

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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DATE: 27 FEB 2025

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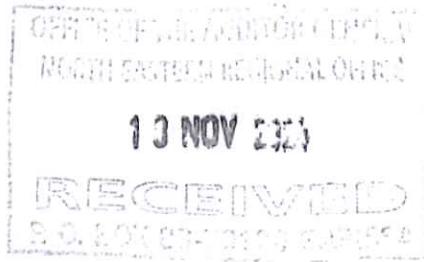
Ar Shabuko

THE AUDITOR-GENERAL

ON

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
TARBAJ CONSTITUENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

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(e) NGCDF Tarbaj Constituency Headquarters

P.O. Box 647-70200
NGCDF Building/House/Plaza
0/ Avenue/Road/Highway
Tarbaj (Wajir) KENYA.

(f) NG-CDF Tarbaj Constituency Contacts

Telephone: (254) 0721164615
E-mail: cdftarbaj@ngcdf.go.ke
Website: www.cdftarbaj@cdf.go.ke

(g) NGCDF Tarbaj Constituency Bankers

1. National Bank of Kenya Ltd. (Current Account).
Wajir Branch
P.O. Box 597-70200
Baraza Park
2. Kenya Commercial Bank. (Current account).
Branch
P.O. Box 201-70200
Wajir.
3. Kenya Commercial Bank. (Deposit account).
Branch
P.O. Box 201-70200
Wajir.

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



AHMED SHEIKH KASSIM

CHAIRMAN NG-CDF COMMITTEE

Tarbaj constituency was created by IEBC in the year 2012 after the then Wajir East was split into two, i.e Wajir East and Tarbaj. This was necessitated by the need to create a better representation as a result of the growing population within the constituency. It is now amongst the six constituencies in Wajir county namely; Wajir East, Wajir West, Wajir North, Wajir South, Eldas and Tarbaj.

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 kshs.36, 115,300/=. On the infrastructure side, we managed to budget and construct 3 no. class rooms to completion, an administration block and 4 no. door toilets for a newly established Hon Ahmed Mohamed Sheikh secondary school amounting to kshs.9,400,000/=. We have also equipped Mansa secondary school with laboratory items worth kshs.1,000,000/= In the security sector, we managed to support the purchase and installation of 2no., 10,000m3 capacity water tank and piping works at Kutulo Deputy County Commissioners office amounting to kshs.600,000/=.

Implementing majority of the proposed projects has on the other hand not been easy, as we have been faced with challenges like the delayed disbursement of funds, fluctuation of fuel prices, insecurity and the escalating prices of construction materials which have impacted on the implementation process.

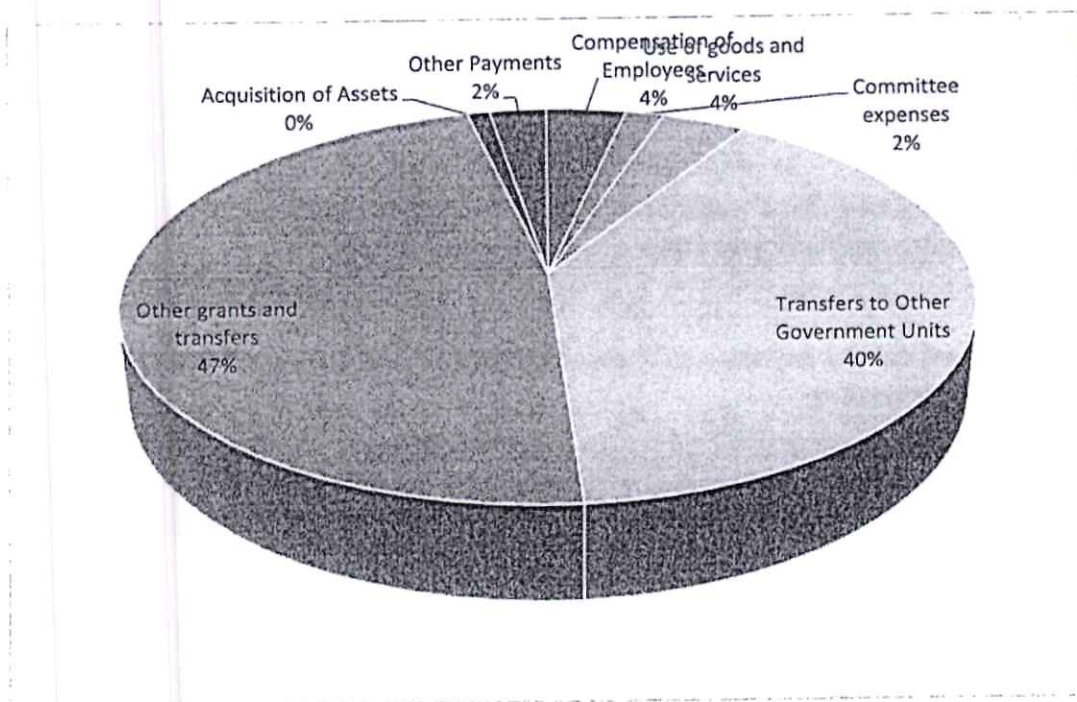
Despite the above impediments, NG-CDF Tarbaj managed to perform satisfactorily in terms of ensuring development programs are undertaken. Included below, find pictorial representation of actual expenditure on projects implemented and their absorption rates against the budgeted fund for the financial year **2023/2024**. Again, in the same period, find photos of projects that were implemented in the security and education sectors

In the year 2023-2024, Tarbaj NG-CDF had a budget proposal of kshs.168,511,653. The budget projects were as proposed in the table and graph pictorial below

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BUDGET PERFORMANCE.

TARBAJ NG-CDF PROJECT BUDGET FY 2023-2024	BUDGETED FY2023-2024
ADMINISTRATION AND RECURRENT EXPENDITURE	9,715,423
MONITORING, EVALUATION AND CAPACITY BUILDING	4,697,961
EDUCATION BURSARY AND SOCIAL SECURITY PROGRAMS	35,817,650
EMERGENCY RESERVE	8,768,091
ENVIRONMENTAL PROJECTS	420,000
PRIMARY SCHOOL PROJECTS	38,135,866
SECONDARY SCHOOL PROJECTS	37,346,800
TERTIARY INSTITUTION PROJECTS	8,400,000
SECURITY PROJECTS	20,400,000
OTHER PROJECTS	4,809,862
TOTAL ALLOCATION	168,511,653



KEY ACHIEVEMENT

In the Financial year 2023-2024, Tarbaj Ng-cdf managed to pay bursary to 2,971 students at secondary school amounting to kshs.17,260,500/= and bursary to 2,046 students at universities and other tertiary institutions amounting to kshs.18,854,800/=. The Fund also managed to build 3no. class rooms, an administration block and 4no. door toilet at the newly established Hon. Ahmed Mohamed Sheikh secondary. In addition, the fund facilitated the supply of laboratory equipment at Mansa secondary school at kshs.1,000,000/= each. In matters security, the Fund managed to implement a project at Kutulo Deputy County Commissioners office, by funding the installation of 2no 10,000m3 capacity plastic water tanks and piping works at kshs.600,000/=.

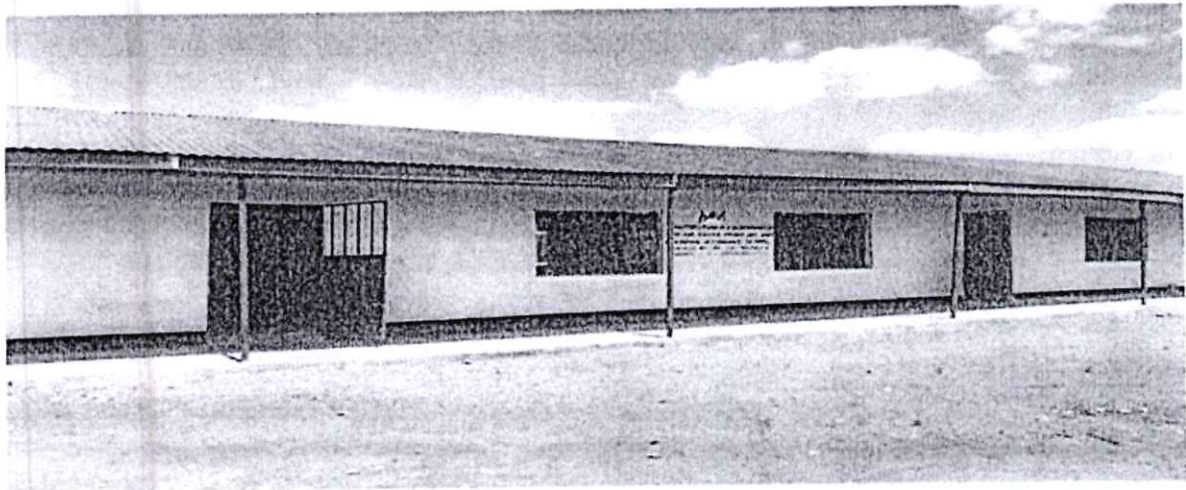
Below are a pictorial representation of the projects in the Newly established Hon. Ahmed Sheikh secondary school.



Construction of Administration office block comprising of Principal's office, Deputy Principal's office, Bursary, secretary, staff room and board room. At kshs. 4,400,000/=

IMPACT

This has led to absorption of students into secondary school and also improving education standards within the constituency.



Construction of 3no. classrooms at Hon Ahmed Mohamed Sheikh Secondary school at kshs. 3,000,000/=.

Emerging issues

The Board through the parent Ministry has communicated to Constituencies regarding the proposed change in reporting and accounting of transactions from cash basis to the accrual basis, which brings in a new perspective in reporting. With the change of reporting system, an anticipated change in vote book management system is also foreseen.

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 flooding that really affected the livelihood of the constituents as most flat lands were submerged in water leading to constraint transport of raw materials, increased prices of goods and services from the norm and in other cases delays in transportation as operations awaited normalcy.

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 severe watery environment.

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 constituent's bursaries. As means of

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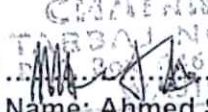
optimally utilizing the scarce funds we initiated a program where we are renovating more classrooms instead of constructing new ones as this more cost effective. The Fund is also helping in the construction of more security related offices infrastructure at the proposed Haragal Assistant county Commissioners offices, proposed Gunana Assistant County commissioner, proposed Mansa Assistant County commissioners offices Wargadud , Elben and Dunto chiefs offices and has also allocated Funds for the police posts at Haragal and Burmayo 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 NPASC 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.


CHAIRMAN
TARBALING CDF
P.O. BOX 70200

Name: Ahmed Sheikh Kassim
Chairman NG-CDF Committee

4. Statement of Performance Against Predetermined Objectives for FY 2023/2024

Introduction

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

The key development objectives of the **NG-CDF Tarbaj Constituency 2022-2027** plan are on:

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 the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	-To 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 2023/2024 we increased number classrooms from 280 to 283 – This being construction of 3no. class rooms at Hon A.M Sheikh secondary school For bursary secondary the numbers increased from 2,466 to 2,971 students and tertiary increased from 1,195 to 2,046 . benefited in Fy 2023-2024
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	Number of usable physical infrastructure built in locations, sub locations and police stations	We managed to facilitate the purchases and installation of 2no. 10m3 capacity water tank and associated piping works at Kutulo Sub-county Dcc office compound

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		service delivery		
Environment	To promote environmental conservations efforts by reducing pollution, increasing forest cover, harnessing water collection activities , installing solar panel etc	increased number of youth groups managing tree seedling stations, -increased dependence on energy saving jikos in school food preparation programmes -Sustainable environmental conservation efforts -stabilised climatic conditions	Number of usable physical infrastructure built in locations, sub locations and police stations, schools	-We managed to facilitate the purchases and installation of 2no. 10m3 capacity water tank and associated piping works at Kutulo Sub-county Dcc office compound. We are also in the process of to implementing the re-forestation environmental programme at seven primary schools by planting 200no. mature Neem trees by the end of 1 st quarter of FY 2024/2025, programme that had been budgeted in FY 2023/2024.
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	In the FY 2023/2024, we did not propose to implement any sporting activity

5. Governance Statement

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

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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 phase 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

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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 were 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 2022. 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

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2	Ibrahim Hussein Kassin	Male	Tarbaj
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Nominees of the NG-CDF board

S/N	Name	Category representation	Ward
1	Farah Bullow 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 Kassin
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 29th November 2022 and they are still the current office bearers.

Sno.	Name	Position
1	Ahmed Sheikh Kassin	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 Bullow 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 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;

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- (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 undergo 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 at least one or two committee sittings every month to deliberate on matters arising that affect the operations of the Fund. The committee sittings attract a small token of appreciation in form of allowances to the members, which serves as a motivator and enables 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 2023/2024 the NG-CDF Board organized training of NG-CDFC members. The constituency also held a capacity building activity in Mombasa from 16th -19th April 2024. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF 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 2023/2024 the NG-CDFC Tarbaj held 12 meeting during the year with the NG-CDF Committee, as shown below;

Schedule of meetings held during the FY 2023/2024

S.No	NG-CDFC COMMITTEE MEMBERS	04/01/24	27/01/24	22/02/24	06/03/24	24/03/24	26/04/24	30/05/24	12/05/24	29/06/24
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 2023/2024 members of NG-CDFC Tarbaj adhered to the above ethical issues.

(E) Member's 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 2023/2024 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 Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; 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"> • Promote environmental awareness by sensitizing the Tarbaj NG-CDFC, NG-CDF staff and PMCs on good conservation practices • To encourage, through regular communication to Tarbaj NG-CDFC, staff , and other stakeholders changes in individual behaviour to reduce usage
Conservation of Energy and Resources	<ul style="list-style-type: none"> • To maximize use of available technologies to remove the need to use paper • To encourage our clients to engage with us using electronic means where possible • To maximize on rain water harvesting • To make energy efficiency a key factor in the selection of any new energy devise being purchased • To invest in available energy saving technologies and devices within our existing premises

Environmental Protection and Conservation	<ul style="list-style-type: none"> • To promote use of volt guards to control power surges • We have constructed culverts and gabions to prevent soil erosion • To encourage tree planting in the constituency to improve the forest cover. To this end , we are in the process of planting 200no. mature Neem tree in seven primary school. • To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires
Pollution Control and Waste Management	<ul style="list-style-type: none"> • To ensure that all paper waste is recycled • To ensure segregation of waste • To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. 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 Constituency is committed to fair and ethical market practices.

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

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

NG-CDF has put in efforts to ensure:

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

Public Participation in Project Identification and Implementation and Monitoring

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

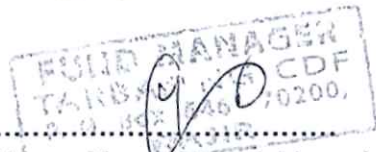
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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

A rectangular official stamp with a double border. The text inside the stamp reads: "FUND MANAGER", "TARBAJ NGCDF", "P.O. BOX 70200", and "NAIROBI". A handwritten signature in black ink is written over the stamp.

Name: Yussuf Daud Ahmed
Fund Account Manager.

*National Government Constituencies Development Fund (NGCDF)
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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, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-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, 2024, 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

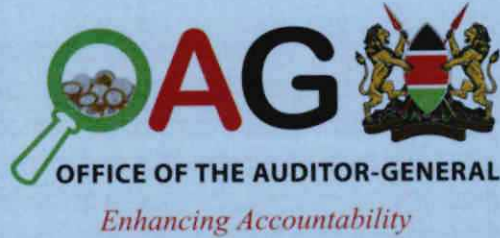
The NG-CDF- Tarbaj Constituency financial statements were approved and signed by the Accounting Officer on 21/6 2024.


Ahmed Sheikh Kassim
Chairman – NGCDF Committee


Yussuf Daud Ahmed
Fund Account Manager

REPUBLIC OF KENYA

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tarbaj Constituency set out on pages 1 to 52, which

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

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Tarbaj Constituency as at 30 June, 2024 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.

Basis for Qualified Opinion

1. Unsupported Bursary Payments

The statement of receipts and payments reflects other grants and transfers amount of Kshs.46,137,805 as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.17,260,500 and Kshs.18,854,800 disbursed to various secondary schools and tertiary institutions respectively as bursary to needy students. However, review of expenditure documents revealed that bursary payments amounting to Kshs.362,000 and Kshs.1,110,000 all totaling to Kshs.1,472,000 disbursed to secondary schools and tertiary institutions respectively were not acknowledged through officially stamped receipts or acknowledgement letters from the beneficiary institutions.

In the circumstances, the accuracy and completeness of bursary disbursements totaling to Kshs.1,472,000 could not be confirmed.

2. Land Without Ownership and Value

Annex 4 of the financial statements reflects summary of fixed asset register with historical balance of Kshs.18,826,999 as at 30 June, 2023 and additions amounting to 2,100,000 during the financial year under review resulting in a balance of Kshs.20,926,999 as at 30 June, 2024. However, the land on which the Constituency office sits did not have ownership documents and the value of the land was not indicated in the summary of fixed assets register. In addition, ICT equipment, furniture and fittings 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.20,986,000 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

Budget and Budgetary Control

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.251,062,176 and Kshs.232,550,523 respectively, resulting in under-funding of Kshs.18,511,653 or 7% of the approved budget. Similarly, the Fund spent Kshs.135,598,911 against actual receipts of Kshs.232,550,523, resulting in an under-absorption of Kshs.96,951,612 or 42% of the actual receipts.

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

My opinion is however not modified on the effects of this matter.

Key Audit Matters

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

Other Matter

1. Project Implementation Status

Review of the Project Implementation Status (PIS) report indicated that the Fund had planned to implement seventy-two (72) projects during the year under review at a cost of Kshs.109,092,528. However, the audit review revealed that sixty-one (61) projects costing Kshs.102,174,595 were complete, while eleven (11) projects with a budget of Kshs.6,917,933 were still on-going.

Delay in implementation of projects may have negatively affected service delivery to the public.

2. Unresolved Prior Year Matters

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

Further, Management did not submit its report on how it has addressed the recommendations and findings of the previous year's audit report contrary to Section 31(1)(a) of the Public Audit Act, 2015 which states that within three(3) months after Parliament or the County Assembly has debated and considered the final report of the Auditor General and made recommendations, a state organ or a public entity that had been audited shall, as a preliminary step, submit the report.

Management was therefore in breach of the law.

Other Information

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

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

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, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON 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 overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAIs 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 control 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 control, risk management and 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 intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 December, 2024

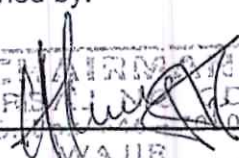
*National Government Constituencies Development Fund (NGCDF)
 Tarbaj Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024*

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

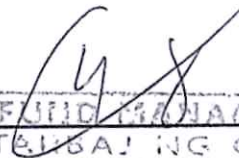
	Note	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	197,215,033	91,000,000
Proceeds From Sale of Assets	2	0	0
Other Receipts	3	0	0
Total Receipts		197,215,033	91,000,000
Payments			
Compensation of Employees	4	5,680,631	4,940,851
Committee expenses	5	2,341,200	2,064,700
Use of Goods and Services	6	6,913,086	1,697,239
Transfers to Other Government Units	7	70,426,190	6,900,000
Other Grants and Transfers	8	46,137,805	48,043,000
Acquisition of Assets	9	2,100,000	0
Other Payments	10	2,000,000	0
Total Payments		135,598,912	63,645,790
Surplus/(Deficit)		61,616,121	27,354,210

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

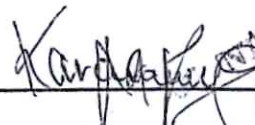
The Constituency financial statements were approved by the NG-CDFC on _____ 2024 and signed by:


 CHAIRMAN
 TARBAJ NGCDF
 P.O. BOX 5455 70700
 V. AJIR

**Chairman NG-CDF
 Committee
 Ahmed Sheikh Kassim**


 FUND MANAGER
 TARBAJ NGCDF
 P.O. BOX 5455 70700
 V. AJIR

Yussuf Daud Ahmed


 NATIONAL SUB-COUNTY
 ACCOUNTANT


**National Sub-County
 Accountant
 Paul Makokha
 ICPAK M/No:**

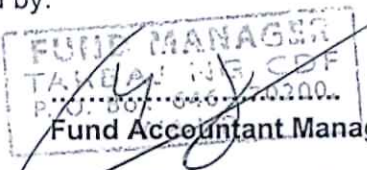
*National Government Constituencies Development Fund (NGCDF)
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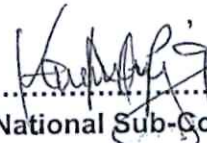
10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	98,274,071	35,335,490
Cash Balances	11B	0	0
Total Cash and Cash Equivalents		98,274,071	35,335,490
Accounts Receivable			
Outstanding Imprests	12	0	0
Total Financial Assets (A)		98,274,071	35,335,490
Financial Liabilities			
Accounts Payable			
Retention	13	0	0
Gratuity	14	(2,704,264)	(1,381,804)
Total Financial Liabilities (B)		2,704,264	1,381,804
Net Financial Assets (A-B)		95,569,807	33,953,686
Represented By			
Fund Balance B/Fwd	15	33,953,686	6,599,476
Prior Year Adjustments	16	0	0
Surplus/(Deficit) for The Year		61,616,121	27,354,210
Net Financial Position		95,569,807	33,953,686

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 31/6 2024 and signed by:


 Chairman NG-CDF
 Committee - 70200,
 Ahmed Sheikh Kassim


 FUND MANAGER
 TARBAN NG CDF
 P.O. BOX 646 70200
 Fund Accountant Manager
 Yussuf Daud Ahmed


 National Sub-County
 Accountant
 Paul Makokha
 ICPAK M/No:

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

11. Statement of Cash Flows for The Year Ended 30th June 2024

	Notes	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	197,215,033	91,000,000
Other Receipts	3	0	0
Total Receipts		197,215,033	91,000,000
Payments			
Compensation of Employees	4	5,680,631	4,940,851
Committee Expenses	5	2,341,200	2,064,700
Use of Goods and Services	6	6,913,086	1,697,239
Transfers to Other Government Units	7	70,426,190	6,900,000
Other Grants and Transfers	8	46,137,805	48,043,000
Acquisition of Assets	9	2,100,000	-
Other Payments	10	2,000,000	-
Total Payments		135,598,912	63,645,790
Total Receipts Less Total Payments		61,616,121	27,354,210
Adjusted For:			
Prior Year Adjustments	16	0	0
Decrease/(Increase) in Accounts Receivable	17	(0)	(0)
Increase/(Decrease) in Accounts Payable	18	1,322,460	1,381,804
Net Cash Flow from Operating Activities		62,938,581	28,736,014
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	(0)	(0)

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

Net Cash Flows from Investing Activities		0	0
Net Increase in Cash & Cash Equivalents		62,938,581	28,736,014
Cash & Cash Equivalent at Start of the Year	11	35,335,490	6,599,476
Cash & Cash Equivalent at End of the Year	11	98,274,071	35,335,490

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

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	FY 2023-2024	Opening Balance	Previous Years' Outstanding disbursements	FY 2023-2024	FY 2023-2024		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	168,511,653	35,335,490	47,215,033	251,062,176	232,550,523	18,511,653	92.6%
Proceeds From Sale of Assets	0	0	0	0	0	0	
Other Receipts	0	0	0	0	0	0	
Totals	168,511,653	35,335,490	47,215,033	251,062,176	232,550,523	18,511,653	92.6%
Payments							
Compensation of Employees	5,957,730	2,372,830	1,153,497	9,484,057	5,680,631	3,803,427	69.9%
Committee Expenses	2,328,000	736,282	0	3,064,283	2,341,200	723,083	76.4%
Use of Goods and Services	6,127,654	3,536,898	0	9,664,552	6,913,086	2,751,466	71.6%
Transfers to Other Government Units	83,882,666	15,208,275	36,625,120	135,716,060	70,426,190	65,289,871	51.9%
Other Grants and Transfers	65,405,741	9,978,527	9,436,416	84,820,684	46,137,805	38,682,878	54.4%
Acquisition of Assets	0	2,678		2,678	0	2,678	0
Other Payments	4,809,862	3,500,000	0	8,309,862	4,100,000	4,209,862	49.3%
Funds Pending Approval	0	0	0	0	0	0	
Totals	168,511,653	35,335,491	47,215,033	251,062,176	135,598,911	115,463,264	54.0%

***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.*

National Government Constituencies Development Fund (NGCDF)
Tarbaj Constituency
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Explanatory Notes.

(a) Revenue items do not include any AIA.

(b) (The Financial year 2023-2024 absorbed kshs.135,598,911/= expenditure on projects, out of kshs.251,062,177/= representing an underutilization of 54%.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	115,463,264
Less undisbursed funds receivable from the Board as at 30 th June 2024	(18,511,653)
	96,951,611
Increase/(decrease) Accounts payable	1,322,460
(Decrease)/Increase Accounts Receivable	(0)
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2024	98,274,071

*National Government Constituencies Development Fund (NGCDF)
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13. Budget Execution by Sectors and Projects for The Year Ended 30th June 2024

Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,957,730	2,372,830	1,153,498	9,484,058	5,680,631	3,803,427
1.2 Committee allowances	1,128,000	513,650	0	1,641,650	1,621,000	20,650
1.3 Use of goods and services	2,629,693	1,474,703	0	4,104,396	3,896,185	208,211
Sub-total	9,715,423	4,361,183	1,153,498	15,230,104	11,197,816	4,032,287
2.0 Monitoring and evaluation						
2.1 Capacity building	1,486,000	1,520,578	0	3,006,578	1,269,501	1,737,077
2.2 Committee allowances	1,200,000	222,633	0	1,422,633	720,200	702,433
2.3 Use of goods and services	2,011,961	541,617	0	2,553,578	374,400	2,179,178
Sub-total	4,697,961	2,284,828		6,982,789	2,364,101	4,618,688
3.1 Accommodation –Domestic travel for C.O.C	0	90,000	0	90,000	90,000	0
Daily subsistence allowance for c.o.c	0	300,000	0	300,000	300,000	0
3.3 NGCDFC Allowance with c.o.c members	0	50,000	0	50,000	50,000	0
3.4 Travel allowance on training for C.O.C	0	600,000	0	600,000	600,000	0
3.5 Catering services(reception), Accommodation, Gifts, Food	0	342,150	0	342,150	333,000	9,150
Sub-total		1,382,150		1,382,150	1,373,000	9,150
4.0 Emergency						

National Government Constituencies Development Fund (NGCDF)
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Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.1 Primary Schools		405		405		405
4.2 Secondary schools	0	0	0	0	0	0
4.3 Tertiary institutions	0	0	0	0	0	0
4.4 Security projects	0	0	0	0	0	0
4.5 Unutilized	8,768,091	1,443	7,636,190	16,405,724	7,636,190	8,769,534
Sub-total	8,768,091	1,848	7,636,190	16,406,129	7,636,190	8,769,939
5.0 Bursary and Social Security						
5.1 Primary Schools	0	0	0	0	0	0
5.2 Secondary Schools	17,000,000	314,756	0	17,314,756	17,260,500	54,256
5.3 Tertiary Institutions	18,817,650	37,150	0	18,854,800	18,854,800	0
5.4 Universities	0	0	0	0	0	0
5.5 Education Support Programmes	0	0	0	0	0	0
5.6 Social Security	0	0	0	0	0	0
Sub-total	35,817,650	351,906		36,169,556	36,109,300	60,256
6.0 Sports						
6.1 Constituency sports	0	0	1,473,226	1,473,226	1,473,225	1
6.2 Regional sports	0	0	600,000	600,000	600,000	0
6.3 Unutilized	0	4,036	0	4,036	0	4,036
Sub-total	0	4,036	2,073,226	2,077,262	2,073,225	4,037

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

Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	FY 2023-2024	Kshs	Kshs	FY 2023-2024	FY 2023-2024	Kshs
7.0 Environment						
7.1 Energy saving jikos at Haragal girls secondary	0	483,753	0	483,753	483,752	1
7.2 Energy saving jikos at Kutulo girls secondary	0	483,753	0	483,753	483,752	1
7.3 Haragal Girls Secondary Schools-Planting 200no. mature neem trees	60,000	0	0	60,000	0	60,000
7.4 Ileys mixed day Secondary Schools-Planting 200n0. mature neem trees	60,000	0	0	60,000	0	60,000
7.5 Johar mixed Secondary Schools-Planting 200no. mature neem trees	60,000	0	0	60,000	0	60,000
7.6 Kutulo mixed Secondary Schools-Planting 200no. mature neem trees	60,000	0	0	60,000	0	60,000
7.7 Mansa boys Secondary Schools-Planting 200n0. mature neem trees	60,000	0	0	60,000	0	60,000
7.8 Sarman Boys Secondary Schools-Planting 200n0. mature neem trees	60,000	0	0	60,000	0	60,000
7.9 Tarbaj Boys Secondary Schools-Planting 200n0. mature neem trees	60,000	0	0	60,000	0	60,000
Sub-total	420,000	967,506	0	1,387,506	967,504	420,002
Sub-total						
8.0 Primary Schools Projects (List all the Projects)						
8.1 Ausmudule primary school	0	1,700,000	0	1,700,000	1,700,000	0
8.2 Maadathe primary school	0	337,880	862,120	1,200,000	1,200,000	0

*National Government Constituencies Development Fund (NGCDF)
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Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	FY 2023-2024	Kshs	Kshs	FY 2023-2024	FY 2023-2024	Kshs
8.3 Maadathe primary school	-	1,200,000	0	1,200,000	1,200,000	0
8.4 Bojigaras primary school-renovation of 3no class 2021 & Construction of chainlink fence 2023	3,400,000	50	1,700,000	5,100,050	1,700,000	3,400,050
8.5 Tarbaj primary school	0	3,300,000	0	3,300,000	3,300,000	0
8.6 Leheley primary school	0	0	1,700,000	1,700,000	1,700,000	0
8.7 Doksa primary school-2 door pit latrine, 1 no. classroom 2021 &	0	600,040	0	600,040	600,000	40
8.8 Katote primary school	0	1,700,000	0	1,700,000	1,700,000	0
8.9 Jaijai primary school	0	1,200,000	0	1,200,000	1,200,000	0
8.10 Sarman primary school	0	0	1,500,000	1,500,000	1,500,000	0
8.11 Basanicha primary school	0	1,200,000	0	1,200,000	1,200,000	0
8.12 Gunana primary school	0	1,200,000	0	1,200,000	1,200,000	0
8.13 Haragal primary school	0	0	1,700,000	1,700,000	1,700,000	0
8.14 Ogoralle primary school-construction of chain link fence 2023/24	3,400,000	1,200,000	0	4,600,000	1,200,000	3,400,000
8.15 Machineben primary school-renovation of 3no. Classrooms	1,500,000	0	1,200,000	2,700,000	1,200,000	1,500,000
8.16 Elben primary school	0	0	1,700,000	1,700,000	1,700,000	0
8.17 Mansa primary school-100no. Capacity multi purpose hall	4,400,000	0	1,500,000	5,900,000	1,500,000	4,400,000
8.18 Harawa primary school	0	0	1,200,000	1,200,000	1,200,000	0
8.19 Burmayo primary school-construction of chain link fence 23	3,400,000	0	1,700,000	5,100,000	1,700,000	3,400,000

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

Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	FY 2023-2024			FY 2023-2024	FY 2023-2024	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
8.20 Dasheq primary school	-	0	1,200,000	1,200,000	1,200,000	0
8.21 Kajaja 2 primary school	0	0	3,500,000	3,500,000	3,500,000	0
8.22 Kajaja 2 primary school	0	60,000	190,000	250,000	250,000	0
8.23 Wargadud primary school	0	0	600,000	600,000	600,000	0
8.24 Dodha primary school-renovation of 2no. Classrooms 23/24 & construction of 2no. class 22/23	1,000,000	0	1,700,000	2,700,000	1,700,000	1,000,000
8.25 Kajaja 1 primary school	0	0	1,200,000	1,200,000	1,200,000	0
8. 26 Kutulo girls primary school	0	0	3,800,000	3,800,000	3,800,000	0
8.27 Alanley primary school-1 no. class room 2022 & 2 no. classrooms 23/24	2,000,000	100	0	2,000,100	0	2,000,100
8.28 Alanley primary school-supply of 40no. Wooden desks	200,000	0	0	200,000	0	200,000
8.29 Dunto primary school -chain link fence 2021	0	1,200	0	1,200	0	1,200
8.30 Hassan Yarrow primary school-2 no. roomed staff quarters	0	410	0	410	0	410
8.31 Kajaja 2 primary renovate 3 no. classrooms 2021	0	50	0	50	0	50
8.32Kutulo primary school renovate 3 classrooms 2021	0	550	0	550	0	550
8.33 Sarman primary school 2021	0	5,980	0	5,980	0	5,980
8.34 Lafaley primary school 2019 & Renovation of 3no. Classrooms 23/24	1,500,000	11,153	0	1,511,153	0	1,511,153
8.35 Mansa primary school 2019	0	24	0	24	0	24
8.36 Lafaley primary school-Administration block 2021	0	130	0	130	0	130

*National Government Constituencies Development Fund (NGCDF)
Tarbaj Constituency
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Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference		
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				FY 2023-2024	FY 2023-2024
8.37 Abdigaaney primary school-Construction of 2no staff quarters 23/24	1,400,000	-	0	1,400,000	0	1,400,000		
8.38 Balat Raha primary school-supply of 40no. Wooden desks 23/24	200,000	0	0	200,000	0	200,000		
8.39 Balatulamin primary school-supply of 40no. Wooden desks 23/24	200,000	0	0	200,000	0	200,000		
8.40 Berjanai Primary school-Construction of 2no. Classrooms 23/24	2,000,000	0	0	2,000,000	0	2,000,000		
8.41 Dalsan Primary school-2no. Staff quarters 23/24	1,400,000	0	0	1,400,000	0	1,400,000		
8.42 Dambas Primary school-2no. Door toilets 23/24	1,000,000	0	0	1,000,000	0	1,000,000		
8.43 Dambas Primary school-Renovation of 2no.classrooms	1,000,000	0	0	1,000,000	0	1,000,000		
8.44 Elyunis primary school-supply of 40no. Wooden desks	200,000	0	0	200,000	0	200,000		
8.45 Farjana Primary school-supply of 40no. Wooden desks	200,000	0	0	200,000	0	200,000		
8.46 Farjana Primary school-2no. One roomed staff quarter	1,400,000	0	0	1,400,000	0	1,400,000		
8.47 Hadadogof primary school -supply of 40no wooden desks	200,000	0	0	200,000	0	200,000		
8.48 Mado primary school-2no. Class rooms 23/24	2,000,000	0	0	2,000,000	0	2,000,000		
8.49 Majabow primary school-renovation 3no. Classrooms 23/24	1,500,000	0	0	1,500,000	0	1,500,000		
8. 50 Johar primary school-supply of 40no. Wooden desks 23/24	200,000	0	0	200,000	0	200,000		
8.51 Mado primary school-40no. Wooden desks 23/24	200,000	0	0	200,000	0	200,000		
8.52 Hassan Yarrow primary school-40 no. wooden desks	200,000	0	0	200,000	0	200,000		
8.53 Kubey Maney primary school-40no. Wooden desk 23/24	200,000	-	-	200,000	-	200,000		

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

Programme/ Sub-programme	Original Budget FY 2023-2024 Kshs	Adjustments		Final Budget FY 2023-2024 Kshs	Actual on comparable basis FY 2023-2024 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
Sub-total	34,300,000	13,717,567	26,952,120	74,969,687	40,650,000	34,319,687
9.0 Secondary Schools Projects (List all the Projects)						
9.1 Jowhar mixed day/boarding Secondary	0	1,700,000	0	1,700,000	1,700,000	0
9.2 Johar mixed school	0	800,000	0	800,000	800,000	0
9.3 Haragal secondary School	0	0	1,700,000	1,700,000	1,700,000	0
9.4 Haragal secondary School	0	0	1,200,000	1,200,000	1,200,000	0
9.5 Tarbaj secondary School	0	0	1,200,000	1,200,000	1,200,000	0
9.6 Mansa boys secondary school	0	0	1,500,000	1,500,000	1,500,000	0
9.7 Sarman boys secondary school	0	840,000		840,000	840,000	0
9.8 Ileys mixed day secondary School	0	800,000		800,000	800,000	0
9.9 Tarbaj boys secondary school	0	0	1,400,000	1,400,000	1,400,000	0
9.10 Haragal secondary School-50no student lab 2021	0	600	0	600	0	600
9.11 Ahmed liban secondary-4no. Door pit latrine	0	425	0	425	0	425
9.12 Ahmed liban secondary-lab equipment -2021	0	10	0	10	0	10
9.13 Haragal girls secondary -60 no. chairs & chambers 2021	0	1,200	0	1,200	0	1,200
9.14 Haragal girls secondary -80 no. double decker beds 2021	0	400	0	400	0	400
9.15 Haragaal girls secondary-lab equipment -2021	0	600	0	600	0	600
9.16 Ileys mixed day secondary School-50no capacity lab 2021	0	600	0	600	0	600

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	FY 2023-2024			FY 2023-2024	FY 2023-2024	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
9.17 Ileys mixed day secondary School-2no classrooms lab 2021	0	10	0	10	0	10
9.18 Ileys mixed day secondary School-40no. Chairs & chambers 2021	0	800	0	800	0	800
9.19 Ileys mixed day secondary School-lab equipment 2021	0	1,110	0	1,110	0	1,110
9.20 Kutulo mixed secondary -renovate 3 classrooms 2021	0	50	0	50	0	50
9.21 Kutulo mixed day secondary School-50no capacity lab 2021	0	280	0	280	0	280
9.22 Mansa boys secondary school-80no. Double decker beds 2021	0	2,640	0	2,640	0	2,640
9.23 Tarbaj boys secondary school-4 no door pit latrine 2021	0	505	-	505	0	505
9.24 Tarbaj boys secondary school-30m3 underground water tank 2021	0	50	0	50	0	50
9.25 Ahmed liban secondary-renovate 2 no. classrooms -2021	0	1,798	0	1,798	0	1,798
9.26 Kutulo girls secondary school-lab equipment 2021	0	644	0	644	0	644
9.27 Mansa boys secondary school-lab equipment 2020	0	300	0	300	0	300
9.28 Sarman boys secondary school-lab equipment 2020	0	2,900	0	2,900	0	2,900
9.29 Tarbaj boys secondary school-45no. Double decker beds 2020	0	1,500	0	1,500	0	1,500
9.30 Tarbaj boys secondary school-3 no. renovation of classes 2021	0	450	0	450	0	450
9.31 Jowhar mixed Secondary-50m3 underground tank	0	70	0	70	0	70

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Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	FY 2023-2024	Kshs	Kshs	FY 2023-2024	FY 2023-2024	Kshs
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
9.32 Tarbaj boys secondary school-3no. renovation of classes 2019	0	326	0	326	0	326
9.33 Tarbaj Junior secondary school-construction of 2no classroom (matching of funds 1 to 1)	1,917,933	0	0	1,917,933	0	1,917,933
9.34 Kutulo Junior secondary school-construction of 2no classroom (matching of funds 1 to 1)	1,917,933	0	0	1,917,933	0	1,917,933
9.35 Haragal Girls secondary -supply of 100no metallic /wooden chairs & chambers	1,000,000	0	0	1,000,000	0	1,000,000
9.36 ileys mixed day secondary -construction of 45 no. capacity science lab	4,400,000	0	0	4,400,000	0	4,400,000
9.37 ileys mixed day secondary-renovation of 3no. Classrooms	1,400,000	0	0	1,400,000	0	1,400,000
9.38 Ileys mixed day secondary -supply of 30no. metallic /wooden chairs & chambers	300,000	0	0	300,000	0	300,000
9.39 Johar mixed day secondary school-construction of 2no classroom	2,000,000	0	0	2,000,000	0	2,000,000
9.40 Johar mixed day secondary school-renovation of 1no classroom	500,000	0	0	500,000	0	500,000
9.41 Tarbaj boys secondary school-supply of 100no. Metallic /wooden chairs & chambers	1,000,000	0	0	1,000,000	0	1,000,000
9.42 Tarbaj Boys secondary school-construction of 45no capacity modern science laboratory	4,400,000	0	0	4,400,000	0	4,400,000
9.43 Kutulo Mixed day secondary School-renovation of administration block	2,500,000	0	0	2,500,000	-	2,500,000
9.44 Mansa Boys secondary school-supply of laboratory equipment	1,000,000	0	0	1,000,000	1,000,000	0

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Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
9.45 Mansa Boys secondary-supply of 74no. Lockers & chairs	746,800	0	0	746,800	0	746,800
9.46 Mansa Boys secondary-construction of 30m3 underground water tank	1,300,000	0	0	1,300,000	0	1,300,000
9.47 Hon. A.M sheikh secondary school-3no. Classrooms	3,000,000	0	0	3,000,000	3,000,000	0
9.48 Hon. A.M sheikh secondary school-80no. Capacity dormitory	3,500,000	0	0	3,500,000	0	3,500,000
9.49 Hon. A.M sheikh secondary school-100no. Chairs & chambers	1,000,000	0	0	1,000,000	0	1,000,000
9.50 Hon. A.M sheikh secondary school-2no. One roomed staff quarters	1,500,000	0	0	1,500,000	0	1,500,000
9.51 Hon. A.M sheikh secondary school-administration block	4,400,000	0	0	4,400,000	4,400,000	0
9.52 Hon. A.M sheikh secondary school-4no. Door toilet	2,000,000	0	0	2,000,000	2,000,000	0
9.53 Sarman Boys secondary school-renovation of 3no. Classrooms 23/24	1,400,000	0	0	1,400,000	0	1,400,000
Sub-total	41,182,666	4,157,268	7,000,000	52,339,934	21,540,000	30,799,934
10.0 Tertiary institutions Projects (List all the Projects)						
10.1 Tarbaj TTI-chain link fence (2020)	0	2,680	0	2,680	0	2,680
10.2 TarbajTTI -underground water tank (2020)	0	750	0	750	0	750
10.3 Tarbaj TTI-8 door pit latrine (2020)	0	100	0	100	0	100
10.4 Tarbaj TTI-4bay car park (2020)	0	150	0	150	0	150
10.5 Health project B/F	0	2,759	0	2,759	0	2,759

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
10.6 Tarbaj Teachers training college-2 no. classrooms	2,000,000	0	0	2,000,000	0	2,000,000
10.7 Tarbaj Teachers training college-construction of administration block	4,400,000	0	0	4,400,000	0	4,400,000
10.8 Tarbaj Teachers training college-construction of 4no. Door toilet	2,000,000	0	0	2,000,000	0	2,000,000
10.9 Tertiary institution B/d	0	15,000		15,000	0	15,000
Sub-total	8,400,000	21,439	-	8,421,439	0	8,421,439
11.0 Security Projects						
11.1 Tarbaj police station	0	0	1,200,000	1,200,000	1,200,000	0
11.2 Kutulo police station	0	0	1,200,000	1,200,000	1,200,000	0
11.3 Kutulo sub- county -Deputy County Commissioners-5 bay car park 23/24	1,300,000	0	0	1,300,000	0	1,300,000
11.4 Kutulo sub- county -Deputy County Commissioners-2no. 10m3 water tank 23/24	600,000	0	0	600,000	600,000	0
11.5 Tarbaj police station	0	881,776	0	881,776	881,776	0
11.6 Mansa police station	0	3,700,000	0	3,700,000	3,700,000.00	0
11.7 Burmayo AP Camp-4 door pit latrine (2021) & administration block 23/24	3,600,000	55	0	3,600,055	0	3,600,055
11.8 Kutulo AP camp- 3no. Door pit latrine (2021)	0	465	0	465	0	465
11.9 Kutulo Division chief's office- 2rooms, 1 clerks office & 2door pit latrine (2021)	0	500	0	500	0	500
11.10 Gunana AP camp & chain link fence (2022)	0	21	0	21	0	21

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Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	FY 2023-2024			FY 2023-2024	FY 2023-2024	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
11.11 Gunana AP camp (2019)	0	264	0	264	0	264
11.12 Elben chiefs office-2no. Roomed office & 2no. Door toilet 23/24	1,900,000	0	0	1,900,000	0	1,900,000
11.13 Gunana Assistant County commissioners office-office block 23/24	2,400,000	0	0	2,400,000	0	2,400,000
11.14 Haragal Division assistant County Commissioners office-office block 23/24	2,400,000	0	0	2,400,000	0	2,400,000
11.15 Mansa Division assistant County Commissioners office-office block 23/24	2,400,000	0	0	2,400,000	0	2,400,000
11.16 Wargadud chiefs office-2no. Roomed office& 2no. Door toilet 23/24	1,900,000	0	0	1,900,000	0	1,900,000
11.17 Haragal police post-3no. One roomed staff quarters 23/24	2,000,000	0	0	2,000,000	0	2,000,000
11.18 Duntow chiefs office-2no. Office rooms & 2no. Toilets	1,900,000	0	0	1,900,000	0	1,900,000
Sub-total						
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)	0	0	0	0	0	0
12.2 CDF office B/F (2014)	600,000	1,502,678	-	2,102,678	2,100,000	2,678
12.3 Purchase of furniture and equipment	0	0	0	0	0	0
12.4 Purchase of computers	0	0	0	0	0	0
12.5 Purchase of land	0	0	0	0	0	0
Sub-total	600,000	1,502,678	0	2,102,678	2,100,000	2,678
13.0 Others						

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Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	FY 2023-2024			FY 2023-2024	FY 2023-2024	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
13.1 Strategic Plan	0	2,000,000	0	2,000,000	2,000,000	0
13.2 Innovation Hub	0		0	0	0	0
13.3 Kutulo Sub-county educations office office block 23/24	3,400,000	0	0	3,400,000	0	3,400,000
13.4 Tarbaj Sub-county Educations office-renovation of office block	809,862	0	0	809,862	0	809,862
Funds pending approval**						
Sub-total	4,209,862	2,000,000		6,209,862	2,000,000	4,209,862
Total	168,511,653	35,335,490	47,215,033	251,062,176	135,598,911	115,463,264

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

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

C. Other receipts

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

a. 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.

b. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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

6. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles,

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equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

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

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

13. Comparative Figures

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

14. Subsequent Events

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

15. Prior Period Errors

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

16. Related Party Transactions

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	Insert current FY	Insert Comparative FY
Description	FY 2023-2024	FY 2022-2023
NGCDF Board	Kshs	Kshs
NGCDF Board	Kshs	Kshs
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
AIE B214530	47,215,033	
AIE B225232	40,000,000	
AIE B226227	40,000,000	
AIE B233905	40,000,000	
AIE B214937	30,000,000	
TOTAL	197,215,033	91,000,000

2. Proceeds From Sale of Assets

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)	0	0
Total	0	0

3. Other Receipts

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Interest Received	0	0
Rent	0	0

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Unutilized funds from PMCs account	0	0
Other Receipts Not Classified Elsewhere (<i>specify</i>)	0	0
Total	0	0

4. Compensation Of Employees

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	5,469,016	2,217,553
Personal allowances paid as part of salary	0	0
House Allowance	0	0
Transport Allowance	0	0
Leave allowance	0	0
Gratuity to contractual employees	0	2,653,498
Employer Contributions Compulsory national social security schemes	153,650	69,800
Employer Contributions Compulsory Housing levy	55,215	0
Employer contributions to National Industrial Training Authority	2,715	0
Total	5,680,631	4,940,851

5. Committee Expenses

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	Kshs	Kshs
Allowances .NG CDFC		
Sitting allowance	2,341,200	1,593,700
Other committee expenses	0	471,000
Sub total	2,341,200	2,064,700
B. Constituency Oversight Committee		
Allowances	950,000	0
Other committee expenses	423,000	0
Sub total	1,373,000	0
Total (A+B)	3,714,200	2,064,700

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6. Use of Goods and services

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	Kshs	Kshs
Utilities, supplies and services	38,807	8,259
Communication, supplies and services	187,250	481,000
Domestic travel and subsistence	1,200,400	747,000
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	0
Training expenses	2,642,501	0
Hospitality supplies and services	374,400	0
Insurance costs	0	0
Specialized materials and services	50,000	1,200
Office and general supplies and services	1,075,805	110,000
Fuel, oil & lubricants	0	0
Bank Charges	58,278.25	26,330
Other operating expenses	1,147,200	303,450
Routine maintenance – vehicles and other transport equipment	0	0
Routine maintenance – other assets	0	0
Other operating expenses	138,445	20,000
Total	6,913,085	1,697,239

7. Transfer To Other Government Units

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
Description	Kshs	Kshs
Transfers To Primary Schools	41,450,000	0
Transfers To Secondary Schools	28,976,190	6,900,000
Transfers To Tertiary Institutions	0	0
Total	70,426,190	6,900,000

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8. Other Grants and Other transfers

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	Kshs	Kshs
Bursary – secondary schools	17,260,500	18,997,000
Bursary – tertiary institutions	18,854,800	16,246,000
Bursary – special schools	0	0
Bursary- education support programmes	0	0
Social Security programmes (NHIF)	0	0
Security projects	7,581,776	12,800,000
Sports projects	1,473,225	0
Environment projects	967,504	0
Emergency projects	0	0
Roads projects	0	0
Total	46,131,805	48,043,000

9. Acquisition Of Assets

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	2,100,000	0
Purchase of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and renovation of plant, machinery and equipment	0	0
Acquisition of Land	0	0
Acquisition Intangible Assets	0	0
Total	2,100,000	0

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10. Other Payments

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	Kshs	Kshs
Strategic plan	2,000,000	0
ICT Hub	0	0
Others (<i>specify</i>)	0	0
Total	2,000,000	0

11. Cash and Cash Equivalents

<i>Name Of Bank and Account No.</i>	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Kenya Commercial Bank, Main account-1322813949</i>	95,570,692	0
<i>National Bank of kenya ltd (01020069405200)</i>	1,380,919	35,335,490
<i>Kenya Commercial Bank, (1327717220) (Deposit)</i>	1,322,460	0
Total	98,274,071	35,335,490
11B: Cash Balances		
Location 1	0	0
Location 2	0	0
Other Locations (<i>Specify</i>)	0	0
Total	0	0
<i>[Provide Cash Count Certificates for Each]</i>		

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12. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	dd/mm/yy	0	0	0
Total		0	0	0

13. Retention

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	<i>KShs</i>	<i>KShs</i>
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

Retentions aging analysis.

	<i>FY 2023-2024</i>	<i>% of the total Retention</i>	<i>FY 2022-2023</i>	<i>% of the total Retention</i>
Under one year	0	0	0	0
1-2 years	0	0	0	0
2-3 years	0	0	0	0
Over 3 years	0	0	0	0
Total	0		0	

14. Gratuity

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	<i>KShs</i>	<i>KShs</i>
Gratuity as at 1 st July (A)	1,381,804	1,500,000
Gratuity held during the year (B)	1,322,460	1,153,498
Gratuity paid during the Year (C)	0	(1,271,694)
Closing Gratuity as at 30th June D= A+B-C	2,704,264	1,381,804

Gratuity aging analysis

	FY 2023-2024	% of the total Gratuity	FY 2022-2023	% of the total Gratuity
Under one year	1,322,460	48.9%	1,153,498	43.47%
1-2 years	1,381,804	51.1%	1,500,000	56.53%
2-3 years	0	0	0	0
Over 3 years	0	0	0	0
Total	2,704,264		2,653,498	

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	35,335,490	6,599,476
Cash in hand	0	0
Imprest	0	0
Total	35,335,490	6,599,476
Less		
Payables: - Retention	0	0
Payables - Gratuity	0	0
Fund Balance Brought Forward	35,335,490	6,599,476

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	35,335,490	0	35,335,490
Cash in hand	0	0	0
Imprests	(0)	0	(0)
Retentions	0	0	0
Gratuity	0	0	0
Others (<i>specify</i>)	0	0	0
Total	35,335,490	0	35,335,490

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17.Changes In Accounts Receivable – Outstanding Imprests

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
Closing accounts in account receivables D= A+B-C	0	0
Net changes in accounts Receivables D - A	0	0

18. Changes In Accounts Payable – Gratuities and Retentions

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	1,381,804	0
Gratuities and Retentions held during the year (B)	1,322,460	1,500,000
Gratuities and Retentions paid during the Year (C)	0	1,153,498
Closing account payables D= A+B-C	2,704,264	(1,271,694)
Net changes in accounts payables D-A	1,322,460	1,381,804

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

	2023-2024	% of the total	2022-2023	% of the total
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%

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Over 3 years	0	%	0	%
Total	0		0	

Aging Analysis for Pending Accounts Payables

19.2: Pending Staff Payables (See Annex 2)

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	Kshs	Kshs
NGCDFC Staff	3,744,083	1,381,804
Others (<i>specify</i>)	1,381,804	2,144,524
Total	5,125,887	3,526,328

Aging Analysis for staff Payables

	<i>FY 2023-2024</i>	<i>% of the total</i>	<i>FY 2022-2023</i>	<i>% of the total</i>
Under one year	3,744,083	73%	3,526,328	100%
1-2 years	1,381,804	27%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	5,125,887		3,526,328	

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19.3: Unutilized Fund (See Annex 3)

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	Kshs	Kshs
Compensation of employees	3,803,427	2,144,524
Committee expense	723,083	736,283
Use of goods and services	2,749,524	2,016,320
Capacity Building	1,737,077	1,520,578
Amounts due to other Government entities	65,289,871	51,833,394
Amounts due to other grants and other transfers	36,951,802	18,032,792
Acquisition of assets	2,678	2,678
Other Payments (specify)	4,209,862	4,882,150
Funds pending approval	0	0
Total	115,463,264	81,168,719

19.4: PMC account balances (See Annex 5)

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	Kshs	Kshs
PMC account balances	46,810	491,006
Total	46,810	491,006

19.5 Related Party Transactions

	<i>FY 2023-2024</i>	<i>FY 2022-2023</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,341,200	1,593,700
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	197,215,033	91,000,000
Total	197,215,033	91,000,000

1. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1. Maryam Dahiye Odhoway	Records clerk	1/3/2023	262,600	
2. Kunaw Musa Mire	Security Officer	1/3/2023	226,960	
3. Kahiye Daud Yakub	Security Officer	1/3/2023	266,960	
4. Suleiman Mohamud	Security Officer	1/7/2018	304,160	
5. Maryan Abdi Abdille	Administrative officer	1/8/2018	293,440	
6. Mike Akunda	Accounts Assistant	1/7/2020	406,206	
7. Mohamed Yunis Yussuf	Projects Clerk	1/3/2023	210,180	
8. Fardowsa Elmi Abdi	office cleaner/tea girl	1/3/2023	176,998	
9. Fatuma Abdi Yalahow	Office receptionist	1/3/2023	186,000	
10. Aidid Ahmed	procurement officer	1/3/2023	173,600	
11. Rukia Ibrahima Ali	procurement officer 11	1/3/2023	93,000	
12. Abdia Abdi issack	project clerk	1/3/2023	104,160	
Sub-Total			2,704,264	
NG-CDFC Employee compensation				
1. Maryam Dahiye Odhoway	Records clerk	1/3/2023	210,000	
2. Kunaw Musa Mire	Security Officer	1/3/2023	126,000	
3. Kahiye Daud Yakub	Security Officer	1/3/2023	126,000	
4. Suleiman Mohamud	Security Officer	1/7/2018	196,000	
5. Maryan Abdi Abdille	Administrative officer	1/8/2018	196,000	

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Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
6. Mike Akunda	Accounts Assistant	1/7/2020	350,000	
7. Mohamed Yunis Yussuf	Projects Clerk	1/3/2023	171,312	
8. Fardowsa Elmi Abdi	office cleaner/tea girl	1/3/2023	154,000	
9. Fatuma Abdi Yalahow	Office receptionist	1/3/2023	161,000	
10. Aidid Ahmed	procurement officer 1	1/3/2023	171,312	
11. Rukia Ibrahima Ali	Records clerk 11	1/3/2023	154,000	
12. Abdia Abdi issack	project clerk	1/3/2023	161,000	
13. Yahya Hussein Ali	procurement officer 11	1/3/2024	245,000	
Subtotal - employee compensation			2,421,623	
Grand Total			5,125,887	

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY
	Compensation of employees	3,803,427	2,144,524
	Use of goods & services	2,749,524	2,016,320
	Committee allowances	723,083	736,283
	Capacity building	1,737,077	1,520,578

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY
Sub-totals		9,013,111	7,799,509
Amounts due to other Government entities			
Transfer to Primary schools			
8.1 Ausmudule primary school	Construction of 2no. class rooms	0	1,700,000
8.2 Maadathe primary school	Renovation of 2no. class rooms	0	1,200,000
8.3 Maadathe primary school	Construction of 2no. 1 roomed staff quarter	0	1,200,000
8.4 Bojigaras primary school-renovation of 3no class 2021 & Construction of chainlink fence 2023	Construction of chainlink fence 2023/2024	3,400,050	1,700,050
8.5 Tarbaj primary school	Construction of multi-purpose hall	0	3,300,000
8.6 Leheley primary school	Construction of 2no. class rooms	0	1,700,000
8.7 Doksa primary school-2 door pit latrine, 1 no. classroom 2021 &	Construction of 2no. door toilets	0	600,040
8.8 Katote primary school	Construction of 2no. class rooms	0	1,700,000
8.9 Jaijai primary school	Construction of 2no. staff quarters	0	1,200,000
8.10 Sarman primary school	Renovation of administration block	0	1,500,000
8.11 Basanicha primary school	Construction of 2no. staff quarters	0	1,200,000
8.12 Gunana primary school	Construction of 2no. staff quarters	0	1,200,000
8.13 Haragal primary school	Construction of 2no. class rooms	0	1,700,000
8.14 Ogoralle primary school-construction of chain link fence 2023/24	construction of chain link fence 2023/24	3,400,000	1,200,000
8.15 Machineben primary school-renovation of 3no. Classrooms	renovation of 3no. Classrooms	1,500,000	1,200,000
8.16 Elben primary school	Construction of 2no. class rooms	0	1,700,000

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY
8.17 Mansa primary school-100no. Capacity multi purpose hall	100no. Capacity multi-purpose hall	4,400,000	1,500,000
8.18 Harawa primary school	Construction of 2no. staff quarters	0	1,200,000
8.19 Burmayo primary school-construction of chain link fence 23/24	construction of chain link fence 23/24	3,400,000	1,700,000
8.20 Dasheq primary school	Construction of 2no. staff quarters	0	1,200,000
8.21 Kajaja 2 primary school	Construction of administration block	0	3,500,000
8.22 Kajaja 2 primary school	Supply of 40 desks	0	250,000
8.23 Wargadud primary school	Renovation of 1no classroom	0	600,000
8.24 Dodha primary school-renovation of 2no. Classrooms 23/24 & construction 2 class 22/23	renovation of 2no. Classrooms 23/24 & construction 2 class 22/23	1,000,000	1,700,000
8.25 Kajaja 1 primary school	Construction of 2no. staff quarters	0	1,200,000
8. 26 Kutulo girls primary school	Construction of chainlink fence	0	3,800,000
8.27 Alanley primary school-1 no. class room 2022 & 2 no. classrooms 23/24		2,000,000	100
8.28 Alanley primary school-supply of 40no. Wooden desks 23/24	supply of 40no. Wooden desks 23/24	200,000	0
8.29 Dunto primary school -chain link fence 2021		0	1,200
8.30 Hassan Yarrow primary school-2 no. roomed staff quarters 2021		0	410
8.31 Kajaja 2 primary renovate 3 no. classrooms 2021		0	50
8.32 Kutulo primary school renovate 3 classrooms 2021		0	550
8.33 Sarman primary school 2021		0	5,980
8.34 Lafaley primary school 2019 & Renovation of 3no. Classrooms 23/24	Renovation of 3no. Classrooms 23/24	1,511,153	11,153
8.35 Mansa primary school 2019		0	24

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY
8.36 Lafaley primary school-Administration block 2021		0	130
8.37 Abdigaaney primary school-Construction of 2no staff quarters 23/24	Construction of 2no staff quarters 23/24	1,400,000	0
8.38 Balat Raha primary school-supply of 40no. Wooden desks 23/24	supply of 40no. Wooden desks 23/24	200,000	0
8.39 Balatulamin primary school-supply of 40no. Wooden desks 23/24	supply of 40no. Wooden desks 23/24	200,000	0
8.40 Berjanai Primary school-Construction of 2no. Classrooms 23/24	Construction of 2no. Classrooms 23/24	2,000,000	0
8.41 Dalsan Primary school-2no. Staff quarters 23/24	2no. Staff quarters 23/24	1,400,000	0
8.42 Dambas Primary school-2no. Door toilets 23/24	2no. Door toilets 23/24	1,000,000	0
8.43 Dambas Primary school-Renovation of 2no.classrooms 23/24	Renovation of 2no.classrooms 23/24	1,000,000	0
8.44 Elyunis primary school-supply of 40no. Wooden desks 23/24	supply of 40no. Wooden desks 23/24	200,000	0
8.45 Farjana Primary school-supply of 40no. Wooden desks 23/24	supply of 40no. Wooden desks 23/24	200,000	0
8.46 Farjana Primary school-2no. One roomed staff quarter 23/24		1,400,000	0
8.47 Hadadogof primary school -supply of 40no wooden desks 23/24	supply of 40no. Wooden desks 23/24	200,000	0
8.48 Mado primary school-2no. Class rooms 23/24	2no. Class rooms 23/24	2,000,000	0
8.49 Majabow primary school-renovation 3no. Classrooms 23/24	renovation 3no. Classrooms 23/24	1,500,000	0
8. 50 Johar primary school-supply of 40no. Wooden desks 23/24	supply of 40no. Wooden desks 23/24	200,000	0
8.51 Mado primary school-40no. Wooden desks 23/24	supply of 40no. Wooden desks	200,000	0

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY
8.52 Hassan Yarrow primary school	supply of 40no. Wooden desks	200,000	0
8.53 Kubey Maney primary school-40no.	supply of 40no. Wooden desks	200,000	0
Transfer to Secondary schools			
9.1 Jowhar mixed day/boarding Secondary	Construction of 2no. class rooms	0	1,700,000
9.2 Johar mixed school	Supply of 80no chair & chambers	0	800,000
9.3 Haragal secondary School	Construction of 2no. class rooms	0	1,700,000
9.4 Haragal secondary School	Construction of 2no staff quarters	0	1,200,000
9.5 Tarbaj secondary School	Construction of 2no staff quarters	0	1,200,000
9.6 Mansa boys secondary school	Renovation of Deputy principal house	0	1,500,000
9.7 Sarman boys secondary school		0	840,000
9.8 Ileys mixed day secondary School		0	800,000
9.9 Tarbaj boys secondary school		0	1,400,000
9.3 Haragal secondary School	Construction of 2no. class rooms		1,700,000
9.10 Haragal secondary School-50no student lab 2021		600	600
9.11 Ahmed liban secondary-4no. Door pit latrine		425	425
9.12 Ahmed liban secondary-lab equipment -2021		10	10
9.13 Haragal girls secondary -60 no. chairs & chambers 2021		1,200	1,200
9.14 Haragal girls secondary -80 no. double decker beds 2021		400	400
9.15 Haragaal girls secondary-lab equipment -2021		600	600
9.16 Ileys mixed day secondary School-50no capacity lab 2021		600	600

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY
9.17 Ileys mixed day secondary School-2no classrooms lab 2021		10	10
9.18 Ileys mixed day secondary School-40no. Chairs & chambers 2021		800	800
9.19 Ileys mixed day secondary School-lab equipment 2021		1,110	1,110
9.20 Kutulo mixed secondary -renovate 3 classrooms 2021		50	50
9.21 Kutulo mixed day secondary School-50no capacity lab 2021		280	280
9.22 Mansa boys secondary school-80no. Double decker beds 2021		2,640	2,640
9.23 Tarbaj boys secondary school-4 no door pit latrine 2021		505	505
9.24 Tarbaj boys secondary school-30m3 underground water tank 2021		50	50
9.25 Ahmed liban secondary-renovate 2 no. classrooms -2021		1,798	1,798
9.26 Kutulo girls secondary school-lab equipment 2021		644	644
9.27 Mansa boys secondary school-lab equipment 2020		300	300
9.28 Sarman boys secondary school-lab equipment 2020		2,900	2,900
9.29 Tarbaj boys secondary school-45no. Double decker beds 2020		1,500	1,500
9.30 Tarbaj boys secondary school-3 no. renovation of classes 2021		450	450

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY
9.31 Jowhar mixed Secondary-50m3 underground tank		70	70
9.32 Tarbaj boys secondary school-3no. renovation of classes 2019		326	326
9.33 Tarbaj Junior secondary school-construction of 2no classroom (matching of funds 1 to 1)	construction of 2no classroom (matching of funds 1 to 1)	1,917,933	0
9.34 Kutulo Junior secondary school-construction of 2no classroom (matching of funds 1 to 1)	construction of 2no classroom (matching of funds 1 to 1)	1,917,933	0
9.35 Haragal Girls secondary -supply of 100no metallic /wooden chairs & chambers	supply of 100no metallic /wooden chairs & chambers	1,000,000	0
9.36 ileys mixed day secondary -construction of 45 no. capacity science lab	construction of 45 no. capacity science lab	4,400,000	0
9.37 ileys mixed day secondary-renovation of 3no. Classrooms	renovation of 3no. Classrooms	1,400,000	0
9.38 ileys mixed day secondary -supply of 30no. metallic /wooden chairs & chambers	supply of 30no. Metallic /wooden chairs & chambers	300,000	0
9.39 Johar mixed day secondary school-construction of 2no classroom	construction of 2no classroom	2,000,000	0
9.40 Johar mixed day secondary school-renovation of 1no classroom	renovation of 1no classroom	500,000	0
9.41 Tarbaj boys secondary school-supply of 100no. Metallic /wooden chairs & chambers	supply of 100no. Metallic /wooden chairs & chambers	1,000,000	0
9.42 Tarbaj Boys secondary school-construction of 45no capacity modern science laboratory	construction of 45 no. capacity science lab	4,400,000	0
9.43 Kutulo Mixed day secondary School-renovation of administration block	renovation of administration block	2,500,000	0
9.44 Mansa Boys secondary-supply of 74no. Lockers & chairs	supply of 74no. Lockers & chairs	746,800	0

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY
9.45 Mansa Boys secondary-construction of 30m3 underground water tank	construction of 30m3 underground water tank	1,300,000	0
9.46 Hon. A.M sheikh secondary school-80no. Capacity dormitory	Construction of 80no. Capacity dormitory	3,500,000	0
9.47 Hon. A.M sheikh secondary school-100no. Chairs & chambers	100no. Chairs & chambers	1,000,000	0
9.48 Hon. A.M sheikh secondary school-2no. One roomed staff quarters	Construction of 2no. One roomed staff quarters	1,500,000	0
9.49 Sarman Boys secondary school-renovation of 3no. Classrooms 23/24	renovation of 3no. Classrooms 23/24	1,400,000	0
Transfer to Tertiary institutions			
10.1 Tarbaj TTI-chain link fence (2020)		2,680	2,680
10.2 TarbajTTI -underground water tank (2020)		750	750
10.3 Tarbaj TTI-8 door pit latrine (2020)		100	100
10.4 Tarbaj TTI-4bay car park (2020)		150	150
10.5 Health project B/F		2,759	2,759
10.6 Tarbaj Teachers training college-2 no. classrooms	Construction of 2 no. classrooms	2,000,000	0
10.7 Tarbaj Teachers training college-construction of administration block	construction of administration block	4,400,000	0
10.8 Tarbaj Teachers training college-construction of 4no. Door toilet	construction of 4no. Door toilet	2,000,000	0
10.9 Tertiary institution B/d		15,000	15,000
Sub-Total			
Amounts due to other grants and other transfers			
Bursary secondary school		54,256	328,073

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY
Bursary tertiary		0	23,833
Social security		0	0
Emergency	To cater for emergencies	8,769,939	7,638,038
11.1 Tarbaj police station		0	1,200,000
11.2 Kutulo police station		0	1,200,000
11.3 Kutulo sub- county -Deputy County Commissioners-5 bay car park 23/24	5 bay car park	1,300,000	0
11.4 Tarbaj police station	Construction of 2no. toilets	0	881,776
11.5 Mansa police station	Construction of administration block	0	3,700,000
11.6 Burmayo AP Camp-4 door pit latrine (2021) & administration block 23/24	Construction of administration block	3,600,055	55
11.7 Kutulo AP camp- 3no. Door pit latrine (2021)		465	465
11.8 Kutulo Division chief's office- 2rooms, 1 clerks office & 2door pit latrine (2021)		500	500
11.9 Gunana AP camp & chain link fence (2022)		21	21
11.10 Gunana AP camp (2019)		264	264
11.11 Elben chiefs office-2no. Roomed office & 2no. Door toilet 23/24	2no. Roomed office & 2no. Door toilet 23/24	1,900,000	0
11.12 Gunana Assistant County commissioners office-office block 23/24	Construction of administration block	2,400,000	0
11.13 Haragal Division assistant County Commissioners office-office block 23/24	Construction of administration block	2,400,000	0
11.14 Mansa Division assistant County Commissioners office-office block 23/24	Construction of administration block	2,400,000	0
11.15 Wargadud chiefs office-2no. Roomed office& 2no. Door toilet 23/24	2no. Roomed office& 2no. Door toilet 23/24	1,900,000	0

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY
11.16 Haragal police post-3no. One roomed staff quarters 23/24	2no. Roomed office& 2no. Door toilet 23/24	2,000,000	0
11.17 Duntow chiefs office-2no. Office rooms & 2no. Toilets	2no. Roomed office & 2no. Door toilet 23/24	1,900,000	0
Sports	Sports tournament	4,037	2,077,262
Roads b/d		15,000	15,000
Environment –Energy saving jikos	installation of 4 no. energy saving jikos at Haragal & Kutulo secondary schools	0	967,505
7.3 Haragal Girls Secondary Schools-Planting 200no. mature neem trees	Planting 200no. mature neem trees	60,000	0
7.4 Ileys mixed day Secondary Schools-Planting 200no. mature neem trees	Planting 200no. mature neem trees	60,000	0
7.5 Johar mixed Secondary Schools-Planting 200no. mature neem trees	Planting 200no. mature neem trees	60,000	0
7.6 Kutulo mixed Secondary Schools-Planting 200no. mature neem trees	Planting 200no. mature neem trees	60,000	0
7.7 Mansa boys Secondary Schools-Planting 200no. mature neem trees	Planting 200no. mature neem trees	60,000	0
7.8 Sarman Boys Secondary Schools-Planting 200no. mature neem trees	Planting 200no. mature neem trees	60,000	0
7.9 Tarbaj Boys Secondary Schools-Planting 200no. mature neem trees	Planting 200no. mature neem trees	60,000	0
Sub-Total			
Acquisition of assets			
12.2 CDF office B/F (2014)	-	2,678	2,678
Others			

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY
Constituency oversight Committee			
Accommodation - Domestic Travel for COC	accommodation on domestic travel	0	90,000
Daily Subsistence Allowance for COC	Daily Subsistence Allowance	0	300,000
NG-CDFC allowance with COC	NGCDFC allowance charges	0	50,000
Travel Allowance on training for COC	Payment of Travel Allowance	0	600,000
Catering Services (receptions), Accommodation, Gifts, Food and Drinks for COC	Payment of catering Services (receptions), Accommodation, Gifts, Food and Drinks	9,150	342,150
OTHER ACTIVITIES			
Strategic plan	Review & development of 5year strategic plan 2022-2027	0	2,000,000
Tarbaj Ngcdf Office	Renovation of 9 rooms	0	1,500,000
Kutulo Sub-county educations office block 23/24	Construction of office block 23/24	3,400,000	0
Tarbaj Sub-county Educations office-renovation of office block	Renovation of office block 23/24	809,862	0
Sub-Total			
Funds pending approval			
Sub-total			
Grand Total		115,463,264	81,168,719

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	13,700,000	2,100,000	0	15,800,000
Transport equipment	0	0	0	0
Office equipment, furniture and fittings	3,509,999	0	0	3,509,999
ICT Equipment, Software and Other ICT Assets	1,617,000	0	0	1,617,000
Other Machinery and Equipment	0	0	0	0
Intangible assets	0	0	0	0
Total	18,826,999	2,100,000	-	20,926,999

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Annex 5 –PMC Bank Balances As At 30th June 2024

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Tarbaj location road p m c	NBK	00121001560101	3,956	4,556
Tarbaj sub county director of education pmc	NBK	01553212923600	1,707	2,547
Sarman primary p m c	NBK	01553211788100	920	1,760
Elben primary school p m c	NBK	01553211241700	205	680
Wargadud location security p m c	NBK	01553212086800	920	1,760
Durwey primary school p m c	NBK	01553211785000	925	1,760
Balatul amin primary school pmc	NBK	01553211207000	19,065	19,900
Mansa boys s school	NBK	00121001344701	11,134	13,184
Mado primary school p m c	NBK	01553211533100	245	720
Katote primary school	NBK	01282069439800	85	920
Hassan yarrow pri school (cdf)	NBK	01282069429600	213	688
Dodha pri school(cdf)	NBK	01282069429500	128	218
Ogoralle primary school p m c	NBK	01553211685500	1,420	2,260
Burmayo security project mgt committee	NBK	01553229207700	125	720
Tarbaj deputy county commissioner's office	NBK	01553241628800	765	2,320
Tarbaj sub-county registrar's office	NBK	01553241343400	165	1,000
Sarman division chief office	NBK	01553240474300	165	760
Tarbaj sports coordination p m c	NBK	01553263435900	650	0
Majabow mixed day & nursery primary school pmc	KCB	1330496531	800	0
Tarbaj location security pmc	NBK	00121001403401	0	6,472
Tarbajconst sports pmc	NBK	00121001943601	0	302
Kutulo security pmc	NBK	00121002275901	0	291
Mansa security Appmc	NBK	01042083936500	0	40
Sarman security mgmt. com	NBK	00121002276001	0	4,200
Machine ben primary school pmc	NBK	01553211620500	0	300
Hadadogofprisch	NBK	01553214209900	0	500

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Madoprishpmc	NBK	01553211533100	0	720
Haragal sec school pmc	NBK	01553212867000	0	320
Tarbaj boys sec sch	NBK	00121001519301	0	346
Gunana location chiefs office	NBK	00121001946201	0	476
Gunanapri	NBK	01050083950500	0	547
Elyunisprisch	NBK	00121001963901	0	310
Wargadud pri sch dev com	NBK	01042069450400	0	160
Sarman boys sec	NBK	00121001419601	0	369,790
Ogarallepri	NBK	01050083948900	0	288
Lahelepri	NBK	01050083949700	0	385
Burmayo primary school	NBK	01553245708400	0	700
Alanley primary school	NBK	01553240558400	0	1,060
Basnicha primary school	NBK	01024083908200	0	82
Berjanai primary school	NBK	01050225116100	0	1,855
Tarbaj primary school	NBK	01553227265200	0	2,200
Mado primary school	NBK	01553211533100	0	720
Bojigaras primary school	NBK	01050218381200	0	1,545
Dasheq primary school	NBK	01553221772700	0	80
Dogsaprisch	NBK	01553232691000	0	1,100
Dalsanprisch	NBK	01553231997800	0	200
Balat Raha primary school	NBK	01553245145600	0	1,000
Jayjay primary school	NBK	01553232615300	0	10
Dambas primary school	NBK	01553231111600	0	1,485
Farjana pri sch	NBK	01553221439800	0	1,260
Harakoba primary	NBK	01553239274400	0	760
Johar primary school	NBK	01553206509300	0	920
Majabow primary school	NBK	01553211935800	0	460
Haragaal primary school	NBK	00121001967601	0	1,335

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Ahmed liban secondary school	NBK	01553238615700	0	1,865
Johar mixed day secondary school	NBK	01050238282700	0	24,230
Tarbaj sub-county library	NBK	01553228558600	0	520
Tarbaj AP camp	NBK	01553241178200	0	520
Burmayo AP camp	NBK	01553229207700	0	720
Dambas AP camp	NBK	01553240306500	0	260
Dodha location chief's office	NBK	01553240317900	0	260
Gunana location chief's office	NBK	00121001946201	0	476
Kajaja 1 location chief office	NBK	01553238843200	0	1,020
Mansa Division chiefs office	NBK	01042083936500	0	40
Gunana Ap camp	NBK	0121001946201	0	476
Tarbaj loc pmc(Sports)	NBK	00121001943601	0	302
Tarbaj sub-county Director of education	NBK	01553212923600	0	2,547
Kutulo DCC 'S office	NBK	01553259425500	0	200
lleys mixed days secondary school	NBK	01553230124700	0	260
Mansa Police security pmc	NBK	01553264561900	200	0
Dambas chief office pmc	NBK	01553247103000	525	0
Tarbaj police camp pmc	NBK	01553241178200	1,246	0
Total			46,810	491,366

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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/GRO/AU D/CDF/WJR/2/ (10)	Unsupported Bursary payments	We are always facing a problem in accessing the receipts and acknowledgement letters from schooling institutions due to distance proximity and hence it take long to receive the same receipts when sent hence producing them in time for verification as requested, do contradict.	The same receipts have been received, though late after the audit request was made	
	Lack of ownership documents			
OAG/GRO/AU D/CDF/WJR/2/ (10)	Unsupported project management committee bank balances	We regret not reconciling the previous pmc accounts as a result of not able to access the same statements with ease, but going forward , mechanisms have been put in place to have the balances through statements . Again, the same PMC account were having transactions mixed with other donor funding monies and hence a challenge when wanting to credit the balances of monies back to the main account.		

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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)
		Going forward we have instructed the PMC to open new accounts and also maintain the same account with NGCDF transactions only.		
OAG/GRO/AU D/CDF/WJR/2/ (10	Failure to open a deposit bank account	Authorization to open the account was granted by the Board and we now have the account	resolved	



 Name

Fund Account Manager.