

REPUBLIC OF KENYA



Enhancing Accountability



REPORT



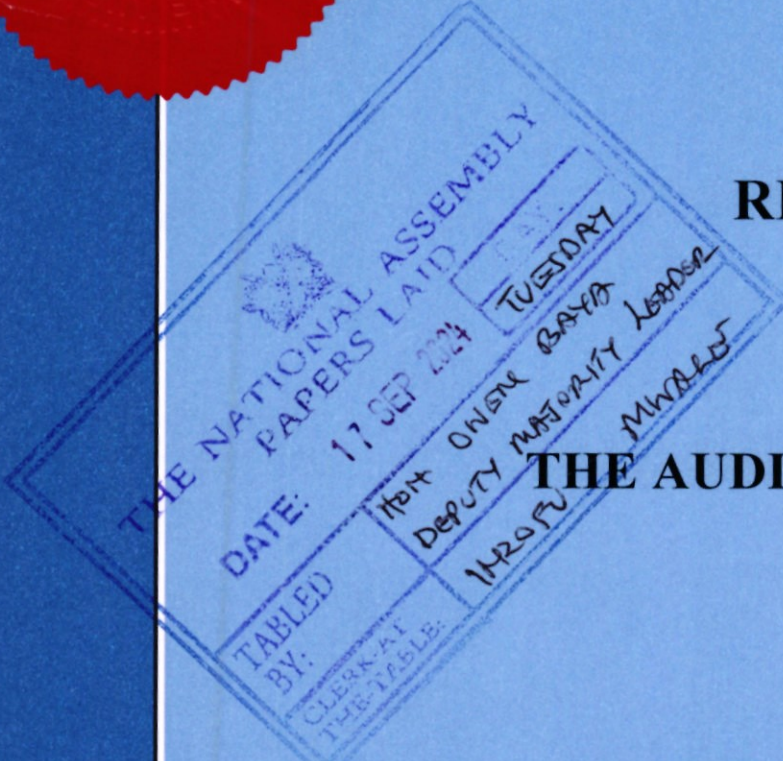
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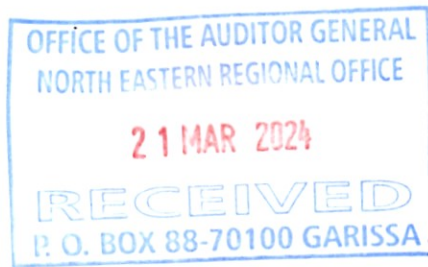
THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – WAJIR EAST
CONSTITUENCY**

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





WAJIR EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

*Wajir East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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1. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-

FY-Financial Year

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Wajir East Constituency NGCDF 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)

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Abdisalan Billow
2.	Sub-County Accountant	Rashid Ahmed
3.	Chairman NGCDFC	Abdinoor Mohamed Rage
4.	Member NGCDFC	Jibril Omar Musa

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Wajir East Constituency NGCDF. 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.

(d) Wajir East Constituency NGCDF Headquarters

P.O. Box 417-70200
NGCDF Building
Along Wajir-Mandera Road
Wajir, KENYA

(e) Wajir East Constituency NGCDF Contacts

Telephone: (254) 0708581358
E-mail: ngcdfwajireast@ngcdf.go.ke
Website: www.ngcdfwajireast@ngcdf.go.ke

(f) Wajir East Constituency NGCDF Bankers

Kenya Commercial Bank

P.O BOX 70200

Wajir, Kenya

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

3. NG-CDF Chairman's Report



**NGCDF WAJIR EAST CHAIRMAN
WAJIR EAST NGCDF**

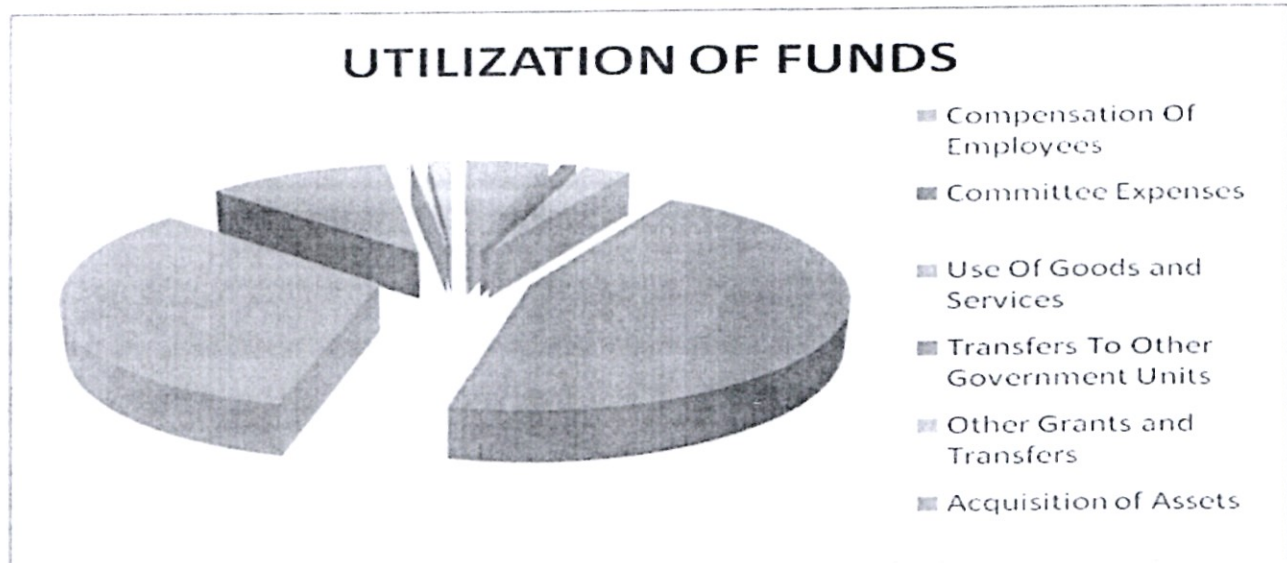
The Wajir East NGCDFC Presents in its financial statements a summary of the budget performance against actual amounts for current year based on economic classification and programs. The NG-CDF Wajir East have improved Education and Security infrastructures of Wajir East Constituency. However, there have 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 Wajir East managed to perform satisfactorily in terms of ensuring development programs are undertaken despite the said challenges. Attached are pictorial representation and a bar graph of budget expenditure against actual comparable implemented status and the absorption rate per expenditure categorization as incurred through the financial year 2022/2023.

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During the year under review NG CDF Wajir east was allocated 138,215,033 ,the absorption rate stands at 52% of the funds allocated .The absorption rate was very high due to early disbursement within the expected period .However there were kshs 23,453,078.00 which were monies pending with NG CDF board for the Financial year 2021/2022.

UTILIZATION OF FUNDS

ITEM	UTILIZATION AMOUNT
Compensation Of Employees	6,772,539
Committee Expenses	1,228,000
Use Of Goods and Services	4,028,304
Transfers To Other Government Units	62,640,000
Other Grants and Transfers	45,346,190
Acquisition of Assets	15,200,000
Oversight Committee Expenses	1,000,000
Other Payments	2,000,000
Funds Pending Approval**	-
Totals	138,215,033



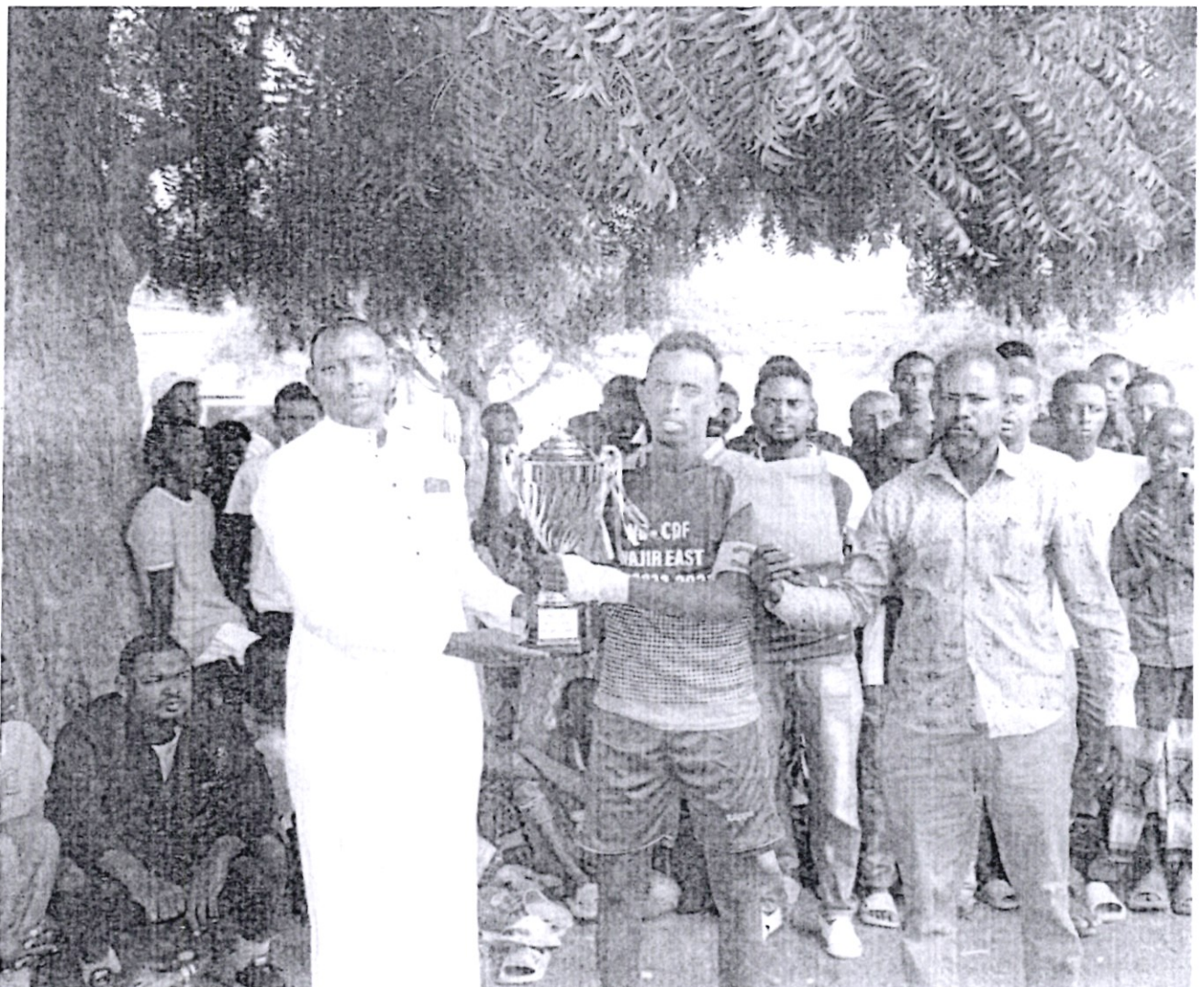
The bar chart above demonstrates the absorption rate of the various sectors .The total budget of each of the sector against the actual of expenditure of those sectors.

The pie chart demonstrates NGCDF Wajir East 52% absorption rate that was exemplary compared to the previous years .Original budget of kshs 138,215,033, Total budget of kshs 162,846,260 inclusive of the previous years balances and Actual expenditure of kshs 84,606,617

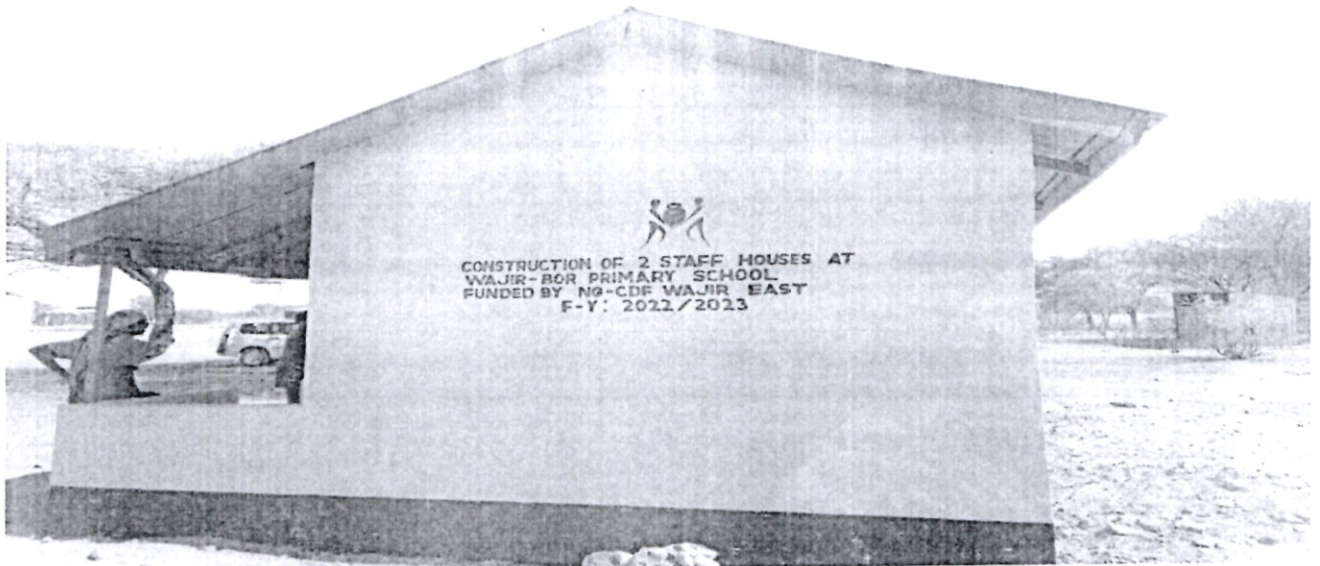
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NGCDF Wajir East allocated kshs 137,088,769.00 which all its projects were approved and funds were disbursed 100% for the financial year under review. The 100% disbursement lead to smooth implementation of projects for this financial year though there were pending balances with the NGCDF for previous years

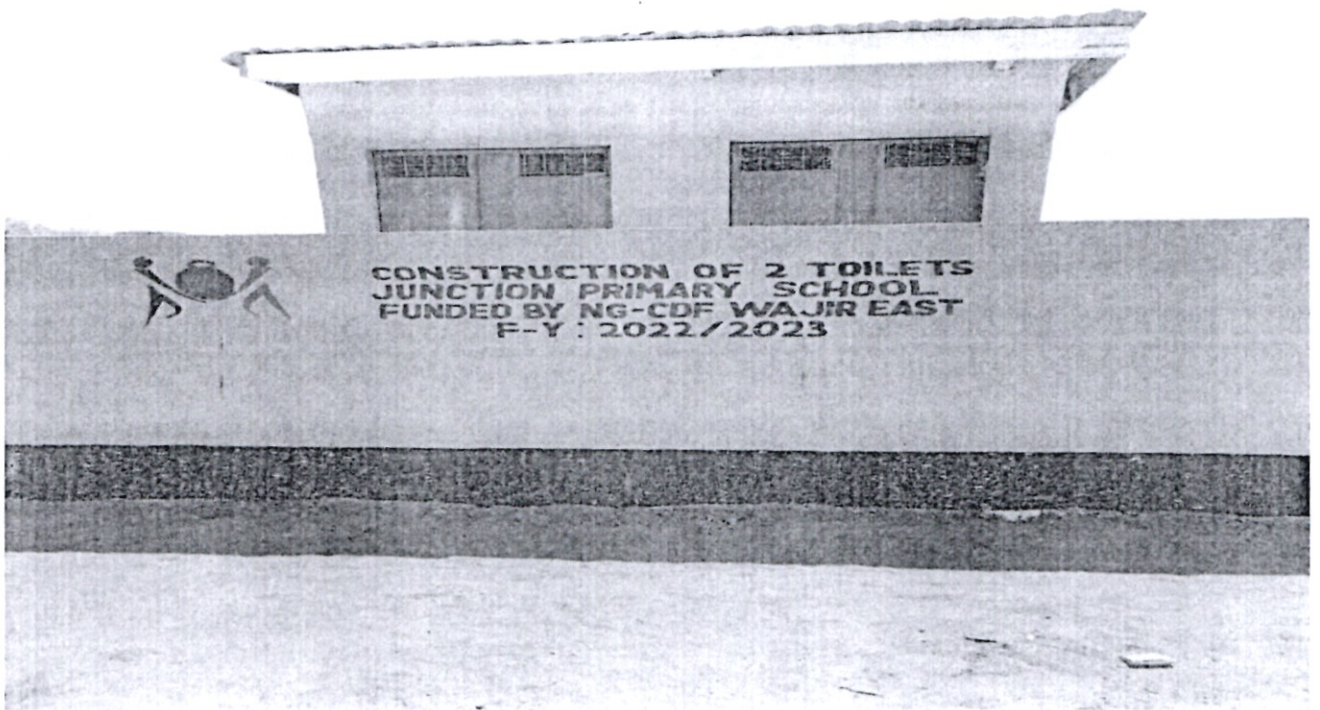
Below are images and projects pictorials of random NG CDF Wajir East Implemented during the financial year 2021/2022



1,Wajir East Constituency Sports Tournament Financial Year 2022/2023



2. WAJIR-BOR PRIMARY SCHOOL STAFF HOUSES



3. JUNCTION PRIMARY SCHOOL-TWO TOILETS

Challenges during the financial year

- **Late release of funds**
The committee experienced difficulties in project implementation due to late release of funds to the constituencies
- **Staff concerns**
The line ministry officials i.e. works officer are few hence timely response to technical issues takes time
- **Insecurity**
The committee encountered difficulties in implementing the projects in some areas like Konton and hanadaki and due frequent terrorist attacks from Al-shabab.H

Recommendations

- NG-CDFC to liaise with NG-CDF Board in order to find out whether the committee can establish boreholes in schools in order to provide water that will reduce the migration of communities leaving in those areas and also supply enough food stuff.
- The Board should try to release funds in time for ease of implementation.
- More technical staff to be employed so that the work may be done within the set deadlines
- More police posts to be constructed in those insecure areas.

During 2022/2023 financial year, few projects were implemented (administration, monitoring and bursary) due to late release of funds from the board.



.....
Abdinoor Mohamed Rage
CHAIRMAN NGCDF COMMITTEE

4. Statement Of Performance Against Predetermined Objectives for FY2022/23

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 *Wajir East Constituency 2022-2027* plan are to:

- a) To improve access, affordability and availability of quality education.
- b) To harness talent and empower youths.
- c) To cater for any unforeseen occurrences in the constituency.
- d) To promote environmental sustainability in the constituency.
- e) To enhance security in the constituency.
- f) To improve tracking of implementation of NG-CDF programmes
- g) To promote performance management and smooth running of the NG-CDF office

Progress on attainment of Strategic development objectives

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

s	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher	Develop and enhance schools infrastructure to enhance facilities and provide conducive	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all	Number of classrooms increased from 240 to 290 in secondary schools Number of laboratories increased from 6 to

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	education transition rates	learning environment for children	levels	9 in secondary schools within the constituency Number of dormitories increased from 14 to 17 in secondary schools Number of administration blocks increased from 13 to 15 Bursary beneficiaries were 20,000 students in various secondary schools.
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 police lines increased from 4 to 8 in khorof harar ward.
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 20 to 70
Environment	Improve the	Increase in the	The numbers of tree	The numbers of

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	environment and natural habitat of the constituency.	supply of three seedlings to various schools, security offices. Supply and installation of energy saving jikos. Supply of Water tanks and gutters to primary schools for water harvesting.	seedlings supplied and planted . The numbers of energy saving jikos supplied and installed . The number of Water tanks supplied and garters installed.	trees planted and energy saving jikos supplied increased .The number of rain water harvesting facilities increased.
Emergency	Improve emergency interventions in the constituency	Increased number of emergency interventions such as renovations of blown off roofs, frequent water trucking to public schools.	The number of emergency interventions.	Increased water trucking and repairs of blown off roofs in public schools

5. Statement of Governance

Introduction

The NGCDF Act 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 of a Constituency Committee.

The Board shall, within fourteen days after gazettment of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed Under the Act may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43 shall be a mandatory signatory to the Constituency account

In Wajir east

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

The gazetted members are appointed in accordance with the NGCDF 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 two nominees 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 coopts 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 gazettment.

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43 and its regulations provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the

process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

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

In Wajir east 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	Hillary Koech	Chairman
2	Abdisalan Billow	Secretary
3	Yussuf Abdi Gedi	Member
4	Meymuna Mohamed	Member

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

NO	NAME	NATIONAL ID NUMBER	MOBILE NUMBER	CATEGORY	WARD
1	Abdinoor Mohamed Rage	24296552	0722409018	Male Adult	Township Ward
2	Jamal Ahmed Salim	24352568	0722112547	Male Youth	Khorofhara Ward
3	Surera Ali Mohamed	29645940	0722420519	Female Adult	Waberi Ward
4	Bishara Abdullahi	32371890	0721926178	Female youth	Barwaqo Ward

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Nominee of the body representing persons with disability

NO	NAME	NATIONAL ID NUMBER	MOBILE NUMBER	CATEGORY	WARD
1	Daud Omar Mohamed	2512599		Representing person with disability	Khorofharar Ward

Nominee of the constituency Office

NO	NAME	NATIONAL ID NUMBER	MOBILE NUMBER
1	Jibril omar Musa	27094222	0726403259
2	Sharifa Hajj Muhuned	30616170	0723164858

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	Ibrahim Jimaale Abdi	Male	Barwaqo Ward

The appointed committee members were gazzetted through Gazette volume number 254 29-11-2022 on 29th November 2022.

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

The new committee held its first meeting on 13st December 2022 and they following were elected as Chairperson and secretary

Sno.	Name	Position
1	Abdinnor Mohamed Rage	Chairperson
2	Jibril Omar Musa	Secretary
3	Bishara Abdullahi Abdi	Member
4	Jamal Ahmed Salim	Member
5	Surera Ali Mohamed	Member
6	Daud Omar Mohamed	Member
7	Shaarifa Haji Mohamed	Member
8	Ibrahim Jimaale Abdi	Member
9	Abdisalan Billow Abdi	FAM
10	Hillary Koech	DCC

Removal of NG-CDFC Members

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) Physical or mental infirmity.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Wajir East the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Roles and functions of NG-CDFC

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.

- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. 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.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

Training of NG-CDFC Members

In the financial year 2022/2023 the NGCDF Board organized training of NG-CDFC members. The constituency also held a capacity building exercise for members in Mombasa from 25th to 30th June 2023. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Wajir East Constituency.

Number of meetings held

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

During the financial year 2022/2023 the NG-CDFC Wajir East held 11 meetings as illustrated below;

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Schedule of meetings held during the FY 2022/2023

S.N	NG-CDFC MEMBERS	COMMITTEE	13/1 2/22	14/12 /22	06/01/ 23	15/02 /23	01/03 /23	14/03/ 23	30/03 /23	11/04 /23	18/05 /2023	02/06 /2023	20/06 /2023
1	Abdinnor Mohamed Rage Chairman	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Jibril Omar Musa	-Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Bishara Abdullahi Abdi	-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Jamal Ahmed Salim	-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Surera Ali Mohamed	-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Daud Omar Mohamed	-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Shaarifa Haji Mohamed	-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Ibrahim Jimaale Abdi	-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Abdisalan Billow Abdi	-FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Hillary Koech	-DCC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Ethics & conduct

Members of NGCDFC are required to observe the following ethical issues;

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

During the financial year 2022/2023 members of NGCDFC Wajir East adhered to the above ethical issues.

Members' remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of ksh7, 000 per meeting and all other members an allowance of ksh.5,000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

Disclose policy on conflict of interest

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

Risk management

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs 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 NGCDFC Wajir East has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF Act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC 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

Wajir East NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of Wajir East NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

- 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.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

Environmental performance Environment Policy and Action Plan Protection of the environment in which we live and operate is part of Wajir East 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 statement of Wajir east NG-CDF commits to complying 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 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

Wajir east NGCDF Promote environmental awareness by sensitizing the Wajir East NG-CDFC, NG-CDFC staff and PMCs on good conservation practices .To encourage, through regular communication to Wajir East NG-CDFC, staff, and other stakeholders' changes in individual behaviour to reduce usage.

NGCDF Wajir east maximize use of available technologies to remove the need to use paper and encourage our clients to engage with us using electronic means where possible

The constituency 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

To promote use of volt guards to control power surges have constructed culverts and gabions to prevent soil erosion .To encourage tree planting in the constituency to improve the forest cover. Wajir east NGCDF also promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires. We ensure that all paper waste is recycled .To ensure segregation of waste To ensure proper human waste through construction of pit latrines, septic and soak pit tanks

2. Employee welfare

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

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

3. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

4. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



.....
Abdisalan Billow Abdi
Fund Account Manager.

7. Statement Of Management Responsibilities

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


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


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

The Accounting Officer in charge of the NGCDF Wajir East 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 *Wajir East* 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- Wajir East Constituency financial statements were approved and signed by the Accounting Officer on 20/09 2023.

.....

Abdinoor Mohamed Rage
Chairman – NGCDF Committee

.....

Abdisalan Billow Abdi
Fund Account Manager

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – WAJIR EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying Financial Statements of National Government Constituencies Development Fund - Wajir East Constituency set out on pages 1 to 36, which comprise of the statement of financial assets and liabilities as at 30 June, 2023,

Report of the Auditor-General on National Government Constituencies Development Fund - Wajir East Constituency for the year ended 30 June, 2023

and the statement of receipts and payments, statement of cash flows, 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 National Government Constituencies Development Fund - Wajir East Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Bursary Payments

The statement of receipts and payments reflects other grants and other transfers amount of Kshs.41,636,199 as disclosed under Note 8 to the financial statements. Included the amount of Kshs.41,636,199 are payments of bursary for tertiary institutions amounting to Kshs.17,000,000. However, review of bursary records revealed that bursaries amounting to Kshs.5,678,000 disbursed to various tertiary institutions had not been acknowledged through official receipts or acknowledgement letters by the beneficiary institutions.

In the circumstances, the accuracy and completeness of the transfers to tertiary institutions amounting to Kshs.5,678,000 could not be confirmed.

2. Excluded Value of Land in the Fixed Assets Register

The financial statements under Annex 4 reflects a summary of fixed assets register balance of Kshs.16,999,651 as at 30 June, 2023. Included in the balance of Kshs.16,999,651 is a building valued at Kshs.8,200,000. However, the value of land in which the building stands is not included in the fixed assets register. In addition, the ownership documents for the land owned by the Fund was not provided for audit.

In the circumstances, ownership, accuracy and completeness of the fixed asset register could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Wajir East 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.

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. There were no key audit matters to report in the year under review.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final budget Kshs.162,846,260 and adjustments of Kshs.24,631,227 being previous outstanding disbursements and opening bank balance resulting to a total budget of Kshs.162,846,260 for the year and actual receipts of Kshs.88,178,150 resulting to under-funding of Kshs.74,668,110. Similarly, the Fund spend Kshs.84,606,617 against actual receipts of Kshs.88,178,150 resulting to an under-utilization of Kshs.3,571,533.

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

My opinion is not modified in respect of this matter.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management had not resolved the issues by 30 June, 2023 or given any explanation for failure to address the issues as required by the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Report to the Board on the Utilization of Emergency Reserve Grants

The statement of receipts and payments reflects other grants and transfers balance of Kshs.41,636,199 as disclosed in Note 8 to the Financial Statements. Included in the

amount is Kshs.7,636,199 incurred and paid from emergency reserve. However, the Management did not report to the National Constituencies Development Fund Board on the utilization of this reserve of the emergency funds within 30 days as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 that provides that the utilization of the emergency reserve shall be reported to the Board within thirty (30) days of the occurrence of the emergency, in the format prescribed by the Board.

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

2. Incomplete Procurement Plan

The procurement plan provided for audit by the Fund Management revealed that the plan was not as per the third schedule of the procurement plan as per Regulation 42 of the Public Procurement and Asset Disposal Regulations, 2020 which states that pursuant to Section 53(2) of the Act the annual procurement plan shall be done in accordance with the format specified in the third schedule. The plan had missing details such as source of funds, estimate cost and a budget.

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

3. Project Implementation Status

During the year under review, National Government Constituencies Development Fund–Wajir East Constituency allocated Kshs.67,240,000 to forty (40) projects in various sectors including primary schools, secondary schools, security, sports and environment within the Constituency. However, twenty-four (24) projects with a total budget of Kshs.45,020,000 had not started as at 30 June, 2023.

In the circumstances, failure to implement and delay in completion of planned projects may have impacted negatively on service delivery to the public.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm

that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Incomplete Fixed Assets Register

The financial statements under Annex 4 reflects a summary of fixed assets register with a balance of Kshs.16,999,651 as at 30 June, 2023. However, the fixed asset register provided for audit did not contain all information required such as make and model of the asset, current location, annual depreciation, accumulated depreciation, and net book value as required by the format prescribed by Treasury Circular No.5/2020 on the format of preparation of fixed assets and liabilities register.

In the circumstances, the safe custody of the fixed assets of the Fund could not be guaranteed.

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 controls, 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 intention to terminate the Fund or to cease operations.

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal 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's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 June, 2024

*Wajir East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	87,000,000	162,644,680
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		87,000,000	162,644,680
Payments			
Compensation Of Employees	4	5,908,160	6,000,000
Committee expenses	5	1,040,000	1,068,976
Use Of Goods and Services	6	3,811,937	4,903,687
Transfers To Other Government Units	7	21,220,000	123,390,800
Other Grants and Transfers	8	41,636,199	46,457,000
Acquisition Of Assets	9	8,038,338	274,372
Oversight Committee Expenses	10	951,983	-
Other Payments	11	2,000,000	-
Total Payments		84,606,617	182,094,835
Surplus/ (Deficit)		2,393,383	(19,450,155)


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

The Constituency financial statements were approved by the NGCDFC on 20/9/2023 2023 and signed by:



Fund Account Manager

Name: Abdisalan Billow



National Sub-County
Accountant

Name: Rashid Ahmed

ICPAK M/No:17483



Chairman NG-CDF
Committee

Name: Abdinoor Mohamed
Rage


*Wajir East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

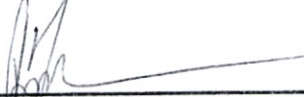
10. Statement Of Assets and Liabilities As At 30th June, 2023

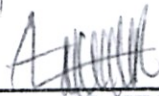
	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	3,571,533	1,178,150
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		3,571,533	1,178,150
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		3,571,533	1,178,150
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities			
Net Financial Assets		3,571,533	1,178,150
Represented By			
Fund Balance B/Fwd	15	1,178,150	20,628,305
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		2,393,383	(19,450,155)
Net Financial Position		3,571,533	1,178,150

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 20/9/ 2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Abdisalan Billow

Name: Rashid Ahmed

Name: Abdinoor Mohamed
Rage

ICPAK M/No: 17483

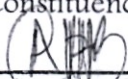
*Wajir East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

11. Statement of Cash Flows for The Year Ended 30th June 2023

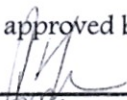
	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	87,000,000	162,644,680
Other Receipts	3	-	-
Total Receipts		87,000,000	162,644,680
Payments			
Compensation Of Employees	4	5,908,160	6,000,000
Committee Expenses	5	1,040,000	1,068,976
Use Of Goods and Services	6	3,811,937	4,903,687
Transfers To Other Government Units	7	21,220,000	123,390,800
Other Grants and Transfers	8	41,636,199	46,457,000
Oversight Committee Expenses	10	951,983	-
Other Payments	11	2,000,000.00	-
Total Payments		76,568,279	181,820,463
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		10,431,721	(19,175,783)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(8,038,338)	(274,372)
Net Cash Flows from Investing Activities		(8,038,338)	(274,372)
Net Increase In Cash And Cash Equivalent		2,393,383	(19,450,155)
Cash & Cash Equivalent At Start Of The Year	12	1,178,149	20,628,305
Cash & Cash Equivalent At End Of The Year	12	3,571,532	1,178,149

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 20/9/ 2023 and signed by:


Fund Account Manager

Name: Abdisalan Billow


National Sub-County
Accountant

Name: Rashid Ahmed
ICPAK M/No:17483


Chairman NG-CDF Committee

Name: Abdinoor Mohamed Rage

*Wajir East Constituency
National Government Constituencies Development Fund (NGCDF)
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12. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	B		c=a+b	d	e=c-d	f=d/c %
	<i>Insert 2022-2023</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Insert current 2022-2023</i>	<i>Insert current 2022-2023</i>		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	138,215,033	1,178,149	23,453,078	162,846,260	88,178,150	74,668,110	54%
Proceeds From Sale of Assets				-	-	-	-
Other Receipts	-			-	-	-	-
Totals	138,215,033	1,178,149	23,453,078	162,846,260	88,178,150	74,668,110	54%
Payments							
Compensation Of Employees	6,772,539	-	-	6,772,539	5,908,160	864,379	87%
Committee Expenses	1,228,000	272,253	-	1,500,253	1,040,000	460,253	69%
Use Of Goods and Services	4,028,304	690		4,028,994	3,811,937	217,057	95%
Transfers To Other Government Units	62,640,000	905,206	15,464,871	79,010,077	21,220,000	57,790,077	27%
Other Grants and Transfers	45,346,190		3,917,737	49,263,927	41,636,199	7,627,728	85%
Acquisition of Assets	15,200,000		2,500,000	17,700,000	8,038,338	9,661,662	45%
Oversight Committee Expenses	1,000,000			1,000,000	951,983	48,017	95%
Other Payments	2,000,000		1,570,470	3,570,470	2,000,000	1,570,470	56%
Funds Pending Approval**	-	-	-	-	-	-	-
Totals	138,215,033	1,178,149	23,453,078	162,846,260	84,606,617	78,239,643	52%

***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.*

Wajir East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Explanatory Notes.

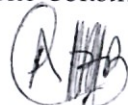
(a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

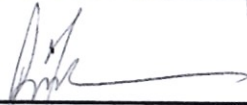
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	78,239,643
Less undisbursed funds receivable from the Board as at 30 th June 2023	74,668,110
	3,571,533
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	3,571,533

The Constituency financial statements were approved by NG CDFC on 20/9 2023 and signed by:



Fund Account Manager

Name:Abdisalan Billow



National Sub-County Accountant

Name:Rashid Ahmed
ICPAK M/No:17483



Chairman NG-CDF Committee

Name:Abdinoor Mohamed Rage

*Wajir East Constituency
National Government Constituencies Development Fund (NGCDF)
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13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	6,772,539	-	-	6,772,539	5,908,160	864,379
1.2 Committee allowances	1,228,000	272,253	-	1,500,253	1,040,000	460,253
1.3 Use of goods and services	1,203,841	690		1,204,531	1,204,531	-
Sub-total	9,204,380	272,943	-	9,477,323	8,152,691	1,324,632
2.0 Monitoring and evaluation						
2.1 Capacity building	2,200,000	-	-	2,200,000	1,982,943	217,057
2.2 Committee allowances	-	-	-	-	-	-
2.3 Use of goods and services	624,463	-	-	624,463	624,463	-
Sub-total	2,824,463	-	-	2,824,463	2,607,406	217,057
3.0 Emergency						
3.1 Primary Schools	7,636,190		27,737	7,663,927	7,636,199	27,728
Sub-total	7,636,190	-	27,737	7,663,927	7,636,199	27,728
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	16,000,000	-	-	16,000,000	16,000,000	-
4.3 Tertiary Institutions	17,000,000	-	-	17,000,000	17,000,000	-
Sub-total	33,000,000	-	-	33,000,000	33,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
5.0 Sports						
Wajir East sports Tournamane PMC	1,000,000	-	-	1,000,000	1,000,000	-
Wajir East sports Tournamane PMC	400,000	-	-	400,000		400,000
Wajir East sports Tournamane PMC	600,000	-	-	600,000		600,000
Sub-total	2,000,000	-	-	2,000,000	1,000,000	1,000,000
6.0 Environment						
6.1 Ahmed Liban Secondary School	600,000	-	-	600,000		600,000
6.2 Senior Chief Adano Girls Sec Sch	110,000	-		110,000	-	110,000
6.3 Wajir High School	-	-	900,000	900,000	-	900,000
Sub-total	710,000	-	900,000	1,610,000		1,610,000
7.0 Primary Schools Projects (List all the Projects)						
7.1 afarshanle Primary School	1,400,000	-	-	1,400,000	-	1,400,000
7.3 Arbakheyramsa Primary School	1,400,000	-	-	1,400,000	-	1,400,000
7.4 Bahati Primary School	2,000,000	-	-	2,000,000	-	2,000,000
7.5 Bojigaras Primary School	2,000,000	-	-	2,000,000	-	2,000,000
7.6 Furaha Primary School	2,500,000	-	-	2,500,000	-	2,500,000
7.7 Furaha Primary School	600,000	-	-	600,000	600,000	-
7.8 Hodhan Primary School	2,000,000	-	-	2,000,000	-	2,000,000
7.9 Jogbaru Primary School	2,000,000	-	-	2,000,000	2,000,000	-
8.0 Jugbaru Primary School	600,000	-	-	600,000	600,000	-
8.1 Junction Primary School	3,000,000	-	-	3,000,000	-	3,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.2 Junction Primary School	900,000	-	-	900,000	-	900,000
8.3 Junction Primary School	540,000	-	-	540,000	400,000	140,000
8.4 Kalkacha Primary School	2,000,000	-	-	2,000,000	2,000,000	-
8.5 Khorofharar Primary School	2,000,000	-	-	2,000,000	-	2,000,000
8.6 Konton Primary School	2,000,000	-	-	2,000,000	-	2,000,000
8.7 Lambib Primary School	900,000	-	-	900,000	-	900,000
8.8 Qahira Primary School	2,000,000	-	-	2,000,000	-	2,000,000
8.9 Rahma Primary School	2,000,000	-	-	2,000,000	-	2,000,000
9.0 Salama Primary School	2,000,000	-	-	2,000,000	-	2,000,000
9.1 Sitawario Primary School	900,000	-	-	900,000	-	900,000
9.2 Volunteer Primary School	2,000,000	-	-	2,000,000	-	2,000,000
9.3 Wajir bor Primary School	1,400,000	-	-	1,400,000	-	1,400,000
9.4 ICF Primary School	-	-	90,000	90,000	-	90,000
9.5 Kafarsa Primary School	-	-	90,000	90,000	-	90,000
9.6 Kalkaja Primary School	-	-	280,000	280,000	-	280,000
9.7 Gumerey Primary School	-	-	1,600,000	1,600,000	-	1,600,000
9.8 Ahmed Liban Primary School	-	-	200,000	200,000	-	200,000
9.8 Hanadaki Primary School	-	-	900,077	900,077	-	900,077
9.9 Catholic Primary School	-	-	100,000	100,000	-	100,000
10.0 Waberi Primary School	-	-	90,000	90,000	-	90,000
10.1 Halanle Primary School	-	253,000	145,000	398,000	-	398,000

*Wajir East 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			
10.2 Lambib Primary School	-	-	70,000	70,000	-	70,000
10.3 Catholic Primary School	-	-	120,000	120,000	-	120,000
10.4 Khorofharar Primary School	-	-	280,000	280,000	-	280,000
10.5 Khorofharar Primary School	-	-	800,000	800,000	-	800,000
10.7 Afarshanle Primary School	-	-	1,800,000	1,800,000	-	1,800,000
10.9 Township primary school	-	-	280,000	280,000	280,000	-
11.0 Township primary school	-	-	280,000	280,000	280,000	-
11.1 jogbaru Primary School	-	-	280,000	280,000	280,000	-
11,2 catholic Primary School	-	-	80,000	80,000	80,000	-
Sub-total	36,140,000	253,000	7,485,077	43,878,077	6,520,000	37,358,077
8.0 Secondary Schools Projects (List all the Projects)						
8.1 ArbakheyramsaBoys Sec School	2,000,000	-	-	2,000,000	-	2,000,000
8.2 ArbakheyramsaBoys Sec School	2,400,000	-	-	2,400,000	-	2,400,000
8.3ArbakheyramsaBoys Sec School	350,000	-	-	350,000	-	350,000
8.4 Furaha Girls Secondary School	4,000,000	-	-	4,000,000	4,000,000	-
8.5 Furaha Girls Secondary School	1,800,000	-	-	1,800,000	1,800,000	-
8.6 Furaha Girls Secondary School	4,800,000	-	-	4,800,000	4,800,000	-
8.7 Furaha Girls Secondary School	1,200,000	-	-	1,200,000	1,200,000	-
8.7 Furaha Girls Secondary School	350,000	-	-	350,000	-	350,000
8.8 Khorofharar Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
8.9 Senior chief Adano girls Sec School .	2,000,000	-	-	2,000,000	2,000,000	-

*Wajir East Constituency
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			
9.0 Senior Chief Adano Girls Sec School	900,000	-	-	900,000	900,000	-
9.1 Senior Chief Adano girls Sec School	700,000	-	-	700,000	-	700,000
9.2 Makaror Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
9.3 Shalatey Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
9.4 Hon D.M Girls Secondary School			120,000	120,000	-	120,000
9.5 Chief Adano Girls Secondary School			120,000	120,000	-	120,000
9.6 Khorofharar Secondary School		100,000		100,000	-	100,000
9.7 Riba Girls Secondary School			800,000	800,000	-	800,000
9.8 Riba Girls Secondary School			1,800,470	1,800,470	-	1,800,470
10.0 Waberi Girls Secondary School			240,000	240,000	-	240,000
10,1 Waberi Mixed Day Secondary School			125,000	125,000	-	125,000
10.2 Wajir bor Secondary School		452,206	-	452,206	-	452,206
10.3 Furaha Girls Secondary School		100,000	-	100,000	-	100,000
10.4 Hon D.M Secondary School			1,800,000	1,800,000	-	1,800,000
10.5 Khorofharar Secondary School			974,324	974,324	-	974,324
10.6 Sabunley Secondary School			2,000,000	2,000,000	-	2,000,000
Sub-total	26,500,000	652,206	7,979,794	35,132,000	14,700,000	20,432,000
10.0 Security Projects						
10.1 Khorofharar Police Post	2,000,000	-	-	2,000,000	-	2,000,000
10.2 Lambib Chiefs Office		-	1,400,000	1,400,000		1,400,000

*Wajir East Constituency
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			
10.3 Khorofharar Chiefs office		-	1,200,000	1,200,000		1,200,000
10.4 Riba Chiefs Office			200,000	200,000		200,000
10.5 Khorofharar DCC Office			190,000	190,000		190,000
Sub-total	2,000,000	-	2,990,000	4,990,000	-	4,990,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	12,000,000	-		12,000,000	4,838,338	7,161,662
11.2 Construction of CDF office	3,200,000	-	-	3,200,000	3,200,000	-
11.3 Purchase of furniture and equipment		-	2,500,000	2,500,000	-	2,500,000
Sub-total	15,200,000	-	2,500,000	17,700,000	8,038,338	9,661,662
12.0 Oversight Committee Expenses (itemize)						
Other Oversight Committee Expenses	1,000,000			1,000,000	951,983	48,017
Sub-total	1,000,000	-	-	1,000,000	951,983	48,017
13.0 Others						
12.1 Wajir East NGCDF Strategic Plan	2,000,000	-	-	2,000,000	2,000,000	-
9.1 Wajir East Sub county Education office			1,570,470	1,570,470		1,570,470
Sub-total	2,000,000	-	1,570,470	3,570,470	2,000,000	1,570,470
Total	138,215,033	1,178,149	23,453,078	162,846,260	84,606,617	78,239,643

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

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Wajir East 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.

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for

use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

11. Budget

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

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

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 2023.

14. Errors

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

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

15. Related Party Transactions

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

*Wajir East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE B185289	7,000,000	
AIE B185437	6,000,000	
AIE B185809	15,000,000	
AIE B205632	12,000,000	
AIE B205928	12,000,000	
AIE B206215	5,000,000	
AIE B207707	15,000,000	
AIE B207944	15,000,000	
AIEB125325	-	25,555,801
AIEB126325	-	44,000,000
AIE B105581	-	22,000,000
AIE105955		5,000,000
AIE128732		12,000,000
AIE154238		12,000,000
AIE154455		21,088,879
AIE395027		21,000,000
TOTAL	87,000,000	162,644,680

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2. Proceeds From Sale of Assets

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

3. Other Receipts

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

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Notes To the Financial Statements (Continued)

4. Compensation of Employees

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	5,862,760	6,000,000
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees		
Employer Contributions Compulsory national social security schemes	45,400	-
Total	5,908,160	6,000,000

5. Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Sitting allowance	1,040,000	1,068,976
Other committee expenses	-	-
Total	1,040,000	1,068,976

6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Utilities, supplies and services	1,096,600	1,386,399
Communication, supplies and services	303,337	
Domestic travel and subsistence	612,000	600,000
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	1,300,000	1,999,560
Hospitality supplies and services		
Insurance costs		
Specialised materials and services		
Office and general supplies and services		917,728
Fuel , oil & lubricants		
Other operating expenses	500,000	-
Bank Charges		
Security operations		
Routine maintenance - vehicles and other transport equipment		
Routine maintenance- other assets		
Total	3,811,937	4,903,687

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	6,520,000	54,415,000
Transfers To Secondary Schools (See Attached List)	14,700,000	68,975,800
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	21,220,000	123,390,800

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	16,000,000	10,000,000
Bursary – tertiary institutions (see attached list)	17,000,000	11,300,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programs (NHIF)	-	-
Security projects (see attached list)	-	13,157,000
Sports projects (see attached list)	1,000,000	2,700,000
Environment projects (see attached list)	-	1,300,000
Emergency projects (see attached list)	7,636,199	8,000,000
Roads projects (see attached list)	-	-
Total	41,636,199	46,457,000

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9. Acquisition Of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	3,200,000	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	4,838,338	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	274,372
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	8,038,338	274,372

10. Oversight Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Oversight Committee Expenses	951,983	-
Other Oversight Committee Expenses	-	-
Total	951,983	-

11. Other Payments

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Strategic plan	2,000,000	-
ICT Hub	-	-
Total	2,000,000	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
Kenya Commercial Bank, Wajir Branch Branch .Wajir East NG-CDF A/C no.1146215614	3,571,533	1,178,150
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	3,571,533	1,178,150
	-	-
12 B: Cash on Hand	-	-
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	3,571,533	1,178,150
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

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

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

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

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	(1st July 202x-1)	(1st July 202x-2)
	Kshs	Kshs
Bank accounts	1,178,150	20,628,305
Cash in hand	-	-
Imprest	-	-
Total	1,178,150	20,628,305
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	1,178,150	20,628,305

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	864,379	-
Committee expense	460,253	272,253
Use of goods and services	217,057	690
Amounts due to other Government entities (see attached list)	57,790,077	16,370,077
Amounts due to other grants and other transfers (see attached list)	7,627,728	3,917,737
Acquisition of assets	9,661,662	2,500,000
Oversight Committee Expenses	48,017	-
Other Payments (<i>specify</i>)	1,570,470	1,570,470
Funds pending approval	-	-
Total	78,239,643	24,631,227

19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	-	1,910,502
Total	-	1,910,502

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
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 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
1.0 Office administration and current expenditure				
1.1 Compensation of employees	Payment of NG-CDF staffs salaries.	864,379	-	Funds not disbursed as at 30 th June, 2023
1.2 Committee Expenses	Payment of committee expenses	460,253	272,253	Funds not disbursed as at 30 th June, 2023
1.3 Use of goods & services	office stationeries	265,074	690	Funds not disbursed as at 30 th June, 2023
Sub-total		1,589,706	272,943	
Amounts due to other Government entities				
Primary Schools				
2.0 afarshanle Primary School	Construction of 2 rooms staff quarters	1,400,000	-	Funds not disbursed as at 30 th June, 2023
2.1 Arbakheyramsa Primary School	Construction of 2 rooms staff quarters	1,400,000	-	Funds not disbursed as at 30 th June, 2023
2.2 Bahati Primary School	construction of 2 classrooms	2,000,000	-	Funds not disbursed as at 30 th June, 2023
2.3 Bojigaras Primary School	construction of 2 classrooms	2,000,000	-	Funds not disbursed as at 30 th June, 2023
2.4 Furaha Primary School	construction of kitchen & store	2,500,000	-	Funds not disbursed as at 30 th June, 2023
2.5 Hodhan Primary School	construction of 2 classrooms	2,000,000	-	Funds not disbursed as at 30 th June, 2023
2.6 Junction Primary School	construction of 3 classrooms	3,000,000	-	Funds not disbursed as at 30 th June, 2023
2.7 Junction Primary School	construction of 2 door toilets	900,000	-	Funds not disbursed as at 30 th June, 2023
2.8 Junction Primary School	supply of desks	140,000	-	Funds not disbursed as at 30 th June, 2023
2.9 Khorofharar Primary School	construction of 2 classrooms	2,000,000	-	Funds not disbursed as at 30 th June, 2023
3.0 Konton Primary School	construction of 2 classrooms	2,000,000	-	Funds not disbursed as at 30 th June, 2023
3.1 Lambib Primary School	construction of 2 door toilets	900,000	-	Funds not disbursed as at 30 th June, 2023
3.2 Qahira Primary School	construction of 2 classrooms construction of 2 classrooms	2,000,000	-	Funds not disbursed as at 30 th June, 2023

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
3.3 Rahma Primary School	construction of 2 classrooms	2,000,000	-	Funds not disbursed as at 30 th June, 2023
3.4 Salama Primary School	construction of 2 classrooms	2,000,000	-	Funds not disbursed as at 30 th June, 2023
3.5 Sitawario Primary School	construction of 2 door toilets	900,000	-	Funds not disbursed as at 30 th June, 2023
3.6 Volunteer Primary School	construction of 2 classrooms	2,000,000	-	Funds not disbursed as at 30 th June, 2023
3.7 Wajir bor Primary School	construction of staff quarters	1,400,000	-	Funds not disbursed as at 30 th June, 2023
3.8 ICF Primary School	Retention of 2 classrooms	90,000	90,000	Funds not disbursed as at 30 th June, 2023
3.9 Kafarsa Primary School	Retention of 2 classrooms	90,000	90,000	Funds not disbursed as at 30 th June, 2023
4.0 Kalkaja Primary School	retention of 2 classrooms	280,000	280,000	Funds not disbursed as at 30 th June, 2023
4.1 Gumerey Primary School	construction of 2 classrooms	1,600,000	1,600,000	Funds not disbursed as at 30 th June, 2023
4.2 Ahmed Liban Primary School	construction of 2 classrooms	200,000	200,000	Funds not disbursed as at 30 th June, 2023
4.3 Hanadaki Primary School	construction of 2 door toilets	900,077	900,077	Funds not disbursed as at 30 th June, 2023
4.4 Catholic Primary School	Retention of 2 classrooms	100,000	100,000	Funds not disbursed as at 30 th June, 2023
4.5 Waberi Primary School	Retention of 2 classrooms	90,000	90,000	Funds not disbursed as at 30 th June, 2023
4.6 Halanle Primary School	Retention for fencing	398,000	398,000	Funds not disbursed as at 30 th June, 2023
4.7 Lambib Primary School	Retention of 2 classrooms	70,000	70,000	Funds not disbursed as at 30 th June, 2023
4.8 Catholic Primary School	Retention of 2 classrooms	120,000	120,000	Funds not disbursed as at 30 th June, 2023
4.9 Khorofharar Primary School	Retention of 2 classrooms	280,000	280,000	Funds not disbursed as at 30 th June, 2023
5.0 Khorofharar Primary School	Retention of 2 classrooms	800,000	800,000	Funds not disbursed as at 30 th June, 2023
5.1 Afarshanle Primary School	construction of 4 door toilets	1,800,000	1,800,000	Funds not disbursed as at 30 th June, 2023
5.2 Township primary school	Retention of 2 classrooms	-	280,000	Funds not disbursed as at 30 th June, 2023
5.3 Township primary school	Retention of 2 classrooms	-	280,000	Funds not disbursed as at 30 th

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
				June, 2023
5.4 jogbaru Primary School	Retention of 2 classrooms	-	280,000	Funds not disbursed as at 30 th June, 2023
5.5 catholic Primary School	Retention of 2 classrooms		80,000	Funds not disbursed as at 30 th June, 2023
Sub-Total		37,358,077	7,738,077	
3 Secondary Schools				
3.0 ArbakheyramsaBoys Sec School	construction of 2 classrooms	2,000,000	-	Funds not disbursed as at 30 th June, 2023
3.1 ArbakheyramsaBoys Sec School	construction of administration block	2,400,000	-	Funds not disbursed as at 30 th June, 2023
3.2 .3ArbakheyramsaBoys Sec School	supply of locker & chairs	350,000	-	Funds not disbursed as at 30 th June, 2023
3.3 Furaha Girls Secondary School	supply of locker & chairs	350,000	-	Funds not disbursed as at 30 th June, 2023
3.4 Khorofharar Secondary School	construction of 2 classrooms	2,000,000	-	Funds not disbursed as at 30 th June, 2023
3.5 Senior Chief Adano girls Sec School	supply of lockers and chairs	700,000	-	Funds not disbursed as at 30 th June, 2023
3.6 Makaror Secondary School	supply of lab equipment	2,000,000	-	Funds not disbursed as at 30 th June, 2023
3.7 Shalatey Secondary School	supply of lab equipment	2,000,000	-	Funds not disbursed as at 30 th June, 2023
3.8 Hon D.M Girls Secondary School	Retention of classrooms	120,000	120,000	Funds not disbursed as at 30 th June, 2023
3.9 Chief Adano Girls Secondary School	Retention of classrooms	120,000	120,000	Funds not disbursed as at 30 th June, 2023
4.0 Khorofharar Secondary School	Retention of classrooms	100,000	100,000	Funds not disbursed as at 30 th June, 2023
4.1 Riba Girls Secondary School	Construction of classrooms	800,000	800,000	Funds not disbursed as at 30 th June, 2023
4.2 Riba Girls Secondary School	Construction of 2 classrooms	1,800,470	1,800,470	Funds not disbursed as at 30 th June, 2023
4.3 Waberi Girls Secondary School	Retention of classrooms	240,000	240,000	Funds not disbursed as at 30 th June, 2023
4.4 Waberi Mixed Day Secondary School	retention of administration block	125,000	125,000	Funds not disbursed as at 30 th June, 2023
4.5 Wajir bor Secondary School	retention for classrooms	452,206	452,206	Funds not disbursed as at 30 th June, 2023

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
4.6 Furaha Girls Secondary School	Retention for classrooms	100,000	100,000	Funds not disbursed as at 30 th June, 2023
4.7 Hon D.M Secondary School	Supply of science lab equipments	1,800,000	1,800,000	Funds not disbursed as at 30 th June, 2023
4.8 Khorofharar Secondary School	Construction of toilets	974,324	974,324	Funds not disbursed as at 30 th June, 2023
4.9 Sabunley Secondary School	Construction of toilets	2,000,000	2,000,000	Funds not disbursed as at 30 th June, 2023
Sub-Total		20,432,000	8,632,000	
Amounts due to other grants and other transfers				
4.0 mergency	Emergency balance	27,728	27,737	Funds not disbursed as at 30 th June, 2023
sub-total		27,728	27,737	
5.0 Sports	conducting of tournaments	1,000,000	-	Funds not disbursed as at 30 th June, 2023
sub-total		1,000,000	-	
6.0 Environment	supply of seedlings to schools	1,610,000	900,000	Funds not disbursed as at 30 th June, 2023
sub-total		1,610,000	900,000	
7.0 Security				
7.1 Khorofharar Police Post	construction of police armoury	2,000,000		Funds not disbursed as at 30 th June, 2023
7.2 Lambib Chiefs Office	construction of chief office	1,400,000	1,400,000	Funds not disbursed as at 30 th June, 2023
7.3 Khorofharar Chiefs office	renovation of chief's office	1,200,000	1,200,000	Funds not disbursed as at 30 th June, 2023
7.4 Riba Chiefs Office	retention for the construction of chief's office	200,000	200,000	Funds not disbursed as at 30 th June, 2023
7.5 Khorofharar DCC Office	retention for the construction of DCC office	190,000	190,000	Funds not disbursed as at 30 th June, 2023
Sub-Total		7,627,728	3,917,737	
8.0 Acquisition of assets				
8.1 Wajir East NGCDF Office	supply of office equipment	2,500,000	2,500,000	Funds not disbursed as at 30 th June, 2023

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
8.2 Wajir East NGCDF Office Motor Vehicle	purchase of motor vehicle	7,161,662	-	Funds not disbursed as at 30 th June, 2023
Sub-Total		9,661,662	2,500,000	Funds not disbursed as at 30th June, 2023
9.0 Oversight Committee Expenses	Committee expenses	48,017	-	Funds not disbursed as at 30 th June, 2023
Sub-total		48,017	-	
10.0 Other projects				
10.1 Wajir East Sub county Education office	renovation of sub-county office – children department	1,570,470	1,570,470	Funds not disbursed as at 30 th June, 2023
Sub-Total		1,570,470	1,570,470	
Grand Total		78,239,643	24,631,227	

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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	5,000,000	3,200,000	-	8,200,000
Transport equipment		4,838,338	-	4,838,338
Office equipment, furniture and fittings	3,461,313	-	-	3,461,313
ICT Equipment, Software and Other ICT Assets	500,000	-	-	500,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	8,961,313	8,038,338	-	16,999,651

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Annex 5 –PMC Bank Balances As At 30th June 2023*

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
1. Riba Girls Secondary School PMC	KCB Wajir Branch	1252095535	-	15,742
2 Senior Chief Adano Girls	KCB Wajir Branch	1286408172	-	2,943
3. Ahmedliban Day Sec Sch	Kcb Wajir Branch	1135346909	-	1,222,739
4. Hon D.M Girls Secondary School	KCB Wajir Branch	1224820436	-	620,247
5. Furaha Girls Secondary School	KCB Wajir Branch	1287569323	-	1,275
6. Wajir Bor Boys Secondary School	KCB Wajir Branch	1215654197	-	2,743
7.Waberi Primary School	KCB Wajir Branch	1129089185	-	1,400
8.Balaytwein primary School	KCB Wajir Branch	1279307463	-	380
9.Volunteer Primary School	KCB Wajir Branch	1271635291	-	1,580
10.Catholic Primary School	KCB Wajir Branch	1105217744	-	4,236
11.Boji garas Primary School	KCB Wajir Branch	1268806951	-	1051
12.EL ali Primary School	KCB Wajir Branch	129519709	-	3,000
13.El bay Primary School	KCB Wajir Branch	1104660072	-	10,500
14. Got Ade Primary School	KCB Wajir Branch	1124172664	-	12,245
15. ICF Primary School	KCB Wajir Branch	1237138727	-	980
9.Volunteer Primary School	KCB Wajir Branch	1271635291	-	1,580
16. Kafarsa Primary School	KCB Wajir Branch	1104661072	-	846
17. Kalakcha Primary School	KCB Wajir Branch	1237131723	-	1001
18. Tawakal Primary School	KCB Wajir Branch	1105935558	-	500

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
19. Iambib Primary School	KCB Wajir Branch	1267706655	-	890
20. Afarshanle Primary Sch	KCB Wajir Branch	1278806111	-	740
21. Riba Primary School	KCB Wajir Branch	1297606951	-	540.6
22. Wajir Primary School	KCB Wajir Branch	1237131723	-	750
23. Got ade Primary School	KCB Wajir Branch	11044660032	-	736
24. Qahira Primary School	KCB Wajir Branch	1252093535	-	670
25. Lambib Primary School	KCB Wajir Branch	1269826951	-	809
26. Gumaray Primary School	KCB Wajir Branch	1237131723	-	1,959
27. jogbaru Primary School	KCB Wajir Branch	1237032754	9,750	
28. Furaha Primary School	KCB Wajir Branch	1182452140	1,970	
29. kalkacha Primary School	KCB Wajir Branch	1297161722	2,890	
30. Township Primary School	KCB Wajir Branch	128898765	3,200	
31. Catholic Primary School	KCB Wajir Branch	1105217744	8,396	
32. Furaha Girls Secondary Sch.	KCB Wajir Branch	1287569323	2,701,075	
33. Senior Chief Adano Girls Sec.	KCB Wajir Branch	129768423	10,270	
34. Shalatey Secondary School	KCB Wajir Branch	1182452140	8,876	
35. Hodhan Primary School	KCB Wajir Branch	119651267	1,850	
Total			2,748,277	1,910,502

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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)
1.1 lack of ownership documents and Valuation of Fixed Assets.	Annex of the Financial Statements on summary of fixed Assets register reflects historical costs owned by the fund as at 30 th June 2022 of kshs 8,961,313. Included in the asset register is land which neither registered nor valued as at 30 th June 2022. Review of the asset register revealed that most of the assets were acquired more than ten years ago but have not been revalued contrary to paragraph 49 of the International Public Sector accounting Standards (IPSAS), 17. In addition, the fund is yet to be issued with a title deed as a proof of ownership of land where the office is built. In the circumstance, the ownership and the fair value of the fixed assets could not be confirmed.	An advert was placed to source for a value and registration for the piece of land is ongoing.	Not Resolved	30 th December 2023.

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.2 Lack of Clerk of Work	During the year under review The fund did not have a clerk works ,The fund heavily relies on the Ministry of works officials from the county government for supervision and inspection of its projects contrary to section 45(1)of the national Government Constituencies development fund Act ,2015(1)which states that the constituencies committee may engage such as may be necessary for execution of its functions including persons with knowledge in information and communication technology ,construction and basic accounting .Lack of clerk of works may cause delays in the implementation and supervision of the funds projects	The management has employed a clerk of works .	Resolved	30 th June 2023



Abdisalan Billow Abdi
Fund Account Manager.