, this was not done. It is not clear why the unutilized PMC bank balances were not returned to the constituency account as required by section 12(8) of the NGCDF Act, 2015.</p>	North Horr NG-CDF achieved unqualified opinion. The listed issue will be resolved before next audit.	Not resolved	30 June 2024
OAG/UERO/NORTH HERR-NG-CDF/2021/2022(19)	3.0 Construction of roads.	North Horr NG-CDF achieved unqualified opinion.	Not resolved	30 June 2024

*North Horr Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>Note 7 to the financial statements reflect a balance of Kshs. 108,754,746 being other grants and transfers. Included in the balance is Kshs. 50,400,00 for security projects which includes Kshs. 32,000,000 in respect to construction of roads. However, the class of roads constructed falls under the county governments.</p> <p>This is contrary to the NGCDF Act, 2015 section 24 which require NGCDF Projects to be in respect of national government functions and states that a project under this Act shall:</p> <p>(a) only be in respect of works and services falling within the functions of the national government under the Constitution; and</p> <p>(b) be community based in order to ensure that the benefits are available to a widespread cross-section of the inhabitants of a particular area.</p>	<p>The listed issue will be resolved before next audit.</p>		



.....
Salim Hassan Hussein
Fund Account Manager.

