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THE NATIONAL ASSEMBLY
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OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR
ENDED 30 JUNE, 2020**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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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.

(b) Key Management

The NGCDF TARBAJ Constituency 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 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Yusuf Daud
2.	Sub-County Accountant	Zephania Terer
3.	Chairman NGCDFC	Hussein Kalil Abdi
4.	Member NGCDFC	Fatuma Bishir

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF TARBAJ Constituency Headquarters

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P.O. Box 647-70200

NGCDF Building/House/Plaza

0 Avenue/Road/Highway

Wajir, KENYA

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(f) NGCDF TARBAJ Constituency Contacts

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(g) NGCDF TARBAJ Constituency Bankers

- I. National Bank of Kenya
P.O. Box 597
Baraza Park 70200
Wajir, Kenya

(h) Independent Auditors

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

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II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

The NGCDFC 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 infrastructures of Tarbaj Constituency.

However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project including the covid-19 pandemic. Other issues that affected the project implementation process included the late disbursement of funds and time lapse to approval of projects. However, NG CDF Tarbaj managed to perform satisfactorily in terms of ensuring development programs are undertaken despite the said challenges. Included below find pictorial representation of budget expenditure against actual comparable implemented status and the absorption rate per expenditure categorization as incurred through the financial year 2019/2020.



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CHAIRMAN NGCDF TARBAJ

**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S
PREDETERMINED OBJECTIVES**

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.

Tarbij is a constituency whose latent for growth is promising. The constituency stands feet high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2023) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on marketing and value addition, improved social infrastructure on road development and improved governance. It was anticipated that this will help in achieving food security, improved quality of education, health care for all, expanded access to ICT and environmental conservation among others.

The key development objectives of NGCDF-TARBAJ Constituency's 2018-2023 plan are to:

In underscoring the above, the key development objectives of NGCDFC-Tarbij Constituency's 2018-2023 plan included but not limited to;

Strategic Area One: Education

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

Initiative: Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children.

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

Strategic Area Two: Water and Environment

Objective: Improve access to clean water and a more sustainable and conserved environment in Tarbij 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

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Strategic Area Three: Security 2

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

Strategic Area Four: 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.

Strategic Area Five: Information Communication and Technology (ICT)

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

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms increased from 427 to 504 Number of laboratories increased from 10 to 17 Number of dormitories increased from 8 to 18 Number of administration blocks increased from 13 to 22
Water and Environment	Improve access to clean water and a more	Drill boreholes to promote	Number of boreholes drilled	Number of boreholes

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	sustainable and conserved environment through natural resources conservation initiatives	access to clean and safe water Equip schools and public facilities with sanitation facilities Provide tree seedlings to schools to improve the forest cover	Number of sanitation facilities built in primary and secondary Number of trees planted	increased from 13 to 24 Number of sanitation facilities increased from 40 to 52 Number of trees planted increased from 0 to 10
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	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of renovated chiefs' offices increased from 9 to 12 Number of assistant chiefs' offices increased from 1 to 8 Number of police lines increased from 2 to 5
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 10 to 30
Information Communication and Technology (ICT)	Enhance access to information and technology and use ICT to enhance service delivery	Equip chiefs' offices with computers and internet connectivity to enable them improve service delivery	Number of usable chiefs' offices with computers and internet connectivity	Number of ICT centres at the chiefs' offices increased from 0 to 4

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – Tarbaj Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Tarbaj NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, 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

The Tarbaj NG-CDF Committee endeavored to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Model	Definition	Relevance to sustainable strategy
Vision	To be renowned Constituency in advocating for all round socio-economic development and sustainability.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To involve all the stakeholders in the development process of the Constituency in order to achieve desires development goals.	This communicates what the office does to attain sustainable developments
Core Values	Accountability, Transparency, Integrity, Honesty, Equality, Equity	These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under

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which we operated included projects identification, allocation of funds, approval, implementation and monitoring

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	• Promote environmental awareness by sensitizing the Tarbaj NG-CDFC, NG-CDFC 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	• 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

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	• To make energy efficiency a key factor in the selection of any new energy device being purchased • To invest in available energy saving technologies and devices within our existing premises
Environmental Protection and Conservation	• 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 promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires
Pollution Control and Waste Management	• 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. EMPLOYEES WELFARE

TERMS AND CONDITIONS OF SERVICE

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

Categories of Employment

Tarbaj NG-CDFC offers only categories of employment, which are

Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.

Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done

The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job
- Clear instructions on how to apply and information to be submitted in the application
- Closing date for receipt of applications

Appointment of a selection and Interview subcommittee

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

Letters of Appointment

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

Orientation and Induction of employees

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this. Induction and orientation is done within the first three months of employment.

Promotions

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal. Recommendations for promotion is only made by the NG-CDFC resolution

HEALTH, SAFETY AND WELL BEING

This provides guidelines on the health, safety and well-being of the office staff

Guidelines to General Safety

The office has maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents.

All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

Emergency Preparedness

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events.

Fire precautions

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers

Provision of protective equipment and clothing

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

Reporting of an Accident

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007.

Guidance and Counselling

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

Health Care Services

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The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive. HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic.

An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office by a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

Persons Living with Disability

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

Sexual harassment and other Forms of Harassment

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive.

Disciplinary action will be taken against an officer of the Institute for harassing another person.

Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying – which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

Reporting Harassment Cases

Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual

4. MARKET PLACE PRACTICES

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NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship

In order to safeguard consumer rights and interests, the Tarbaj NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. COMMUNITY ENGAGEMENTS

Public Participation in Project Identification and Implementation and Monitoring

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the

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people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable .

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

Public Awareness and Sensitisation Exercise Provide

- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty
- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya

Covid-19 Mitigation Measures

Taking into consideration the current Corona Virus epidemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures.

- Through Kenya Pipeline Corporation distributed 4,000 bottles of 250mls sanitizers to the community free of charge.
- The office purchased 120 hand wash pots and basins that were distributed to the Government offices within the constituency
- Through The National Youth Service the office distributed 4,000 facial masks
- Printing of brochures disseminating information regarding Corona Virus protection measures

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V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

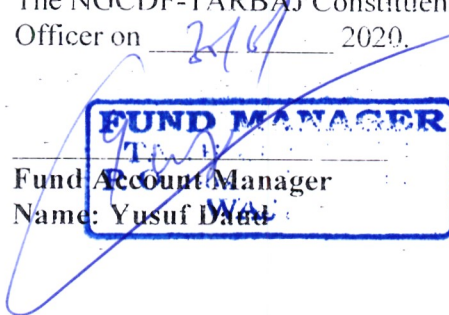
The Accounting Officer in charge of the NGCDF-TARBAJ Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 200. 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.

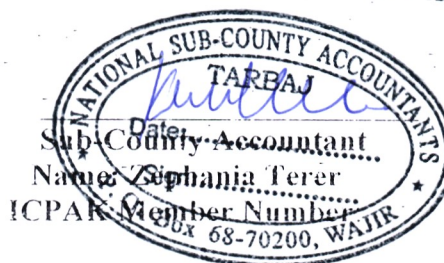
The Accounting Officer in charge of the NGCDF-TARBAJ Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-TARBAJ Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-TARBAJ Constituency confirms that the entity 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 entity'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

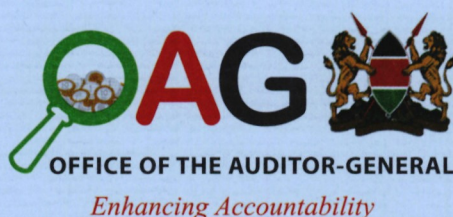
The NGCDF-TARBAJ Constituency financial statements were approved and signed by the Accounting Officer on 21/6 2020.


FUND MANAGER
Fund Account Manager
Name: Yusuf Daudi



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TARBAJ CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Tarbaj Constituency set out on pages 20 to 41, which comprise the statement of financial assets and liabilities as at 30 June, 2020 and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined 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, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund-Tarbaj as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

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 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 opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.218,542,065 and Kshs.149,174,341 respectively resulting to an under-funding of Kshs.69,367,725 or 31.7% of the budget. The Project expenditure was limited to the amount realized.

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

2. Projects Implementation Status

During the period under review, the Fund budgeted to implement ninety nine (99) projects comprising of ninety-two (92) on education, six (6) on security and one (1) on sports. However, the Fund implemented 55 projects out of the 99 planned leaving 47 projects un-implemented.

Failure to complete the projects within the stipulated period may have denied the constituents the much-desired services.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Transfers to Other Government Units

As disclosed in Note 6 to the financial statements, the statement of receipts and payments as at 30 June, 2020 reflects transfers to other government units balance of Kshs.64,289,787. However, the following irregularities were observations:

1.1 Irregularities in Procurement of Works during Projects Implementation

Included under transfers to other government units is an amount of Kshs.42,994,027 transferred to various Project Management Committees for implementation of projects in various primary schools. However, a review of related records revealed the following procurement anomalies:

- i). Projects worth Kshs.8,192,027 had no tender documents in their respective files. In absence of the tender documents, it was not possible to confirm cost-effectiveness of the goods and services. This is contrary to Section 58(2) of the Public

Procurement and Asset Disposal Act, 2015 which states that the tender documents used by a procuring entity shall contain sufficient information to allow fairness, equitability, transparency, cost-effectiveness and competition among those who may wish to submit their applications.”

- ii). A contract for supply and delivery of 750 desks was awarded at a contract sum of Kshs.4,677,027. However, review of the project files and tender documents revealed that the tender was advertised through local tender notice. This is contrary to provisions of the Public Procurement and Disposal Regulations, 2013 which require tenders within this threshold be advertised in dedicated Government tenders' portals or in at least two daily newspapers of nationwide circulation.
- iii). Contract agreements for projects worth Kshs.6,957,027 were signed between the Project Management Committees and the contractors before lapse of the mandatory fourteen (14) days from the date of tender award notification. This was in contravention of Section 135(3) of the Public Procurement and Assets Disposal Act, 2015.

In the circumstances, the validity and completeness of transfers to other government units balance of Kshs.64,289,787 could not be ascertained.

2. Implementation of Projects Not Under National Government Functions

During the year under review the Fund financed water trucking services amounting to Kshs.6,600,000 under the emergency allocation. This was contrary to Section 24(a) of the National Government Constituencies Development Fund Act, 2015 which provides that a project under this Act shall only be in respect of works and services falling within the functions of the national government under the Constitution. Further, the funds utilized for emergencies were not reported to the Board within thirty days of occurrence of the emergency as required under Section 20(2) of the National Government Constituencies Development Fund Act, 2015.

Consequently, the validity of the expenditure of Kshs.6,600,000 on water trucking services could not be ascertained.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

TARBAJ CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	123,040,875	108,784,483
TOTAL RECEIPTS		123,040,875	108,784,483
PAYMENTS			
Compensation of employees	2	3,024,600	3,048,000
Use of goods and services	3	5,909,695	5,562,403
Transfers to Other Government Units	4	64,289,787	43,709,676
Other grants and transfers	5	48,357,000	40,063,400
Other Payments	6	0	499,975
TOTAL PAYMENTS		121,581,083	92,883,454
SURPLUS/(DEFICIT)		<u>1,459,792</u>	<u>15,901,029</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TARBAJ Constituency financial statements were approved on 30/6/20 2020 and signed by:

FUND MANAGER
TARBAJ NG-CDF
P.O. Box 647 - 70200
WAJIR
Fund Account Manager
Name: Yusuf David

NATIONAL SUB-COUNTY ACCOUNTANT
TARBAJ
National Sub-County Accountant
Name: Zephania Terer
Sign: _____
ICPAK Member Number: _____
P.O. Box 68-70200, WAJIR

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
TARBAJ CONSTITUENCY**

Reports and Financial Statements
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	7	27,593,258	26,133,465
Total Cash and Cash Equivalents		27,593,258	26,133,465
TOTAL FINANCIAL ASSETS		27,593,258	26,133,465
FINANCIAL LIABILITIES			
TOTAL FINANCIAL LIABILITIES		0	0
NET FINANCIAL ASSETS		27,593,258	26,133,465
REPRESENTED BY			
Fund balance b/fwd	8	26,133,465	10,232,436
Surplus/Deficit for the year		1,459,792	15,901,029
NET FINANCIAL POSITION		27,593,258	26,133,465

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TARBAJ Constituency financial statements were approved on 2020 and signed by:

FUND MANAGER
Fund Account Manager
Name: Yusuf Daudir

**NATIONAL SUB-COUNTY ACCOUNTANTS
TARBAJ**
National Sub-County Accountant
Name: Zephania Terer
ICPAK Member Number: 68-79200

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

TARBAJ CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW

		2019 – 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,040,875	108,784,483
Total receipts		123,040,875	108,784,483
Payments for operating expenses			
Compensation of Employees	2	3,024,600	3,048,000
Use of goods and services	3	5,909,695	5,562,403
Transfers to Other Government Units	4	64,289,787	43,709,676
Other grants and transfers	5	48,357,000	40,063,400
Other Payments	6	0	499,975
Total payments		(121,581,083)	(92,883,454)
Total Receipts Less Total Payments		1,459,792	15,901,029
Adjusted for:			
Net cash flow from operating activities		1,459,792	15,901,029
NET INCREASE IN CASH AND CASH EQUIVALENT		1,459,792	15,901,029
Cash and cash equivalent at BEGINNING of the year	7	26,133,465	10,232,436
Cash and cash equivalent at END of the year		<u>27,593,258</u>	<u>26,133,466</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TARBAJ Constituency financial statements were approved on 30/6/2020 and signed by:

FUND MANAGER
 Fund Account Manager
 Name: Yusuf David
 ICPAK Member Number:

NATIONAL SUB-COUNTY ACCOUNTANT
 TARBAJ
 Date: _____
 National Sub-County Accountant
 Name: Stephanie Terer
 P.O. Box 68-70200, WAJIR

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TARBAJ CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/e %
RECEIPTS						
Transfers from NGCDF Board	137,367,724.35	81,174,341	218,542,065	149,174,341	69,367,725	68.3%
Other Receipts						0
TOTAL RECEIPTS	137,367,724.35	81,174,341	218,542,065	149,174,341	69,367,725	68.3%
PAYMENTS						
Compensation of Employees	3,950,000.00	107,188	4,057,188	3,024,600	1,032,588	74.5%
Use of goods and services	7,039,417.93	5,659,690	12,699,108	5,909,695	6,789,413	46.5%
Transfers to Other Government Units	81,021,798.00	58,130,033	139,151,831	64,289,787	74,862,044	46.2%
Other grants and transfers	45,356,508.42	17,274,753	62,631,261	48,357,000	14,274,261	77.2%
Other Payments	-	2,678	2,678	0	2,678	0.0%
TOTALS	137,367,724.35	81,174,342	218,542,066	121,581,083	96,960,984	55.6%

Transfer to other government units and other grants and transfers fall below 50% because of late disbursement of funds

The NGCDF-TARBAJ Constituency financial statements were approved on 24 2020 and signed by:

FUND T
P.
Fund Account Manager
Name: Yusuf Daud

NATIONAL SUB-COUNTY ACCOUNTANTS
TARBAJ
Fund Accountant
Name: Zephania T. K. K.
ICPAN Number: 66870260

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TARBAJ CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent	6,868,386.21	2,681,681	9,550,067.21	4,957,275.35	4,592,791.86
1.1 Compensation of employees	3,950,000	107,188	4,057,188	3,024,600	1,032,588
1.2 Committee allowances	2,000,000	322,900	2,322,900	687,000	1,635,900
1.3 Use of goods and services	918,386.21	2,251,593	3,169,979.21	1,245,675.35	1,924,303.86
2.0 Monitoring and evaluation	4,121,031.72	3,085,196	7,206,227.72	3,977,020	3,229,207.72
2.1 Capacity building	1,600,000	1,200,598	2,800,598	1,199,620	1,600,978
2.2 Committee allowances	1,200,000	712,499	1,912,499	1,677,400	235,099
2.3 Use of goods and services	1,321,031.72	1,172,099	2,493,130.72	1,100,000	1,393,130.72
3.0 Emergency	7,198,241.38	2,801,539	9,999,780.38	10,200,000	(200,219.62)
3.1 Primary sch	0	2,600,000	2,600,000	2,600,000	0
3.5 Others-water trucking	7,198,241.38	201,539	7,399,780.38	7,600,000	(200,219.62)
4.0 Bursary and Social Security	28,847,222.07	4,369,119	33,216,341.07	28,757,000	4,459,341.07
4.1 Primary Schools					
4.2 Secondary Schools	12,000,000	32,164	12,032,164	12,021,000	11,164
4.3 Tertiary Institutions	16,847,222.07	336,955	17,184,177.07	16,736,000	448,177.07
4.4 Universities					
4.5 Social Security		4,000,000	4,000,000	0	4,000,000
5.0 Sports	1,511,044.97	4,038	1,515,082.97	0	1,515,082.97
5.1 Sports tournaments	1,511,044.97	4,038	1,515,082.97	0	1,515,082.97
5.2					
5.3					
6.0 Environment	684,894	684,894	684,894	0	684,894

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TARBAJ CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
6.1 Bal b/f		4,894	4,894	0	4,894
6.2 Tarbaj loc pnc		680,000	680,000	0	680,000
6.3					
7.0 Primary Schools Projects (List all the Projects)	36,100,000	38,169,157	74,269,157	37,837,000.20	36,432,157.20
7.1 Elyunis pri sch-underground water tank	1,100,000		1,100,000		1,100,000
7.2 Tarbaj pri sch-3 classrooms	2,100,000	1,300,000	3,400,000	1,300,000	2,100,000
7.3 Tarbaj pri sch-4 door pit latrine	1,000,000	254,798	1,254,798	254,798	1,000,000
7.4 Dogsa pri sch-2 classrooms	1,500,000	700,000	2,200,000	700,000	1,500,000
7.5 Dashq pri sch-4 door pit latrine	1,000,000	1,100,000	2,100,000	1,100,000	1,000,000
7.6 Dashq pri sch-1 classroom/plaster floor	500,000	254,798	754,798	254,798	500,000
7.7 Eiben pri sch-2 door pit latrine	500,000	1,554,798	2,054,798	1,554,798	500,000
7.8 Kajaja 1 pri sch-2 classrooms	1,400,000	1,354,798	2,754,798	1,354,798	1,400,000
7.9 Mado pri sch	1,500,000	654,798	2,154,798	654,798	1,500,000
7.10 Jowhar pri sch-adm block	1,400,000		1,400,000		1,400,000
7.11 Abdigaaney pri sch-2 classrooms	1,500,000	400,000	1,900,000	400,000	1,500,000
7.12 Durwey pri sch-2 classrooms	1,500,000		1,500,000		1,500,000
7.13 Gunana pri sch-3 classrooms renovation	1,000,000		1,000,000		1,000,000
7.14 Gunana pri sch-2 classrooms	1,500,000		1,500,000		1,500,000
7.15 Balat raha pri sch-2 door pit latrine	500,000	1,300,000	1,800,000	1,300,000	500,000
7.16 Majabow pri sch-2 classrooms	1,400,000		1,400,000		1,400,000
7.17 Jajjai pri sch-2 classrooms	1,500,000		1,500,000		1,500,000
7.18 Dambas pri sch-renovate 3 classrooms	1,000,000	1,300,000	2,300,000	1,300,000	1,000,000
7.19 Machineben pri sch-chainlink fence	3,900,000	1,100,000	5,000,000	1,110,000	3,890,000
7.20 Hadado gof pri sch-1 classroom	700,000		700,000		700,000
7.21. Hangai pri sch-adm block	1,300,000		1,300,000		1,300,000
7.22 Maadathe pri sch-4 door latrine	1,000,000	1,100,000	2,100,000	1,100,000	1,000,000
7.23 Maadathe pri sch-renovate 2 staff quarter	1,000,000	400,000	1,400,000	400,000	1,000,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TARBAJ CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.24 Kutulo girls pri sch-4 door pit latrine	1,000,000		1,000,000		1,000,000
7.25 Bojigaras pri sch-2 classrooms	1,500,000		1,500,000		1,500,000
7.26 Ausmudule pri sch-renovate 3 classroom	1,000,000	1,300,000	2,300,000	1,300,000	1,000,000
7.27 Dalisan pri sch-2 classroom	1,500,000		1,500,000		1,500,000
7.28 Laheley pri sch-2 staff quarters	1,300,000	1,300,000	2,600,000	1,300,000	1,300,000
7.29 Burnayo pri sch		1,000,000	1,000,000	950,000	50,000
7.30 Dodha pri sch		1,100,000	1,100,000	1,100,000	0
7.31 Karote pri sch		1,354,798	1,354,798	1,354,798	0
7.32 Hassan yarrow pri sch		1,300,000	1,300,000	1,300,000	0
7.33 Harakoba pri sch		1,300,000	1,300,000	1,300,000	0
7.34 Kajaia 2 pri sch		1,100,000	1,100,000	1,100,000	0
7.35 Kutulo girls pri sch		1,300,000	1,300,000	1,300,000	0
7.36 Kutulo boys pri sch		1,100,000	1,100,000	1,100,000	0
7.37 Mansa pri sch		1,354,822	1,354,822	1,354,798	24
7.38 Ogarralle pri sch		1,300,000	1,300,000	1,300,000	0
7.39 Duntow pri sch		1,354,798	1,354,798	1,354,798	0
7.40 Jayjay pri sch		1,300,000	1,300,000	1,300,000	0
7.41 Basenicha pri sch		1,300,000	1,300,000	1,235,000	65,000
7.42 Berjeni pri sch		1,100,000	1,100,000	1,100,000	0
7.43 Balatal amin pri sch		1,300,000	1,300,000	1,100,000	200,000
7.44 Fariana pri sch		1,300,000	1,300,000	1,300,000	0
7.45 Dotha leheley pri sch		1,300,000	1,300,000	1,300,000	0
7.46 Samman pri sch		254,798	254,798	248,818	5,980
7.47 Haragaal pri sch		254,798	254,798	254,798	0
7.48 Lataley pri sch		1,121,153	1,121,153	1,100,000	21,153
8.0 Secondary Schools Projects (List all the Projects)	33,021,798	15,280,970	48,302,768	21,775,760	26,527,008
8.1 Haragal sec sch-dormitory	3,500,000	4,000,000	7,500,000	4,000,000	3,500,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -- TARBAJ CONSTITUENCY
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For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
8.2 Haragal sec sch-2 door pit latrine	500,000	2,900,000	3,400,000	2,900,000	500,000
8.3 Najah sec sch-chain link fence	4,000,000	0	4,000,000	0	4,000,000
8.4 Najah sec sch-4 classroom	2,900,000	0	2,900,000	0	2,900,000
8.5 Najah sec sec-4 door pit latrine	1,000,000	0	1,000,000	0	1,000,000
8.6 Najah sec sch-adn block	2,800,000	0	2,800,000	0	2,800,000
8.7 Najah sec sch-sch bus	7,000,000	0	7,000,000	0	7,000,000
8.8 Mansa boys sec-renovate 3 classrooms	1,000,000	4,700,000	5,700,000	5,700,000	0
8.9 Mansa boys sec-double decker beds	420,000	1,000,000	1,420,000	998,960	421,040
8.10 Mansa boys sec-4 door pit latrine	900,000	0	900,000	0	900,000
8.11 Ahmed liban sec-renovate 2 classrooms	701,798	0	701,798	700,000	1,798
8.12 Sarman boys sec-dormitory	3,500,000	1,100,000	4,600,000	1,100,000	3,500,000
8.13 Kutulo girls sec-lab equipment	1,200,000	480,644	1,680,644	1,680,000	644
8.14 Mansa boys sec-lab equipment	1,200,000	0	1,200,000	1,199,700	300
8.15 Sarman boys sec-lab equipment	1,200,000	0	1,200,000	1,197,100	2,900
8.16 Tarbaj boys sec-lab equipments	1,200,000	1,100,000	2,300,000	2,300,000	0
8.17 Retention b/f		326	326	0	326
9.0 Tertiary institutions Projects (List all the Projects)	11,900,000	0	11,900,000	0	11,900,000
9.1 Tarbaj sub county library-chainlink fence	3,500,000	0	3,500,000	0	3,500,000
9.2 Tarbaj TTI-chainlink fence	4,000,000	0	4,000,000	0	4,000,000
9.3 Tarbaj TTI-underground water tank	1,300,000	0	1,300,000	0	1,300,000
9.4 Tarbaj TTI-8 door pit latrine	2,000,000	0	2,000,000	0	2,000,000
9.5 Tarbaj TTI-4 bay car park	1,100,000	0	1,100,000	0	1,100,000
10.0 Health projects		2,759	2,759	0	2,759
10.1 Balances b/f		2,759	2,759	0	2,759
11.0 Security Projects	7,800,000	9,400,285	17,200,285	9,400,000	7,800,285
11.1 Mansa adm police camp-chainlink fence	4,500,000	0	4,500,000	0	4,500,000
11.2 Mansa adm police camp-2 door pit latrin	800,000	0	800,000	0	800,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TARBAJ CONSTITUENCY
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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
11.3 Burmay adm plice camp-chainlink fence	2,500,000	0	2,500,000	0	2,500,000
11.4 Tarbaj AP camp		4,100,000	4,100,000	4,100,000	0
11.5 Kutulo AP camp		4,000,000	4,000,000	4,000,000	0
11.6 Oggaralle chiefs camp		1,300,000	1,300,000	1,300,000	0
11.7 Gunana AP camp		21	21	0	21
11.8 Retention b/f		264	264	0	264
12.0 Acquisition of assets		2,678	2,678	0	2,678
12.1 Motor Vehicles (including motorbikes)					•
12.2 Construction of CDF office		2,678	2,678	0	2,678
12.3 Purchase of furniture and equipment					
12.4 Purchase of computers					
12.5 Purchase of land					
13.0 Others		4,677,027	4,677,027	4,677,027.20	0
13.1 Strategic Plan					
13.2 Innovation Hub		4,677,027	4,677,027	4,677,027.20	0
14.0 Roads		15,000	15,000	0	15,000
14.1 Tarbaj lafailey road		15,000	15,000	0	15,000
TOTAL	137,367,724.35	81,174,343.00	218,542,067.35	121,581,083	96,960,984.93

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

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

a) Recognition of Receipts

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity 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.

6. 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 insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they 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 year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
TARBAJ CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO. B005214	1		43,405,172
AIE NO. B005298	2		11,379,310
AIE NO. B030121	3		10,000,000
AIE NO. B005481	4		12,000,000
AIE NO. B007483	5		8,000,000
AIE NO. B042844	6		13,000,000
AIE NO. B042624	7		11,000,000
AIE NO. B047191	1	55,040,875	
AIE NO. B041217	2	4,000,000	
AIE NO. B041343	3	18,000,000	
AIE NO. B047759	4	5,000,000	
AIE NO. B	5	15,000,000	
AIE NO. B	6	15,000,000	
AIE NO. B096645	7	11,000,000	
TOTAL		123,040,875	108,784,483

2. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,866,200	2,890,000
Employer Contributions Compulsory national social security schemes	158,400	158,000
Total	3,024,600	3,048,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

TARBAJ CONSTITUENCY

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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	2,364,400	3,094,000
Communication, supplies and services	174,037	0
Training expenses	1,199,620	800,000
Office and general supplies and services	2,109,200	1,639,800
Other operating expenses	62,438.35	28,603
Total	5,909,675.35	5,562,403

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to primary schools (see attached list)	42,994,027	33,610,320
Transfers to secondary schools (see attached list)	21,295,760	10,099,356
TOTAL	64,289,787	43,709,676

5. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	12,021,000	9,970,000
Bursary – tertiary institutions (see attached list)	16,736,000	14,317,000
Security projects (see attached list)	9,400,000	9,276,400
Emergency projects (see attached list)	10,200,000	6,500,000
Total	48,357,000	40,063,400

6. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Construction of CDF office		499,975
	0	499,975

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
TARBAJ CONSTITUENCY**

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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. : Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
National Bank of Kenya, 01020069405200	27,593,258	26,133,465
Total	27,593,258	26,133,465

8. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	26,133,465	10,232,436
Total	26,133,465	10,232,436

9. : UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,032,588	107,188
Use of goods and services	6,789,412	5,659,690
Amounts due to other Government entities (see attached list)	74,862,044	58,130,033
Amounts due to other grants and other transfers (see attached list)	14,274,261	17,274,752
Others (<i>specify</i>)	2,678	2,678
	96,960,984	81,174,341

10. : PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	305,471	771,634
	305,471	771,634

REPORTS AND FINANCIAL STATEMENTS
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
8.0 Secondary Schools Projects (List all the Projects)	33,021,798	15,280,970	48,302,768	21,775,760	26,527,008
8.1 Haragal sec sch-dormitory	3,500,000	4,000,000	7,500,000	4,000,000	3,500,000
8.2 Haragal sec sch-2 door pit latrine	500,000	2,900,000	3,400,000	2,900,000	500,000
8.3 Najah sec sch-chain link fence	4,000,000	0	4,000,000	0	4,000,000
8.4 Najah sec sch-4 classroom	2,900,000	0	2,900,000	0	2,900,000
8.5 Najah sec sec-4 door pit latrine	1,000,000	0	1,000,000	0	1,000,000
8.6 Najah sec sch-adm block	2,800,000	0	2,800,000	0	2,800,000
8.7 Najah sec sch-sch bus	7,000,000	0	7,000,000	0	7,000,000
8.8 Mansa boys sec-renovate 3 classrooms	1,000,000	4,700,000	5,700,000	5,700,000	0
8.9 Mansa boys sec-double decker beds	420,000	1,000,000	1,420,000	998,960	421,040
8.10 Mansa boys sec-4 door pit latrine	900,000	0	900,000	0	900,000
8.11 Ahmed liban sec-renovate 2 classrooms	701,798	0	701,798	700,000	1,798
8.12 Sarman boys sec-dormitory	3,500,000	1,100,000	4,600,000	1,100,000	3,500,000
8.13 Kutulo girls sec-lab equipment	1,200,000	480,644	1,680,644	1,680,000	644
8.14 Mansa boys sec-lab equipment	1,200,000	0	1,200,000	1,199,700	300
8.15 Sarman boys sec-lab equipment	1,200,000	0	1,200,000	1,197,100	2,900
8.16 Tarbaj boys sec-lab equipments	1,200,000	1,100,000	2,300,000	2,300,000	0
8.17 Retention b/f		326		326	326
9.0 Tertiary institutions Projects (List all the Projects)	11,900,000	0	11,900,000	0	11,900,000
9.1 Tarbaj sub county library-chainlink fence	3,500,000	0	3,500,000	0	3,500,000
9.2 Tarbaj TTI-chainlink fence	4,000,000	0	4,000,000	0	4,000,000
9.3 Tarbaj TTI-underground water tank	1,300,000	0	1,300,000	0	1,300,000
9.4 Tabaj TTI-8 door pit latrine	2,000,000	0	2,000,000	0	2,000,000
9.5 Tarbaj TTI-4 bay car park	1,100,000	0	1,100,000	0	1,100,000
10.0 Health projects		2,759	2,759	0	2,759
10.1 Balances b/f		2,759	2,759	0	2,759

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-TARBAJ CONSTITUENCY

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Acquisition of assets	Sub-Total	14,274,383	17,274,752	
Cdf office		2,678	2,678	
Others (<i>specify</i>)				
	Sub-Total	2,678	2,678	
	Grand Total	96,960,984	81,174,341	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-TARBAJ CONSTITUENCY
Reports and Financial Statements
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land and Building	13,700,000		.	13,700,000
Office equipment, furniture and fittings	2,672,997			2,672,997
ICT Equipment, Software and Other ICT Assets	770,000			770,000
Total	17,142,997			17,142,997

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

**Reports and Financial Statements
For the year ended June 30, 2020**

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Tarbaj location sec pmc	Natiomal bank	00121001403401	16,832	6,472
Tarbaj loc road pmc		00121001560101	4,556	4,556
Tarbaj const sports pmc		00121001943601	8,478	8,478
Tarbaj sub county dir. Of educ pmc		01553212923600	1,520	2,547
Kutulo sec pmc		00121002275901	3,535	3,535
Mansa loc pmc		01042083936500	(1,320)	(1,320)
Sarman sec mgmt. com		00121002276001	4,200	4,200
Sarman pri pmc		01553211788100	1,760	1,760
Elben pri sch pmc		01553211241700	10,780	10,420
Haragal sec pmc		01553212867000	2,260	320
Wargadud loc sec sec pmc		01553212086800	1,760	1,760
Machineben pri sch pmc		01553211620500	500	300
Hadado gof pri sch		01553214209900	2,760	2,400
Durwey pri sch		01553211785000	1,760	1,760
Balatulamin pri sch pmc		01553211207000	20,260	19,900
Duntow loc project com		01042069419000	0	0
Mansa boys sch		00121001344701	11,104	12,084
Kajaja 11 loc project com		01042069419300	0	0
Mado pri sch pmc		01553211533100	560	720
Haragal sec pmc		01553212867000	2,260	320
Tarbaj boys sec sch		00121001519301	10,466	346
Gunana loc dev com		00121001946201	1,413	1,413
Gunana pri		01050083950500	1,516	133,774
Katote pri sch		01282069439800	260	1,040
Hassan Yarrow pri sch		01282069429600	418	458
Dodha pri sch		01282069429500	578	218
Elyunis pri sch		00121001963901	140	140
Wargadud pri sch dev com		01042069450400	0	0
Sarman boys sec		00121001419601	660,790	81,110
Ogaralle primary school		01553211685500	2,260	2,260
Ogaralle pri		01050083948900	0	1,500
Laheley pri		01050083949700	0	3,000
Total			771,406	305,471

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

Reports and Financial Statements

For the year ended June 30, 2020

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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Referen ce No. on the externa l audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time ame: (Put date when you expe the issue to be resol ed)
1.0	Unspent Balance	Project implementation was underway and some minor delays experienced from lengthy tendering process	FAM	Resolved	
2.0 A	No list of registered suppliers	Technical staff were not available. But plans are on to ensure that procurement officers are sought out	FAM	pending	
	Missing professional opinion	Technical staff were not available. But plans are on to ensure that procurement officers are sought out	FAM	PENDING	
	Missing PMC expenditure returns(cash books and registers)	Due to literacy levels within the community but trainings are ongoing to ensure capacity building is done	FAM	Resolved	
2.0B	Tenders awarded locally instead of national wide and within government tender portals	The beneficiaries were expected to be locals, hence more prudent to advertise locally on notice boards. There is inadequate access to major newspapers covering national wide.	FAM	Resolved	
	Letter of award not provided	The document had been misplaced but located and duly attached	FAM	Resolved	
	No professional opinion	Technical staff were not available. But plans are on to ensure that procurement officers are sought out	FAM	Pending	
2.0C	Tender forms, business questionnaires missing	The documents were in the project file but have been	FAM	Resolved	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-TARBAJ
CONSTITUENCY
Reports and Financial Statements
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Referen ce No. on the externa l audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Time ame: (<i>Put date when you expe the issue to be reso ed</i>)
		availed for further action			
	Tender awarded locally instead of national advertisement	The beneficiaries were expected to be locals, hence more prudent to advertise locally on notice boards. There is inadequate access to major newspapers covering national wide.	FAM	Resolved	
	Missing professional opinion	Technical staff were not available. But plans are on to ensure that procurement officers are sought out	FAM	Pending	
	Missing project work plans and tender registers, invoices	The documents have been located and dully attached	FAM	Resolved	
3.OA	Missing confidential business questionnaire, form of tender, project handing over report	The documents have been located and dully attached	FAM	Resolved	
	Missing evaluation minutes/ not dully signed minutes	The documents have been located and dully attached	FAM	Resolved	
	Contract awarded to contractors not satisfying mandatory requirements	The documents have been located and dully attached	FAM	Resolved	
	Missing procurement professional opinion	Technical staff were not available. But plans are on to ensure that procurement officers are sought out	FAM	Resolved	
	No minutes for approval of utilization of emergency funds	The documents have been located and dully attached	FAM	Resolved	
	Toilet and classroom not qualifying as emergency projects	The building had been destroyed by wind and need emergency attention. The puplic health recommended the schools to have toilet or be closed. This necessitated the constructions to be done	FAM	Resolved	
3.OB	Missing professional opinion	The documents have been located and dully attached	FAM	Resolved	

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

**Reports and Financial Statements
For the year ended June 30, 2020**

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4.OA	No prequalified list of contractors	Technical staff were not available. But plans are on to ensure that procurement officers are sought out	FAM	Resolved	
	No approval for reallocation of funds	The expenditures related to employees overtime allowances and not their basic pay	FAM	Resolved	
5.OA	Asset register not updated with serial numbers and identification codes	The register is now updated	FAM	Resolved	

