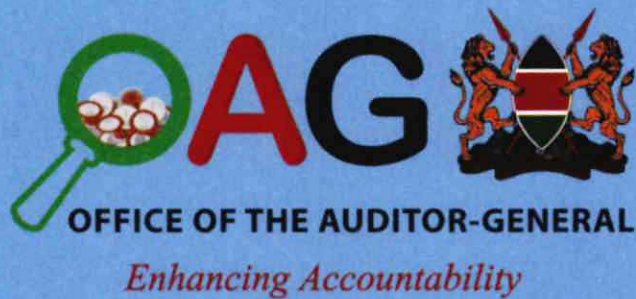
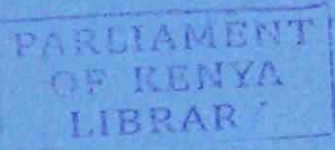


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
WAJIR SOUTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2024

THE NATIONAL ASSEMBLY	
DATE: 03 MAR 2025	
DAY: Wednesday	
TABLED BY:	Hon. Owen Banyi, MP
CLERK OF THE TABLE:	Deputy leader of majority Esther Wanjiku

OFFICE OF THE AUDITOR GENERAL
NORTH EASTERN REGIONAL OFFICE
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

WAJIR SOUTH CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

National Government Constituencies Development Fund (NGCDF)
Wajir South Constituency
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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and

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- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Wajir South Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Shafee Hassan Odhwa
2.	National Sub-County Accountant	Winston Kalemba
3.	Chairman NGCDFC	Yussuf Abdi Abdullahi
4.	Member NGCDFC	Adan Duale Kadid

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Wajir South Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the

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Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF Wajir South Constituency Headquarters

P.O. Box 90-70201
Wajir South NG-CDF Offices
Opposite Habaswein Community Library
Habaswein, KENYA

(f) NGCDF Wajir South Constituency Contacts

Telephone: (254) 729224379
E-mail: cdfwajirsouth@ngcdf.go.ke
Website: www.go.ke

(g) NGCDF Wajir South Constituency Bankers

1. Premier Bank
Wajir branch
Account number 00095310
P.o Box 67-70200
Wajir , kenya
2. National Bank of Kenya
Wajir branch
Account number 5325533770
P.o Box 67-70200
Wajir , kenya

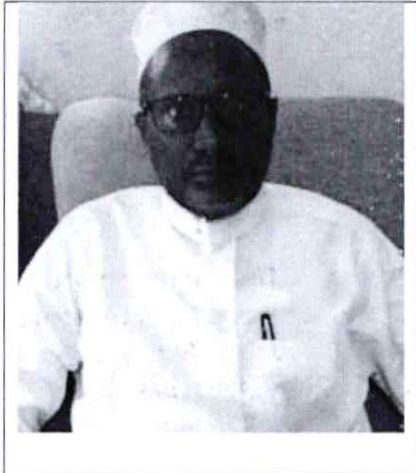
(h) Independent Auditor

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

(i) Principal Legal Adviser

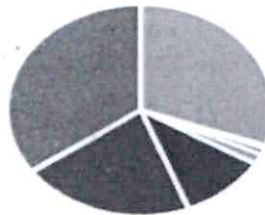
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. NG-CDFC Chairman's Report



Wajir South Constituency proposed projects of a total of Ksh 196,396,374 in the financial year 2023-2024. The amount is up ksh 37,563,629 from the F/Y 2022-2023. This resulted from the NGCDF Act 2022 being amended to include the number of wards. The committee overall receipts came to Ksh140,000,00 or 71%, of the proposed budget.

Receipts and Payment



- RECEIPTS
- PAYMENTS
- Committee expenses
- Transfers to Other Government Units
- Acquisition of Assets
- Transfers from NGCDF Board
- Compensation of employees
- Use of goods and services
- Other grants and transfers
- TOTAL PAYMENTS

Constituency Sector Priorities FY 2023/2024

Due to previous years of severe droughts that caused livestock to die and left many families in poverty, Wajir South NGCDF committee concentrated on disbursing bursaries during the FY 2023–2024. A significant portion of the population depends on livestock as a source of revenue for paying school fee and other expenses. To enhance pupil's retention in school, the committee prioritized bursary programs. The committee also disbursed 100% of the total budget of Kshs63,000, 000 to a variety of entities both inside and outside the nation.

Funds Absorption

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It is noteworthy that the Committee committed to accelerating the release of monies received from the NGCDF Board during the FY 2023–2024. According to the terms of the NGCDF Act, 2015 modified 2022, and the demands of the Annual Performance Contract, these funds were disbursed to the designated projects. As of June 30th, 2024, when the financial year 2023–2024 came to an end, the aggregate funds usage and absorption rate was 63%. Due to variables beyond our control, such as delayed disbursements of funds to the constituency, a 100% absorption rate was not achieved.

Achievements FY 2023/2024

NGCDF Committee Bursary outlay exceeded Ksh 63M on the day. The Constituency's overall literacy levels have been impacted by the continuous support for the education system, which has enhanced access to education, improved transition, enrolment, retention, and completion rates. On crucial concerns to enhance reporting problems and other connected problems with project execution.

Development Planning

Beneficiaries and communities alike continue to show interest in the Constituency Development Funds. This has resulted in the receipt of numerous proposals from groups representing numerous Sectors. The Committee is creating its five-year strategic plan, which is a formalized road map outlining where the Constituency is going in project identification, implementation, and management over the next five years taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030, and related County Integrated Development Plans. This is being done to ensure focus and speed up Constituency development. The NGCDF Committee is certain that the strategic plan will assist the Constituency in identifying priorities, directing energy and resources, enhancing operations, and ensuring that the Committee, its staff, and other stakeholders are working toward a common purpose and outcomes.

Challenges during the Period under Review

The Committee has identified a number of problems in project implementation and management during the FY 2023–2024 notwithstanding the aforesaid remarkable performance and goals. Among them are:

- 1) Project management committees' poor record-keeping;
- 2) Some project management committees' disregard for rules and laws governing public procurement.
- 3) A delay in submitting the necessary returns for money spent.
- 4) A small number of technical officers are required to offer the necessary technical guidance in project management and implementation.
- 5) Infrastructure construction and enhancements are desperately needed for many schools.

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To minimize the risks, the committee:

1. Scaled up its capacity building programmes for NGCDF Committee.
2. Project Management Committees and staff on various aspects of NGCDF projects management.
3. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees monitoring and evaluation.

Hon. Mohamed Adow, a member of the National Assembly, the NGCDF Committee, the employees of the NG-CDFC, the Project Management Committees, the Sub County Accountant, the Sub County Engineer, and other stakeholders are all gratefully appreciated for their participation. Without them, we would be unable to fulfil the people of Wajir South Constituency's request.

RECOMMENDATIONS:

Almost majority of the populace is aware about NGCDF. The public should be made more aware of the purposes for which the NGCDF budget is used, nevertheless. To prevent concerns about the initiatives, substantial public engagement should be conducted. Since they are familiar with the students who most need the bursary, local committees should be included in the bursary vetting process. The NGCDF committee should hire personnel in accordance with the NGCDF staff criteria, and they should have their capacity increased along with the committee's.



.....
Name: Yussuf Abdi Abdullahi
Chairman NGCDF Committee

4. Statement of Performance Against Predetermined Objectives for FY 2023/24

Introduction

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

The key development objectives of the *NGCDF Wajir South Constituency 2022-2027* plan are to:

(Enumerate the key objectives of the constituency as per the Strategic Plan)

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To improve access, affordability and availability of quality education	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i>	<i>In FY 2023/24 -we increased number of classrooms, toilets laboratories by21 - Bursary beneficiaries in the financial were approximately 4000 in number</i>

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Emergency Support	To improve preparatory and response mechanisms in the constituency	Catering for any unforeseen occurrences in the constituency (e.g., Renovation of Classrooms)	Number of rehabilitated structure in the constituency	The number of rehabilitated classrooms increases by 9
Environment	To promote environmental sustainability in the constituency	Purchase of tree seedlings and their planting/Organizing tree planting days	Numbers trees in various public institution	A forestation and environmental conservation
Security	To enhance security in the constituency	Construction/renovation of offices/houses for chiefs and Ass. Chiefs, police, Administration offices	Number of office & houses	In FY 2023/24 -we increased number of staff houses, toilets offices etc from 9 to 18
Tracking of results	To strengthen performance measurement mechanisms	Monitoring and Capacity Building of NG-CDFC's and PMC's	Number of Routine monitoring & capacity Building exercise undertaken	Decreased number of PMCs/projects audit related issue

5. Governance Statement

Process of Appointment

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

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

Appointment process of Wajir South NG-CDF Committee

The selection panel invited interested and qualified members of the public for appointment to the NG-CDF committee. The panel invited through advertisement publicised in public offices notice boards and other public areas in the constituency.

Out of the total 20 applicants, the selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed by Wajir South Constituency Office as per section 43 of the NG-CDF Act, 2015

NOMINEES OF THE SELECTION PANEL

NO	NAME	CATERGORY	WARD
1	Yussuf Abdi Abdullahi	Man(Adult)	Habaswein
2	Adan Duale Kadid	Man(Youth)	Burder
3	Dakan Salat Muhumed	Woman(Adult)	Dadajabula
4	Binta Haret Hassan	Woman(Youth)	Ibrahim Ure

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NOMINEE OF BODY REPRESENTING PERSON WITH DISABILITY

NO	NAME	NATURE OF DISABILITY	NOMINATING ORGANIZATION	REMARKS
1	Abdiwahab Muhumed Dahir	Physical	Diff Disable Youth Group	Able to attend meetings without an aid

NOMINEES OF THE CONSTITUENCY OFFICE

NO	NAME	CATEGORY	OCCUPATION	WARD
1	Ali dahir Abdullahi	Male	Businessman	Banane
2	Nadhifa Muhumed Adan	Female	Unemployed	Ibrahim ure

The NG-CDFC members were gazetted on 16th December 2022. The members had their inaugural meeting on 15th December 2022. The members went through the process electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson position -Mr. Yussuf Abdi Abdullahi
2. Secretary position –Adan Duale Kadid

During its first meeting, the Constituency Committee established two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board.

The two subcommittees are as follows:

- i. Bursary sub committee
- ii. Complaints resolution committee.

The following were appointed to the different committees

- i. Bursary committee
 1. Khalif Sirat Sheikh - Member
 2. Dakan Abdullahi - Member
 3. Nadhifa Muhumed - Member

- ii. Complaints resolution committee

1. Ali Dahir Abdullahi - Member
2. Abdiwahab Muhumed - Member
3. Adan Duale Kadid - Member

The chairman and the secretary are members of both committees. The DCCs are members of the complaints committee, while representative from the ministry of education office is also co-opted to be in the Bursary committee.

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

Removal of NGCDFC Members,

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

Roles and Functions of the Committee

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

Induction and Training of Members.

In consultation with the NGCDF Board and the performance contract signed for the F/Y 2023/2024, the Board came up with a comprehensive training program, which covered various topics of importance in the daily management of the funds at the constituency level.

In the financial year 2023/2024 the NG-CDF Wajir county constituency organized training for members.

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NG-CDFC members for Wajir South constituency were among the committee members trained on 8th August 2023 at mombasa. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF wajir South

Number of Meetings Held & Members Remuneration

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings. The SRC and board circular remunerate the members as per the issued guidelines. Chairperson Ksh 7,000 per sitting and members' Ksh 5,000 per sitting.

During the financial year 2023/2024 the NG-CDFC Wajir South held 12 meetings and One subcommittee meetings and the attendance was as follows

S/NO	NG-CDF COMMITTEE MEMBERS	JUL 25 th 2023	AUG 10 th 2023	SEP 25 th 2023	OCT 14 th &16 th 2023	DEC 12 th 2023	JAN 10 th 2024	FEB 12 th 2024	MAR 20 th 2024	APR 24 th 2024	JUNE 10 th 2024
1	Yussuf Abdi Abdullahi- chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Adan Duale Kaddi - Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Nadhifa Muhumed - member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Dakan Abdullahi - Member.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Abdiwahab M. Dahir - member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Ali Dahir Abdullahi member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Khalif Sirat Sheikh -member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Binta Haret	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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	Hassan - member										
9	Shafee Hassan odhow - FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Samuel Mutisa-ACC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Ethics & conduct

Members of NG-CDFC are required to observe the following ethical issues

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

During the financial year 2023/2024 members of NG-CDFC Wajir South adhered to the above ethical issues.

Disclose Policy On Conflict of Interest

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

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 Wajir South has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NG-CDF act 2015 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

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deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification

6. Environmental and Sustainability Reporting

Wajir South 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 Wajir South NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

2. Environmental performance

- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Wajir south 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-

Wajir South NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

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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.

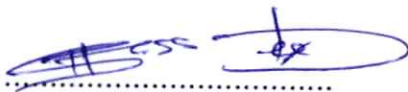
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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, public awareness campaigns, and holding community meetings.

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



Name: Shafee Hassan Odhwa
Fund Account Manager.

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Wajir South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Wajir South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Wajir South Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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


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Approval of the financial statements

The NGCDF- Wajir South Constituency financial statements were approved and signed by the Accounting Officer on 11th November 2024.



.....
Name: Yussuf Abdi Abdullahi
Chairman – NGCDF Committee



.....
Name: Shafee Hassan Odhwa
Fund Account Manager

REPUBLIC OF KENYA



Enhancing Accountability

Telephone: +254-(20) 3214000
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Wajir South Constituency set out on pages 1 to 53,

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

which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

Value and Ownership of Land

Annex 4 of the financial statements reflects summary of fixed assets register with historical cost balance of Kshs.13,806,640 as at 30 June, 2024. Included in the amount are buildings and structures disclosed at Kshs. 9,200,000. However, the value of the land to which the buildings and structures are built was not disclosed in the summary fixed assets register. Further, ownership documents were not provided for audit.

In the circumstances, the accuracy and ownership of fixed asset balance of Kshs.13,806,640 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipt budget and actual on comparable basis of Kshs.328,692,253 and Kshs.272,295,879 respectively, resulting in under-funding of Kshs.56,396,374 or 17% of the approved budget. Similarly, the Fund spent Kshs.206,255,765 against actual receipt of Kshs.272,295,879, resulting in an under- utilisation of Kshs.66,040,114 or 32%.

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. Except for the matter described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Delay in Implementation of Projects

During the year under review, the Fund allocated Kshs.103,541,766 to forty-five (45) projects, including primary and secondary schools and security projects. However, review of the project implementation status report revealed that only four (4) projects with an amount of Kshs.9,320,000, were completed, while forty-one (41) projects, with a budget amount of Kshs.94,221,766 were ongoing.

Delay in implementation of planned projects and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report for the previous year, several issues were raised under report on the financial statements and report on Lawfulness and Effectiveness in Use of Public Resources. However, Management had not resolved the issues as at 30 June, 2024 and no satisfactory reasons were given for the delay in solving the prior year's matters.

Further, Management did not submit its report on how it has addressed the recommendations and findings of the previous year's audit report contrary to Section 31(1)(a) of the Public Audit Act, 2015 which states that within three months after Parliament or the County Assembly has debated and considered the final report of the Auditor General and made recommendations, a state organ or a public entity that had been audited shall, as a preliminary step, submit the report.

Management was therefore in breach of the law.

Other Information

The Management is responsible for the other information set out on page iii to xx which comprise of Key Constituency Information and Management, NG-CDFC Chairman's report, Statement of Performance against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management's Responsibilities. The other information does not include the financial statements and my audit report thereon.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAIs 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of 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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I

also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 December, 2024

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

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

	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	222,921,624	88,000,000
Proceeds From Sale of Assets	2		
Other Receipts	3		
Total Receipts		222,921,624	88,000,000
Payments			
Compensation of Employees	4	5,343,274	1,393,724
Committee expenses	5	6,414,100	2,795,200
Use of Goods and Services	6	5,675,290	4,555,377
Transfers to Other Government Units	7	88,819,500	30,592,500
Other Grants and Transfers	8	98,023,400	60,457,000
Acquisition of Assets	9	-	500,000
Other Payments	10	1,980,200	
Total Payments		206,255,765	100,293,801
Surplus/(Deficit)		16,665,860	(12,293,801)

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 11th November 2024 and signed by:

Chairman NG-CDF Committee

Fund Accountant Manager

National Sub-County
Accountant

Name: Yussuf Abdi Abdullahi

Name: Shafee Hassan

Name: Winston M. Kalemba
ICPAK M/No: 11155

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

10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	66,040,114	49,374,255
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		66,040,114	49,374,255
Accounts Receivable			
Outstanding Imprests	12		
Total Financial Assets (A)		66,040,114	49,374,255
Financial Liabilities			
Accounts Payable			
Retention	13		
Gratuity	14		
Total Financial Liabilities (B)			
Net Financial Assets (A-B)		66,040,114	49,374,255
Represented By			
Fund Balance B/Fwd	15	49,374,255	61,668,056
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		16,665,860	(12,293,801)
Net Financial Position		66,040,114	49,374,255

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 11th November 2024 and signed by:



Chairman NG-CDF Committee

Name: Yussuf Abdi Abdullahi



Fund Accountant Manager

Name: Shafee Hassan



National Sub-County
Accountant

Name: Winston M. Kalembo
ICPAK M/No: 11155

National Government Constituencies Development Fund (NGCDF)
Wajir South Constituency
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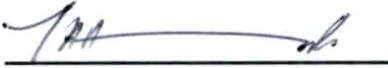
11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	222,921,624	88,000,000
Other Receipts	3	-	-
Total Receipts		222,921,624	88,000,000
Payments			
Compensation of Employees	4	5,343,274	1,393,724
Committee Expenses	5	6,414,100	2,795,200
Use of Goods and Services	6	5,675,290	4,555,377
Transfers to Other Government Units	7	88,819,500	30,592,500
Other Grants and Transfers	8	98,023,400	60,457,000
Other Payments	10	1,980,200	-
Total Payments		206,255,765	99,793,801
Total Receipts Less Total Payments		5,343,274	1,393,724
Adjusted For:			
Prior Year Adjustments	16		
Decrease/(Increase) in Accounts Receivable	17		
Increase/(Decrease) in Accounts Payable	18		
Net Cash Flow from Operating Activities		16,665,860	(11,793,801)
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2		(500,000)
Acquisition of Assets	9		(500,000)
Net Cash Flows from Investing Activities		-	(500,000)
Net Increase in Cash & Cash Equivalents		16,665,860	(12,293,801)
Cash & Cash Equivalent at Start of the Year	11	49,374,255	61,668,056
Cash & Cash Equivalent at End of the Year	11	66,040,114	49,374,255

*National Government Constituencies Development Fund (NGCDF)
Wajir South Constituency
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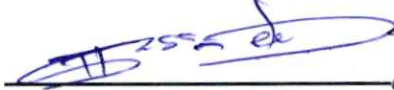
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 11th November 2024 and signed by:



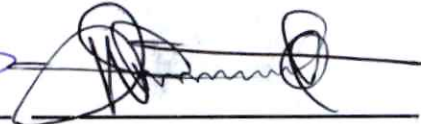
Chairman NG-CDF Committee

Name: Yussuf Abdi Abdullahi



Fund Accountant Manager

Name: Shafee Hassan



National Sub-County
Accountant

Name: Winston M. Kalemba
ICPAK M/No: 11155

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

12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	A	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	196,396,374	49,374,255	82,921,624	328,692,253	272,295,879	56,396,374	83%
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-
Totals	196,396,374	49,374,255	82,921,624	328,692,253	272,295,879	56,396,374	83%
Payments							
Compensation of Employees	5,132,572	5,159,086	1,157,172	11,448,830	5,343,274	6,105,556	47%
Committee Expenses	5,465,940	4,246,599		9,712,539	6,414,100	3,298,439	66%
Use of Goods and Services	6,102,925	3,926,226.44		10,029,151	5,675,290	4,353,861	57%
Transfers to Other Government Units	90,541,766	25,647,500	55,335,000	171,324,266	88,819,500	82,504,766	52%
Other Grants and Transfers	88,833,172	10,394,843	24,429,452	124,177,467	98,023,400	26,154,067	79%

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	A	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
Receipts							
Acquisition of Assets	-	-	-	-	-	-	-
Other Payments	320,000		2,000,000	2,000,000	1,980,200	19,800	99%
Funds Pending Approval**	-	-	-	-	-	-	-
Totals	196,396,374	49,374,255	82,921,624	328,692,253	206,255,765	122,436,489	63%

The underutilization of all items aroused from low disbursement of the funds to the constituency by the NG-CDF Board

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	122,436,489
Less undisbursed funds receivable from the Board as at 30 th June 2024	56,396,374
	66,040,115
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2024	66,040,115

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

13. Budget Execution by Sectors and Projects for The Year Ended 30th June 2024

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	5,132,572	5,159,086	1,157,172	11,448,830	5,343,274	6,105,556
1.2 Committee allowances	2,728,000	4,246,599	-	6,974,599	5,037,700	1,936,899
1.3 Use of goods and services	3,602,924.86	3,926,226	-	7,529,151	5,625,290	1,903,861
Sub-total	11,463,496	13,331,912	1,157,172	25,952,581	16,006,265	9,946,316
2.0 Monitoring and evaluation		-	-			
2.1 Capacity building	800,000	-	-	800,000		800,000
2.2 Committee allowances	2,737,940	-	-	2,737,940	1,376,400	1,361,540
2.3 Use of goods and services	1,700,000.00	-	-	1,700,000	50,000	1,650,000
Sub-total	5,237,940	-	-	5,237,940	1,426,400	3,811,540
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1 Committee Expense				-		-
				-		-

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

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
Sub-total				-		-
4.0 Emergency						
4.1 Primary Schools	-	-	-	-		-
4.2 Secondary schools	10,152,526	7,667,033	52,207	17,871,766	8,500,000	9,371,766
4.3 Tertiary institutions	-	-	-	-	-	-
4.4 Security projects	-	-	-	-	-	-
Sub-total	10,152,526	7,667,033	52,207	17,871,766	8,500,000	9,371,766
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	23,000,646	1,348,000	68,555	24,417,201	24,158,400	258,801
5.3 Tertiary Institutions	40,000,000			40,000,000	40,000,000	-
5.4 Universities	-	-	-	-	-	-
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	-	-	-	-	-	-
Sub-total	63,000,646	1,348,000	68,555	64,417,201	64,158,400	258,801
6.0 Sports						
	-	14,000	-	14,000	-	14,000

*National Government Constituencies Development Fund (NGCDF)
Wajir South Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6						
Sub-total	-	14,000	-	14,000	-	14,000
7.0 Environment					-	
Habaswein Boys Secondary School	4,080,000	-	-	4,080,000	-	4,080,000
		-	-	-	-	-
Sub-total	4,080,000	-	-	4,080,000	-	4,080,000
8.0 Primary Schools Projects		-	-		-	-
(List all the Projects)		-	-		-	-
Meri Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Abaqdere Primary School	2,498,383	-	-	2,498,383	-	2,498,383
Kibilay Girls Primary School	1,950,000	-	-	1,950,000	-	1,950,000
Kibilay Girls Primary School	1,495,000	-	-	1,495,000	-	1,495,000
Ndege Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Meri Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Sala Primary School	4,000,000	-	-	4,000,000	-	4,000,000
Banane-Shantatal Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Wajir bor South Primary	2,000,000	-	-	2,000,000	-	2,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
School						
Warsan Primary School	2,300,000	-	-	2,300,000	-	2,300,000
Adheyder Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Rababale Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Alanus Primary School	1,300,000	-	-	1,300,000	-	1,300,000
Jiriqa Primary School	2,300,000	-	-	2,300,000	-	2,300,000
Algoley Primary School	2,300,000	-	-	2,300,000	-	2,300,000
Waregder Primary School	2,300,000	-	-	2,300,000	-	2,300,000
Daryoley Primary School	2,300,000	-	-	2,300,000	-	2,300,000
Shildley Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Mathahlibah Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Dilmanyale Primary School	4,000,000	-	-	4,000,000	-	4,000,000
Aktalehel Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Karu Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Midnimo Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Shomagari Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Abaqijaba Primary School	1,300,000	-	-	1,300,000	-	1,300,000
Madahbaqay Primary School	300,000	-	-	300,000	-	300,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Leheley Primary School	1,498,383	-	-	1,498,383	-	1,498,383
Bron Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Banane Shantaral Primary school	-	1,000,000	-	1,000,000	1,000,000	-
Abaqmadobe Primary School	-	2,500	-	2,500		2,500
Jilalow Primary School	-	15,000	-	15,000		15,000
Kulaley Primary School	-	50,000	-	50,000	50,000	-
Diff oldam Primary School	-	50,000	-	50,000	50,000	-
Luqungoroya Primary School	-	1,300,000	-	1,300,000	1,300,000	-
Tahsila Primary School	-	1,300,000	-	1,300,000	1,300,000	-
Midnimo Primary School	-	1,300,000	-	1,300,000	1,300,000	-
Madhahbaqay Primary School	-	1,500,000	-	1,500,000	-	1,500,000
Dulgub Primary School	-	65,000	-	65,000	65,000	-
Sabena Primary School	-	65,000	-	65,000	65,000	-
Bilimarado Primary School	-	65,000	-	65,000	65,000	-
Daresalam Primary School(Leheley Bali)	-	1,300,000	-	1,300,000		1,300,000
Abaghalul Primary School	-	50,000	-	50,000	50,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Aktalehel Primary School	-	75,000	-	75,000	75,000	-
Ibrahim Ure Primary School	-	1,200,000	-	1,200,000	1,200,000	-
Hambalash Primary School	-	1,000,000	-	1,000,000		1,000,000
Elado Primary School	-	75,000	-	75,000	75,000	-
Sarif Primary School	-	2,000,000	-	2,000,000	2,000,000	-
Dadajabula Primary School	-	4,000,000	-	4,000,000	4,000,000	-
Dahabley Primary School	-		1,000,000	1,000,000	1,000,000	-
Jilalow Primary School	-		65,000	65,000		65,000
Madina Primary School	-		65,000	65,000	65,000	-
Kulaley Primary School	-		75,000	75,000	75,000	-
Machesa Primary School	-		65,000	65,000		65,000
Shabeel Duula Primary School	-		65,000	65,000		65,000
Abore Primary School	-		65,000	65,000	65,000	-
Abaqmadobe Primary School	-		67,500	67,500	67,500	-
Fini Primary Schools	-		50,000	50,000		50,000
Habaswein Primary School	-		100,000	100,000	100,000	-
Matawarsesa Primary School	-		1,300,000	1,300,000	1,300,000	-
Dahabley Primary School	-		1,300,000	1,300,000	1,300,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Noleye Primary School	-		1,400,000	1,400,000	1,330,000	70,000
Siriba Primary School	-		2,000,000	2,000,000	2,000,000	-
Sukela Primary School	-		2,000,000	2,000,000	2,000,000	-
Ohiyo Primary School	-	-	1,300,000	1,300,000	1,230,000	70,000
Kursin Primary School	-	-	2,000,000	2,000,000	2,000,000	-
Aqalar Primary School	-	-	2,000,000	2,000,000	2,000,000	-
Ajof Primary School	-	-	2,000,000	2,000,000	2,000,000	-
Tesorie Primary School	-	-	2,000,000	2,000,000	2,000,000	-
Quli Primary School	-	-	2,000,000	2,000,000	2,000,000	-
Alidumali Primary School	-	-	2,500,000	2,500,000	2,370,000	130,000
Biyamathow Primary School	-	-	4,000,000	4,000,000	4,000,000	-
Alioismail Primary School	-	-	1,000,000	1,000,000	1,000,000	-
Ildalata Primary School	-	-	2,000,000	2,000,000	2,000,000	-
Matawarsesa Primary School	-	-	1,300,000	1,300,000	1,300,000	-
Bojiyare Primary School	-	-	1,300,000	1,300,000	1,300,000	-
				-		-
				-		-
Sub-total	55,841,766	16,412,500	33,017,500	105,271,766	45,097,500	60,174,266

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
9.0 Secondary Schools Projects (List all the Projects)				-		-
Ndege Girls Secondary School	4,600,000			4,600,000		4,600,000
Leheley Girls Secondary School	2,500,000			2,500,000		2,500,000
Sarif Secondary School	2,500,000			2,500,000		2,500,000
Machesa Secondary School	2,000,000			2,000,000		2,000,000
Dadajabula Girls Secondary School	2,600,000			2,600,000		2,600,000
Habaswein Boys Secondary School	5,000,000			5,000,000	5,000,000	-
Habaswein Boys Secondary School	2,000,000			2,000,000	2,000,000	-
Sabuli Mixed Day Secondary School	2,000,000			2,000,000	2,000,000	-
Burder Mixed Day Secondary School	1,500,000			1,500,000	1,500,000	-
Burder Mixed Day Secondary School	3,000,000			3,000,000	3,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Senior Chief Ogle Girls Secondary School	4,000,000			4,000,000		4,000,000
Habaswein mixed Day secondary		10,000		10,000		10,000
sabuli mixed secondary School		200,000		200,000	200,000	-
Abakore mixed Day secondary		200,000		200,000	200,000	-
Abakore Mixed day secondary school		400,000		400,000	400,000	-
Inshaallah High School		200,000		200,000	200,000	-
Burder Mixed Secondary School		200,000		200,000	200,000	-
Ibrahim Ure Secondary School		200,000		200,000	200,000	-
Abakore Mixed Day Secondary School		250,000		250,000	250,000	-
Inshaallah High School		200,000		200,000	200,000	-
Leheley Girls Secondary School		200,000		200,000	200,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Leheley Girls Secondary School		125,000		125,000	125,000	-
Leheley Girls Secondary School		250,000		250,000	250,000	-
Laghbogol South Secondary School		2,600,000		2,600,000	2,600,000	-
Sarif Secondary School		200,000		200,000	200,000	-
Habaswein Mixed Secondary School		200,000		200,000	200,000	-
Burder Mixed Secondary School		100,000		100,000	100,000	-
Machesa Secondary School		2,600,000		2,600,000	2,600,000	-
Abakore Mixed Day Secondary		500,000	2,500,000	3,000,000	3,000,000	
Leheley Girls Secondary School :			67,500	67,500	67,500	-
Inshaallah High School			200,000	200,000	200,000	-
Abakore Mixed Day Secondary School			50,000	50,000	50,000	-
Snr Chief Ogle Girls			100,000	100,000	100,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Secondary School						
Diff Secondary School			5,000,000	5,000,000	4,700,000	300,000
Habaswein Boys Secondary School			3,000,000	3,000,000	3,000,000	-
Abakore Mixed Day Secondary School		200,000	779,500	979,500	979,500	-
						-
				-		-
				-		-
Sub-total	31,700,000	8,835,000	11,697,000	52,232,000	33,722,000	18,510,000
10.0 Tertiary institutions Projects (List all the Projects)						
Habaswein Sub- County Education Office	3,000,000			3,000,000		3,000,000
Wajir South Vocational & Training College		400,000		400,000		400,000
Wajir South Technical & Vocational College			3,600,000	3,600,000	3,600,000	-
Wajir South Technical &			6,800,000	6,800,000	6,400,000	400,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Vocational College						
				-		-
10				-		-
Sub-total	3,000,000	400,000	10,400,000	13,800,000	10,000,000	3,800,000
11.0 Security Projects				-		-
Biyamathow Police Post	2,000,000			2,000,000		2,000,000
Biyamathow Police Post	3,600,000			3,600,000		3,600,000
Lehelely Police Station	3,000,000			3,000,000		3,000,000
Diff Police Station	3,000,000			3,000,000		3,000,000
Sabuli Police Station		100,000		100,000	100,000	-
Diff Police Unit		130,000		130,000		130,000
						-
Diff Deputy County Commissioner Residency		100,000		100,000	100,000	-
Dagahley Police Station		250,000		250,000	250,000	-
Dadajbula Police Station		250,000		250,000	250,000	-
Diff Deputy County Commissioner Office		100,000		100,000	100,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Habaswein Deputy County Commissioner		435,810	64,190	500,000	500,000	-
Ibrahim ure Chief Office			65,000	65,000	65,000	-
						-
Habaswein Police Unit			4,000,000	4,000,000	4,000,000	-
Abakore Police station			3,600,000	3,600,000	3,600,000	-
Abakore Police station			5,000,000	5,000,000	5,000,000	-
Ibrahim Ure Police station			1,600,000	1,600,000	1,500,000	100,000
Ibrahim Ure Police station			6,000,000	6,000,000	5,700,000	300,000
Sabuli Deputy County Commissioner Resident			4,200,000	4,200,000	4,200,000	-
11				-		-
Sub-total	11,600,000	1,365,810	24,529,190	37,495,000	25,365,000	12,130,000
12.0 Acquisition of assets				-		-
12.1 Motor Vehicles (including motorbikes)				-	-	-
12.2 Construction of CDF office				-	-	-
12.3 Purchase of furniture and				-	-	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
equipment						
12.4 Purchase of computers				-	-	-
12.5 Purchase of land				-	-	-
Sub-total	-	-	-	-	-	-
13.0 Others				-		-
13.1 Strategic Plan			2,000,000	2,000,000	1,980,200	19,800
13.2 Habaswein Social Development office	320,000			320,000		320,000
Sub-total	320,000	-	2,000,000	2,320,000	1,980,200	339,800
Funds pending approval**				-	-	-
Sub-total	-	-	-	-	-	-
Total	196,396,374	49,374,255	82,921,624	328,692,253	206,255,765	122,436,489

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for:

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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

6. In-kind contributions

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

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 13 June 2023 for the period 1st July 2023 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

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16. Related Party Transactions

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

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15. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
A.I.E NO. B207709	12,088,879	
A.I.E NO.B214454	63,932,745	
A.I.E NO.B214576	6,900,000	
A.I.E NO.B225259	30,000,000	
A.I.E NO.B225314	20,000,000	
A.I.E NO.B226255	30,000,000	
A.I.E NO.B233924	30,000,000	
A.I.E NO.B214897	30,000,000	
AIE NO.B206283		5,000,000
AIE NO.B206236		28,000,000
AIE NO.B205634		12,000,000
AIE NO.B205930		12,000,000
AIE NO.B207709		16,000,000
AIE NO.B207946		15,000,000
TOTAL	222,921,624	88,000,000

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Others (specify)		
Total		

3. Other Receipts

	2023-2024	2022-2023
--	-----------	-----------

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

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4. Compensation Of Employees

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,231,247.00	1,340,040
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees	932,649	-
Employer Contributions Compulsory national social security schemes	179,378.00	53,684
Employer Contributions Compulsory Housing levy		
Employer contributions to National Industrial Training Authority		
Total	5,343,274	1,393,724

5. Committee Expenses

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	1,162,000	682,000
Other committee expenses	3,664,100	2,113,200
Sub total	4,826,100	2,795,200
B. Constituency Oversight Committee		
Allowances		
Other committee expenses	1,588,000	-
Sub total	1,588,000	-
Total (A+B)	6,414,100	2,795,200

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6. Use of Goods and services

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Utilities, supplies and services	64,900	217,550
Communication, supplies and services	-	60,000
Domestic travel and subsistence		-
Printing, advertising and information supplies & services	650,000	
Rentals of produced assets	940,000	900,000
Training expenses	2,310,200	
Hospitality supplies and services	150,000	100,000
Insurance costs		
Courier & Postal Services	148,400	-
Office and general supplies and services	670,000	1,819,650
Fuel, oil & lubricants		
Bank Charges	45,790	33,227
Other operating expenses		
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets	696,000	1,424,950
Other operating expenses		
Total	5,675,290	4,555,377

7. Transfer To Other Government Units

Description	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Transfers To Primary Schools	45,097,500	11,670,000
Transfers To Secondary Schools	33,722,000	18,472,500
Transfers To Tertiary Institutions	10,000,000	450,000
Total	88,819,500	30,592,500

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8. Other Grants and Other transfers

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Bursary – secondary schools	24,158,400	18,577,000
Bursary – tertiary institutions	40,000,000	37,675,000
Bursary – special schools		
Bursary- education support programmes		
Social Security programmes (NHIF)		
Security projects	25,365,000	905,000
Sports projects		
Environment projects		
Emergency projects	8,500,000	3,300,000
Roads projects	-	-
Total	98,023,400	60,457,000

9. Acquisition of Assets

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Purchase of Buildings		500,000
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and renovation of plant, machinery and equipment		
Acquisition of Land		
Acquisition Intangible Assets		
Total		500,000

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10. Other Payments

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Strategic plan	1,980,200	
ICT Hub		
Others (<i>specify</i>)		
Total	1,980,200	

11. Cash and Cash Equivalents

Name of Bank and Account No.	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
Premier Bank-Wajir Branch A/C no.00095310	583,046	21,917,156
National Bank of Kenya,-Wajir Branch A/C no. 5325533770	65,457,068	27,457,099
<i>Name of Bank, account No. (Deposit)</i>	-	-
Total	66,040,114	49,374,255
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

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12. Outstanding Imprests

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

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

13. Retention

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

Retentions aging analysis.

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

14. Gratuity

	<i>2023-2024</i>	<i>2022-2023</i>
--	------------------	------------------

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	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 30th June D= A+B-C	-	-

Gratuity aging analysis

	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	49,374,255	61,668,056
Cash in hand	-	-
Imprest	-	-
Total	49,374,255	61,668,056
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	49,374,255	61,668,056

[Provide short appropriate explanations as necessary]

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16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2023-2024	2022-2023
	KShs	KShs
Outstanding Imprest as at 1 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 – Gratuities and Retentions

	2023-2024	2022-2023
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	-	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

Aging Analysis for Pending Accounts Payables

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

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

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

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19.3: Unutilized Fund (See Annex 3)

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Compensation of employees	6,105,556	6,316,258
Committee expense	2,573,639	1,014,199
Use of goods and services	5,097,902	5,570,628
Amounts due to other Government entities	82,504,766	66,482,500
Amounts due to other grants and other transfers	26,154,067	49,324,295
Acquisition of assets		-
Other Payments ()	19,800	3,588,000
Funds pending approval		
Total	122,436,489	132,295,880

19.4: PMC account balances (See Annex 5)

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
PMC account balances	8,667	10,397
Total	8,667	10,397

19.5 Related Party Transactions

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,162,000	682,000
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	222,921,624	88,000,000
Total	222,921,624	88,000,000

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Salaries	6,105,556	6,316,258	
Committee Allowances	Committee expense	2,573,639	1,014,199	
Use of goods & services	Goods and service	5,097,902	5,570,628	
Amounts due to other Government entities				
Meri Primary School	Construction of 1 classroom	1,000,000		
Abaqdere Primary School	Construction of 2 classrooms	2,498,383		
Kibilay Girls Primary School	Purchase of desks	1,950,000		
Kibilay Girls Primary School	Purchase furniture	1,495,000		
Ndege Primary School	Construction of 2 classrooms	2,000,000		
Meri Primary School	Construction of 2 classrooms	1,000,000		
Sala Primary School	Construction	4,000,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	of 2 classrooms			
Banane-Shantatal Primary School	Construction of 2 classrooms	2,000,000		
Wajir bor South Primary School	Construction of 2 classrooms	2,000,000		
Warsan Primary School	Construction of 2 classrooms	2,300,000		
Adheyder Primary School	Construction of 2 classrooms	2,000,000		
Rababale Primary School	Construction of 2 classrooms	2,000,000		
Alanus Primary School	Construction of 2 classrooms	1,300,000		
Jiriqa Primary School	Construction of 2 classrooms	2,300,000		
Algoley Primary School	Construction of 2 classrooms	2,300,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Waregder Primary School	Construction of 2 classrooms	2,300,000		
Daryoley Primary School	Construction of 2 classrooms	2,300,000		
Shildley Primary School	Construction of 2 classrooms	2,000,000		
Mathahlibah Primary School	Construction of 2 classrooms	2,000,000		
Dilmanyale Primary School	Construction chain-link fence	4,000,000		
Aktalehel Primary School	Construction of 2 classrooms	2,000,000		
Karu Primary School	Construction of 2 classrooms	2,000,000		
Midnimo Primary School	Construction of 2 classrooms	2,000,000		
Shomagari Primary School	Construction of 2	2,000,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	classrooms			
Abaqijaba Primary School	Construction of 1 classrooms	1,300,000		
Madahbaqay Primary School	Construction of latrine	300,000		
Leheley Primary School	Construction of 1classrooms	1,498,383		
Bron Primary School	Construction of 2 classrooms	2,000,000		
Abaqmadobe Primary School	Construction of tank	2,500		
Jilalow Primary School	Construction of 1classrooms	15,000		
Madhahbaqay Primary School	Construction of 2 classrooms	1,500,000		
Daresalam Primary School(Leheley Bali)	Construction of 1classrooms	1,300,000		
Hambalash Primary School	Construction of 1classrooms	1,000,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Jilalow Primary School	Construction of 1classrooms	65,000		
Machesa Primary School	Construction of 1classrooms	65,000		
Shabeel Duula Primary School	Construction of 1classrooms	65,000		
Fini Primary Schools	Construction of 1 classroom	50,000		
Noleye Primary School	Construction of tank	70,000		
Ohiyo Primary School	Construction of 1 classroom	70,000		
Alidumali Primary School	Construction of 2 classrooms	130,000		
Ndege Girls Secondary School	Construction of 3 classrooms	4,600,000		
Leheley Girls Secondary School	Construction of laboratory	2,500,000		
Sarif Secondary School	Construction of laboratory	2,500,000		
Machesa Secondary School	Construction	2,000,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	of two classrooms			
Dadajabula Girls Secondary School	Construction of 3 classrooms	2,600,000		
Senior Chief Ogle Girls Secondary School	Construction of a dormitory	4,000,000		
Habaswein mixed Day secondary	Borehole	10,000		
Diff Secondary School	Construction of fence	300,000		
Habaswein Sub- County Education Office	Construction of office block	3,000,000		
Wajir South Vocational & Training College	Drilling of a borehole	400,000		
Wajir South Technical & Vocational College	Construction of chain-link fence	400,000		
Sub-Total		82,504,766		
Amounts due to other grants and other transfers				
Emergency	Unforeseen occurrences	9,371,766		
Secondary Schools bursary	bursary	258,801		
Sports	sports	14,000		
Habaswein Boys Secondary School		4,080,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Biyamathow Police Post	Construction of office block	2,000,000		
Biyamathow Police Post	Construction of six roomed houses	3,600,000		
Lehelely Police Station	Construction of six roomed houses	3,000,000		
Diff Police Station		3,000,000		
Diff Police Unit		130,000		
Ibrahim Ure Police station	Construction Armoury room	100,000		
Ibrahim Ure Police station	Chain-link fence	300,000		
Sub-Total		26,154,067		
Acquisition of assets				
Others-strategic plan	Strategic plan	19,800		
Habaswein Social Development office	Purchase Office furniture	320,000		
Sub-Total		339,800		
Funds pending approval				

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Sub-total				
Grand Total		122,436,489		

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 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	9,200,000			9,200,000
Transport equipment				
Office equipment, furniture and fittings	1,748,670			1,748,670
ICT Equipment, Software and Other ICT Assets	1,304,470			1,304,470
Other Machinery and Equipment	1,553,500			1,553,500
Intangible assets				
Total	13,806,640			13,806,640

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Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Ajof Primary School	National Bank of Kenya	1050255975700	415	
Biyamathow Primary School	National Bank of Kenya	1553231901400	462	
Diff Secondary School	National Bank of Kenya	1553266122200	1000	
Habaswein DCC office	National Bank of Kenya	1553266367600	1025	
Ibrahim Ure Police PMC	National Bank of Kenya	1553264437100	1000	
Ildalata Primary School	National Bank of Kenya	1553266160900	1000	
Luqongoroya Primary School	National Bank of Kenya	1050255975700	500	
Sukela Primary School	National Bank of Kenya	1553264623900	300	
Abakore Police Post	National Bank of Kenya	1553263847600	2000	
Habaswein Police Station	National Bank of Kenya	1553262276300	195	
Sabuli Sub-county DCC resident	National Bank of Kenya	1553266377800	770	
Tesorie Primary School	National Bank of Kenya	1050264235600	0	
Gumarjerin Primary School PMC	Premier Bank	17,074,901.00		1,000

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Diff oldam Primary School PMC	Premier Bank	80,010,437.00		670
Biyamathow Primary School PMC	Premier Bank	17,403,901.00		1,000
Aktalehel Primary School PMC	Premier Bank	17074901		1,000
Abakore Mixed Day Secondary school	Premier Bank	80010437		0
Inshaallah Secondary School	Premier Bank	17403901		1,290
Ibrahim Ure Secondary School PMC	Premier Bank	8000413401		2,000
Senior Chief Ogle Girls Pmc	Premier Bank	8000931401		0
Diff police Post PMC	Premier Bank	70001977		1,000
Diff sub-county PMC	Premier Bank	17227301		1,400
Diff DEO OFFICE PMC	Premier Bank	700009081		1,037
Gumarjerin Primary School PMC	Premier Bank	16627301		1,000
Total			8,667	10,397

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

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>Annex 2 of the financial statements reflects fixed assets historical cost balance of Kshs.13,806,640 as at 30 June, 2023. Included in the balance is historical cost of the Fund's office buildings of Kshs.9,200,000. However, the Management did not disclose the cost of land on which the office buildings sits. In addition, ownership documents for the land were not provided for audit review.</p> <p>In the circumstances, the</p>	<p>The Land where the Fund's offices are built was government land given at no cost to the Wajir South National Government Constituency Development Fund Committee. At the time of transfer, no valuation was conducted for the parcel of land. However, the committee plans to collaborate with the National Board to ensure that a proper valuation of the land is carried out</p> <p>II. The land on which the Fund's offices are</p>		

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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>
	accuracy and ownership of fixed assets balance of Kshs.13,306,640 could not be confirmed.	constructed possesses a valid allotment letter registered under the office's name. Attached herewith is a copy of the allotment letter for your reference		
	The statement of receipts and payments reflects transfer to other Government units of Kshs.30,592,500 as disclosed in Note 5 to the financial statements. Included in the balance is an expenditure of Kshs.2,375,000 on construction of fifty (50) bed dormitory block and two (2) door pit latrine at Leheley Girls Secondary School. The project was handed over to the school after completion on 10 June,	The dormitory was designed and constructed in compliance with the Ministry of Education's standards, but the school lacks electricity connection, rendering the dormitory uninhabitable due unusual extreme heat witnessed on this part of the country over three months now. In their response, the school asserted that the dormitory's current state is temporary, and they		

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Wajir South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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>2022.</p> <p>Inspection of the project carried on 15 March, 2024 established that the project was not in use almost one year after handing over. The Management attributed the failure to put the project into use on poor ventilation. However, the Management did not provide an explanation why adequate measures were not put in place during the design stage of the project to allow for proper ventilation considering the climatic conditions of the area.</p> <p>In the circumstances, it was not possible to confirm whether the public got value for</p>	<p>are not prohibited from making structural changes once project is handed over. According to the school's communication, the dormitory was previously in use and will be utilized again once necessary improvements are made. Provided herewith letter from school</p>		

National Government Constituencies Development Fund (NGCDF)
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	money spent in the project.			



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 Name Shafee Hassan Odhwa
 Fund Account Manager.

