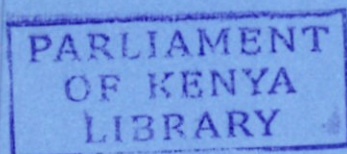


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 01 AUG 2024	DAY: WED 7/8/2024
TABLED BY: Deputy Majority Whip	
CLERK AT THE TABLE: Anastacia Thumbi	

**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
TARBAJ CONSTITUENCY**

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



OFFICE OF THE AUDITOR GENERAL  
NORTH EASTERN REGIONAL OFFICE  
21 MAR 2024  
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TARBAJ CONSTITUENCY  
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2023

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

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1. Acronyms and Abbreviations

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

NG-CDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

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

### Mandate

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

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

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

#### **Vision**

Equitable Socio-economic development countrywide

#### **Mission**

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

#### **Core Values**

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

#### **Functions of NG-CDF Committee**

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

#### **(b) Key Management**

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

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

### **Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Yussuf Daud Ahmed
2.	Sub-County Accountant	Paul Makokha
3.	Chairman NGCDFC	Ahmed Sheikh Kassim
4.	Member NGCDFC	Fatuma Yussuf Omar

#### **(c) Fiduciary Oversight Arrangements**

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

#### **(d) Tarbaj Constituency NG-CDF Headquarters**

P.O. Box 647-70200,  
NG-CDF Building/House/Plaza  
0 Avenue/Road/Highway  
Wajir, KENYA

#### **(e) Tarbaj Constituency NG-CDF Contacts**

Telephone: (254) 0721164615  
E-mail: [cdftarbaj@cdf.go.ke](mailto:cdftarbaj@cdf.go.ke)  
Website: [www.cdftarbaj@cdf.go.ke](http://www.cdftarbaj@cdf.go.ke)

**(f) Tarbaj Constituency NG-CDF Bankers**

National Bank  
Wajir Branch  
P.O.Box 597-70200  
Baraza park

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

### 3. NG-CDFC Chairman's Report



#### AHMED SHEIKH KASSIM-CHAIRMAN NG-CDF COMMITTEE

Tarbaj is one of the 80 constituency created by IEBC in the year 2012 after the then Wajir East was splited into two, Wajir East and Tarbaj by the need to create better representations with the growth of populations within the constituency. Now Tarbaj is one of the six constituency in Wajir county. The NG-CDFC would wish to have in summary the budget performance against actual amounts for current year based on economic classification and programs. The NG-CDF have improved the Education and Security infrastructure of Tarbaj Constituency. In the education sector, Tarbaj Ng-cdf managed to pay bursary to needy students for both tertiary and secondary schools amounting to ksh 35, 243,000/= . On the infrastructure side, We managed to budget and construct 4 no. class rooms to completion for two secondary schools. The security sector also received a major boost, we successfully implemented the Kutulo Sub county Deputy county commissioners office projects fully whose total budget amounted to ksh 12,800,000/=. We believe that , with the presence of Kutulo Sub-county Deputy commissioner's office , the Government services and security related issues will improve in the region.

However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Projects in terms of delayed disbursement of funds, turbulent fuel prices, insecurity and the escalating prices of construction materials.

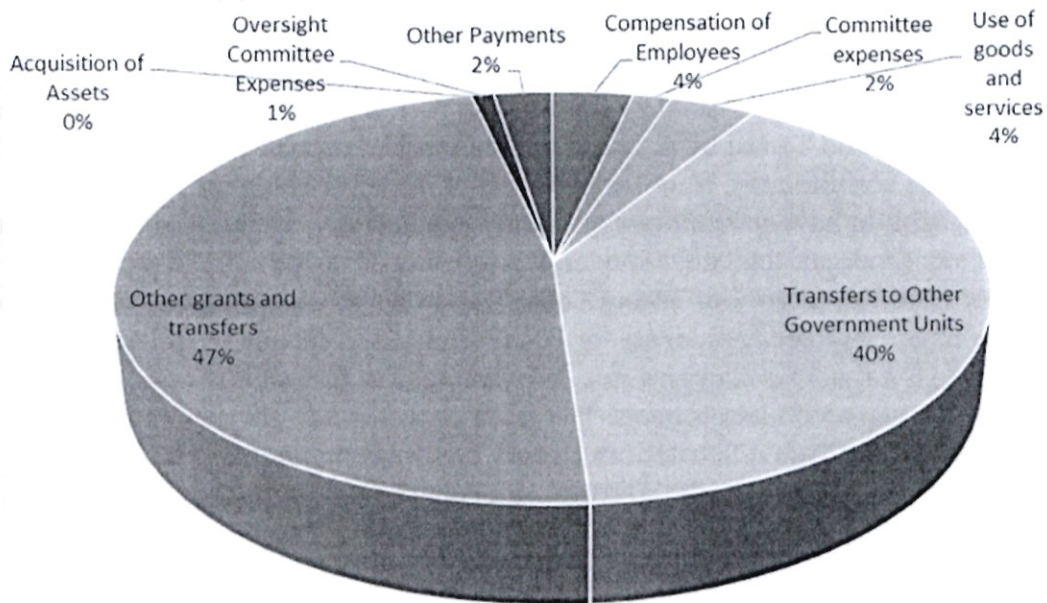
However, NG-CDF Tarbaj managed to perform satisfactorily in terms of ensuring development programs are undertaken despite the said challenges. Included below, find pictorial representation of actual expenditure on projects implemented and their absorption rates against the budgeted fund for the financial year 2022/2023. Again in the same period, find photos of projects that were implemented in the security and education sectors

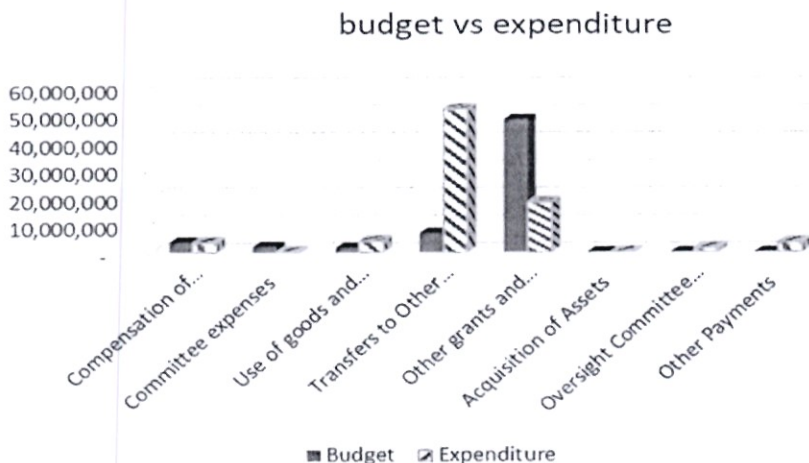
**Tar baj Constituency**  
**National Government Constituencies Development Fund (NG-CDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

In the year 2022-2023, Tarbaj NG-CDF had a budget proposal of ksh 138,215,033.  
 The budget projects were as proposed in the table and graph pictorial below

TARBAJ NG-CDF PROJECT BUDGET FY 2022-2023	BUDGETED FY2022-2023
ADMINISTRATION AND RECURRENT EXPENDITURE	8,292,902
MONITORING,EVALUATION AND CAPACITY BUILDING	4,146,451
EDUCATION BURSARY AND SOCIAL SECURITY PROGRAMS	35,244,833
EMERGENCY RESERVE	7,636,190
ENVIRONMENTAL PROJECTS	967,505
SPORT PROJECT	2,073,226
PRIMARY SCHOOL PROJECTS	40,650,000
SECONDARY SCHOOL PROJECTS	14,540,000
SECURITY PROJECTS	19,781,776
OTHER PROJECTS	3,500,000
CONSTITUENCY OVERSIGHT COMMITTEE ACTIVITIES	1,382,150
<b>TOTAL ALLOCATION</b>	<b>138,215,033</b>

Pie chart on division of original budget





### KEY ACHIEVEMENT

In the Financial year 2022-2023 , Tarbaj Ng-cdf managed to pay bursary to 2,466 students at secondary school amounting to ksh 18,997,000/= and bursary to 1,195 students at universities and other tertiary institutions amounting to ksh 16,246,000/=. The Fund also managed to build 2no. class rooms at Ileys mixed secondary and Johar mixed secondary school at ksh 1,700,000/= each. In matters security, the Fund managed to implement projects at Kutulo sub-county Deputy County Commissioners office , ranging from construction of Administration block, residential house, toilete facility and fencing programme.

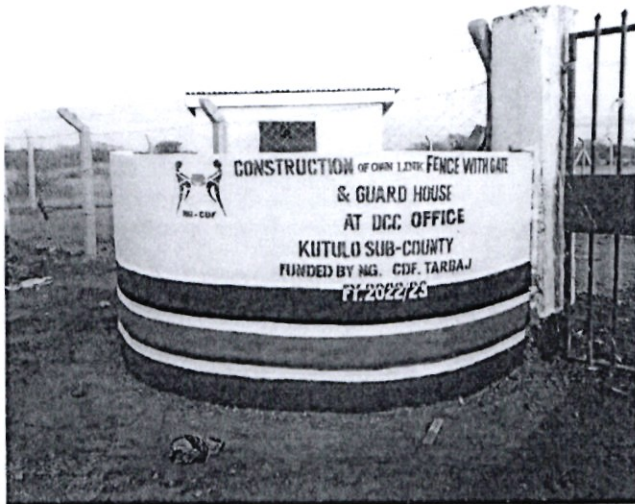
Below are a pictorial representation of the Kutulo Sub-county Deputy County Commissioners projects.



Construction of Kutulo Deputy Sub-County Deputy County commissioner's office block comprising of Sub-county commissioners office, Assistant County commissioner's office , clerk , secretary and board room.

**IMPACT**

This has led to improved security within the constituency and also close service delivery to our people.



*Construction of Kutulo Deputy Sub-county commissioner's office chain link fence, with gate and guard house.*



*Construction of Kutulo Deputy Sub-county commissioner's residential quarter comprising of 2 bedroom, sitting room, kitchen, bathroom and store.*

### **Emerging issues**

The Board has also introduced new reporting tools, the introduction of vote book management system where constituencies have moved from the use of the manual vote book and this has helped in increased efficiency and improved performance of the NG-CDFC to a great extent.

Increased need of classrooms due to newly introduction of Junior Secondary schools.

Decreased Higher Education loan Board beneficiaries due to new government directives hence putting more pressure on scarce bursary kitty.

### **Challenges**

During the year there were challenges relating to severe drought that has really affected the livelihood of the constituents.

Delayed funds disbursement from the National Treasury and lengthy.

Growing need for bursary and other social security benefits which are likely to result to overdependence and high demand for the same due to high poverty index resulting from the recent drought which has swept away significant amount of their livestock which was the main economic mainstay of the population.

The insurgency of terror groups in the constituency was very rampant. Since the constituency is bordering Somalia which has a porous border.

### **Solutions.**

In a bid to try and reduce the overdependence on livestock husbandry which is majorly affected by the perennial drought, the Fund has allocated more funds in support for the education programme by building more classes and paying for the constituents bursaries. As means of optimally utilizing the scarce funds we initiated a programs where we are renovating more classrooms instead of constructing new ones as this more cost effective.

The Fund is also helping in the construction of more security related infrastructure like the recently built Kutulo Sub-county Deputy county Commissioners offices and has also allocated Funds for the police posts and Chiefs posts in an effort to strengthen the security.

The Committee also appeals to the Board to timely disburse funds so that the constituents can be provided with the necessary services.

I also wish to urge the Board and/NASC to continually increase constituencies financial allocation to uptake more projects in the constituency as well as increase bursary kitty.

APPRECIATION

Let me recognise the NG-CDF BOARD, The parent Ministry , Office of the Auditor General, all sub-county Heads, NG-CDFC Members and all other stake holders who have stood with us all along, finally I would like to appreciate the contribution and individual dedication of our members of staff towards our overall success.



AHMED SHEIKH KASSIM

CHAIRMAN NG-CDF COMMITTEE

#### 4. Statement of Performance Against Predetermined Objectives for FY2022/2023

##### Introduction

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

The key development objectives of *Tarbaj Constituency 2022-2027* plan are to:

##### a) Education

**Objective:** Become a national model for education by improving school's infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

**Initiative:** Develop and enhance school's infrastructure to enhance facilities and provide conducive learning environment for children.

**Initiative:** Enhance and develop social programmes that support education within the constituency.

##### b) Water and Environment

**Objective:** Improve access to clean water and a more sustainable and conserved environment in Tarbaj through natural resources conservation initiatives

**Initiative:** Initiate and enhance conservation programs within the constituency

**Initiative:** Water and Sanitation: To ensure water sustainability in the Constituency

##### c) Security

**Objective:** Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

**Initiative:** Improving infrastructure and service delivery

##### d) Sports

**Objective:** Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

**Initiative:** Develop and empower youth and special groups through sports.

##### e) Information Communication and Technology (ICT)

**Objective:** Enhance access to information and technology by Tarbaj residents and use ICT to enhance service delivery and spurring development.

**Initiative:** Enhancement of infrastructure and accessibility of ICT resources in the constituency.

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:

s	Objective	Outcome	Indicator	Performance
Education	-To have all children of school going age attending school -improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	-Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions - Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2022/2023 -we increased number of classrooms from 276 to 280 – This being construction of 2no. class rooms at Ileys secondary and Johar mixed secondary school each For bursary tertiary and secondary 1195 and 2466 students respectively benefited fy 22-23
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery which will improve the	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of Fencing of stations increased from 9 to 10 The Fencing was done at Kutulo Sub-county Dcc office compound
Environment	To promote environmental conservations efforts by reducing pollution, increasing forest	-increased number of youth groups managing tree seedling stations,	Number of usable physical infrastructure built in locations, sub locations and police stations, schools	Number of youth groups, schools, police institutions benefitting from the

	cover, harnessing water collection activities , installing solar panel etc	-increased dependence on energy saving jikos in school food preparation programmes -Sustainable environmental conservation efforts -stabilised climatic conditions		environmental programme remained at 2 . We are yet to implement the environmental programme at Haragal and Kutulo mixed secondary schools by installing 2no. energy saving jikos at each school upon receipt of funds.
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports kits,equipment &trophies remained at 20 . We are yet to implement the constituency and regional sports programmes in due course upon receipt of funds.

## 5. Statement of Governance

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

Subsidiary Legislation, 2016 1951

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

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

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

one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;

the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and

Two persons, one of either gender, nominated by the Constituency office.

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

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

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

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

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

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

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

1952 Kenya Subsidiary Legislation, 2016

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

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

Subsidiary Legislation, 2016 1951

A vacancy in the constituency committee office may occur through;

- (a) The commencement of a new parliamentary term.
- (b) Dissolution of a constituency committee.
- (c) Removal of a member of a constituency committee.
- (d) Occurrence of a vacancy in a constituency.

In the event of a vacancy occurring in either case then, the Board shall within fourteen days constitute a selection panel ,who then within fourteen days invite application from persons who qualify for appointment to the constituency committee.

The selection panel then within fourteen days after receiving the applications , considers and selects five applicants, taking into account age, gender, special interest groups and regional balance.

The officer of the Board seconded to the Constituency again, shall within seven days of the selection process, then submit to the Board, the names of the selected candidates together with the report of the selection panel. The Board shall, then co-opt a person to ensure equitable representation in the membership and then write to the National Assembly to notify the constituency office to nominate two persons of either gender and forward the names to the Board .

The Board then submits the names of seven persons selected to the National Assembly for approval, in which the Board shall within fourteen days after receipt of such names from the National Assembly, appoint the members of a constituency committee by notice in the Gazette.

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

The gazetted members are appointed in accordance with the NG-CDF Act 2015. They comprise of two female members one of whom must be a youth at the time of appointment and two male members one of whom must be a youth at the time of appointment and one member who is a person living with disabilities and one nominee of the Constituency office. Five members are selected by a selection panel chaired by the Deputy County Commissioner or his nominee and the Officer of the board is the secretary. The Officer of the board invites applications from persons who qualify for appointment within fourteen of the first meeting of the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and regional balance, the officer of the board submits the five qualified applicants to the board for appointment. The board co-opts one person to ensure equity in representation in the committee. Through the national assembly the constituency office nominates two persons of either gender to and forward he names to the officer of the board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent Gazettement.

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

Further the NG-CDF regulations requires that one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency. In the month of August 2022, due to change of regime as a result of election, the serving committee was phased off. This caused the NGCDF office to carry out an appointment of the new committee. The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency in the month of 13/10/2022.

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

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

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

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

SNO	NAME	DESIGNATION
1	James N. nyamwamu	Chairperson/Dcc Tarbaj
2	Yussuf Daud	Secretay
3	Amina Bille	Business woman
4	Sh. Adow Ibrahim	Religious Leader /Member

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

#### NOMINEES OF THE SELECTION PANEL

S/N	Name	Category representation	Ward
1	Ahmed Sheikh Kassim	Man Nominee	Elben
2	Fuat Omar Maraade	Man Nominee (Youth)	Wargadud
3	Shindes Ali Abdille	Women Nominee	Tarbaj
3	Dahira Ibrahim Musa	Women Nominee (Youth)	Sarman
5	Fatuma Yussuf Omar	Person With Disability	Tarbaj

#### NOMINEES OF THE CONSTITUENCY OFFICE

S/N	Name	Category representation	Ward
1	Malyun Jimage Hussein	Female	Tarbaj
2	Ibrahim Hussein Kassin	Male	Tarbaj

#### NOMINEES OF THE NGCDF BOARD

S/N	Name	Category representation	Ward
1	Farah Bullo Mohamed	Male	Tarbaj

The members went through the process of electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson position – Ahmed Sheikh Kassim
2. Secretary position – Fatuma Yussuf Omar

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

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

The new committee held its first meeting on 04/01/2023

Sno.	Name	Position
1	Ahmed Sheikh Kassim	Chairman
2	Fuat Omar Maraade	Member
3	Shindes Ali Abdille	Member
4	Dahira Ibrahim Musa	Member
5	Fatuma Yussuf Omar	Secretary
6	Malyun Jimage Hussein	Member
7	Ibrahim Hussein Kassin	Member
8	Farah Bullo Mohamed	Member
9	Yussuf Daud	Fund Account Manager/ ex-officio member

The constituency committee now being in place , they now serve to execute the following

**(A) Functions ;**

- (a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
- (b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- (c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- (d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;

- (e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- (f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- (g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- (h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- (i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- (j) Ensure that all projects receive adequate funding and are completed within three years;
- (k) where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- (l) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- (m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- (n) Ensure that project reports are prepared and submitted to the Board;
- (o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- (p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- (q) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- (r) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- (s) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- (t) Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain- a list of all the new projects commenced during the financial year and their completion status; and a

list of all projects approved, funded and commenced during previous financial years, and their completion status;

- (u) Enter into performance contracting with the Board on an annual basis;
- (v) In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- (w) Receive returns from project management committees in accordance with regulation 15;
- (x) Maintain a database of project management committees and reports from the respective committees;
- (y) Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;
- (z) Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- (aa) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- (bb) Ensure that the committee does not enter into commitments for which funding has not been allocated;
- (cc) Ensure projects are labelled in accordance with the guidelines issued by the Board; and
- (dd) Perform any other function assigned to it by the Board.

In exercising the above functions , the committee have formed sub-committees like bursary , emergency, sports, office management, complaints, monitoring and evaluation ,risk and disaster committees just to mention but a few. The committee members also undergoe induction and capacity building to train and acquaint them with the trends, challenges and emerging issues in procurement, financial management , technology , economic and political- legal environments.

Tarbaj NG-CDF holds atleast one or two committee sittings every month to deliberate on matters arising that affect the operations of the Fund. The committee sittings attracts a small token of appreciation in form of allowances to the members , which serves as a motivator and to enable them perform their duties as stipulated in the Act.

**(b)Removal from the office.**

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

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;

- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practices;
- (f) causing disharmony within the committee;
- (g) Physical or mental infirmity.

**(C) Training of NG-CDFC Members**

In the financial year 2022/2023 the NG-CDF Board organized training of NG-CDFC members. The constituency also held a capacity building activity in almond -Garissa on 28<sup>th</sup> April-2nd May 2023. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Tarbaj.

**(D) Number of meetings held**

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

During the financial year 2022/2023 the NG-CDFC Tarbaj held 12 meeting , 4 meetings with the formers NG-CDF committee in preparation for hand over to the new committees and 8 meetings during the year with the current NG-CDF Committee, a sample of dates of meeting with the current NG-CDF Committee is as illustrated bellow;

**Schedule of meetings held during the FY 2022/2023**

S. No	NG-CDFC COMMITTEE MEMBERS	04/01/2023	27/01/2023	22/02/2023	06/03/2023	24/03/2023	26/04/2023	30/05/2023	12/05/2023	29/06/2023
1	Chairperson Ahmed Sheikh	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Secretary/ PWD Fatuma Yussuf	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Member Fuat Omar	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Member.	✓	✓	✓	✓	✓	✓	✓	✓	✓

	Malyun Jimage									
5	member Dahira Ibrahim	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	member Ibrahim Kassin	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Member Shindes Ali	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Member Farah Billow									
9	-FAM Yussuf Daud	✓	✓	✓	✓	✓	✓	✓	✓	✓

**(D) Ethics & conduct**

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

Confidentiality-the NG-CDFC members have a responsibility to ensure confidentiality unless in situations required by law.

Honesty and integrity-NG-CDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.

Leadership- NG-CDFC members should promote leadership in the constituency.

During the financial year 2022/2023 members of NG-CDFC Tarbaj adhered to the above ethical issues.

**(E) Members remuneration**

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance of ksh.7,000 per meeting and all other members an allowance of ksh.5,000 per sitting. All NG-CDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

**(F) Disclose policy on conflict of interest**

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

**(G) Risk management**

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

Some of the risk mitigation strategies that NG-CDFC Tarbaj has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NG-CDF Act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NG-CDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

## **6. Environmental and Sustainability Reporting**

Tarbaj 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 Tarbaj NG -CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

## 2. Environmental performance

### Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of Tarbaj NG-CDF initiatives. Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

### Our Environmental Policy

In this policy statement Tarbaj NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- Managing and disposing of all wastage in a responsible manner;
- Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- Regularly communicating our environmental performance to our employees and other significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

### Our Environmental Action Plan

Tarbaj NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

Impact Area	Approach
Capacity Building	<ul style="list-style-type: none"> <li>• Promote environmental awareness by sensitizing the Tarbaj NG-CDFC, NG-CDF staff and PMCs on good conservation practices</li> <li>• To encourage, through regular communication to Tarbaj NG-CDFC, staff , and other stakeholders changes in individual behaviour to reduce usage</li> </ul>
Conservation of Energy and	<ul style="list-style-type: none"> <li>• To maximize use of available technologies to remove the need to use paper</li> </ul>

Resources	<ul style="list-style-type: none"> <li>• To encourage our clients to engage with us using electronic means where possible</li> <li>• To maximize on rain water harvesting</li> <li>• To make energy efficiency a key factor in the selection of any new energy devise being purchased</li> <li>• To invest in available energy saving technologies and devices within our existing premises</li> </ul>
Environmental Protection and Conservation	<ul style="list-style-type: none"> <li>• To promote use of volt guards to control power surges</li> <li>• We have constructed culverts and gabions to prevent soil erosion</li> <li>• To encourage tree planting in the constituency to improve the forest cover.</li> <li>• To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires</li> </ul>
Pollution Control and Waste Management	<ul style="list-style-type: none"> <li>• To ensure that all paper waste is recycled</li> <li>• To ensure segregation of waste</li> <li>• To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks</li> </ul>

### 3. Employee welfare

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

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

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

### 4. Market place practices-

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

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from

the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

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

NG-CDF 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-

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

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

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

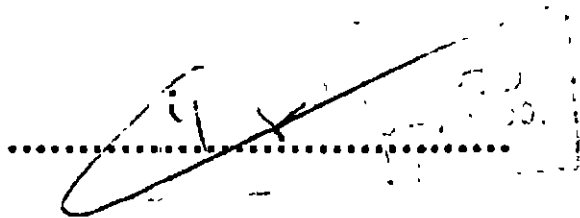
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

##### Public Awareness

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

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

A handwritten signature in black ink, appearing to read 'Yussuf Ahmed Daud', is written over a dotted horizontal line. The signature is enclosed within a faint rectangular border.

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


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

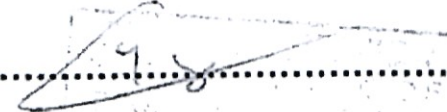
The Accounting Officer in charge of the NG-CDF-Tarbaj Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NG-CDF- Tarbaj Constituency financial statements were approved and signed by the Accounting Officer on 30/6/2023.

.....  
  
**CHAIRMAN**  
**TARBAJ NG CDF**  
P.O. Box 645 - 70200,  
NAIROBI  
**Ahmed Sheikh Kassim**  
**Chairman – NG-CDF Committee**

.....  
  
**Yussuf Ahmed Daud**  
**Fund Account Manager**

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

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tarbaj Constituency set out on pages 1 to 51, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement

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

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

### **Basis for Qualified Opinion**

#### **1. Unsupported Bursary Payments**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.48,043,000 as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.18,997,000 and Kshs.16,246,000 disbursed to various secondary schools and tertiary institutions respectively as bursary payments to needy students. However, review of expenditure documents revealed that bursary payments of Kshs.753,000 and Kshs.1,160,000 all totalling Kshs.1,913,000 disbursed to secondary schools and tertiary institutions respectively were not acknowledged through officially stamped receipts or acknowledgement letters from the beneficiary institutions. Further, bursary application register was not maintained.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.1,913,000 could not be confirmed.

#### **2. Lack of Ownership Documents**

Annex 4 to the financial statements reflect summary of fixed asset register with historical cost balance of Kshs.18,826,999 as at 30 June, 2023. However, the land on which the Constituency office is located does not have ownership documents and value of the land was not indicated in the summary of fixed assets register. In addition, ICT equipment, furniture and fittings of Kshs.1,684,002 acquired in 2021/2022 financial year did not have serial numbers indicated in the asset register and were not tagged.

In the circumstances, the accuracy, completeness and ownership of fixed assets of Kshs.18,826,999 could not be confirmed.

#### **3. Unsupported Project Management Committee (PMC) Bank Balances**

Annex 5 to the financial statements reflects Project Management Committee bank balances of Kshs.491,336 as at 30 June, 2023. However, the balance was not supported by respective bank reconciliations, bank balance confirmation certificates and bank statements. Further, Management did not provide an explanation for the failure to return

the unutilized funds to the Constituency account as required by Section 12(8) of National Government Constituencies Development Fund Act, 2015 that states that all unutilized funds of the Project Management Committee shall be returned to the Constituency account.

In the circumstances, the accuracy and completeness of the Project Management Committee bank balances of Kshs.491,336 could not be confirmed.

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.144,814,509 and Kshs.97,599,476 respectively, resulting to an underfunding of Kshs.47,215,033 or 33% of the approved budget. Similarly, the Fund spent Kshs.63,645,790 against actual receipts of Kshs.97,599,416, resulting to an under-utilization of Kshs.33,953,686 or 35% of the actual receipts.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

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

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Failure to Open Deposit Holding Account**

The Fund did not open a deposit holding account as required by Section 7(1)(a) of the National Government Constituencies Development Fund (Amendment) Act, 2022 which provides that each Constituency shall open one 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.

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

#### **2. Delay in Implementation of Projects**

Review of the Project Implementation Status (PIS) report indicated that the Management had planned to implement forty-six (46) projects during the year under review, at a cost of Kshs.78,471,776. Review of the PIS revealed that six (6) projects costing Kshs.17,900,000 were complete, while forty (40) projects with a budget of Kshs.60,571,776 were still ongoing.

Delay in implementation of projects may have denied the expected services to the public.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

## **Basis for Conclusion**

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

## **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

## **Auditor-General's Responsibilities for the Audit**

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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


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

conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

21 May, 2024

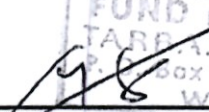
**Taraj Constituency**  
**National Government Constituencies Development Fund (NG-CDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**9. Statement Of Receipts and Payments for the Year Ended 30th June 2023**

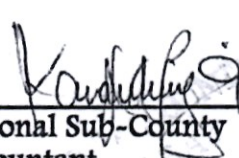
	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	91,000,000	182,777,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>91,000,000</b>	<b>182,777,758</b>
<b>Payments</b>			
Compensation Of Employees	4	4,940,851	3,510,051
Committee expenses	5	2,064,700	4,238,166
Use Of Goods and Services	6	1,697,239	4,766,483
Transfers To Other Government Units	7	6,900,000	116,340,338
Other Grants and Transfers	8	48,043,000	84,645,527
Acquisition Of Assets	9	-	837,002
Oversight Committee Expenses	10	-	-
Other Payments	11	-	2,000,000
<b>Total Payments</b>		<b>63,645,790</b>	<b>216,337,567</b>
<b>Surplus/(Deficit)</b>		<b>27,354,210</b>	<b>(33,559,809)</b>

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

The Constituency financial statements were approved by the NG-CDFC on 30/6/2023 and signed by:

  
**FUND ACCOUNT MANAGER**  
 TARAJ NG CDF  
 P.O. BOX 646-70200,  
 WAJIR

**Name: Yussuf Ahmed Daud**

  
**NATIONAL SUB-COUNTY ACCOUNTANT**

**Name: Paul Makokha**  
**ICPAK M/No: 44060**

  
**CHAIRMAN**  
**NG-CDF COMMITTEE**  
 TARAJ NG CDF  
 P.O. BOX 646-70200,  
 WAJIR

**Name: Ahmed Sheikh Kassim**

10. Statement of Assets and Liabilities As At 30th June, 2023

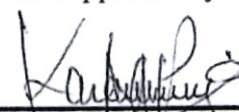
	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	11A	35,335,490	6,599,476
Cash Balances (Cash at Hand)	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>35,335,490</b>	<b>6,599,476</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>Total Financial Assets</b>		<b>35,335,490</b>	<b>6,599,476</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	13	-	-
Gratuity	14	(1,381,804)	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>Net Financial Assets</b>		<b>33,953,686</b>	<b>6,599,476</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	6,599,476	40,159,285
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		27,354,210	(33,559,809)
<b>Net Financial Position</b>		<b>33,953,686</b>	<b>6,599,476</b>

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

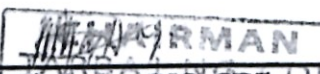
The Constituency financial statements were approved by NG-CDFC on 2-16/ 2023 and signed by:

  
**Fund Account Manager**  
 P.O. Box 646 -  
 WAJIR

Name: Yussuf Ahmed Daud

  
**National Sub-County Accountant**

Name: Paul Makokha  
 ICPAK M/No: 44060

  
**Chairman NG-CDFC Committee**  
 P.O. Box 646 -  
 WAJIR

Name: Ahmed Sheikh Kassim

**Tarbaj Constituency****National Government Constituencies Development Fund (NG-CDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****11. Statement of Cash Flows for The Year Ended 30th June 2023**

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	91,000,000	182,777,758
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>91,000,000</b>	<b>182,777,758</b>
<b>Payments</b>			
Compensation Of Employees	4	4,940,851	3,510,051
Committee Expenses	5	2,064,700	4,238,166
Use Of Goods and Services	6	1,697,239	4,766,483
Transfers To Other Government Units	7	6,900,000	116,340,338
Other Grants and Transfers	8	48,043,000	84,645,527
Oversight Committee Expenses	10	-	-
Other Payments	11	-	2,000,000
<b>Total Payments</b>		<b>63,645,790</b>	<b>215,500,565</b>
<b>Total Receipts Less Total Payments</b>		<b>27,354,210</b>	<b>(32,722,807)</b>
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	(-)	(-)
Increase/(Decrease) In Accounts Payable	18	1,381,804	-
<b>Net Cash Flow from Operating Activities</b>		<b>28,736,014</b>	<b>(32,722,807)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(-)	(837,002)
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>(837,002)</b>
Net Increase In Cash And Cash Equivalent		<b>28,736,014</b>	<b>(33,559,809)</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	11	<b>6,599,476</b>	<b>40,159,285</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	11	<b>35,335,490</b>	<b>6,599,476</b>

**Tarbaj Constituency**

**National Government Constituencies Development Fund (NG-CDF)**

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

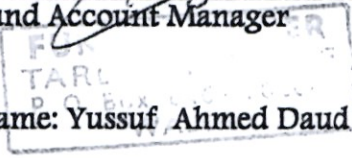
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 30/6/2023 and signed by:

  
Fund Account Manager

Name: Yussuf Ahmed Daud



  
National Sub-County  
Accountant

Name: Paul Makokha  
ICPAK M/No: 44060

  
Chairman NG-CDF  
Committee

Name: Ahmed Sheikh Kassim



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

**12. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023**

Receipts/Payments	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %	
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs		
<b>Receipts</b>								
Transfers From NGCDF Board	138,215,033	6,599,476	-	144,814,509	97,599,476	47,215,033		
Proceeds From Sale of Assets	-	-	-	-	-	-	-	
Other Receipts	-	-	-	-	-	-	-	
<b>Totals</b>	<b>138,215,033</b>	<b>6,599,476</b>	<b>-</b>	<b>144,814,509</b>	<b>97,599,476</b>	<b>47,215,033</b>	<b>67%</b>	
<b>Payments</b>								
Compensation Of Employees	4,900,858	2,184,517	-	7,085,375	4,940,851	2,144,524	69.7%	
Committee Expenses	2,328,000	1,983	-	2,329,983	2,064,700	265,283	88.6%	
Use Of Goods and Services	5,210,495	494,642	-	5,705,137	1,697,239	4,007,898	29.7%	
Transfers To Other Government Units	55,190,000	3,543,394	-	58,733,394	6,900,000	51,833,394	12%	
Other Grants and Transfers	65,703,530	372,262	-	66,075,792	48,043,000	18,032,792	73%	
Acquisition Of Assets	-	2,678	-	2,678	-	2,678	-	
Oversight Committee Expenses	1,382,150	-	-	1,382,150	-	1,382,150	-	
Other Payments	3,500,000	-	-	3,500,000	-	3,500,000	-	
Funds Pending Approval**	-	-	-	-	-	-	-	
<b>Totals</b>	<b>138,215,033</b>	<b>6,599,476</b>	<b>-</b>	<b>144,814,509</b>	<b>63,645,790</b>	<b>81,168,719</b>	<b>44%</b>	

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

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

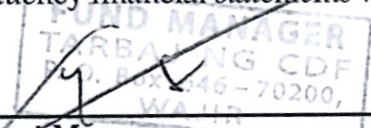
**Explanatory Notes.**

(a) Revenue items do not include any AIA.

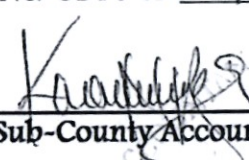
(b) The Financial year 2022-2023 absorbed ksh 62,263,986/= expenditure on projects, out of the budgeted ksh 144,814,511 representing an underutilization of 43%. This is attributed to the delayed disbursement of funds from the Board/Ex-chequer.

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	82,550,523
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	(47,215,033)
	35,335,490
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	(-)
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	<b>35,335,490</b>

The Constituency financial statements were approved by NG-CDFC on 30/6/ 2023 and signed by:

  
**Fund Account Manager**

**Name: Yussuf Ahmed Daud**

  
**National Sub-County Accountant**

**Name: Paul Makokha**  
**ICPAK M/No: 144060**

  
**CHAIRMAN**  
**TARBAJ NG CDF**  
**P. O. Box 646 - 70200,**  
**WAJIR**  
**Chairman NG-CDF Committee**

**Name: Ahmed Sheikh Kassim**

**13. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023**

Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,900,858	2,184,517		7,085,375	4,940,851	2,144,524
1.2 Committee allowances	1,128,000	650		1,128,650	615,000	513,650
1.3 Use of goods and services	2,264,044	1,378,898		3,642,942	2,168,239	1,474,703
<b>Total</b>	<b>8,292,902</b>	<b>3,564,065</b>		<b>11,856,967</b>	<b>7,724,090</b>	<b>4,132,877</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,516,000	4,578.00		1,520,578		1,520,578
2.2 Committee allowances	1,200,000	1,333.00		1,201,333	978,700	222,633
2.3 Use of goods and services	1,430,451	(888,834)		541,617		541,617
<b>Total</b>	<b>4,146,451</b>	<b>(882,923)</b>		<b>3,263,528</b>	<b>978,700</b>	<b>2,284,828</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools		405		405		405
3.2 Secondary schools		-		-		-
3.3 Tertiary institutions		-		-		-
3.4 Security projects		-		-		-
3.5 unutilised funds	7,636,190	1,443		7,637,633		7,637,633
<b>Total</b>	<b>7,636,190</b>	<b>1,848</b>		<b>7,638,038</b>		<b>7,638,038</b>
<b>4.0 Bursary and Social Security</b>						

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

Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Primary Schools						
4.2 Secondary Schools	19,000,000	335,073		19,335,073	18,997,000	338,073
4.3 Tertiary/Universities Institutions	16,244,833	15,000		16,259,833	16,246,000	23,833
4.4 Social Security						
<b>Total</b>	<b>35,244,833</b>	<b>350,073</b>		<b>35,594,906</b>	<b>35,243,000</b>	<b>351,906</b>
5.0 Sports						
5.1 Constituency sports	1,473,226			1,473,226		1,473,226
5.2 Regional sports	600,000			600,000		600,000
5.3 Unutilised		4,036		4,036		4,036
<b>Total</b>	<b>2,073,226</b>	<b>4,036</b>		<b>2,077,262</b>		<b>2,077,262</b>
6.0 Environment						
6.1 2no. Energy saving jikos at Haragal girls secondary	483,753			483,753		483,753
6.2 2no. Energy saving jikos at Kutulo mixed secondary	483,752			483,752		483,752
<b>Total</b>	<b>967,505</b>			<b>967,505</b>		<b>967,505</b>
7.0 Primary Schools Projects (List all the Projects)						
7.1 Ausmudule primary school	1,700,000			1,700,000		1,700,000
7.2 Maadathe primary school	1,200,000			1,200,000		1,200,000
7.3 Maadathe primary school	1,200,000			1,200,000		1,200,000
7.4 Bojigaras primary school- renovation of 3no class 2021 &	1,700,000	50		1,700,050		1,700,050
7.5 Tarbaj primary school	3,300,000			3,300,000		3,300,000

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

Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.6 Leheley primary school	1,700,000			1,700,000		1,700,000
7.7 Doksa primary school-2 door pit latrine, 1 no. classroom 2021 &	600,000	40		600,040		600,040
7.8 Katote primary school	1,700,000			1,700,000		1,700,000
7.9 Jajai primary school	1,200,000			1,200,000		1,200,000
7.10 Sarman primary school	1,500,000			1,500,000		1,500,000
7.11 Basanicha primary school	1,200,000			1,200,000		1,200,000
7.12 Gunana primary school	1,200,000			1,200,000		1,200,000
7.13 Haragal primary school	1,700,000			1,700,000		1,700,000
7.14 Ogoralle primary school	1,200,000			1,200,000		1,200,000
7.15 Machineben primary school	1,200,000			1,200,000		1,200,000
7.16 Elben primary school	1,700,000			1,700,000		1,700,000
7.17 Mansa primary school	1,500,000			1,500,000		1,500,000
7.18 Harawa primary school	1,200,000			1,200,000		1,200,000
7.19 Burmayo primary school	1,700,000			1,700,000		1,700,000
7.20 Dasheq primary school	1,200,000			1,200,000		1,200,000
7.21 Kajaja 2 primary school	3,500,000			3,500,000		3,500,000
7.22 Kajaja 2 primary school	250,000			250,000		250,000
7.23 Wargadud primary school	600,000			600,000		600,000
7.24 Dodha primary school	1,700,000			1,700,000		1,700,000
7.25 Kajaja 1 primary school	1,200,000			1,200,000		1,200,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2022-2023					
7.26 Kutulo girls primary school	3,800,000			3,800,000		3,800,000
7.27 Alanley primary school-1 no. class room 2022		100		100		100
7.28 Dunto primary school -chain link fence 2021		1,200		1,200		1,200
7.29 Hassan Yarow primary school- 2 no. roomed staff quarters 2021		410		410		410
7.30 Kajaja 2 primary renovate 3 no. classrooms 2021		50		50		50
7.31 Kutulo primary school renovate 3 classrooms 2021		550		550		550
7.32 Sarman primary school 2021		5,980		5,980		5,980
7.33 Lafaley primary school 2019		11,153		11,153		11,153
7.34 Mansa primary school 2019		24		24		24
7.35 Lafaley primary school- Administration block 2021		130		130		130
<b>Total</b>	<b>40,650,000</b>	<b>19,687</b>	<b>-</b>	<b>40,669,687</b>	<b>-</b>	<b>40,669,687</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
8.1 Jowhar mixed day/boarding Secondary	3,400,000			3,400,000	1,700,000	1,700,000
8.2 Jowhar mixed day/boarding Secondary	800,000			800,000		800,000
8.3 Haragal secondary School	1,700,000			1,700,000		1,700,000
8.4 Haragal secondary School	1,200,000			1,200,000		1,200,000
8.5 Tarbaj secondary School	1,200,000			1,200,000		1,200,000
8.6 Ileys mixed day secondary School	1,700,000			1,700,000	1,700,000	-

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

Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.7 Mansa boys secondary school	1,500,000			1,500,000		1,500,000
8.8 Sarman boys secondary school	840,000			840,000		840,000
8.9 Ileys mixed day secondary School	800,000			800,000		800,000
8.10 Tarbaj boys secondary school	1,400,000			1,400,000		1,400,000
8.11 Haragal secondary School-50no student lab 2021		600		600		600
8.12 Ahmed liban secondary-4no. Door pit latrine		425		425		425
8.13 Ahmed liban secondary-lab equipment -2021		10		10		10
8.14 Haragal girls secondary -60 no. chairs & chambers 2021		1,200		1,200		1,200
8.15 Haragal girls secondary -80 no. double decker beds 2021		400		400		400
8.16 Haragaal girls secondary-lab equipment -2021		600		600		600
8.17 Ileys mixed day secondary School-50no capacity lab 2021		600		600		600
8.18 Ileys mixed day secondary School-2no classrooms lab 2021		10		10		10
8.19 Ileys mixed day secondary School-40no. Chairs & chambers 2021		800		800		800
8.20 Ileys mixed day secondary School-lab equipment 2021		1,110		1,110		1,110
8.21 Kutulo mixed secondary - renovate 3 classrooms 2021		50		50		50
8.22 Kutulo mixed day secondary School-50no capacity lab 2021		280		280		280
8.23 Mansa boys secondary school-80no. Double decker beds 2021		2,640		2,640		2,640

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

Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.24 Tarbaj boys secondary school-4 no door pit latrine 2021		505		505		505
8.25 Tarbaj boys secondary school-30m3 underground water tank 2021		50		50		50
8.26 Ahmed liban secondary- renovate 2 no. classrooms -2021		1,798		1,798		1,798
8.27 Kutulo girls secondary school- lab equipment 2021		644		644		644
8.28 Mansa boys secondary school- lab equipment 2020		300		300		300
8.29 Sarman boys secondary school- lab equipment 2020		2,900		2,900		2,900
8.30 Tarbaj boys secondary school- 45no. Double decker beds 2020		1,500		1,500		1,500
8.31 Tarbaj boys secondary school-3 no. renovation of classes 2021		450		450		450
8.32 Jowhar mixed Secondary-50m3 underground tank		70		70		70
8.33 Jowhar mixed secondary- chainlink fence relocation from DCC 2021		3,500,000		3,500,000	3,500,000	-
8.34 Tarbaj boys secondary school- 3no. renovation of classes 2019		326		326		326
<b>Total</b>	<b>14,540,000</b>	<b>3,517,268</b>	<b>-</b>	<b>18,057,268</b>	<b>6,900,000</b>	<b>11,157,268</b>
<b>9.0 Tertiary institutions Projects</b>						
9.1 Tarbaj TTI-chain link fence (2020)		2,680		2,680		2,680
9.2 TarbajTTI -underground water tank (2020)		750		750		750

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Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
9.3 Tar baj TTI-8 door pit latrine (2020)		100		100		100
9.4 Tar baj TTI-4bay car park (2020)		150		150		150
9.5 Health B/d		2,759		2,759		2,759
<b>Total</b>	<b>-</b>	<b>6,439</b>	<b>-</b>	<b>6,439</b>	<b>-</b>	<b>6,439</b>
<b>10.0 Security Projects</b>						
10.1 Tar baj police station	1,200,000			1,200,000		1,200,000
10.2 Kutulo police station	1,200,000			1,200,000		1,200,000
10.3 Kutulo sub- county -Deputy County Commissioners	4,800,000			4,800,000	4,800,000.00	-
10.4 Kutulo sub- county -Deputy County Commissioners	800,000			800,000	800,000.00	-
10.5 Kutulo sub- county -Deputy County Commissioners	3,500,000			3,500,000	3,500,000.00	-
10.6 Kutulo sub- county -Deputy County Commissioners	3,700,000			3,700,000	3,700,000.00	-
10.7 Tar baj police station	881,776			881,776		881,776
10.8 Mansa police station	3,700,000			3,700,000		3,700,000
10.9 Bur mayo AP Camp-4 door pit latrine (2021)		55		55		55
10.11 Kutulo AP camp- 3no. Door pit latrine (2021)		465		465		465
10.12 Kutulo Division chief's office- 2rooms, 1 clerks office & 2door pit latrine (2021)		500		500		500
10.13 Gunana AP camp & chain link fence (2022)		21		21		21
10.14 Gunana AP camp (2019)		264		264		264

**Tarbaj Constituency**  
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Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.15 Security B/d		15,000		15,000		15,000
<b>Total</b>	<b>19,781,776</b>	<b>16,305</b>	<b>-</b>	<b>19,798,081</b>	<b>12,800,000</b>	<b>6,998,081</b>
<b>11.0 Acquisition of assets</b>						
11.1 CDF office B/F (2014)		2,678		2,678		2,678
<b>Total</b>		<b>2,678</b>	<b>-</b>	<b>2,678</b>		<b>2,678</b>
<b>12.0 Constituency Oversight Committee Activities</b>						
12.1 Accommodation - Domestic Travel for COC	90,000	-	-	90,000	-	90,000
12.2 Daily Subsistence Allowance for COC	300,000	-	-	300,000	-	300,000
12.3 NG-CDFC allowance with COC	50,000	-	-	50,000	-	50,000
12.4 Travel Allowance on training for COC	600,000	-	-	600,000	-	600,000
12.5 Catering Services (receptions), Accommodation, Gifts, Food and Drinks for COC	342,150	-	-	342,150	-	342,150
<b>Total</b>	<b>1,382,150</b>	<b>-</b>	<b>-</b>	<b>1,382,150</b>	<b>-</b>	<b>1,382,150</b>
<b>13.0 Others</b>						
13.1 Tarbaj NGCDF OFFICE (renovation)	1,500,000			1,500,000		1,500,000
13.2 Strategic Plan	2,000,000			2,000,000		2,000,000
<b>Total</b>	<b>3,500,000</b>		<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>3,500,000</b>
Funds pending approval**						
<b>Total</b>	<b>138,215,033</b>	<b>6,599,476</b>	<b>-</b>	<b>144,814,509</b>	<b>63,645,690</b>	<b>81,168,719</b>

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

#### **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; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

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

##### **2. Reporting Entity**

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

##### **3. Reporting Currency**

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

##### **4. Significant Accounting Policies**

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

###### **a) Recognition of Receipts**

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

***Significant Accounting Policies continued***

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

***Significant Accounting Policies continued***

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

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

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

**12. Comparative Figures**

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

*Significant Accounting Policies Continued*

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE - B105296		33,000,000
AIE - B105565		44,000,000
AIE - B105937		22,000,000
AIE - B128709		5,000,000
AIE - B154216		12,000,000
AIE - B163871		12,000,000
AIE - B154437		18,000,000
AIE - B154491		24,088,879
AIE NO. B089098		12,688,879
AIE-B185264	7,000,000	
AIE-B206191	5,000,000	
AIE-B185423	6,000,000	
AIE-B185791	15,000,000	
AIE-B205609	12,000,000	
AIE-B205904	12,000,000	
AIE-B207688	18,000,000	
AIE-B207924	16,000,000	
<b>TOTAL</b>	<b>91,000,000</b>	<b>182,777,758</b>

2. Proceeds From Sale of Assets

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

*Tarbaj Constituency  
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3. Other Receipts

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

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

*Notes To the Financial Statements (Continued)*

**4. Compensation Of Employees**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	2,217,553	3,326,131
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	2,653,498	-
Employer Contributions Compulsory national social security schemes	69,800	183,920
<b>Total</b>	<b>4,940,851</b>	<b>3,510,051</b>

**5. Committee Expenses**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	1,593,700	1,295,166
Other committee expenses	471,000	2,943,000
<b>Total</b>	<b>2,064,700</b>	<b>4,238,166</b>

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

6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	8,259	-
Communication, supplies and services	481,000	-
Domestic travel and subsistence	747,000	498,834
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	1,800,000
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	1,200	-
Office and general supplies and services	110,000	2,406,822
Fuel, oil & lubricants	-	-
Other operating expenses	303,450	-
Banking service commission & charges	26,330	60,827
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	20,000	-
<b>Total</b>	<b>1,697,239</b>	<b>4,766,483</b>

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

**Notes To The Financial Statements (Continued)**

**7. Transfer To Other Government Units**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	-	54,360,501
Transfers To Secondary Schools (See Attached List)	6,900,000	61,979,837
Transfers To Tertiary Institutions (See Attached List)	-	-
<b>Total</b>	<b>6,900,000</b>	<b>116,340,338</b>

**8. Other Grants and Other transfers**

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	18,997,000	14,259,092
Bursary – tertiary institutions (see attached list)	16,246,000	12,499,408
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	12,800,000	45,999,068
Sports projects (see attached list)	-	2,520,315
Environment projects (see attached list)	-	684,894
Emergency projects (see attached list)	-	8,682,750
Roads projects (see attached list)	-	-
<b>Total</b>	<b>48,043,000</b>	<b>84,645,527</b>

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*Notes To the Financial Statements (Continued)*

**9. Acquisition Of Assets**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	837,002
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>-</b>	<b>837,002</b>

**10. Other Payments**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	-	-
ICT Hub	-	-
Renovation of District Accountant's office	-	2,000,000
	-	2,000,000

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

**11. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>National Bank, A/C no. , Branch . (main account)- 01020069405200</i>	35,335,490	6,599,476
<i>Name of Bank, account No. ( Deposits account)</i>	-	-
<b>Total</b>	<b>35,335,490</b>	<b>6,599,476</b>
<b>11 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide Cash Count Certificates for Each]</i>		

**12. Outstanding Imprests**

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

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

**Tarbaj Constituency**

**National Government Constituencies Development Fund (NG-CDF)**

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

**Notes to the Financial Statement Continued**

**13. Retention**

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

**14. Gratuity**

	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	1,500,000	1,500,000
Gratuity held during the year (B)	1,153,498	-
Gratuity paid during the Year (C)	(1,271,694)	(-)
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	1,381,804	1,500,000

**15. Fund Balance B/F**

	(1 <sup>st</sup> July 2022-2023)	(1 <sup>st</sup> July 2021-22)
	Kshs	Kshs
Bank accounts	6,599,476	40,159,285
Cash in hand	-	-
Imprest	-	-
Total	6,599,476	40,159,285
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	6,599,476	40,159,285

*[Provide short appropriate explanations as necessary]*

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

**16. Prior Year Adjustments**

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	6,599,477	-	6,599,477
Cash in hand	-	-	-
Accounts Payables	(-)	(-)	(-)
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	<b>6,599,477</b>	<b>-</b>	<b>6,599,477</b>

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

**17. Changes In Accounts Receivable – Outstanding Imprests**

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

**18. Changes In Accounts Payable – Deposits and Retentions**

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	1,500,000	-
Deposit and Retentions paid during the Year (C)	1,153,498	-
closing account payables D= A+B-C	(1,271,694)	-
Net changes in accounts payables D-A	1,381,804	-

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

*Notes To the Financial Statements (Continued)*

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	1,381,804	1,500,000
Others ( <i>Basic employee compensation</i> )	2,144,524	-
<b>Total</b>	<b>3,526,328</b>	<b>1,500,000</b>

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,144,524	2,184,517
Committee expense	736,283	1,983
Use of goods and services	2,016,320	490,067
Capacity building	1,520,578	4,578
Amounts due to other Government entities (see attached list)	51,833,394	3,543,394
Amounts due to other grants and other transfers (see attached list)	18,032,792	372,263
Acquisition of assets	2,678	2,678
Other Payments (specify)	4,882,150	-
Funds pending approval	-	-
<b>Total</b>	<b>81,168,719</b>	<b>6,599,477</b>

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19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	491,006	3,882,778
Total	491,006	3,882,778

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 20xx	Comments
<b>NG-CDFC Staff-Gratuity</b>				
Maryam Dahiye Odhoway	Records clerk	1/3/2023	151,000	
Kunaw Musa Mire	Security Officer	1/3/2023	160,000	
Kahiye Daud Yakub	Security Officer	1/3/2023	200,000	
Suleiman Mohamud	Security Officer	1/7/2018	200,000	
Maryan Abdi Abdille	Administrative officer	1/8/2018	179,980	
Mike Akunda	Accounts Assistant	1/7/2020	220,206	
Mohamed Yunis Yussuf	Projects Clerk	1/3/2023	79,980	
Fardowsa Elmi Abdi	office cleaner/tea girl	1/3/2023	91,438	
Fatuma Abdi Yalahow	Office receptionist	1/3/2023	93,000	
Aidid Ahmed	procurement officer	1/3/2023	6,200	
<b>Total-Gratuity</b>			<b>1,381,804</b>	
<b>NG-CDFC Staff-employee compensation</b>				
Maryam Dahiye Odhoway	Records clerk	1/3/2023	210,000	
Kunaw Musa Mire	Security Officer	1/3/2023	126,000	
Kahiye Daud Yakub	Security Officer	1/3/2023	126,000	
Suleiman Mohamud	Security Officer	1/7/2018	196,000	
Maryan Abdi Abdille	Administrative officer	1/8/2018	196,000	
Mike Akunda	Accounts Assistant	1/7/2020	350,000	
Mohamed Yunis Yussuf	Projects Clerk	1/3/2023	154,000	

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Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 20xx	Comments
Abdia Abdi Issack	Records clerk assistant	1/3/2023	163,524	
Fardowsa Elmi Abdi	office cleaner/tea girl	1/3/2023	154,000	
Fatuma Abdi Yalahow	Office receptionist	1/3/2023	161,000	
Rukia Ibrahim Ali	Administrative assistant	1/3/2023	154,000	
Aidid Ahmed	procurement officer	1/3/2023	154,000	
<b>Sub total -employee compensation</b>			<b>2,144,524</b>	
<b>Grand Total</b>			<b>3,526,328</b>	

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees		2,144,524	2,184,517	Delayed disbursement of funds
Use of goods & services		2,016,320	490,064	Delayed disbursement of funds
Committee allowances		736,283	1,983	Delayed disbursement of funds
Capacity building		1,520,578	4,578	Delayed disbursement of funds
<b>Sub-totals</b>		<b>6,417,105</b>	<b>2,681,142</b>	
<b>Amounts due to other Government entities</b>				
Maadathe primary school	construction of 2no. Staff quarters 2023	1,200,000	-	
Alanley pri sch-1 no. class	1 no. classroom	100	100	Pmc balance
Haragal primary school	2no. Class rooms 2023.	1,700,000	-	
Maadathe primary school	Renovation of 3 no. class rooms 2023	1,200,000	-	
Leheley primary school	2no. Classrooms	1,700,000	-	
Tarbaj pri sch	construction of multi-purpose social hall (2023)	3,300,000	-	
Katote primary school	2no. Classrooms	1,700,000	-	
Bojigaras pri sch	Renovate 3 no. classrooms (2021) & construct 2 no class (2023)	1,700,050	50	Pmc balance
Machineben primary school	2no. Staff quarters	1,200,000	-	
Elben primary school	2 classrooms	1,700,000	-	
Mansa primary school	administartion block 2023	1,500,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Harawa primary school	2no. Staff quarters	1,200,000	-	
Burmayo primary school	2no. Classrooms	1,700,000	-	
Dasheq primary school	2no. staff quarters	1,200,000	-	
Kajaja 2 primary school	chain link fence 2023	3,500,000	-	
Dogsa pri	2 door pit latrine	20	20	Pmc balance
Kajaja 2 primary school	50no. Wooden desks	250,000	-	
Ausumdule pri sch	2,classrooms	1,700,000	-	
Mansa pri sch-supply of 40 Desks		24	24	Pmc balance
Wargadud primary school	100no. Wooden desks	600,000	-	
Dodha primary school	2,classrooms	1,700,000	-	
Dogsa pri sch	1no. Classroom (2021) & 2no. Door pit latrine (2023)	600,020	20	Pmc balance
Kajaja 1 primary school	2no. staff quarters	1,200,000	-	
Duntow pri sch	Chain link fence with concrete post 400m*400m- relocated	1,200	1,200	Pmc balance
Jajjai pri sch	2 staff quarters (2023)	1,200,000	-	
Kutulo girls primary school	Renovate 3 classrooms	3,800,000	-	
Basanicha pri sch		1,200,000	-	
Sarman pri sch-supply of desks	administartion block 2023	1,505,980	5,980	Pmc balance
Hassan Yarrow pri sch	2 roomed staff quarters	410	410	Pmc balance
Kajaja 2 pri sch	Renovate 3 no. classrooms	50	50	Pmc balance
Kutulo pri asch	Renovate 3 no. classrooms	550	550	Pmc balance
Ogarale pri sch	2 no. Staff quarters	1,200,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Gunana pri sch	2 staff quarters	1,200,000	-	
Bal b/f Lafaley pri sch ( Construction of 2no. Single staff quarters)		11,153	11,153	Pmc balance
Lafaley pri sch	construction of admin block	130	130	Pmc balance
Haragaal girls sec	50 student capacity lab	600	600	Pmc balance
Ahmed liban sec sch	4 door pit latrine	425	425	Pmc balance
Tarbaj sec sch	Renovation of dinning hall	1,400,000	-	Pmc balance
Tarbaj sec sch	Purchase of lab equipment	1,200,000	-	Pmc balance
Ahmed liban sec sch	Purchase of lab equipment	10	10	Pmc balance
Haragaal girls sec sch	Purchase of 60 chairs & chambers	1,200	1,200	Pmc balance
Haragaal girls sec	Purchase of 80 double decker beds	400	400	Pmc balance
Illeys mixed sec sch	80no. Metallic chairs & chambers	800,000	-	Pmc balance
Mansa boys sec	80 no.Double decker beds	1,040	1,040	Pmc balance
Ahmed liban sec sch	Renovate 2 classroom	1,798	1,798	Pmc balance
Sarman boys sec sch	60 no metallic beds	840,000	-	Pmc balance
Kutulo girls	Lab equipment	644	644	Pmc balance
Mansa boys sec sch	Lab equipment 2022 & Deputy principal staff quarters 2023	1,500,300	300	Pmc balance
Sarman boys sec sch	Lab equipment 2022	2,900	2,900	Pmc balance
Haragaal girls sec	2 no classrooms	1,700,000	-	Pmc balance
Haragaal girls sec	laboratory equipment 2023	1,200,000	-	Pmc balance
Ilees mixed day sec	50 student capacity laboratory	600	600	Pmc balance
Ilees mixed day sec	2 no. classrooms		10	Pmc balance

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
		10		
Ileey's mixed day sec	Purchase of 40 chair & chambers	800	800	Pmc balance
Ileey's mixed day sec	Purchase of lab equipment	1,710	1,710	Pmc balance
Kutulo mixed sec	Renovate 3 classrooms	50	50	Pmc balance
Kutulo mixed sec	50 student capacity laboratory	280	280	Pmc balance
Kutulo mixed sec	Purchase 80 double decker beds	-	-	Pmc balance
Mansa boys sec	Purchase 80 double decker beds	1,600	1,600	Pmc balance
Tarbaj boys sec	Renovate 3 classrooms	450	450	Pmc balance
Tarbaj boys sec	purchase of 45no. Double decker beds	1,500	1,500	Pmc balance
Tarbaj boys sec	4 door pit latrine	505	505	Pmc balance
Tarbaj boys sec	30m3 underground water tank	50	50	Pmc balance
Johar mixed day secondary	50m3 underground water tank 2022 & 2 no. class room 2023	1,700,070	70	Pmc balance
Johar mixed day secondary	Chain link fence with concrete post - relocated from Tarbaj DCC & 80 no. chairs & chambers 2023	800,000	3,500,000	Ongoing project
Bal b/f Tarbaj Boys sec school	Renovate 1no. Classroom	326	326	Pmc balance
Tarbaj TTI	Chainlink fence	2,680	2,680	Pmc balance
Tarbaj TTI	Underground watertank	750	750	Pmc balance
Tarbaj TTI	8door pit latrine	100	100	Pmc balance
Tarbaj TTI	4 bay car park	150	150	Pmc balance
Tarbaj TTI B/d		-	-	
Health bal B/F-Gunana Dispensary		2,759	2,759	Pmc balance
<b>Sub totals</b>			<b>3,543,394</b>	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
		51,833,394		
<b>Amounts due to other grants and other transfers</b>				
Bursary secondary school		328,073	335,073	Ongoing projec
Bursary tertiary		23,833	15,000	Ongoing project
Social security		-	-	
Emergency		7,638,038	1,849	Ongoing project
Mansa police camp	administration block	3,700,000	-	
Tarbaj Ap camp	2 door latrine	881,776	-	
Tarbaj Ap camp	4 roomed staff quarters	1,200,000	-	
Kutulo AP camp	4 roomed staff quarters	1,200,000	-	
Burmayo AP camp	4 door pit latrine	55	55	Pmc balance
Kutulo AP camp	3 no pit latrine with urinal	465	465	Pmc balance
Kutulo Division chiefs office	2 no roomed chiefs office, 1 no clerk & 2no pit latrine	500	500	Pmc balance
Gunana ap camp		21	21	Pmc balance
Balance b/f		264	264	Pmc balance
Sports	Sports tournament	2,077,262	4,036	Pmc balance
Roads b/d		15,000	15,000	Pmc balance
Environment	installation of 4 no. energy saving jikos at Haragal & Kutulo secondary schools	967,505		
<b>Sub-Total</b>		<b>18,032,792</b>	<b>372,263</b>	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Acquisition of assets				
Cdf office B/d		2,678	2,678	
Sub-Total		2,678	2,678	
Constituency oversight Committee				
Accommodation - Domestic Travel for COC	Payment of accommodation on domestic travel	90,000	-	
Daily Subsistence Allowance for COC	Payment of Daily Subsistence Allowance	300,000	-	
NG-CDFC allowance with COC	Payment of NGCDFC allowance charges	50,000	-	
Travel Allowance on training for COC	Payment of Travel Allowance	600,000	-	
Catering Services (receptions), Accommodation, Gifts, Food and Drinks for COC	Payment of catering Services (receptions), Accommodation, Gifts, Food and Drinks	342,150	-	
Sub-Total		1,382,150	-	
<b>OTHER ACTIVITIES</b>				
Strategic plan	Review & development of 5year strategic plan 2022-2027	2,000,000	-	
Tarbaj Ngcdf Office	Renovation of 9 rooms	1,500,000	-	
Sub-Total		3,500,000		
Funds pending approval				
Grand Total		81,168,719	6,599,476	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 30 <sup>th</sup> June 2022	Additions during the year (Kshs) FY 2022-2023)	Disposals during the year (Kshs) FY 2022-2023	Historical Cost (Kshs) At 30 <sup>th</sup> June 2022-2023
Land	-	-	-	-
Buildings and structures	13,700,000	-	-	13,700,000
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	3,509,999	-	-	3,509,999
ICT Equipment, Software and Other ICT Assets	1,617,000	-	-	1,617,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>18,826,999</b>	<b>-</b>	<b>-</b>	<b>18,826,999</b>

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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023**

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Tarbaj location security pmc	National bank	00121001403401	6,472	6,472
Tarbajloc road pmc	National bank	00121001560101	4,556	4,556
Tarbajconst sports pmc	National bank	00121001943601	302	1,928
Tarbaj sub county dir. Of educpmc	National bank	01553212923600	2,547	2,547
Kutulo security pmc	National bank	00121002275901	291	291
Mansa security Appmc	National bank	01042083936500	40	40
Sarman security mgmt. com	National bank	00121002276001	4,200	4,200
Sarmanpripmc	National bank	01553211788100	1,760	1,760
Elbenprischpmc	National bank	01553211241700	680	680
Haragal sec pmc	National bank	01553212867000	320	-
Wargadudloc security pmc	National bank	01553212086800	1,760	1,760
Machinebenprischpmc	National bank	01553211620500	300	300
Hadadogofprisch	National bank	01553214209900	500	1,220
Durweyprisch	National bank	01553211785000	1,760	920
Balatulaminprischpmc	National bank	01553211207000	19,900	19,900
Duntowloc project com	National bank	01042069419000	-	-
Mansa boys sch	National bank	00121001344701	13,184	13,084
Kajaja 11 loc project com	National bank	01042069419300	-	-
Madoprischpmc	National bank	01553211533100	720	-

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Haragal sec school pmc	National bank	01553212867000	320	320
Tarbaj boys sec sch	National bank	00121001519301	346	346
Gunana location chiefs office	National bank	00121001946201	476	476
Gunanapri	National bank	01050083950500	343	547
Katoteprisch	National bank	01282069439800	920	1,040
Hassan Yarrow prisch	National bank	01282069429600	688	688
Dodhaprisch	National bank	01282069429500	218	218
Elyunisprisch	National bank	00121001963901	310	310
Wargadudprisch dev com	National bank	01042069450400	160	160
Sarman boys sec	National bank	00121001419601	369,790	387,730
Ogaralle primary school	National bank	01553211685500	2,260	2,260
Ogarallepri	National bank	01050083948900	288	-
Lahelepri	National bank	01050083949700	385	385
Burmayo primary school	National bank	01553245708400	1,000	1,000
Alanley primary school	National bank	01553240558400	1,060	1,060
Basnicha primary school	National bank	01024083908200	82	82
Berjanai primary school	National bank	01050225116100	1,855	1,855
Tarbaj primary school	National bank	01553227265200	2,200	2,200
Mado primary school	National bank	01553211533100	720	720
Bojigaras primary school	National bank	01050218381200	1,545	1,545

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Dasheq primary school	National bank	01553221772700	80	80
Kajaja 1 primary	National bank	01042069419300	-	-2,500
Dogsaprisch	National bank	01553232691000	1,100	1,100
Dalsanprisch	National bank	01553231997800	460	200
Balat Raha primary school	National bank	01553245145600	1,000	1,000
Jayjay primary school	National bank	01553232615300	10	10
Dambas primary school	National bank	01553231111600	1,485	1,485
Farjanaprisch	National bank	01553221439800	1,260	1,260
Harakoba primary	National bank	01553239274400	760	760
Johar primary school	National bank	01553206509300	920	920
Majabow primary school	National bank	01553211935800	460	460
Haragaal primary school	National bank	00121001967601	65	1,335
Ahmed liban secondary school	National bank	01553238615700	1,865	1,865
Johar mixed day secondary school	National bank	01050238282700	24,230	406,610
Tarbaj sub-county library	National bank	01553228558600	520	520
Tarbaj AP camp	National bank	01553241178200	520	520
Burmaya AP camp	National bank	01553229207700	720	720
Dambas AP camp	National bank	01553240306500	260	260
Dodha location chief's office	National bank	01553240317900	260	260
Gunana location chief's office	National bank	00121001946201	476	476

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Kajaja 1 location chief office	National bank	01553238843200	1,020	39
Mansa Division chiefs office	National bank	01042083936500	40	40
Sarman Division chiefs office	National bank	01553240474300	760	760
Tar baj Deputy county commissioner's office	National bank	01553241628800	2,320	2,320
Tar baj Sub-county register's office	National bank	01553241343400	1,000	3,000,000
Gunana Ap camp	National bank	0121001946201	476	-
Tar baj loc pmc(environment)	National bank		-	-
Tar baj loc pmc(Sports)	National bank	00121001943601	301.60	-
Tar baj sub-county Director of education	National bank	01553212923600	2,547.20	-
Wargadud location security pmc	National bank	01553212086800	1,760.00	-
Dunto location pmc	National bank	01042069419000	-	-
Kutulo DCC 'S office	National bank	01553259425500	200	-
Ileys mixed days secondary school	National bank		260	
<b>Total</b>	National bank		<b>491,366</b>	<b>3,883,100</b>

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/NERO/AUD/CDF/WJR/2/7	<p><b>The financial statements prepared and presented for audit had the following errors: -</b></p> <ul style="list-style-type: none"> <li>-Page numbering format for the non-financial section is different from the one contained in the template issued by the Public Sector Accounting Standards Board(PSASB)</li> <li>-The financial statement contains blank tables</li> <li>-The report of the independent auditors is not on a separate page as directed in the template.</li> </ul>	<p>Management regrets that there was a breach in the guidelines issued by the Public Sector Accounting Standards Board regarding page numbering format , blank tables and the independent auditor's report not being on a separate page.</p> <p>Management will rectify the anomaly and present the report as prescribed.</p>	Resolved	25/03/2023
OAG/NERO/AUD/CDF/WJR/2/7	<p><b>Unsupported Bursary Expenditure</b></p> <ul style="list-style-type: none"> <li>-Included in Other Grants and Other Payment balance of Kshs 84,645,527 reflected under note 7 to the financial statement is payment for bursary-tertiary institution amounting to Kshs 12,499,408. However, payments amounting to Kshs 79,408 were not supported with an acknowledgement receipts from the benefiting institutions</li> </ul>	<p>Management regrets not having received the acknowledgement receipt on time from the beneficiary institutions, but kindly find our bank statements showing that the benefiting institutions actually received the bursary. See Audit</p>	Resolved	25/03/2023

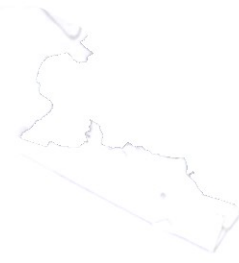
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>response 4.3 FY 2021-2022 , For cheque no. 3523, the cheque was replaced as seen in the cash book , see chq 3523 Replaced.</p>			
OAG/NERO/AUD/CDF/WJR/2/7	<p>Unsupported Transfers to Primary Schools Criteria</p> <p>The statement of Receipts and Payments reflects an amount of Kshs. 116,340,338 for transfers to other government units. Included in this is transfers to primary schools amounting to Kshs.54,360,501. Scrutiny of the payment vouchers/procurement files availed for audit revealed that one payment to Tarbaj Primary School Project Management Committee(PMC) worth Kshs.1,000,000 dated 28 April,2022 had the following anomalies:</p> <p>i. Payments were not properly supported with signed inspection and acceptance committee reports as required.</p> <p>ii. The approved project work plans, quarterly progress reports and</p>	<p>Management regrets that Tarbaj Primary school file lacked the project work plan, inspection and acceptance report and site handover reports as at the time of the audit, but promises to avail the same reports from the project management committee duplicate file at the earliest. See attached Tarbaj primary school FY 2021-2022.</p>	Resolved	25/03/2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	project handing and taking over reports from the project management committees for these projects were not provided.			
OAG/NERO/AUD/CDF/WJR/2/7	<p><b>Failure to Report Emergency Expenses</b></p> <p><b>Observation</b> The statement of Receipts and Payments reflects other grants and transfers of Kshs. 84,645,527 which includes emergency projects amounts of Kshs. 8,682,750. Review of payment vouchers and other supporting documents revealed that the fund did not report the emergency expenditure to the National Government Constituency Development Board within 30 days of the occurrence of the emergency expenditure contrary to the law.(See Appendix IV)</p>	Management agrees with Regulation 20(2) of the National Government Constituencies Development Fund Regulation ,2016 requiring the fund to report the utilization of emergency reserve to the board. We normally communicate the same through the project implementation status report submitted monthly to the Board. See <b>attached</b> email submitting the same to the board , <b>Emergency reporting FY 21-22</b>	Resolved	25/03/2023
OAG/NERO/AUD/CDF/WJR/2/7	<b>Inaccurate Bank Reconciliations Observation</b>	Management	Resolved	25/03/2023

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



Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The Statement of Assets and Liabilities reflects Bank balances of Kshs.6,599,476 . Scrutiny of bank reconciliation Statement revealed the following:            Bank reconciliations were not being reviewed by a different person in order to highlight mistakes noticed. The preparer of April 2022 bank reconciliation took bank balance of 28 April,2022 instead of 30 April,2022 while preparing that month's bank reconciliation. This is misleading.</p>	<p>acknowledges this error with concern and will re-prepare and submit a rectified bank reconciliation for scrutiny. See. Bank recon CDF Adjusted April 2022.</p>		
OAG/NERO/AUD/CDF/WJR/2/7	<p>Lack of Ownership Documents Observation            Annex 4 of the financial statements reflects a summary of fixed assets register with an historical amount of ksh13,700,000 as at 30 June 2022. However, a review of the Fixed Assets register and other supporting documentations maintained by the Fund indicated that the parcel in question is communally owned and had no ownership documents i.e. title deed.            Consequently, the accuracy, ownership and authenticity of reported assets could not be confirmed.</p>	<p>It is true that the documentations maintained by the Fund particularly in regard to the parcel of land in question was not availed for scrutiny. Land, being communally owned , was allocated to CDF in 2013 on the basis of its developmental contribution in the society . The only ownership document</p>	In progress	2 years

Tarbij Constituency

National Government Constituencies Development Fund (NG-CDF)

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	authenticity of reported assets could not be confirmed.	of its developmental contribution in the society . The only ownership document available is an attestation letter from the area chief as presented herein.		

*Furay Paul Paul*

Name  
Fund Account Manager.