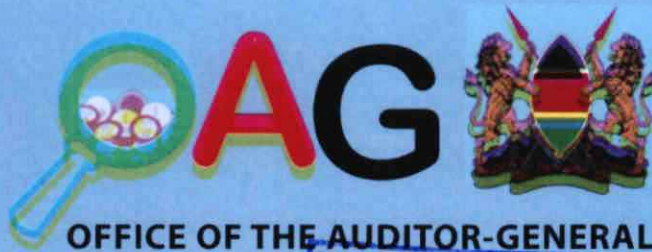


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

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CHECKED BY:	A. Shibusko

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
WAJIR NORTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2024



OFFICE OF THE AUDITOR GENERAL
NORTH EASTERN REGIONAL OFFICE
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
WAJIR NORTH 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 North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

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National Government Constituencies Development Fund (NGCDF)
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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;

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- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

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(b) Key Management

The NGCDF WAJIR NORTH 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 2023/2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Qabale Molu Guyo
2.	Sub-County Accountant	Rashid Ahmed
3.	Chairman NGCDFC	Ali Mohamed Salat
4.	Member NGCDFC	Habiba Abdilatif

(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 NORTH Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(e) WAJIR NORTH CONSTITUENCY NGCDF Headquarters

P.O. Box 197 - 60300
MOYALE
Bute sub-county-opposite DCC-residence

(f) WAJIR NORTH CONSTITUENCY NGCDF Contacts

Telephone: (254) 729466330
E-mail: cdfwajirnorth.ngcdf.go.ke
Website: www.wajianorth.ngcdf.go.ke

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(g) WAJIR NORTH CONSTITUENCY NGCDF Bankers

Bank Name: KCB
Branch: Wajir Branch
Account Name: Wajir North NG - CDF
Account Number: 1312860464

(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



Mr Ali Mohamed Salat

Constituency Overview:

Wajir north NG-CDF is situated in the southern region of Wajir County, Kenya. The constituency is divided into six wards, and the NG-CDF ensures equitable allocation of projects across these wards.

Budget and Allocations:

Total Budget Allocation for FY 2023/2024: Kshs 195,991,224

Cash Book Balance as of June 30, 2023: Kshs.63,039,601(unutilized funds carried forward)

Funds Received:

Total Disbursed from NG-CDFB: Kshs 216,294,150

Expenditure:

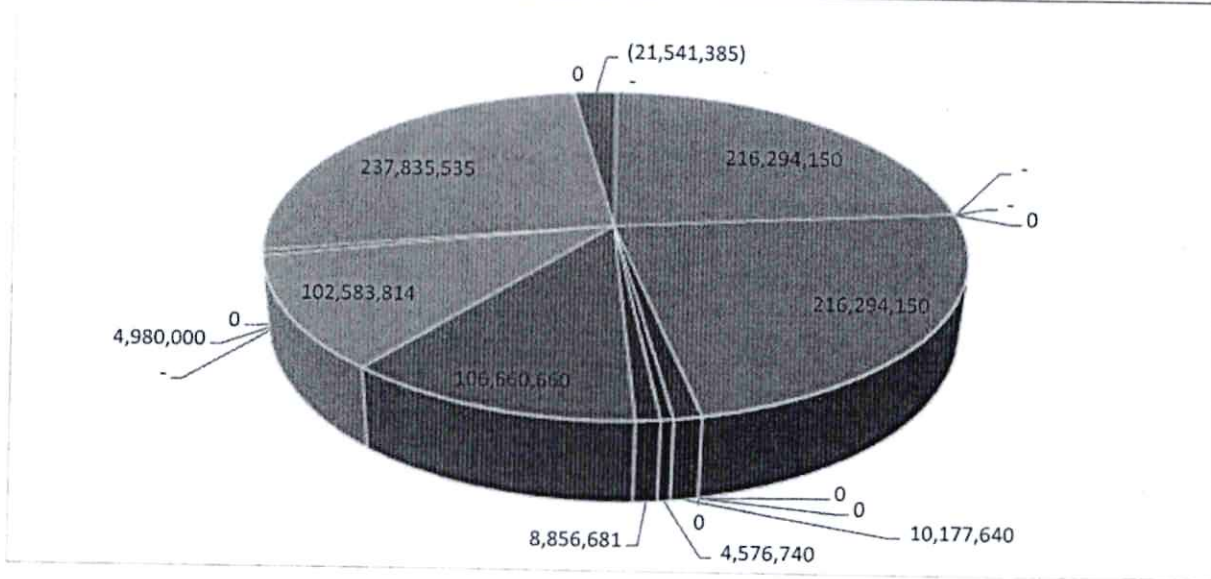
Total Expenditure for the Year: Kshs 237,835,535

Percentage of Funds Utilized: Approximately 97%

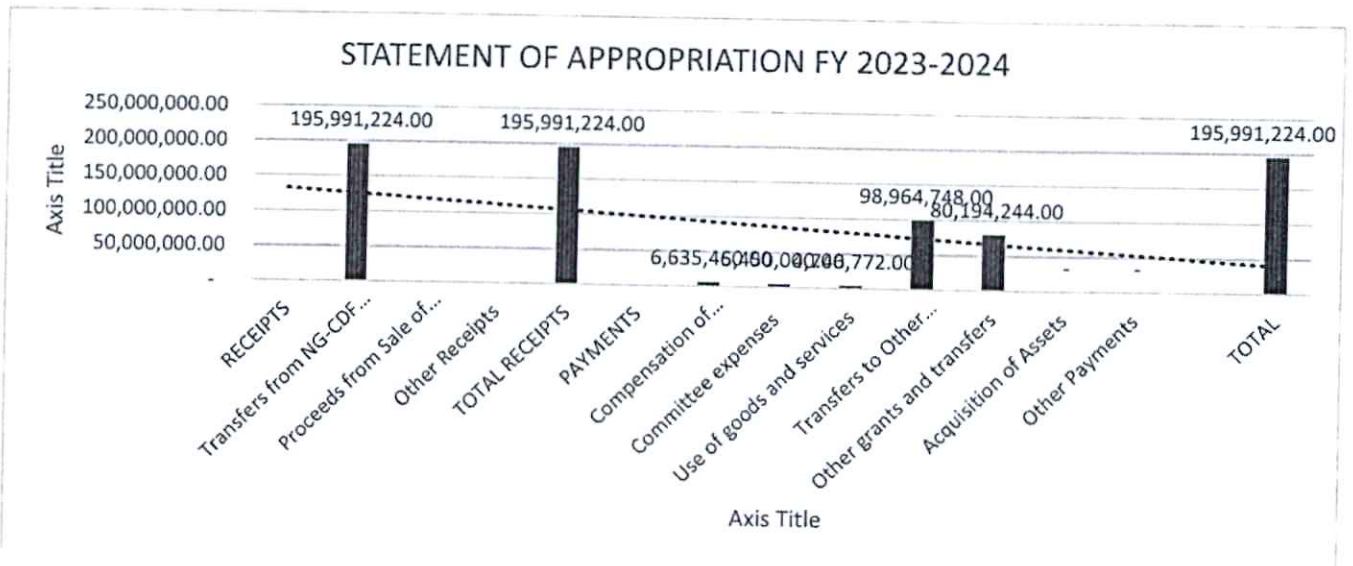
This year, the Wajir north NG-CDF has experienced a higher utilization rate compared to previous financial years. Despite receiving a total of Kshs 216,494,150 from the NG-CDFB and carrying forward Kshs 41,498,216, the total expenditure of Kshs 237,835,535 represents a high percentage of fund utilization.

The Budget Utilization levels for various sectors have increased due to the timely receipts of funds from the NG-CDFB, the entity's budget and funding were significantly improved compared to recent financial years.

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The Entity's Performance is largely determined by the availability of the funds for the implementation of the projects without which everything stops. The Constituency is ensuring that proper planning is undertaken to ensure projects for the year, though late will be completed before the December of 2024.



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Achievements Made during the Financial Year:

Despite these challenges the Constituency also saw some Achievements over the Year. These includes:

➤ **Improvement in Security Facilities:**

Upgraded to address the theft of coffee produce, enhancing security in areas affected by agricultural theft.

➤ **Enhanced Sanitation Facilities:**

Significant improvements were made to the sanitation facilities at Ngongo Primary and other schools, addressing long-standing poor conditions and promoting better hygiene and health for students.

➤ **Awareness Campaign:**

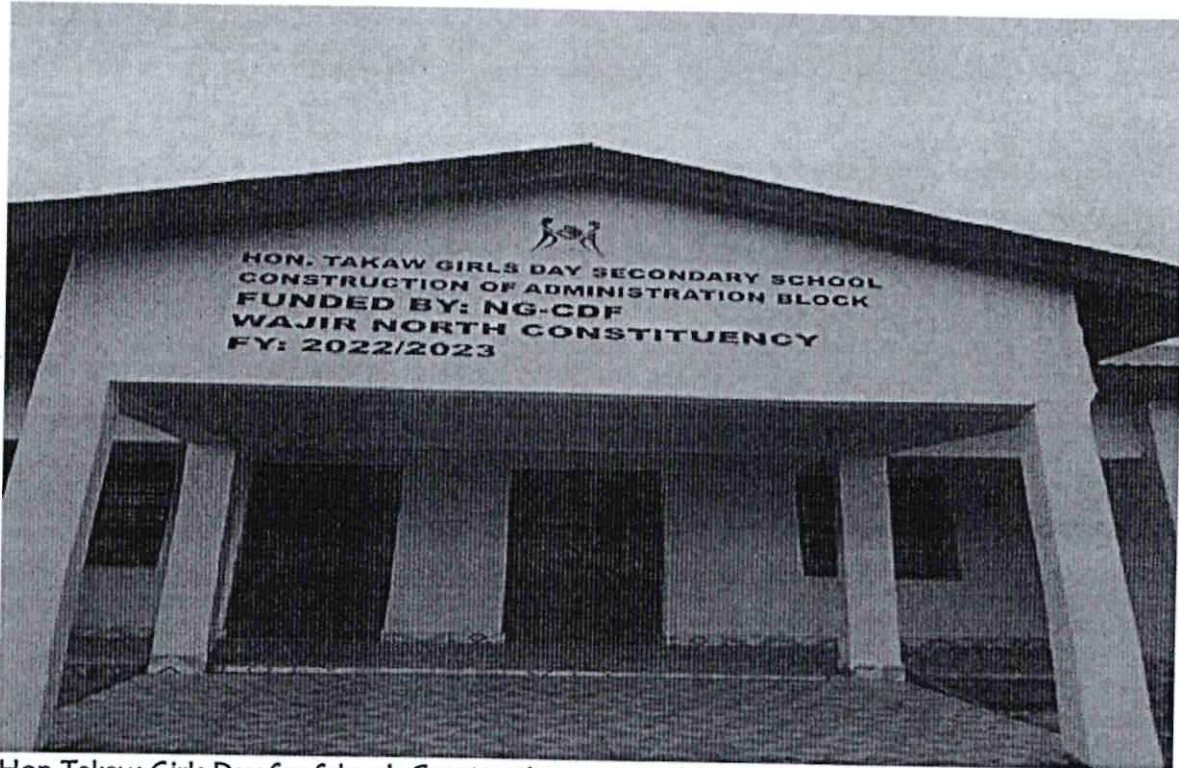
We conducted a successful awareness campaign to educate the community about NG-CDF operations, enhancing transparency and engagement with constituency projects.

➤ **Flagging Off Key Projects:**

The Wajir north Constituency was able to initiate several key projects during the year. Details of these projects might include:

Infrastructure improvements, such as Security stations construction or school buildings.

During the Year, the Wajir north Constituency was able to flag off the operations of the some of its key projects. These includes:



Hon Takaw Girls Day Sec School: Construction to completion of administration block Fy 2022/2023



Buna Primary school: Renovation of classrooms



Batalu/Butehelu Mixed Day Boys Sec School: Construction to completion of chain-link fence, gate and guard house



Beramo Primary School: Renovation of seven classrooms FY 2023/2024

Challenges faced during the Financial Year:

Challenges Faced during the Implementation of the Wajir north NG-CDF Programs during the Financial Year 2023/2024 includes:

➤ **Delayed Disbursements:**

The NG-CDFB might have disbursed funds later than usual, which can affect the timing of project implementations and expenditures.

➤ **Project Implementation Delays:**

There could be delays in starting or completing projects, affecting the rate of expenditure.

➤ **Administrative or Logistical Issues:**

Challenges in project planning or procurement processes might have led to lower-than-expected utilization.

➤ **Changes in Priorities:**

Shifts in project priorities or changes in strategic focus from sport to ICT hubs could impact expenditure patterns.

➤ **Lack of Awareness of NG-CDF Functions:**

Insufficient public understanding of the NG-CDF's roles and responsibilities leading to lower community engagement, misunderstandings about the fund's impact, and reduced support for NG-CDF initiatives

➤ **Insecurity Threats:**

Insecurity has led to vandalism of projects, such as the destruction of the Kaurone Assistant Chief's office due to territorial conflicts.

Vandalism and project destruction undermine the effectiveness of development initiatives, create additional costs for repairs or replacements, and disrupt service delivery in affected areas

➤ **Inadequate Funding**

The allocation of funds is insufficient to meet the high demand for projects across the six wards in the Wajir north Constituency. The gap between project demands and available funds leads to unmet needs, incomplete projects, and potential dissatisfaction among residents.

Emerging Issues in the Constituency during the Financial Year:

In the dynamic Operations and Challenges of the Fund, the Wajir north NG-CDF is anticipating and acknowledging the following Emerging Issues:

➤ **Expansion of ICT Infrastructure:**

Collaborate with the Ministry of ICT and private investors to enhance ICT infrastructure. This includes provisioning computers and developing ICT centers. This has led to increased access to technology and digital literacy for residents, supporting education and business opportunities.

➤ **Youth Empowerment Programs:**

Develop and expand programs for youth in sports and employment creation.

Provides opportunities for youth engagement, skill development, and job creation, which can reduce unemployment and foster community involvement.

➤ **Climate Change Mitigation:**

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Implement programs to combat the effects of climate change in collaboration with relevant departments. This Helps to address environmental issues, reduce disaster impacts, and promote sustainable practices within the constituency.

➤ **KRA Tax-Related Challenges and Transparency:**

We have Enhanced transparency and accountability among Project Management Committees (PMCs) to mitigate KRA penalties and payment issues. This Reduces financial risks and improves compliance with tax regulations, ensuring more efficient use of funds.

➤ **New Reporting Tools:**

Transition from manual vote books to a vote book management system to increase efficiency and performance. This Streamlines reporting processes, improves data accuracy, and enhances overall management effectiveness.

➤ **Decreased Higher Education Loan Board Beneficiaries:**

Adapt to new government directives that reduce beneficiaries, impacting bursary allocations. The new university funding model Creates pressure on the limited bursary funds available, necessitating careful allocation and prioritization.

➤ **Gender Mainstreaming and Environmental Sustainability:**

Ensure gender considerations, environmental conservation, and adherence to the disability act in project implementations as this promotes inclusivity, environmental responsibility, and compliance with legal requirements, fostering equitable development

SOLUTIONS

➤ **Fair Allocation of Funds:**

Ensure that funds are allocated fairly across all six wards, with each ward benefiting from the projects by implementing a balanced allocation plan to avoid disparities and ensure equitable development.

➤ **Public Sensitization and Awareness:**

Increase public understanding of the NG-CDF fund and its mandate by conducting proper sensitization programs to educate residents about the fund's purpose and benefits.

➤ **Constitutional Entrenchment and Public Education:**

Advocating for the inclusion of NG-CDF in the Kenyan Constitution and inform the public about the 20-year development and achievements. This educates the public to make informed decisions during referendums and promote transparency regarding the fund's impact.

➤ **Conflict Mitigation and Security Enhancements:**

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Collaborate with the Office of the Member of Parliament to create increase police presence to enhance security. This Address project disruptions in conflict-prone areas.

➤ **Increased NG-CDF Funding and Bursary Allocation:**

Advocating for increased funding from the NG-CDF Board/NASC to raise allocations for project funding and bursaries to support more comprehensive development and educational support.

➤ **Classroom Construction and Renovation:**

Improve educational infrastructure through cost-effective measures by Focusing on constructing new classrooms and renovating existing ones, with renovation being half the cost of new construction.

➤ **Enhanced Bursary Allocation Process:**

Ensure fair distribution of bursary funds by Implementing a system to allow appeals for those initially left out, ensuring that needy students get the support they require.

➤ **Capacity Building for Project Management Committees (PMCs):**

Strengthening the capability of PMCs in managing public funds. This Provide continuous training to PMCs on laws and regulations governing public fund management.

➤ **Request for Public Works Officers:**

Request the Ministry to consider posting a public works officer in each Sub-County to enhance project implementation and supervision. This Improve oversight and management of public works.

APPRECIATION

I would like to extend my sincere gratitude to the NG-CDF Board, the Treasury, the Office of the Auditor General, the Area Member of Parliament, CDFC Members, and all other stakeholders who have supported us throughout this journey. Your unwavering commitment has been invaluable.

Additionally, I would like to express my deep appreciation for the individual dedication and contributions of our staff members. Your hard work and dedication have been key to our overall success. Thank you all for your remarkable support and efforts


.....
Name: Ali Salat Sheikh
Chairman NGCDF Committee

National Government Constituencies Development Fund (NGCDF)
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4. Statement of Performance Against Predetermined Objectives for FY 2023/2024

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 Wajir north Constituency 2023-2024 plan are to:

- To Enhance the Quality and No. Of School Infrastructure; Increased funding for bursaries
- To Enhance the Quality and No. Of Infrastructure in Security Stations
- To enhance Tree Cover and Environmental Protections
- To enhance Sporting Activities and nurture Talents
- To mitigate disasters and reduce the effects of such occurrences
- To enhance access to government Services

Progress on attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To Enhance the Quality and No. Of School Infrastructure; Increased funding for bursaries	Increased enrolment; more facilities for learning; quality infrastructure in schools	number of bursary's beneficiaries at all levels assisted.	In FY 2023/24; we issued Kshs.33,290,242 million in Bursaries to around 7000 students in Secondary, Tertiary Institutions and special school
Security	To Enhance the Quality and No. Of Infrastructure in Security Stations	More Staff Houses; Increased Service delivery; More AP Camps/Police Posts; More security structures	No. Of structures and stations or offices put up in various wards	In 2023-24; 14 Security projects were implemented including police stations and DCC resident amounting to kshs.21,013,000

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Environment	To enhance Tree Cover and Environmental Protections	More Trees planted and more environment protected	No. Of Trees planted; No. Of Areas of land conserved and protected	In 2023/24; Various Trees planted or land put under protection
Sports	To enhance Sporting Activities and nurture Talents	Increased funding for sports equipment and items	No. Of Teams Supported; No. Of Talents identified	In 2023/24 no Sport funding was implemented.
Emergency	To mitigate disasters and reduce the effects of such occurrences	More Emergency projects undertaken	No. Of projects rehabilitated and funded	In the FY 2023/24 Eight (8) Emergency Projects were supported amounting to kshs.15,446,694.00. this includes Bridges.
Others-CIT and Youth Empowerment Projects	To enhance access to government Services	More Resource Centers and ICT Centers funded	No. Of projects funded; No of beneficiaries reached	In the Year 2023/24; about 8 projects were managed and completed including Resource centers and ICT centers.

5. Governance Statement

NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

- there is established a National Government Constituency Development Fund Committee for every constituency.
- Constituency Committee Shall comprise of;
- the national government official responsible for co-ordination of national government functions.
- two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
- two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
- one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- one member co-opted by the Board in accordance with regulations made by the Board
- The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.
- The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board.
- The current NGCDFC members were gazetted in 29th November 2022 and the first meeting was held in 12thJuly2023

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- The persons appointed are drawn from different groupings as follows:
- Ali Mohamed Salat - Male Adult, Chairman
- Habiba Abdilatif Abdullahi – Female Adult; Secretary
- Adannur Hassan Hussein - Male youth; Member
- Suleka Kulow – Female youth; Member
- Suleiman Gosar - PWD REP
- Adan Issack Ali - CO-opted Member
- Isnina Bishar Alaso - Nominee of constituency Office, Female; Member
- Noor Ali Omar - Nominee of constituency Office, Male; Member

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

- Lack of integrity;
- Gross misconduct;
- Embezzlement of public funds;
- Bringing the committee into disrepute through unbecoming personal public conduct;
- Promoting unethical practices; Causing disharmony within the committee;
- Physical or mental infirmity. Section 43 (13)

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 shall be filled in the manner set out in section 43 (1) and the minutes of the meeting shall indicate the fact of the removal or appointment of a member
- Dissolution of the Committee as provided for in section 44 of the Act
- During its first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions

A person shall qualify to be appointed to NGCDF Committee if that person:

- is a citizen of Kenya; is ordinarily a resident and a voter within the Constituency; is able to read and write and to communicate in English and Kiswahili; meets the requirements of Chapter Six of the Constitution; is available to participate in the activities of a Constituency Committee
- A person who has previously served in a Constituency Committees constituted under the Fund or served in a leadership position in the Community may be appointed to NGCDFC

Functions of the NGCDF Committee

- Build the capacity of project management committees and sensitize the Community on the operations of the Fund;
- Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act; 13

National Government Constituencies Development Fund (NGCDF)

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- Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- In approving a project and before submitting the to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution
- Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects.

Appointment of the Chairperson and Secretary

- A Constituency Committee shall elect the chairperson and secretary of a Constituency Committee during its first meeting and shall notify the Board of the appointments
- A person shall qualify to be elected as Chairperson or Secretary to a Constituency Committee if that person is the holder of a Kenya Certificate of Secondary Education

Chairperson

- Carry out consultations with the Officer of the Board seconded to the Constituency and other relevant stakeholders;
- Ensure members and staff of a Constituency Committee are properly trained;
- Encourage a culture of transparency and teamwork among the committee members;
- Be a signatory to the Constituency Fund Account; and
- Co-ordinate the compilation of project status reports every six months

The Secretary shall

- Be responsible for
- Carrying into effect the decisions of a Constituency Committee;
- The day-to-day administration and management of the affairs of a Constituency Committee;
- Supervision of the staff of the Constituency Committee;
- In consultation with the Chairperson and the officer of the Board seconded to the Constituency, convene Constituency Committee meetings;
- Circulate notices and the agenda of meetings;
- Accurately record the proceedings of every Constituency Committee meeting and after confirmation and execution of the minutes transmit the minutes to the officer of the Board seconded to the Constituency for safe custody.
- Provide guidance to a Constituency Committee on management of meetings;
- Ensure minutes are readily available during subsequent meetings; and
- Ensure and facilitate effective communication amongst the members of a Constituency committee.

There has been training or induction of the committees by the NGCDF Board in the first financial year and subsequently the NGCDFC does on its own to further its knowledge through trainings and tours to other constituencies. During the financial year the NGCDFC was inducted by the Board on the following topics

- Overview of NG-CDF Act 2015

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- Project planning, identification and implementation
- Records management
- Public Procurement and Asset Disposal Act 2015
- Disability Mainstreaming
- Gender Mainstreaming
- Corruption Eradication/ Governance
- Anti-Corruption and Economics Act
- Public Finance Management Act
- Disaster management
- Road safety
- HIV/AIDS prevention
- Alcohol & Drug abuse prevention

It is the exercise of Wajir North constituency that all the members and staff declare conflict of interest in every meeting attended and also fill declaration forms at the beginning of an appointment to service to commit themselves to service.

NAME OF ATTENDANCE	DESIGNATION	10/08/2023	04/08/2023	05/09/2023	19/10/2023	06/11/2023	24/11/2023	08/01/2024	15/01/2024	12/02/2024	04/03/2024	26/03/2024	16/04/2024	23/05/2024	11/06/2024	27/06/2024
		Mohamed Jattani	F.A.M	√	√	√	√	√	√	√	√	√	√	√	√	√
Qabale Molu Guyo	F.A.M	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Ali Mohamed Salat	Chairman	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Habiba Abdiladif Abdullahi	Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Noor Ali	Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Suleiman Gosar Mohamed	Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Adan Isack Ali	Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Adan nur	Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Isnina Bishar	Chairman	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Sulekha kulownurow	Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
James Miring'u	DCC	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x

Remuneration Rates

- The full committee sitting is paid at a rate of Kshs. 7,000 for the chairperson and Kshs. 5,000 for other members

Conflict of interest

- During NG-CDFC meetings and sub-committee meetings, the Members are required to declare any conflict of interest during meetings, which whenever declared, would be

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recorded in the minutes and in the register. In case this happens, the member is required not to participate in the whole process hence disqualifies himself.

Succession plan

- Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

Ethics and code of conduct

a) The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

Risk Management

- During the training conducted by the Board, members were taken through risk management issues to enable them manage risk at the constituency level. Risk management is an integral part of good governance and best management practice at the constituency.
- The committee during the training were also informed that the risk Policy affirms the NG-CDF commitment of building a risk culture that encourages deliberate and proactive risk management in a manner and at intervals commensurate with the NG-CDF strategies. Examples of Risk identified and the management responses are as follows;

NO	RISK	MANAGEMENT
1.	Embezzlement of Project Funds	-Ensuring that a project management committee consisting of five people is formed and for any payment to be made, a meeting

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		<p>Must be held to approve any payment pertaining the project. -There must be three mandatory signatories to the project Management Committee account of which one of them is the Fund Account Manager. Ensuring that contract Implementation team inspect all the projects before approving any payment.</p>
2.	<p>Failure to attend NG-CDFC meeting by the committee members</p>	<p>-The Fund Account Manager must always ensure that in every meeting, an attendance sheet is signed by all the committee members present that will be used during payment of NG-CDFC allowances. -NG-CDFC secretary formally invite all the NG-CDFC members notifying them on the date and time of the meeting.</p>

6. Environmental and Sustainability Reporting

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

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

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

2. Environmental performance

1. Frequency of Environmental Conservation Activities by NG-CDF Supported Students:

- **Tree Planting Initiatives:** NG-CDF supported students engage in environmental conservation activities, including tree planting, at least once per calendar year. This initiative aims to promote environmental stewardship and contribute to reforestation efforts.

2. Sensitization of Youth and Community on the Impact of Drugs:

- **Impact Awareness Through Construction of Police Stations:** The NG-CDF has supported the construction of police stations, which also serve as centers for community outreach. These facilities play a role in the sensitization of youth and the community about the detrimental effects of drug abuse. Through various programs and community engagement activities, the NG-CDF aims to raise awareness and foster a healthier, drug-free environment.

3. Sponsorship of Sporting Activities and Tournaments:

- **Community Engagement and Environmental Sensitization:** NG-CDF has sponsored various sporting activities and tournaments. These events not only bring communities together but also serve as platforms for raising awareness about environmental conservation. By integrating environmental messages into these activities, the NG-CDF helps to educate participants and spectators on the importance of protecting and preserving the environment

3. Employee welfare

We invest in providing the best working environment for our employees. Wajir North 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 North 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 North is committed to fair and ethical market practices.

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

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

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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


.....
Name: Qabale Molu Guyo
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 North is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023/2024. 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 North accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023/2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Wajir North 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 North 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

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form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Wajir North financial statements were approved and signed by the Accounting Officer on _____ 2024.

.....

Name: Ali Mohamed Salat
Chairman – NGCDF Committee

.....

Name: Qabale Molu Guyo
Fund Account Manager

REPUBLIC OF KENYA



Enhancing Accountability

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Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WAJIR NORTH 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 North Constituency set out on pages 1 to 37,

Report of the Auditor-General on National Government Constituencies Development Fund - Wajir North 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 the 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 matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Wajir North 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

Unconfirmed Value and Ownership of Land

Annex 2 to the financial statements reflects total historical cost of fixed assets of Kshs.11,342,122 as at 30 June, 2024. Included in the list of assets in the Annex is land of undisclosed value. Review of the asset register maintained revealed that the Fund owns one (1) acre parcel of land where its office sits. However, the title deed for the land was not provided for audit verification.

In the circumstance, the accuracy and ownership of land of the fixed assets balance of Kshs.11,342,122 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 North Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.341,652,449 and Kshs.279,333,751 respectively resulting to under-funding of Kshs.62,318,698 or 18% of the budget. Similarly, the Fund spent Kshs.237,835,535 against an actual receipt of Kshs.279,333,751 resulting to a budget under performance of Kshs.41,498,216 representing 15% of the actual receipts budget.

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

Key Audit Matters

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

Other matter

1. Delay in Implementation of Projects

During the year under review, the Fund allocated Kshs.120,717,274 to forty-one (41) projects in various sectors including emergency, security and education. Review of the Project Implementation Status report revealed that twenty-three (23) projects costing Kshs.59,622,526 were complete and eighteen (18) projects costing Kshs.61,094,748 had not started.

Delay in implementation of planned projects denied the residents of the Constituency the expected services.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Annex 4 on progress on follow up of auditor recommendations indicates that the issues were resolved. However, Management did not provide evidence to confirm that the issues were discussed by the relevant committee of the National Assembly and resolved.

In the circumstances, Management was in breach of Section 31(a) of the Public Audit Act, 2015 which requires that as a preliminary step, The entity must submit a report on how it has addressed the recommendations and findings of the previous year's audit.

Other Information

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

In connection with my audit on the Fund's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I

conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Failure to Open Deposit Holding Account

Section 12(1A) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) provides that each Constituency shall open one (1) deposit account for holding third party monies which shall so be designated and such an account shall be known by the name of the Constituency for which it is opened. Management did not open a deposit holding account as required by the Act.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

9. Statement of Receipts and Payments for the Year Ended 30th June 2023/2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	216,294,150	93,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		216,294,150	93,000,000
Payments			
Compensation of Employees	4	10,177,640	-
Committee expenses	5	4,576,740	1,366,200
Use of Goods and Services	6	8,856,681	1,343,540
Transfers to Other Government Units	7	106,660,660	3,500,000
Other Grants and Transfers	8	102,583,814	49,659,000
Acquisition of Assets	9	-	-
Other Payments	10	4,980,000	-
Total Payments		237,835,535	55,868,740
Surplus/(Deficit)		(21,541,385)	37,131,260

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 _____ 2024 and signed by:



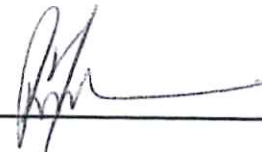
Chairman NG-CDF Committee

Name: Ali Mohamed Salat



Fund Account Manager

Name: Qabale Molu Guyo



National/Sub-County
Accountant

Name: Rashid Ahmed
ICPAK M/No: 17483

National Government Constituencies Development Fund (NGCDF)
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10. Statement of Assets and Liabilities as at 30th June, 2023/2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	41,498,216	63,039,601
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		41,498,216	63,039,601
Accounts Receivable			
Outstanding Imprests	12		
Total Financial Assets (A)		41,498,216	63,039,601
Financial Liabilities			
Accounts Payable			
Retention	13		
Gratuity	14		
Total Financial Liabilities (B)			
Net Financial Assets (A-B)		41,498,216	63,039,601
Represented By			
Fund Balance B/Fwd	15	63,039,601	18,641,683
Prior Year Adjustments	16		7,266,658
Surplus/(Deficit) for The Year		(21,541,385)	37,131,260
Net Financial Position		41,498,216	63,039,601

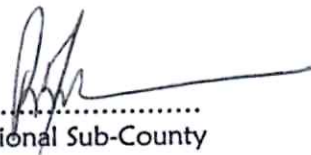
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on _____ 2023/2024 and signed by:



 Chairman NG-CDF Committee
 Name: Ali Mohamed Salat



 Fund Account Manager
 Name: Qabale Molu Guyo



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

National Government Constituencies Development Fund (NGCDF)
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11. Statement Of Cash Flows for the Year Ended 30th June 2023/2024

	Notes	2023/2024	2022/2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	216,294,150	93,000,000
Other Receipts	3	-	-
Total Receipts		216,294,150	93,000,000
Payments			
Compensation of Employees	4	10,177,640	-
Committee Expenses	5	4,576,740	1,366,200
Use of Goods and Services	6	8,856,681	1,343,540
Transfers to Other Government Units	7	106,660,660	3,500,000
Other Grants and Transfers	8	102,583,814	49,659,000
Other Payments	10	4,980,000	-
Total Payments		237,835,535	55,868,740
Total Receipts Less Total Payments		(21,541,385)	37,131,260
Adjusted For:			
Prior Year Adjustments	16		7,266,658
Decrease/(Increase) in Accounts Receivable	17		
Increase/(Decrease) in Accounts Payable	18		
Net Cash Flow from Operating Activities		(21,541,385)	44,397,918
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2		
Acquisition of Assets	9		
Net Cash Flows from Investing Activities			
Net Increase in Cash & Cash Equivalents		(21,541,385)	44,397,918
Cash & Cash Equivalent at Start of the Year	11	63,039,601	18,641,683
Cash & Cash Equivalent at End of the Year	11	41,498,216	63,039,601

National Government Constituencies Development Fund (NGCDF)
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12. Summary Statement of Appropriation for The Year Ended 30th June 2023/2024

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	195,991,224	63,039,601	82,621,624	341,652,449	279,333,751	62,318,698	81.8%
Proceeds from Sale of Assets				-	-	-	
Other Receipts				-	-	-	
TOTAL RECEIPTS	195,991,224	63,039,601	82,621,624	341,652,449	279,333,751	62,318,698	81.8%
PAYMENTS							
Compensation of Employees	6,635,460	4,799,636	1,356,622	12,791,718	10,177,640	2,614,078	79.6%
Committee expenses	5,450,000	1,723,000	800,000	7,973,000	4,576,740	3,396,260	57.4%
Use of goods and services	4,746,772	4,109,911	2,200,000	11,056,683	8,856,681	2,200,002	80.1%
Transfers to Other Government Units	98,964,748	30,010,428	38,365,002	167,340,178	106,660,660	60,679,518	63.7%
Other grants and transfers	80,194,244	19,396,626	37,400,000	136,990,870	102,583,814	34,407,056	74.9%
Acquisition of Assets	-	-	-	-	-	-	
Other Payments	-	3,000,000	2,500,000	5,500,000	4,980,000	520,000	90.5%
				-			
TOTAL	195,991,224	63,039,601	82,621,624	341,652,449	237,835,535	103,816,914	69.6%

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Explanatory Notes.

Compensation of Employees underutilization was due to previous year balances
 Committee Expenses underutilization was due to previous year balances

Use of Goods and Services underutilization is due to late disbursement of funds
 Transfers to Other Government Units underutilization is due to late disbursement of funds
 Other Grants and Transfers underutilization is due to late disbursement of funds

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	103,816,914
Less undisbursed funds receivable from the Board as at 30 th June 2023/2024	62,318,698
	41,498,216
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 2023/2024	41,498,216

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13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023/2024

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	6,635,460	4,799,636	1,356,622	12,791,718	10,177,640	2,614,078
1.2 Committee allowances	1,660,000	723,000	800,000	3,183,000	2,386,740	796,260
1.3 Use of goods and services	3,224,540	1,005,006	460,000	4,689,546	4,229,544	460,002
Sub-total	11,520,000	6,527,642	2,616,622	20,664,264	16,793,924	3,870,340
2.0 Monitoring and evaluation				-		-
2.1 Capacity building	1,600,000	-	-	1,600,000	-	1,600,000
2.2 Committee allowances	2,190,000	-	-	2,190,000	2,190,000	-
2.3 Use of goods and services	1,522,232	3,104,905	1,740,000	6,367,137	4,627,137	1,740,000
Sub-total	5,312,232	3,104,905	1,740,000	10,157,137	6,817,137	3,340,000
3.0 Constituency Oversight Committee				-		-
3.1		1,000,000		1,000,000		1,000,000
				-		-
Sub-total	-	1,000,000	-	1,000,000	-	1,000,000

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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
4.0 Emergency				-		-
4.1 Primary Schools	10,152,526	7,636,190		17,788,716	17,788,716	-
4.2 Secondary schools				-		-
4.3 Tertiary institutions				-		-
4.4 Security projects				-		-
Sub-total	10,152,526	7,636,190	-	17,788,716	17,788,716	-
5.0 Bursary and Social Security				-		-
5.1 Primary Schools				-		-
5.2 Secondary Schools	17,000,000	200,000		17,200,000	17,103,900	96,100
5.3 Tertiary Institutions	25,000,000	8,260,436		33,260,436	29,602,000	3,658,436
5.4 Universities	-			-		-
5.5 Education Support Programmes				-		-
5.6 Social Security		-		-		-
Sub-total	42,000,000	8,460,436	-	50,460,436	46,705,900	3,754,536
6.0 Sports				-		-
6.1		-		-		-
6.2				-		-

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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
Sub-total		-		-		-
7.0 Environment				-		-
7.1	91,718	-		91,718	91,718	-
7.2			100,000	100,000		100,000
Sub-total	91,718	-	100,000	191,718	91,718	100,000
8.0 Primary Schools Projects				-		-
				-		-
Adadi ijole Primary			400,000	400,000		400,000
Ajawa primary school	5,000,000	5,900,000		10,900,000	5,895,000	5,005,000
Basaninja Primary School		900,000		900,000	900,000	-
Batalu Primary School	5,000,000			5,000,000	5,000,000	-
Beramo Primary School	3,500,000		3,800,000	7,300,000	3,500,000	3,800,000
Buna Primary School	4,500,000			4,500,000	4,500,000	-
Buna Primary School		1,055,064		1,055,064		1,055,064
Buna Primay(junior secondary school)	1,031,078			1,031,078	1,031,078	-
Buna Primay(junior secondary school)	1,031,078			1,031,078		1,031,078

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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
Bute Arid Zone Primary School	4,000,000			4,000,000	4,000,000	-
Bute Arid Zone Primary School	1,600,000			1,600,000	1,600,000	-
Chalalqa Primary School	1,600,000			1,600,000	1,600,000	-
Chalalqa Primary School			105,000	105,000	105,000	-
Handaraka Primary			5,000,000	5,000,000	5,000,000	-
Duhuma primary school	-		2,500,000	2,500,000	1,500,000	1,000,000
Idorable primary		1,600,000		1,600,000	1,600,000	-
Elmisanweyne primary	1,600,000			1,600,000	1,600,000	-
Funan bua primary		1,600,000		1,600,000	1,600,000	-
gar kilo primary			2,000,000	2,000,000		2,000,000
Garade Primary School	2,000,000			2,000,000		2,000,000
garkilo primary school		1,500,000		1,500,000	1,500,000	-
godoma nep Primary			219,834	219,834		219,834
Godoma Primary School	3,500,000			3,500,000	3,500,000	-
gurar primary			2,000,000	2,000,000		2,000,000
harade primary		900,000		900,000		900,000
harade primary			619,834	619,834	90,000	529,834
Hotte Primary School	5,000,000			5,000,000	5,000,000	-

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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
Karduse Primary School	2,000,000			2,000,000		2,000,000
Korondile elmisa primary			2,500,000	2,500,000	2,500,000	-
Korondile Primary school	5,000,000			5,000,000	5,000,000	-
Korondile Primary school(junior sec)	2,062,155			2,062,155	-	2,062,155
Korondille Primary School	1,600,000			1,600,000	1,600,000	-
Korondille Primary School			800,000		800,000	
Kunchure Primary School	4,000,000			4,000,000		4,000,000
Kurrow primary			2,000,000	2,000,000	2,000,000	-
lensayu Primary School	1,600,000			1,600,000	1,600,000	-
malaba primary			500,500	500,500		500,500
Malaba Primary School	1,600,000			1,600,000	1,600,000	-
malaba primary school		2,100,000		2,100,000	2,100,000	-
Malaba Primary(junior secondary school)	2,062,155			2,062,155		2,062,155
Malkagufu primary school	2,000,000	1,055,064		3,055,064	2,000,000	1,055,064
Nyatta primary school		5,900,000		5,900,000	4,331,000	1,569,000
Nyatta Primary School			900,000	900,000	-	900,000
Nyatta Primary School	5,000,000			5,000,000	-	5,000,000

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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
ogorji primary			500,000	500,000		500,000
ololdile Primary			219,834	219,834		219,834
ololdine primary			400,000	400,000		400,000
Qarsa Bulla Primary School	4,000,000			4,000,000		4,000,000
Rabsu Primary School	4,000,000			4,000,000	4,000,000	-
Rabsu Primary School	-	1,600,000		1,600,000		1,600,000
Surayo primary			900,000	900,000		900,000
Watiti Primary School	970,000			970,000		970,000
Watiti Primary School	800,000			800,000	800,000	-
Sub-total	76,056,466	24,110,128	25,365,002	125,531,596	77,852,078	47,679,518
9.0 Secondary Schools Projects (List all the Projects)				-		-
Batalu Secondary School	7,000,000		3,000,000	10,000,000	3,000,000	7,000,000
Buna boys		800,000		800,000	800,000	-
Buna girls		800,000		800,000	800,000	-
Bute boys		800,000		800,000	800,000	-
Bute girls		800,000		800,000	800,000	-
Bute Mixed Day Secondary School	5,000,000			5,000,000	5,000,000	-

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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
Bute Mixed Day Secondary School		800,000		800,000	800,000	-
Danaba Day Mixed Secondary	5,000,000	-		5,000,000	-	5,000,000
Danaba mixed day		400,000		400,000	400,000	-
Danaba mixed day		800,000		800,000	800,000	-
Danaba Secondary School	2,000,000			2,000,000	2,000,000	-
Gurar secondary			5,000,000	5,000,000	4,000,000	1,000,000
Hon Takaw girls		700,300		700,300	700,300	-
Hon. Takaw Girls Day Secondary School	2,000,000			2,000,000	2,000,000	-
Hon.Takaw girls secondary school	1,908,282		5,000,000	6,908,282	6,908,282	-
				-		-
				-		-
Sub-total	22,908,282	5,900,300	13,000,000	41,808,582	28,808,582	13,000,000
10.0 Tertiary institutions Projects (List all the Projects)				-		-
				-		-

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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
Sub-total				-		-
11.0 Security Projects				-		-
Ajawa chief office		2,500,000		2,500,000	2,500,000	-
Ajawa police stations	-		2,500,000	2,500,000	1,500,000	1,000,000
Batalu police station			3,000,000	3,000,000	3,000,000	-
Dadacha Dera Rapid Defense Unit			5,000,000	5,000,000	5,000,000	-
Dadacha Dera Rapid Defense Unit	17,950,000			17,950,000		17,950,000
Elboruidho police station	5,000,000			5,000,000		5,000,000
Elboruidho police station			8,900,000	8,900,000	7,400,000	1,500,000
Nyatta police station			3,000,000	3,000,000	3,000,000	-
qaranri police station			3,000,000	3,000,000	3,000,000	-
Sakuno Police station	5,000,000			5,000,000	5,000,000	-
Sakuno Police station			8,900,000	8,900,000	3,897,480	5,002,520
Tula Roba police station			3,000,000	3,000,000	3,000,000	-
Korondile DD office		800,000		800,000	700,000	100,000
Sub-total	27,950,000	3,300,000	37,300,000	68,550,000	37,997,480	30,552,520
12.0 Acquisition of assets				-		-

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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			
12.1 Motor Vehicles (including motorbikes)				-		-
12.2 Construction of CDF office				-		-
12.3 Purchase of furniture and equipment				-		-
12.4 Purchase of computers				-		-
12.5 Purchase of land				-		-
Sub-total	-	-	-	-	-	-
13.0 Others				-		-
13.1 Strategic Plan		3,000,000		3,000,000	2,980,000	20,000
13.2 Innovation Hub-buna			2,500,000	2,500,000	2,000,000	500,000
Funds pending approval**				-		-
Sub-total		3,000,000	2,500,000	5,500,000	4,980,000	520,000
Total	195,991,224	63,039,601	82,621,624	341,652,449	237,835,535	103,816,914

(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 NORTH 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 27th June 2023 for the period 1st July 2023 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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.

16. Related Party Transactions

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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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1. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
	Kshs	Kshs
Normal Allocation		
AIE NO. B 214459	65,832,745	-
AIE NO. B 214194	12,088,879	-
AIE NO. B 214033	4,700,000	-
AIE NO. B 233923	30,000,000	-
AIE NO. B 225313	20,000,000	-
AIE NO. B 226254	13,672,526	
AIE NO. B 225258	30,000,000	
AIE NO. B 214896	40,000,000	
AIE NO. B205929		57,000,000
AIE NO. B207708		16,000,000
AIE NO. B207945		15,000,000
AIE NO. B206216		5,000,000
TOTAL	216,294,150	93,000,000

2. Proceeds from sale of assets

	2023/2024	2022/2023
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2023/2024	2022/2023
	Kshs	Kshs
Interest Received	-	-
Total	-	-

4. Compensation Of Employees

	2023/2024	2022/2023

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	Kshs	Kshs
NG-CDFC Basic staff salaries	8,857,520	-
Employer Contributions Compulsory national social security schemes	1,176,120	-
Total	10,177,640	-

5. Committee Expenses

	2023/2024	2022/2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	2,253,000	357,200
Other committee expenses	2,323,740	1,009,000
Sub total		
B. Constituency Oversight Committee		
Allowances		
Other committee expenses		
Sub total		
Total(A+B)	4,576,740	1,366,200

6. Use of Goods and services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	126,000	475,000
Communication, supplies and services	410,000	-
Domestic travel and subsistence	2,316,000	449,000
Printing, advertising and information supplies & services	342,804	-
Rentals of produced assets	-	-

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Training expenses	2,977,600	325,000
Hospitality supplies and services	375,000	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,895,000	-
Fuel , oil & lubricants	21,341	-
Other operating expenses	340,100	-
Bank Charges	52,836	94,540
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	-
TOTAL	8,856,681	1,343,540

7. Transfer To Other Government Units

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers To Primary Schools	77,852,078	3,500,000
Transfers To Secondary Schools	28,808,582	-
Transfers To Tertiary Institutions	-	-
Total	106,660,660	3,500,000

8. Other Grants and Other transfers

Description	2023-2024	2022-2023
	Kshs	Kshs

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Bursary - Secondary	17,107,000	27,123,000
Bursary -Tertiary	29,602,000	22,536,000
Security Projects	37,994,380	-
Environment Projects	91,718	-
Emergency Projects	17,788,716	-
TOTAL	102,583,814	49,659,000

9. Acquisition Of Assets

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Acquisition Intangible Assets	-	-
Total	-	-

10. Other Payments

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Strategic plan	2,980,000	-
ICT Hub	2,000,000	-
Total	4,980,000	-

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)	41,498,216	35,701,220
<i>Name Of Bank, Account No. (Operation account)</i>	-	27,338,381
Total	41,498,216	63,039,601
11B: Cash Balances		
Location 1	-	-
Total	-	-

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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>
-	-	-	-	-
Total		-	-	-

13. Retention

	<i>2023/2024</i>	<i>2022/2023</i>
	<i>KShs</i>	<i>KShs</i>
Closing Retention as at 30 th June 2024	-	-

14. Gratuity

	<i>2023/2024</i>	<i>2022/2023</i>
	<i>KShs</i>	<i>KShs</i>
Closing Gratuity as at 30 th June 2024	-	-

15. Fund Balance B/F

	<i>(1st July 2023)</i>	<i>(1st July 2022)</i>
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	63,039,601	18,641,683
Total	63,039,601	18,641,683
Less		
Payables: - Retention		
Payables – Gratuity		
Fund Balance Brought Forward	63,039,601	18,641,683

16. Prior year adjustments

	<i>2023/2024</i>	<i>2022/2023</i>
	<i>Kshs</i>	<i>Kshs</i>
Prior year adjustment	-	7,266,658
Total	-	7,266,658

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17. Other Important Disclosures

17.1: PMC account balances (See Annex 5)

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
PMC account balances	7,644,217	
Total	7,644,217	

17.2 Related Party Transactions

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,253,000	357,200
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	216,294,150	93,000,000
Total	216,294,150	93,000,000

18. Annexes

Annex 1 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023
Compensation of employees	Staff salaries	2,614,078.15	7,042,560
Use of goods & services	Goods and services	460,002.00	2,453,033
Committee expenses	Committee allowances	3,396,260.00	1,603,242
2.0 Monitoring and evaluation			
2.1 Capacity building	Training expenses		2,105,000
2.2 Committee allowances	Committee allowances		514,000
2.3 Use of goods and services	Committee use of goods & services		1,717,195

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023
3.0 Emergency			
	to cater for unforeseen circumstances		7,636,190
Amounts due to other Government entities			
Primary Schools Projects		-	
Adadijole Primary	Construction of classroom	400,000.00	
Ajawa primary school	Equiping of borehole	5,005,000.00	5,900,000
Beramo Primary School		3,800,000.00	
Buna Primary School	Purchase of desk	1,055,064.00	5,000,000
Buna Primay(junior secondary school)	Construction of classroom	1,031,078.00	
Duhuma primary school	Construction of classroom	1,000,000.00	
gar kilo primary	Construction of classroom	2,000,000.00	
Garade Primary School	Construction of classroom	2,000,000.00	
godoma nep Primary	Construction of classroom	219,834.00	
gurar primary	Construction of classroom	2,000,000.00	
harade primary	Construction of classroom	900,000.00	
harade primary	Construction of classroom	529,834.00	
Karduse Primary School	Construction of classroom	2,000,000.00	
Korondile Primary school(junior sec)	Construction of classroom	2,062,155.00	5,000,000
Kunchure Primary School	Construction of classroom	4,000,000.00	
malaba primary	Construction of classroom	500,500.00	5,000,000
Malaba Primary(junior secondary school)	Construction of classroom	2,062,155.00	
Malkagufu primary school	Purchase of desks	1,055,064.00	
Nyatta primary school	Drilling of borehole	1,569,000.00	5,900,000
Nyatta Primary School	Construction of classroom	900,000.00	

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023
Nyatta Primary School	Equiping of borehole	5,000,000.00	
ogorji primary	Construction of classroom	500,000.00	
ololdile Primary	Construction of classroom	219,834.00	
ololdine primary	Construction of classroom	400,000.00	
Qarsa Bulla Primary School	Renovation of classrooms	4,000,000.00	
Rabsu Primary School	Purchase of desks	1,600,000.00	
Surayo primary	Construction of classroom	900,000.00	
Watiti Primary School	Constructions of underground water tank	970,000.00	
Danaba Primary School	Construction to completion of 45 student Capacity Laboratory for Junior Secondary	-	5,000,000
Ololdine Primary	Grants to PMC for development		2,250
Idhoroble Primary	Purchase of desks and lockers		219,834
Nyata Primary	Purchase of desks and lockers		219,834
Harade Primary	Purchase of desks and lockers		219,834
Ololdine Primary	Purchase of desks and lockers		219,834
Godoma NEP Primary	Purchase of desks and lockers		219,834
Ololdine Primary	Construction of pit latrine		400,000
Harade Primary	Construction of pit latrine		400,000
Adodojole Primary	Construction of pit latrine		400,000
Ogorji Primary	Construction of modern gate and Guard Hoiuse		500,000
Garkilo Primary	Construction of modern gate and Guard Hoiuse		500,000
Gurar Primary	Construction of modern gate and Guard Hoiuse		500,000
Malaba Primary	Construction of modern gate and Guard Hoiuse		500,500

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023
Surayu Primary	Renovation of 3 classrooms		900,000
Nyata Primary	Renovation of 3 classrooms		900,000
Beramo Primary	Renovation of 6 classrooms		1,500,000
Gurar Primary	Renovation of 6 classrooms		1,500,000
Waititi Primary	Renovation of 6 classrooms		1,500,000
Garkilo Primary	Renovation of 6 classrooms		1,500,000
Batalu Primary	Renovation of 6 classrooms		1,500,000
Beramo Primary	Grants to PMC for development		2,300,000
Reversed Korondile Primary School	Construction of school fence		2,500,000
Total			60,201,921
8.0 Secondary Schools Projects		-	
Gurar Secondary School	Construction to completion of 45 student Capacity Laboratory for Junior Secondary	5,000,000	
Total		5,000,000	
10.0 Security Projects		-	
Elboruidho Police Station	Drilling and equipping of school bore hole upto to 1st phase	5,900,000	
Sakuno Police Station	Drilling and equipping of school bore hole upto to 1st phase	5,900,000	
Sakuno Police Station	Construction to completion of three single roomed staff houses	3,000,000	
Nyatta Police station	Construction to completion of three single roomed staff houses	3,000,000	
Tuluroba Police Station	Construction to completion of three single roomed staff houses	3,000,000	
Elboruidho Police Station	Construction to completion of three single roomed staff houses	3,000,000	
Batalu Police Station	Construction to completion of three single roomed staff houses	3,000,000	
Qaranri Police Station	Construction to completion of three single roomed staff houses	3,000,000	5,000,000

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023
Malkagufu Primary School	Construction to completion of 45 student Capacity Laboratory for Junior Secondary		5,000,000
Gurar Secondary School	Construction to completion of 45 student Capacity Laboratory for Junior Secondary		5,000,000
Amounts due to other grants and other transfers		34,407,056	
4.0 Bursary and Social Security			
4.1 Secondary Schools	Bursary for the needy		(2,902,147)
4.2 Tertiary Institutions	Bursary for the needy		11,610,857
5.0 Sports		-	
Constituency Sports Tournament	Sports tournament facilitation		1,010,130
Total			1,010,130
6.0 Environment			
Malaba Primary School	Environmental activities		100,000
12.0 Oversight Committee Expenses (itemize)		-	
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	COC travel costs		50,000
Hire of Training Facilities and Equipment	COC training expenses		50,000
Hire of Transport	COC transport expenses		350,000
COC allowances			100,000
Accommodation - Domestic Travel	COC travel expenses		50,000
Daily Subsistence Allowance	COC allowance expenses		400,000
Acquisition of assets			
Others (<i>specify</i>)			
13.1 Strategic Plan	Strategic plan	20,000	3,000,000
13.2 Innovation Hub-buna	ICT HUB	500,000	

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023
Sub-total			
Grand Total		123,876,914	102,091,980

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2022-2023			2023-2024
Land				
Buildings and structures	6,907,122			6,907,122
Transport equipment	3,400,000			3,400,000
Office equipment, furniture and fittings	761,000			761,000
ICT Equipment, Software and Other ICT Assets	274,000			274,000
Total	11,342,122			11,342,122

Annex 3 –PMC Bank Balances as at 30th June 2024

PMC NAME	Bank	Account number	Bank Balance	Bank Balance
PMC			2023-2024	2022-2023
HOTE PRIMARY SCHOOL	KCB WAJIR	1172770298	500,489	
CHALALQA PRIMARY SCHOOL	KCB WAJIR	1153908190	614	114,933

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			Bank Balance	Bank Balance
PMC NAME	Bank	Account number	2023- 2024	2022- 2023
PMC				
ELMISANWAYNE PRIMARY SCHOOL	KCB WAJIR	13196242 94	134	-
KORONDILE PRIMARY SCHOOL	KCB WAJIR	132010177 1	500,419	
LENSAYU PRIMARY SCHOOL	KCB WAJIR	13266173 03	279	
RABSU JUNIOR SECONDARY SCHOOL	KCB WAJIR	13263569 33	-	
RABSU PRIMARY SCHOOL	KCB WAJIR	13277952 05	399,885	
QARSA-ABULA PRIMARY SCHOOL	KCB WAJIR	12596827 14	850	
BERAMO PRIMARY SCHOOL	KCB WAJIR	13275661 25	349,764	41,000
MALABA PRIMARY SCHOOL	KCB WAJIR	12617795 09	588	
FUNANBUA PRIMARY SCHOOL	KCB WAJIR	13266837 80	649	
WATITI NEP PRIMARY SCHOOL.	KCB WAJIR	12395800 10	802,914	823
BUTE ARID ZONE PRIMARY SCHOOL	KCB WAJIR	12592087 61	401,259	200,233
BUNA PRIMARY SCHOOL	KCB WAJIR	131100767 9	552,767	103,050
BUTEHELU MIXED DAY AND BOARDING PRIMARY SCHOOL	KCB WAJIR	13128604 64	499,885	2,985
MALKAGUFU PRIMARY SCHOOL	KCB WAJIR	13264740 22	199,885	
IDO ROBLE PRIMARY SCHOOL	KCB WAJIR	11383375 52	1,085	99,650
GARKILO PRIMARY SCHOOL	KCB WAJIR	12397755 39	5,663	
HON. TAKAW GIRLS SECONDARY SCHOOL	KCB WAJIR	13196242 43	280,355	
BUNA GIRLS SECONDARY SCHOOL	KCB WAJIR	13247309 43	44	

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PMC NAME	Bank	Account number	Bank Balance	Bank Balance
			2023-2024	2022-2023
PMC				
DANABA MIXED DAY SECONDARY SCHOOL	KCB WAJIR	13275378 26	1,830,800	59,920
BUTE BOYS SECONDARY SCHOOL	KCB WAJIR	11057686 78	805,180	
BUTE MIXED SECONDARY SCHOOL	KCB WAJIR	11675435 80	504,279	
QARARI POLICE STATION	KCB WAJIR	131967141 1	149	
AJAWA CHIEF OFFICE	KCB WAJIR	13283578 21	885	
DADACHA DERA RAPID DEFENCE UNIT	KCB WAJIR	13194973 06	5,394	
Bosicha Primary School	First comm unity	0130 263 993 619		532,772
DulummaAjawa PMC	First comm unity	13026261 1371		881
Suraya Primary School	First comm unity	0130 261 913 305		1,040
Bute Primary School	First comm unity	01302640 93091		200,233
Basanija Primary School	First comm unity	13026479 3011		105
Butehelu Primary School	First comm unity	13027988 9274		520
Buna Primary School	First comm unity	13027222 5653		1,972
Beramo Primary School	First comm unity	13026422 4722		150,802
Dugo Primary School	First comm unity	13027804 7703		960
Handaki Primary School	First comm unity	13026256 9553		250,040

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	Bank	Account number	Bank Balance	Bank Balance
PMC NAME			2023-2024	2022-2023
PMC				
Kuro Primary School	First community	130262564981		99,755
Watiti Primary School	First community	130266636887		107
Danaba Primary School	First community	130264086540		2,390
Chalalaqa Primary School	First community	130278954780		10,746
Rorondelle Sec School	First community	0130262574314		
Buna Sub-County Education	First community	130278768330		10,464.50
Danaba Mixed Day Sec Sch	First community	310298836447		1,880.00
Danaba Mixed Day Sec Sch	First community	310299481192		1,236.80
Bute Mixed Day Sec School	First community			12,975.00
Bute Boys Sec School	First community	0310272220509		5,974.00
Bute Boys Sec School	First community	310294476122		5,280.50
Bute Boys Sec School	First community	310299830038		97,709.80
Bute Boys Sec School	First community	310261966642		288,795.40
Korondille Sec School	First community	310298836447		1,188.75

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			Bank Balance	Bank Balance
PMC NAME	Bank	Account number	2023- 2024	2022- 2023
PMC				
Korondille Sec School	First comm unity	0122 40623007 00		1,236.80
Daranle Mixed Day	First comm unity	16029084 4844		857
Daranle Mixed Day	First comm unity	16027981 9408		49,890.0 0
Daranle Mixed Day	First comm unity	14601622 94376		781.5
Buna Boys Sec School	First comm unity	14602622 39083		460.75
			7,644,215	2,353,64 6

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Annex 4: 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:
Wajir North/2021/22/001	<p>Stale cheques: The statement of financial position reflects cash and cash equivalents balance of Ksh 18, 641,683. Review of the bank Reconciliation statement for the month of June 2022 revealed that one of the reconciling items was payments in cash not yet recorded in the bank statements (unrepresented cheques) amount of Ksh 27,657,317 which included stales totalling to Ksh 4,775,658. However, the Cheques were not reversed in the cash book. In the circumstances, the accuracy of cash and Cash equivalents balance of Ksh 18, 641,683 could not be confirmed.</p>	All stale cheques have been reversed in the cashbook	Resolved	
Wajir North/2021/22/002	<p>Unsupported social security programme (NHIF) Funds: The statement of receipts and payments reflects other grants and transfers balance of Ksh 51, 339, 277 which was disclosed in note 7 to the financial statements, includes social security programme (NHIF) amount of Ksh 3,000,000 paid for members of the public within the constituency. However, the Management did not provide for Audit criteria used to select the</p>	<p>The process of selection was done though NHIF. Normally NHIF has list of needy cases. That have already been vetted.</p> <p>Detailed provided.</p>	Resolved.	30/12/2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
Wajir North/2021/22/003	Unsupported PMC Bank Balances: Annex 5 of the financial statements reflects PMC bank balances relating to various schools totalling to Ksh 2,463,201 whose supporting certificates of bank were not provided for Audit.	Following collapse of First community bank we have not managed to get supporting certificate from the bank.	Resolved.	
Wajir North/2021/22/004	Unresolved prior year Matters. Various audit issues: included in the report for the previous year remained unsolved as 30 th June 2022 as disclosed in the progress on follow-up of auditor recommendation section.	The issues are still unresolved. Management working on it.	Resolved	31/12/2023
Wajir North/2021/22/005	Irregularities in the procurement of projects for Primary Schools. The advertisement for a borehole and Road project worth ksh, 15,497,250 were done through the constituency instead of an open tender as required by section 96(1)and (2)of the public procurement and disposal act	Capacity building have been done and training of Pmc technical heads has been done to reduce procurement irregularities.	Resolved.	
Wajir North/2021/22/006	Fixed Assets-Lack of ownership document for Land .Annex4 to the Financial statement on summary of fixed asset register reflects total asset value of ksh,11,492.122. review of the asset register revealed that the funds office structure was build on land owned by the fund, however the management has not	The management is currently working with Ministry of Land and have applied for request of letter of allotment.	Resolved	31/12/2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	obtained ownership document for the land inform of title deeds or allotment letter as provisional ownership document. Further the land valuation had not been done and thus the market value could not be obtained.			

Qabale Molu Guyo

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 Qabale Molu Guyo

Fund Account Manager.