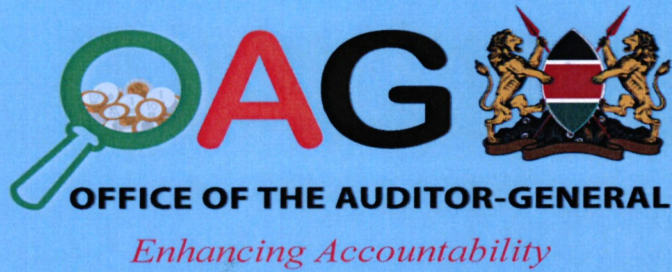


REPUBLIC OF KENYA



REPORT NATIONAL ASSEMBLY

DATE: 04 JUL 2023

DAY:

TUE

OF

TABLED
BY:

HON. OKIEN BANDA CBS MP

Deputy Leader of Majority

CLERK AT
THE TABLE:

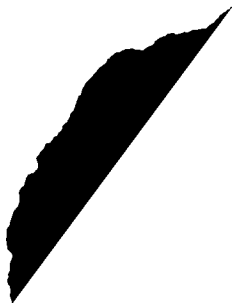
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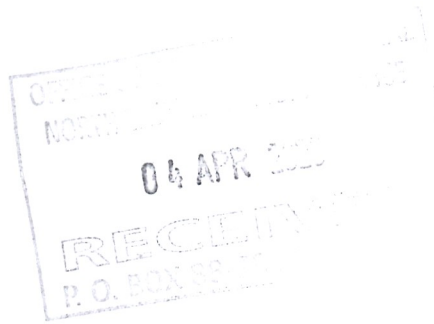
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**





TARBAJ CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the 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

Tarbaj Constituency NG-CDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) Tarbaj Constituency NG-CDF Headquarters

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

(f) Tarbaj Constituency NGCDF Contacts

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

(g) Tarbaj Constituency NG-CDF Bankers

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

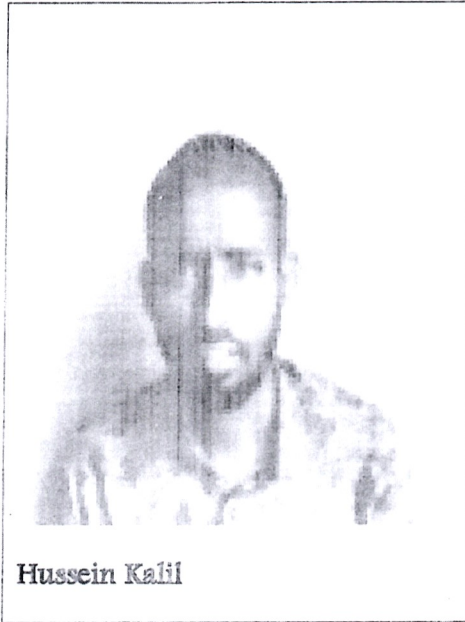
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

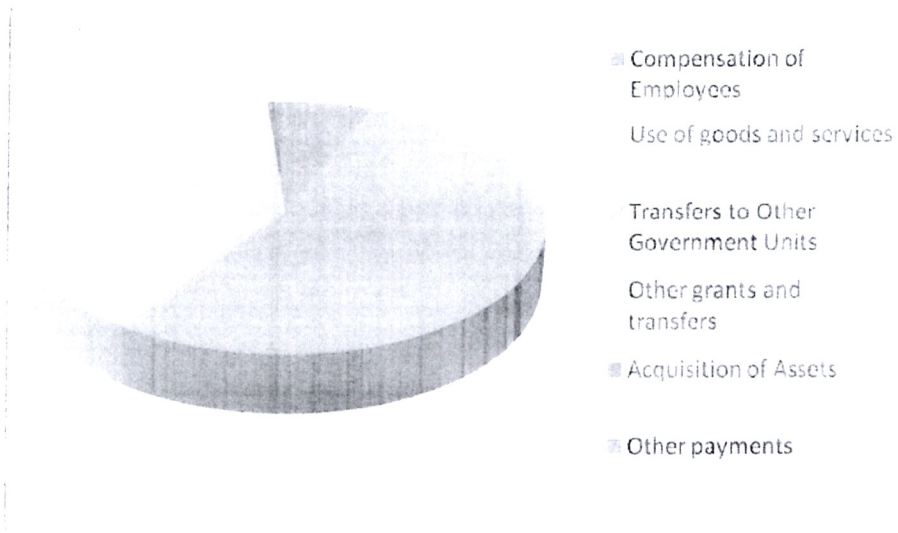
II. NG-CDFC CHAIRMAN'S REPORT



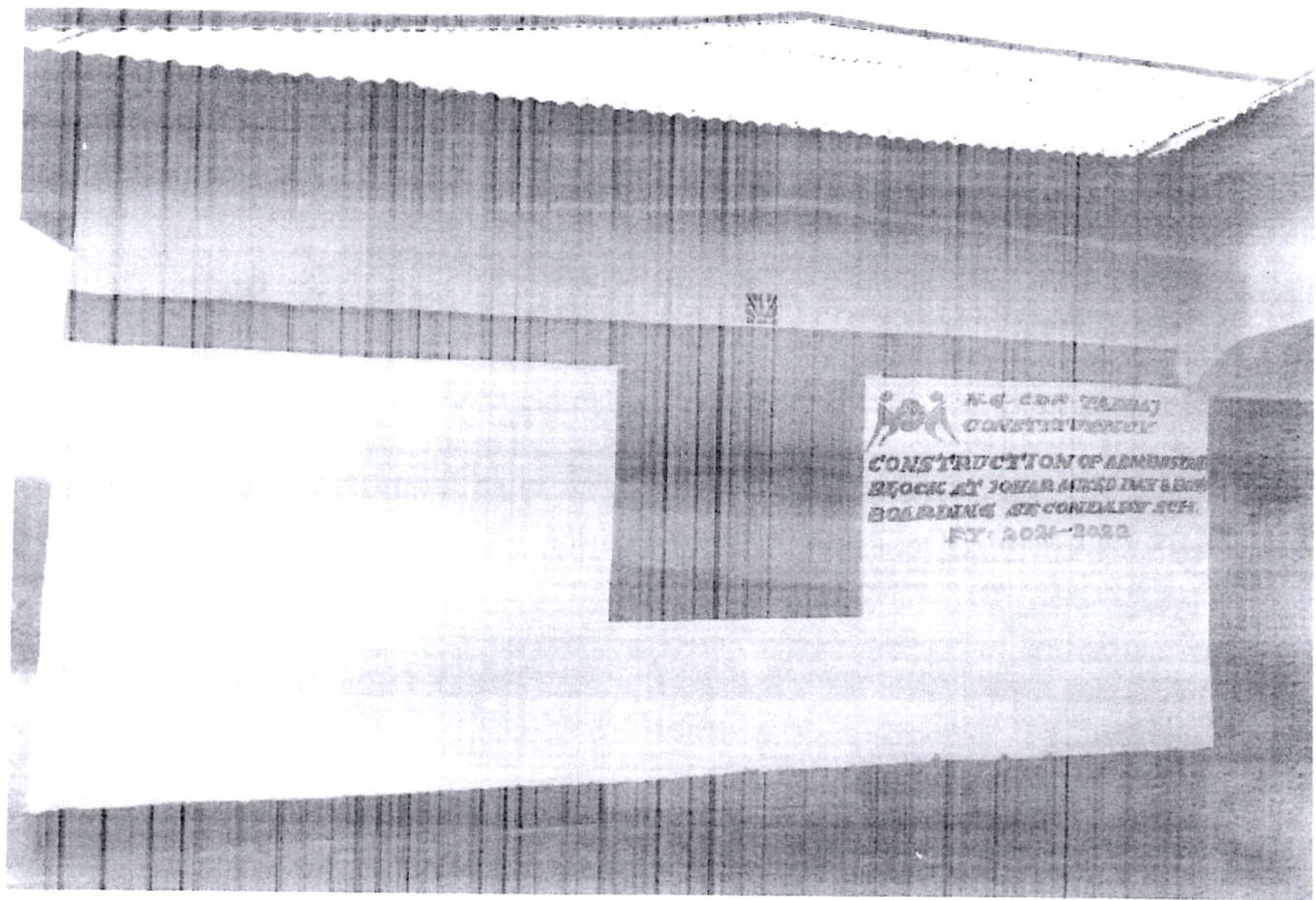
The NG-CDFC would wish to have in summary the budget performance against actual amounts for current year based on economic classification and programs. The NG-CDF have improved the Education and Security infrastructure of Tarbaj Constituency.

However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project in terms of turbulent fuel prices, insecurity and the escalating prices of construction materials. However, NG CDF Tarbaj managed to perform satisfactorily in terms of ensuring development programs are undertaken despite the said challenges. Included below, find pictorial representation of budget expenditure against actual comparable implemented status and the absorption rate per expenditure categorization as incurred through the financial year **2021/2022**.

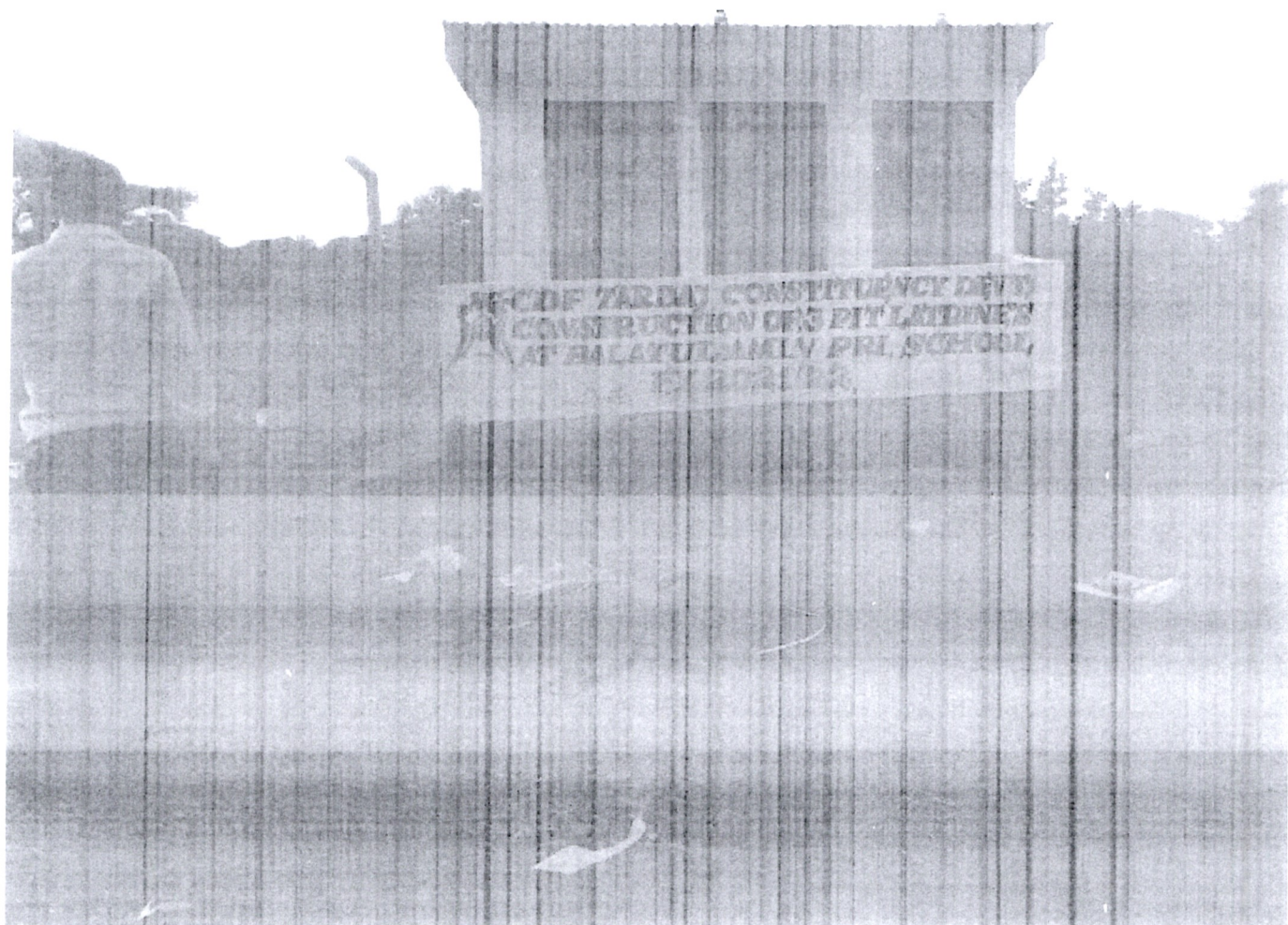
Budget Item	Actual Expenditure	Percentage
Compensation of Employees	3,510,051	2%
Use of goods and services	9,004,648	4%
Transfers to Other Government Units	116,340,338	54%
Other grants and transfers	84,645,527	37%
Acquisition of Assets	837,002	1%
Other payments	2,000,000	2%
Total	216,337,566	100%



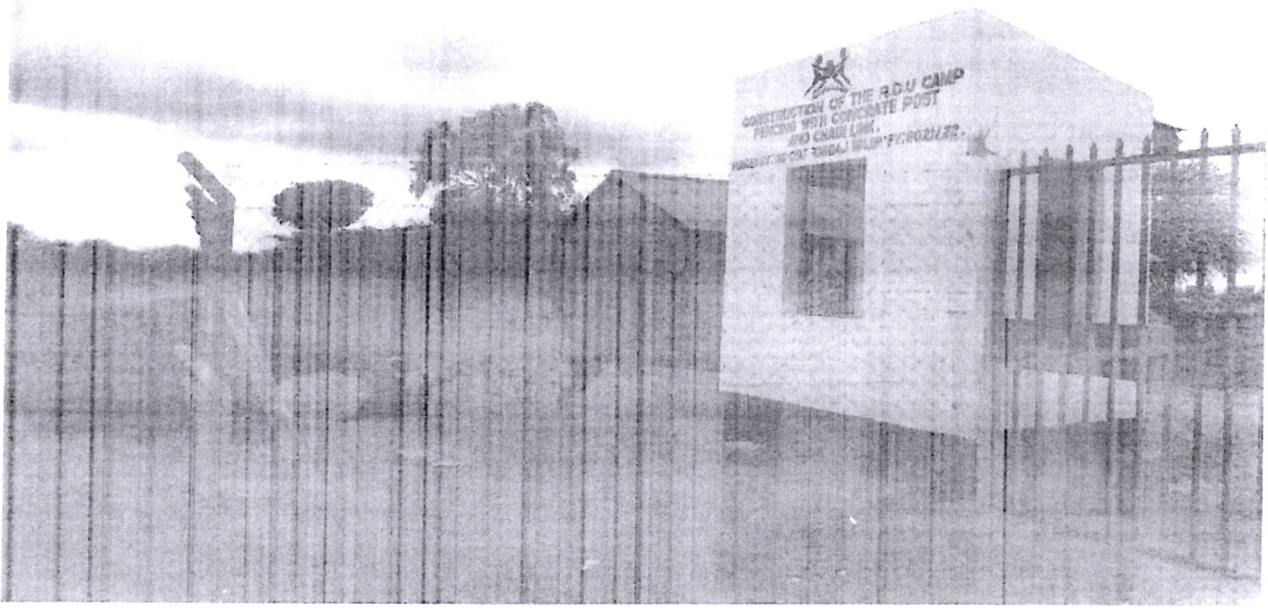
- Compensation of Employees
- Use of goods and services
- Transfers to Other Government Units
- Other grants and transfers
- Acquisition of Assets
- Other payments



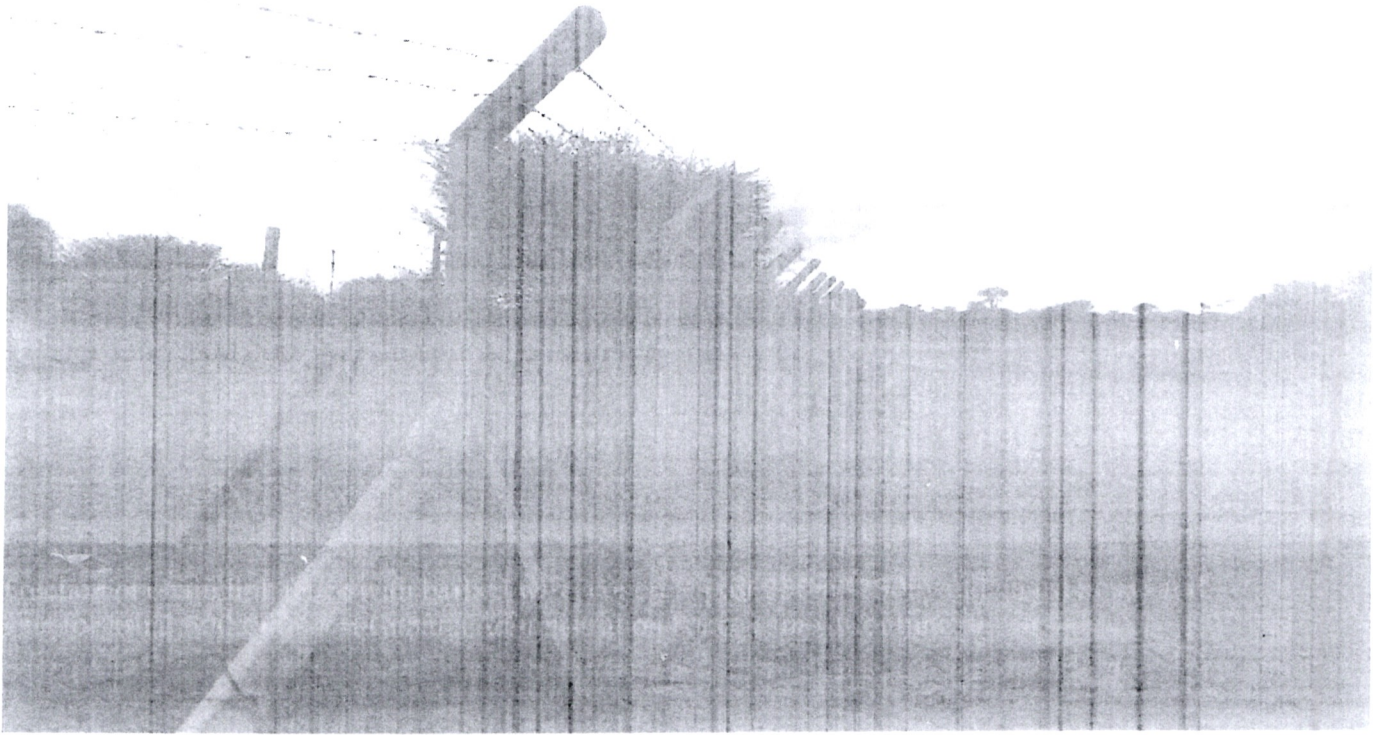
Constructions of Administration block comprising of 3 No. Rooms offices and 1 NO, Store for kshs 2,800,000/= at Johar mixed day secondary school.



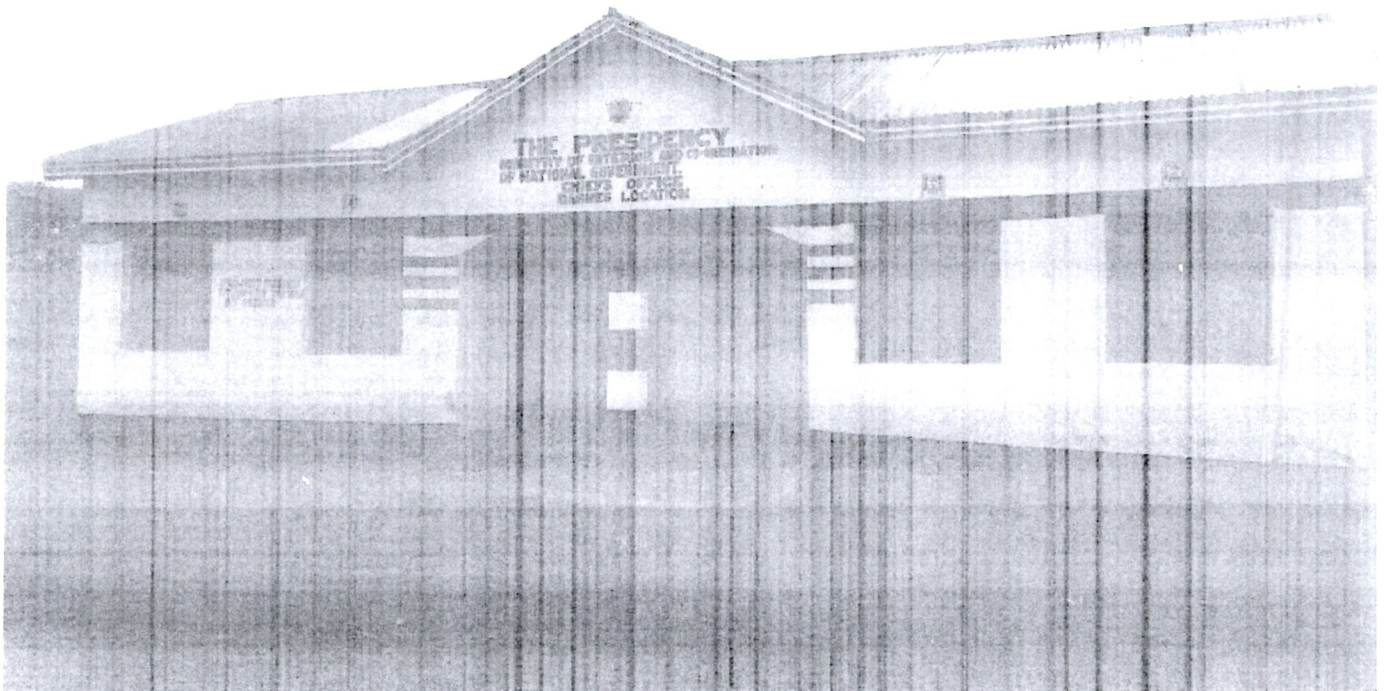
Construction of 3no. Door pit latrine for ksh 1,000,000/= at Balatulamin primary school.



Erection of chain link fence with barbed wire, concrete post 250m *250m and guard house and gate for kshs 2,500,000/= at Gunana Administration Police camp..



Erection of chain link fence with barbed wire, concrete post 250m *250m and guard house and gate for ksh 2,500,000/= at Gunana Administration Police camp-(Continued).



Construction of chief office 2no. Office rooms, clerk's office for ksh 1,300,000/= at Dasheq location



Construction of 80No. bed Capacity Dormitory, ksh 3,500,000/= at Johar mixed day secondary school.

CHAIRMAN
STAFF CDF
TARENGU CDF
P. O. Box 646
CHAIRMAN CDF TARBAJ

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of *Tarbaj Constituency 2018-2022* plan are:

a) Education

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

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

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

b) Water and Environment

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

Initiative: Initiate and enhance conservation programs within the constituency

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

c) Security

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

Initiative: Improving infrastructure and service delivery

d) Sports

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

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

e) Information Communication and Technology (ICT)

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

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

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms increased from 258 to 276 Number of laboratories increased from 5 to 7 Number of dormitories increased from 17 to 19 Number of administration blocks increased from 13 to 16
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 16 Number of Fencing of stations increased from 8 to 9
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 16 to 20

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITYREPORTING

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Tarbaj NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; 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 continued to affect the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 2021/2022 has been a challenging year with prices escalation than budgeted, fuel crisis and insecurity towards these activities which may have hampered the success of priority strategies undertaken.

2. Environmental performance

Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of Tarbaj NG-CDF initiatives

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

Our Environmental Policy

In this policy statement Tarbaj NG-CDF commits to:

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

Our Environmental Action Plan

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

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

Impact Area	Approach
Capacity Building	<ul style="list-style-type: none"> • Promote environmental awareness by sensitizing the Tarbaj NG-CDFC, NG-CDFC staff and PMCs on good conservation practices • To encourage, through regular communication to Tarbaj NG-CDFC, staff , and other stakeholders changes in individual behaviour to reduce usage
Conservation of Energy and Resources	<ul style="list-style-type: none"> • To maximize use of available technologies to remove the need to use paper • To encourage our clients to engage with us using electronic means where possible • To maximize on rain water harvesting • To make energy efficiency a key factor in the selection of any new energy devise being purchased • To invest in available energy saving technologies and devices within our existing premises
Environmental Protection and Conservation	<ul style="list-style-type: none"> • To promote use of volt guards to control power surges • We have constructed culverts and gabions to prevent soil erosion • To encourage tree planting in the constituency to improve the forest cover. • To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires
Pollution	<ul style="list-style-type: none"> • To ensure that all paper waste is recycled

Control and Waste Management	<ul style="list-style-type: none"> • To ensure segregation of waste • To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks
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3. Employee welfare

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

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

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

4. Market place practices-

Tarbaj 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 interests

5. Community Engagements-

Tarbaj 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

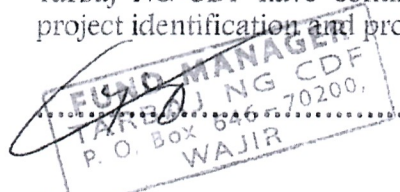
policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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.

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



Name

F.A.M

V. 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 Fund shall prepare financial statements in respect of that Fund. 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-Tarbai Constituency is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year (period) ended on June 30, 2022. 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 Fund; (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 Fund; (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 NG-CDF-Tarbai Constituency accepts responsibility for the Fund'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 Fund's transactions during the financial year ended June 30, 2022, and of the Fund's financial position as at that date. The Accounting Officer charge of the Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

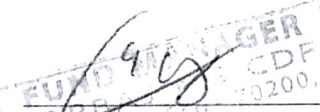
The Accounting Officer in charge of the NGCDF Tarbai Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Tarbai Constituency financial statements were approved and signed by the Accounting Officer on


CHAIRMAN
TARBAJ NG CDF 2022.
P. O. BOX 646 - 70200,
WASIR

Chairman NGCDF Committee
Name: Hussein Kalil


FUND ACCOUNT MANAGER
NGCDF
- 70200.
Name: Yussuf Daud

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.

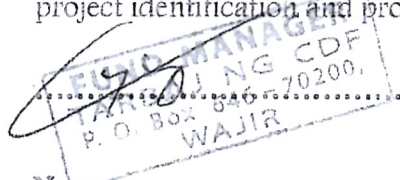
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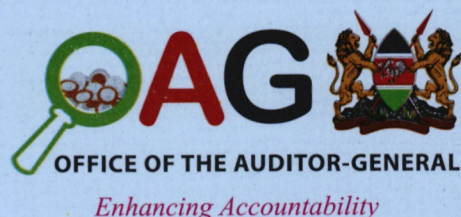


Name

F.A.M

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TARBAJ CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tarbaj Constituency set out on pages 1 to 39, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the

Report of the Auditor-General on National Government Constituencies Development Fund – Tarbaj Constituency for the year ended 30 June, 2022

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Tarbaj Constituency as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual amount on comparable basis of Kshs.222,937,043, resulting to 100% funding of the budget. The Fund spent Kshs.216,337,567 against an approved budget of Kshs.222,937,043, resulting to an under expenditure of Kshs.6,599,477 (or 3%) of the budget.

The under absorption of the budget may have affected implementation of the planned activities negatively impacting on service delivery to the residents of Tarbaj Constituency.

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

1.0 Failure to Report Utilization of Emergency Reserve

The statement of receipts and payments reflects other grants and transfers of Kshs.84,645,526 as disclosed in Note 7 to the financial statements. Included in these transfers is expenditure on emergency projects of Kshs.8,682,750. Audit of the expenditure revealed that Management did not report the emergency expenditure to the National Government Constituencies Development Board within thirty (30) days of the occurrence of the emergency expenditure as required under Regulation 20(2) of the National Government Constituencies Development Fund Regulation, 2016 which 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.

2.0 Lack of Constituency Oversight Committee

The Management did not establish a Constituency Oversight Fund Committee, as required by Section 53(1) of the National Government Constituencies Development Fund Act, 2015, that provides that there is established a Constituency Oversight Committee for projects undertaken under this Act.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters 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

1. Failure to Revalue Assets

Annex 4 of the financial statements reflects assets with historical cost of Kshs.18,826,999. However, Management did not provide evidence to confirm that assets whose value may have significantly changed overtime were revalued.

In the circumstances, it was not possible to confirm the valuation status of the assets.

2. Unreviewed Bank Reconciliation Statements

The bank reconciliation statements prepared during the year under review were not reviewed by an officer other than the one who prepared them for accuracy and completeness.

In the circumstances, it was not possible to confirm the existence of checks and balances in the bank reconciliation process.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain its services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to 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 control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls 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 control.
- 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 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 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.


CPA Nancy Gathanga, CBS
AUDITOR-GENERAL

Nairobi

09 May, 2023

*Tarbaj Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	182,777,758	160,767,724
Proceeds from sale of Assets	2	0	0
Other receipts	3	0	0
TOTAL RECEIPTS		182,777,758	160,767,724
PAYMENTS			
Compensation of employees	4	3,510,051	3,538,020
Use of goods and services	5	9,004,649	8,736,815
Transfers to Other Government Units	6	116,340,338	91,105,220
Other grants and transfers	7	84,645,526	44,821,642
Acquisition of Assets	8	837,002	0
Other payments	9	2,000,000	0
TOTAL PAYMENTS		216,337,566	148,201,697
SURPLUS/(DEFICIT)		(33,559,808)	12,566,027

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tarbaj Constituency financial statements were approved on 2/6 2022 and signed by:

FUND MANAGER
TARBAJ NG CDF
P. O. BOX 646 - 70200,
WAJIR
Fund Account Manager
Name: Yussuf Ahmed Daud

DISTRICT ACCOUNTANT
TARBAJ
National Sub-County
Accountant
Name: Zephania K Terer
ICPAK M/No: 20500

CHAIRMAN
TARBAJ NG CDF
P. O. BOX 646 - 70200,
WAJIR
Chairman NG-CDF Committee
Name: Hussein Kalil

**Tarbaj Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,599,476	40,159,285
Cash Balances { Cash at Hand }	10B	0	0
Total Cash and Cash Equivalents		6,599,476	40,159,285
Accounts Receivable			
Outstanding imprests	11	0	0
TOTAL FINANCIAL ASSETS		6,599,476	40,159,285
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	0	0
Gratuity	12B	0	0
Total Financial Liabilities		0	0
NET FINANCIAL ASSETS		6,599,476	40,159,285
REPRESENTED BY			
Fund balance b/fwd 1 st July 2021	13	40,159,285	27,593,258
Prior Years Adjustments	14	0	0
Surplus/Deficit for the year-30 th June 2022		(33,559,808)	12,566,027
NET FINANCIAL POSITION		6,599,476	40,159,285

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tarbaj Constituency financial statements were approved on 30th June 2022 and signed by:

FUND ACCOUNT MANAGER
TARBAJ NGCDF
P.O. BOX 846 - 70200
30th June 2022

Fund Account Manager

Name: Yussuf Ahmed Daud

DISTRICT ACCOUNTANT
National Sub-County
Accountant

Name: Zephania K Terer
ICPAK M/No: 20500

CHAIRMAN
TARBAJ NGCDF
P.O. BOX 846 - 70200
Chairman NGCDF
Committee

Name: Hussein Kalil

Tarbaj Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30th JUNE 2022

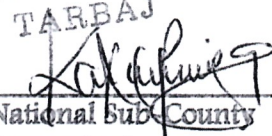
		2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	182,777,758	160,767,724
Other receipts	3	0	0
Total receipts		182,777,758	160,767,724
Payments for operating activities			
Compensation of Employees	4	3,510,051	3,538,020
Use of goods and services	5	9,004,649	8,736,815
Transfers to Other Government Units	6	116,340,338	91,105,220
Other grants and transfers	7	84,645,526	44,821,642
Other payments	9	2,000,000	0
Total payments		(215,500,564)	(148,201,697)
Total Receipts Less Total Payments		(32,722,806)	12,566,027
Adjusted for:			
Decrease/(increase) in Accounts Receivable	15	0	0
Increase/(Decrease) in Accounts payables	16	0	0
Prior Year Adjustments	14	0	0
Net cash flow from operating activities		(32,722,806)	12,566,027
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	8	(837,002)	0
Net cash flows from Investing Activities		(837,002)	0
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(33,559,808)	12,566,027
Cash and cash equivalent at the start of the year	10	40,159,285	27,593,258
Cash and cash equivalent at End of the year	10	<u>6,599,477</u>	<u>40,159,285</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tarbaj Constituency financial statements were approved on

30th June 2022 and signed by:

FUND MANAGER
TARBAJ NGCDF
P. O. BOX 5467 70200,
WAJIR

Fund Account Manager
Name: Yussuf Ahmed Daud

TARB AJ

National Sub-County
Accountant
Name: Zephania Terer
ICPAK M/No: 20500

CHAIRMAN
TARB AJ NGCDF
P. O. BOX 5467 70200,
WAJIR
Chairman NG-CDF Committee

Name: Hussein Kalil

*Turbaj Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	40,159,285	45,688,879	222,937,043	222,937,043	(0)	100%
Proceeds from Sale of Assets				0	-	-	
Other Receipts				0	-	-	
TOTAL RECEIPTS	137,088,879	40,159,285	45,688,879	222,937,043	222,937,043	(0)	100%
PAYMENTS							
Compensation of Employees	4,700,000	994,568		5,694,568	3,510,051	2,184,517	61.6%
Use of goods and services	6,952,554	2,548,719		9,501,273	9,004,649	496,625	94.8%
Transfers to Other Government Units	74,707,028	28,806,162	16,364,103	119,877,293	116,340,338	3,536,955	97.0%
Other grants and transfers	49,892,295	5,807,159	29,324,776	85,024,230	84,645,527	378,703	99.6%
Acquisition of Assets	837,002	2,678	0	839,680	837,002	2,678	99.7%
Other Payments	0	2,000,000	0	2,000,000	2,000,000	-	100.0 %

*Tarbij Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

TOTAL	137,088,879	40,159,285	45,688,879	222,937,043	216,337,567	6,599,477	97.0%
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***NGCDF-Tarbij Constituency 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.*

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

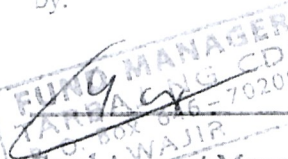
(b) [Provide below a commentary on significant overutilization (60 % of overutilization) and any overutilization (above 100%)]

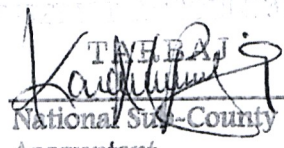
- i. Compensation of employees- utilization slightly over 60% is as result of continued monthly spread of funds.*
- ii. Use of goods and services- utilization above 60% signifying continued procurement of goods & services over time.*
- iii. Transfer to other government unit- utilization above 60% signifying in disbursement of funds and subsequent implementation of projects*
- iii. Other grants and transfers- utilization above 60% signifying in disbursement of funds and subsequent implementation of projects*


Tarbaj Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	6,599,479
Less	40,159,287
undisbursed funds receivable from the Board as at 30 th June 2022	(33,599,808)
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	(33,599,808)

The NGCDF-Tarbaj Constituency financial statements were approved on 30/6/ 2022 and signed by:


FUND MANAGER
TARBAJ NGCDF
 P. O. Box 648-70200
 WAJIR
Fund Account Manager
Name: Yussuf Ahmed Daud


TARBAJ
National Sub-County
Accountant
Name: Zephania. K. Terer
ICPAK M/No: 20500


CHAIRMAN
TARBAJ NGCDF
Chairman NGCDF Committee
 P. O. Box 648
 WAJIR
Name: Hussein Kalil

*Tarbag Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

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			
	2021/2022			2021/2022	30/06/2022	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent	8,225,333	4,259,432	0	12,484,765	8,920,700	3,564,065
1.1 Compensation of employees	4,700,000	994,568	0	5,694,568	3,510,051	2,184,517
1.2 Committee allowances	2,000,000	943,650	0	2,943,650	2,943,000	650
1.3 Use of goods and services	1,525,333	2,321,214	0	3,846,547	2,467,649	1,378,898
2.0 Monitoring and evaluation	3,427,222	(716,145)	0	2,711,077	3,594,000	(882,923)
2.1 Capacity building	1,800,000	4,578	0	1,804,578	1,800,000	4,578
2.2 Committee allowances	800,000	496,499	0	1,296,499	1,296,166	1,333
2.3 Use of goods and services	827,222	(1,217,222)	0	(390,001)	498,834	(888,834)
3.0 Emergency	7,192,207	1,491,612	780	8,684,599	8,682,750	1,848
3.1 Primary Schools	2,400,000	1,499,625	780	3,900,405	3,900,000	405
3.2 Secondary schools	4,783,000	(250)	0	4,782,750	4,782,750	0
3.3 Tertiary institutions	0	0	0	0	0	0
3.4 Security projects	0	0	0	0	0	0
3.5 Others-water tracking	9,207	(7,763)		1,443	0	1,443
4.0 Bursary and Social Security	26,500,000	608,572	0	27,108,573	26,758,500	350,073
4.1 Primary Schools						
4.2 Secondary Schools	14,000,000	594,164	0	14,594,164	14,259,091	335,072

*Tarbaj Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Blk) and AIA	Previous Years' Outstanding Disbursements			
4.3 Tertiary Institutions	12,500,000	14,408	0	12,514,408	12,499,408	15,000
4.4 Universities		0				
4.5 Social Security		0				
5.0 Sports	1,000,000	4,036	1,520,315	2,524,352	2,520,315	4,036
5.1 Sports tournaments	1,000,000	4,036	1,520,315	2,524,352	2,520,315	4,036
6.0 Environment	0	684,894	0	684,894	684,894	0
6.1 Environmental Activities	0	684,894	0	684,894	684,894	0
6.2 Tarbajlopcmc	0		0	0	0	0
7.0 Primary Schools Projects	33,900,000	10,272,217	10,845,490	55,017,707	54,998,020	19,687
7.1.1 Alanleyprisch -1 no. classroom(2021) & 1 no.classroom (2022)	850,000	700,000		1,550,000	1,549,900	100
7.1.2 Alanleyprisch - 2no. Door pit latrine(2022)	500,000			500,000	500,000	0
7.1.3 Abdigaaneyprisch -2 no.classrooms (2022)	1,700,000			1,700,000	1,700,000	0
7.1.4 Basanichaprisch- Admin block 3 rooms & 1 no. Staff room		1,300,000		1,300,000	1,300,000	0
7.1.5 Berjanaipri sch-2 classrooms (2021)		1,500,000		1,500,000	1,500,000	0
7.1.6 Berjanaipri sch-2 door pit latrine(2021)		500,000		500,000	500,000	0
7.1.7 Bojigarasprisch- renovation of 3 classrooms(2021)		272,217	727,783	1,000,000	999,950	50
7.1.8 Balatulamin Amin primary school-3no. Door pit latrine (2022)	1,000,000			1,000,000	1,000,000	0
7.1.9 Burmayo primary school -renovation of 2no. Classroom(2022)	1,000,000			1,000,000	1,000,000	0

*Tarbaj Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.2.1 Dalsanpri sch-2 door pit latrine(2021)		500,000		500,000	500,000	0
7.2.2 Dogsapri sch-2 door pit latrine (2021)			500,000	500,000	499,980	20
7.2.3 Dogsaprisch-construction of chain link fence (2022)	3,500,000			3,500,000	3,500,000	0
7.2.4 Elben primary school-renovation of 2 no. classroom (2022)	1,000,000			1,000,000	1,000,000	0
7.2.5 Dogsapri sch-1 classrooms(2021)			700,000	700,000	699,980	20
7.2.6 Duntoprish-Chain link fence with concrete post 400m by 400m (2021)		4,000,000	0	4,000,000	3,998,800	1,200
7.2.7 Durweypri sch-2 door pit latrine(2021)		200,000	300,000	500,000	500,000	0
7.2.8 Elyunispri sch-2 door pit latrine(2021) & renovation of 2 no. classrooms (2022)	1,000,000		500,000	1,500,000	1,500,000	0
7.2.9 Farjanapri sch-2 door pit latrine (2021)			500,000	500,000	500,000	0
7.3.1 Farjanaprisch-renovation of 2no. Staff quarters (2022)	1,300,000			1,300,000	1,300,000	0
7.3.2 Hadadogof primary school-construction of 1 no. classroom(2022)	850,000			850,000	850,000	0
7.3.3 Hadadogof primary school-construction of 2no. Door pit latrine (2022)	500,000			500,000	500,000	0
7.3.4 harakobapri sch-2 classrooms (2021)			1,500,000	1,500,000	1,500,000	0
7.3.5 Hassan yarrow pri -2 roomed staff qtrs(2021)			1,300,000	1,300,000	1,299,590	410
7.3.5 Kabadulapri sch-2 classrooms(2021)			1,500,000	1,500,000	1,500,000	0
7.3.6 kajaja 2 pri sch-3 classrooms renovation(2021)			1,000,000	1,000,000	999,950	50
7.3.7 Kutuloprish- renovate 3 classrooms (2021)	0		550	550	0	550

*Tarbaj Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Blk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022					
7.3.8 Ogaraleprisch- admin bloc 3rooms . 1 staff room(2021)			1,300,000	1,300,000	1,300,000	0
7.3.9 Wargadudprisch- renovate 3 classrooms(2021)			1,000,000	1,000,000	1,000,000	0
7.4.1 Sarnanprisch	0		5,980	5,980	-	5,980
7.4.2 Lafaleyprisch	0		11,153	11,153	-	11,153
7.4.3 Mansa primary	0		24	24	-	24
7.4.4 Lafaleypri- Administration block(2021)	0	1,300,000	0	1,300,000	1,299,870	130
7.4.5 Haragaal primary school-1no. Classroom (2022)	850,000			850,000	850,000	0
7.4.6 Harawa primary school-1no. Classroom(2022)	850,000			850,000	850,000	0
7.4.7 Holoke primary school-2no. Classrooms(2022)	1,700,000			1,700,000	1,700,000	0
7.4.8 Jajjai primary school-2no. Classrooms(2022)	1,700,000			1,700,000	1,700,000	0
7.4.9 Jowhar primary school-2no. Roomed staff quarters(2022)	1,300,000			1,300,000	1,300,000	0
7.5.1 Kajaja 1 primary school-renovate 2no. Classroom(2022)	1,000,000			1,000,000	1,000,000	0
7.5.2 Kabadula primary school-renovation of 2no. Class(2022)	1,000,000			1,000,000	1,000,000	0
7.5.3 Katore primary school-construct chain link fence-(2022)	4,000,000			4,000,000	4,000,000	0
7.5.4 KubeyManey primary school-2no. Classrooms(2022)	1,700,000			1,700,000	1,700,000	0
7.5.5 Kutulo boys primary school-renovate 2no. Class(2022)	1,000,000			1,000,000	1,000,000	0

Tar baj 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/Blk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
7.5.6 Kutulo girls primary school-50m3 underground water tank (2022)	1,300,000			1,300,000	1,300,000	0
7.5.7 Leheley primary school-renovate 2no. Classrooms(2022)	1,000,000			1,000,000	1,000,000	0
7.5.8 Mado primary school-2no. Roomed staff quarters(2022)	1,300,000			1,300,000	1,300,000	0
7.5.9 Wargadud primary school-renovate 2no. Classrooms(2022)	1,000,000			1,000,000	1,000,000	0
7.8.1 Tarbaj primary school-renovate 2no. Classrooms(2022)	1,000,000			1,000,000	1,000,000	0
8.0 Secondary Schools Projects (List all the Projects)	40,807,028	17,862,481	6,190,077	64,859,586	61,342,318	3,517,268
8.1 Haragal sec sch-50 student laboratory(2021)	0		600	600	0	600
8.2 Ahmed liban sec sch-4 door pit latrine(2021)	0	1,200,000	0	1,200,000	1,199,575	425
8.3 Ahmed liban day sec sch-Lab Equipment(2021)	0	1,400,000	0	1,400,000	1,399,990	10
8.4 Haragaal girls sec sch-4door pit latrine(2021)	0	1,000,000	0	1,000,000	1,000,000	0
8.5 Haragaal girls sec sch-50no. Metallic beds(2022)	700,000			700,000	700,000	0
8.6 Haragaal girls sec-60 chairs & chambers (2021)			1,200	1,200		1,200
8.7 Haragaal girls sec-200 chairs & chambers (2022)	1,600,000			1,600,000	1,600,000	0
8.8 Haragaal girls sec sch-80 double decker beds(2021)	0		400	400	0	400
8.9 Haragaal girls sec sch-Lab equipment(2021)	0	1,400,000	0	1,400,000	1,399,400	600
8.10 Haragaal girls sec-4no. door pt latrine(2022)	1,200,000		0	1,200,000	1,200,000	0
8.11 Haragaal girls sec-2 classrooms(2021)	0		1,500,000	1,500,000	1,500,000	0

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
8.12 Haragaal girls sec-80no. Capacity dormitory(2022)	4,000,000	0	0	4,000,000	4,000,000	0
8.13 Haragaal girls sec-2no. Room staff quarters(2022)	1,300,000			1,300,000	1,300,000	0
8.14 Ileays mixed sec-50 student laboratory(2021)	0		600	600	0	600
8.15 Ileays mixed sec-4 door pit latrine(2021)	0	1,000,000	0	1,000,000	1,000,000	0
8.16 Ileays mixed sec-2 classrooms(2021)	0	862,481	637,519	1,500,000	1,499,990	10
8.17 Ileays mixed sec-40 chairs & chambers(2021)	0		800	800	0	800
8.18 Ileays mixed sec-3no. Classroom(2022)	2,500,000			2,500,000	2,500,000	0
8.19 Ileays mixed sec-150no. Chairs & chambers (2022)	1,200,000		0	1,200,000	1,200,000	0
8.20 Ileays mixed sec-lab equipment(2021)	0	1,400,000	0	1,400,000	1,398,890	1,110
8.21 Kutulo mixed sec-renovate 3 classrooms(2021)	0	560,000	540,000	1,100,000	1,099,950	50
8.22 Kutulo mixed sec-50 student laboratory(2021)	0	4,000,000	0	4,000,000	3,999,720	280
8.23 Kutulo mixed sec-80 double decker beds(2021)	0	880,000	0	880,000	880,000	0
8.24 Mansa boys sec -80 double decker beds(2021)	0	880,000	1,040	881,040	878,400	2,640
8.25 Tarbaj boys sec- 4 door pit latrine(2021)	0	1,200,000	0	1,200,000	1,199,495	505
8.26 Tarbaj boys sec-80 double decker beds(2021)	0	880,000	0	880,000	880,000	0
8.27 Tarbaj boys sec-30m3 underground tank(2021)	0	1,200,000	0	1,200,000	1,199,950	50
8.28 Johar mixed day secondary -admin block 3no. Rooms & store(2022)	2,800,000		0	2,800,000	2,800,000	0
8.29 Johar mixed sec-3no. Classroom (2022)	2,500,000	0	0	2,500,000	2,500,000	0
8.30 Johar mixed sec-80no. Capacity dormitory(2022)	3,500,000	0	0	3,500,000	3,500,000	0

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.31 Ahmed liban sec-renovate 2 classrooms (2021)			1,798	1,798	0	1,798
8.32 Johar mixed sec-8no. Door latrine (2022)	2,000,000		0	2,000,000	2,000,000	0
8.33 Kutulo girls sec-lab equipment (2021)	0		644	644	0	644
8.34 Mansa boys sec-lab equipment(2020)			300	300	0	300
8.35 Sarman boys –lab equipment(2020)			2,900	2,900	0	2,900
8.36 Tarbaj boys sec-purchase of 45 double decker beds(2020)			1,500	1,500	0	1,500
8.37Johar mixed day sec-50 no. chairs(2022)	400,000			400,000	400,000	0
8.38 Tarbaj boys sec-renovation of 3 no classrooms(2021)			450	450	0	450
8.39 Johar mixed sec-50m3 underground water tank(2022)	1,300,000		0	1,300,000	1,299,930	70
8.40 Johar mixed sec - 50no,mettalic beds(2022)	700,000			700,000	700,000	0
8.41 Johar mixed sec -chain link fence-relocation of DCC(2021)	0		3,500,000	3,500,000	0	3,500,000
8.42 Mansa boys sec-50.no.metallic beds(2022)	700,000		0	700,000	700,000	0
8.43 Mansa boys sec-100.no chairs & chambers(2022)	800,000		0	800,000	800,000	0
8.44 Mansa boys sec-50.no capacity laboratory (2022)	4,000,000		0	4,000,000	4,000,000	0
8.45 Sarman Boys sec-50. no. capacity laboratory (2022)	4,000,000		0	4,000,000	4,000,000	0
8.46 Sarman boys sec-50 no. metallic beds(2022)	700,000		0	700,000	700,000	0
8.47 Sarman boys sec-100no.wooden chairs & chambers(2022)	800,000	0	0	800,000	800,000	0

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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			
	2021/2022			2021/2022	30/06/2022	
8.48 Sarman boys sec-4no. Door pit latrine(2022)	1,200,000	0	0	1,200,000	1,200,000	0
8.49 Sarman boys sec-30m3 underground tank(2022)	1,300,000	0	0	1,300,000	1,300,000	0
8.50 Tarbaj boys sec-renovate admin block(2022)	1,607,028	0	0	1,607,028	1,607,028	0
8.51 Tarbaj boys secondary school-Renovation of 1 No classroom			326	326	0	326
9.0 Tertiary institutions Projects (List all the Projects)	0	3,680	0	3,680	0	3,680
9.1 Tarbaj TTI-chain-link fence (2020)	0	2,680	0	2,680	0	2,680
9.2 Tarbaj TTI-underground water tank(2020)	0	750	0	750	0	750
9.3 Tabaj TTI-8 door pit latrine(2020)	0	100	0	100	0	100
9.4 Tarbaj TTI-4 bay car park(2020)	0	150	0	150	0	150
10.0 Health Projects	0	2,759	0	2,759	0	2,759
10.1 Balances b/f	0	2,759	0	2,759	0	2,759
10.2						
11.0 Security Projects	15,200,088	3,668,068	27,132,217	46,000,373	45,999,068	1,305
11.1 Tarbaj police camp-4 roomed staff quarter(2021)	0	0	2,400,000	2,400,000	2,400,000	0
11.2 Tarbaj police camp-30m3 underground tank(2021)	0	0	1,200,000	1,200,000	1,200,000	0
11.3 Burmayo AP camp-4 door pit latrine(2021)	0	1,000,000	0	1,000,000	999,945	55
11.4 Dambas AP camp-chain-link fence 250m&250m(2021)	0	0	2,500,000	2,500,000	2,500,000	0
11.5 Dodhaloc chief office - 2rooms & 1 clerk's office(2021)	0	0	1,300,000	1,300,000	1,300,000	0
11.6 Gunanaloc chiefs office-2 rooms & 2 pit	0	0	1,700,000	1,700,000	1,700,000	0

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
latrine(2021)						
11.7 Kajaja 1 chief office-2 room office & 2 door pit latrine(2021)	0	1,700,000	0	1,700,000	1,700,000	0
11.8 Katoteloc chief office-2 rooms, 1 clerk's office & 2door pit latrine(2021)	0	967,783	732,217	1,700,000	1,700,000	0
11.9 Kutulo AP camp-3 door pit latrine with urinal(2021)	0	0	800,000	800,000	799,535	465
11.10 Kutulo Division chiefs office-2 rooms, 1 clerk's office & 2 door pit latrine(2021)	0	0	1,700,000	1,700,000	1,699,500	500
11.11 Mansa Division chief office 2 office rooms & 2 door pit toilet(2021)	0	0	1,700,000	1,700,000	1,700,000	0
11.12 Sarman Division chief office 2 roomed office & 2 door pit latrine 2021	0	0	1,700,000.00	1,700,000	1,700,000	0
11.13 Tarbaj sub-county chiefs office-2 roomed ooffice, 1 clerks & 2 door pit latrine(2021)	0	0	1,700,000	1,700,000	1,700,000	0
11.14 Tarbaj Deputy County commissioner's office-4 roomed admin office block with board room(2021)	0	0	4,000,000	4,000,000	4,000,000	0
11.15 Tarbaj Deputy county commissioner's office -6 door pit latrine with urinal(2021)	0	0	1,600,000	1,600,000	1,600,000	0
11.16 Tarbaj Deputy county commissioner's office - 30m3 underground tank(2021)	0	0	1,100,000	1,100,000	1,100,000	0
11.17 Tarbaj Sub -county register's office-4 roomed office administration block with1 store (2021)	0	0	3,000,000	3,000,000	3,000,000	0
11.18 Ausmudule chief office-3no. Office & 2no. Door toilet (2022)	1,700,000		0	1,700,000	1,700,000	0

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.19 Dambas chief office-3no. Office & 2no. Door toilet (2022)	1,700,000		0	1,700,000	1,700,000	0
11.20 Gunana AP camp & chain link fence (2022)	2,500,000	21	0	2,500,021	2,500,000	21
11.21 Dasheg chief office-3no. Office & 2no. Door toilet (2022)	1,700,000	0	0	1,700,000	1,700,000	0
11.22 Farjana chief office-3no. Office & 2no. Door toilet (2022)	1,700,000	0	0	1,700,000	1,700,000	0
11.23 Kutulo AP camp - 30M3 underground water tank (2022)	1,200,088	0	0	1,200,088	1,200,088	0
11.24 Lafaley chief office-3no. Office & 2no. Door toilet (2022)	1,700,000	0	0	1,700,000	1,700,000	0
11.25 Majabow location chief office-3no. Office & 2no. Door toilet (2022)	1,700,000	0	0	1,700,000	1,700,000	0
11.26 Tarbaj Division chief office-30m3 underground water tank (2022)	1,300,000	0	0	1,300,000	1,300,000	0
11.27 GunanaAp Camp	0	264	0	264	0	264
12.0 Acquisition of assets	837,002	2,678	0	839,680	837,002	2,678
12.1 Motor Vehicles (including motorbikes)	0	0				
12.2 Construction of CDF office	0	2,678	0	2,678	0	2,678
12.3 Purchase of furniture and equipment	837,002		0	837,002	837,002	0
12.4 Purchase of computers						
12.5 Purchase of land						
13.0 Others	0	2,000,000	0	2,000,000	2,000,000	0
13.1 Strategic Plan	0					

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Blk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
13.2 Innovation Hub	0					
13.3 Tarbaj Sub-county Accountants office-renovate 4 rooms.ceiling, windows, doors, floor, painting etc	0	2,000,000	0	2,000,000	2,000,000	0
14.0 Roads	0	15,000	0	15,000	0	15,000
14.1 Tarbajlafaley road	0	15,000	0	15,000	0	15,000
15.0 Funds pending approval**						
Total	137,088,879	40,159,285	45,688,879	222,937,043	216,337,566	6,599,477

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

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

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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 NGCDF-Tarbaj Constituency recognises all payments when the event occurs and the related cash has actually been paid out by the Fund.

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 Equivalents.

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

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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 Fund 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 30th June 2021 for the period 1st July 2021 to 30th June 2022 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.

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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 2022.

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

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XIII NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM THE BOARD

Description		2021-2022	2020-2021
		Kshs	Kshs
NGCDF Board			
AIE NO. B104867	1		69,367,724
AIE NO. B124670	2		9,000,000
AIE NO. B119655	3		8,500,000
AIE NO. B128044	4		12,000,000
AIE NO. B128287	5		6,900,000
AIE NO. B132047	6		6,000,000
AIE NO. B132341	7		6,000,000
AIE NO. B126010	8		12,000,000
AIE NO. B126302	9		7,000,000
AIE NO. B1	10		11,000,000
AIE NO B140741	11		13,000,000
AIE NO. B105296	1	33,000,000	
AIE NO. B105565	2	44,000,000	
AIE NO. B105937	3	22,000,000	
AIE NO. B128709	4	5,000,000	
AIE NO. B154216	5	12,000,000	
AIE NO. B163871	6	12,000,000	
AIE NO. B154216	7	18,000,000	
AIE NO. B154491	8	24,088,879	
AIE NO. B089098	9	12,688,879	
TOTAL		182,777,758	160,767,724

2. Proceeds from Sale of Assets

3. Other Receipts

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4. COMPENSATION OF EMPLOYEES

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,326,131	3,353,700
Personal allowances paid as part of salary	0	0
House Allowances	0	0
Transport Allowance	0	0
Leave Allowance	0	0
Gratuity to contractual employees	0	0
Employer Contributions Compulsory national social security schemes	183,920	184,320
Total	3,510,051	3,538,020

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 USE OF GOODS AND SERVICES

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	4,238,166	3,231,000
Communication, supplies and services	0	148,650
Domestic travel and subsistence	498,834	1,759,000
Training expenses	1,800,000	1,496,400
Office and general supplies and services	2,406,822	2,077,311
Other operating expenses	60,827	24,454
Total	9,004,647	8,736,815

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to primary schools (see attached list)	54,360,501	37,414,450
Transfers to secondary schools (see attached list)	61,979,837	41,794,450
Transfers to tertiary institutions (see attached list)	0	11,896,320
TOTAL	116,340,338	91,105,220

7. OTHER GRANTS AND OTHER PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	14,259,092	15,417,000
Bursary – tertiary institutions (see attached list)	12,499,408	14,594,000
Security projects (see attached list)	45,999,068	7,800,000
Sports projects (see attached list)	2,520,315	1,511,047
Emergency projects (see attached list)	8,682,750	5,499,595
Environment projects	684,894	
Total	84,645,527	44,821,642

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8. ACQUISITION OF ASSETS

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of buildings		0
Construction of buildings	0	0
Refurbishment of buildings	0	0
Purchase of vehicles and other Transport equipments	0	0
Purchase of furniture and general equipment	837,002	0
Purchase of ICT equipments and other ICT assets	0	
Total	837,002	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9: Other Payments

10. Cash Book Bank Balance

Name of Bank, Account No. & currency	2021-2022	2020-2021
	Kshs	Kshs
<i>National Bank of Kenya , A/c No. 01020069405200</i>	6,599,476	40,159,285
Total	6,599,476	40,159,285
10 B Cash On Hand		
Location 1	0	0
Location 2	0	0
TOTAL	6,599,476	40,159,285

13. BALANCES BROUGHT FORWARD

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	40,159,285	27,593,258
Cash in hand		
Imprest		
Total	40,159,285	27,593,258

14. Prior years' adjustments

Description of the error	Balance B/F FY2020-2021 as per Audited financial statements		Adjusted Balance B/F FY 2021-2022
	Kshs		Kshs
Bank account Balances	40,159,285	0	40,159,285

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Cash in hand	0	0	0
Accounts payables	(0)	(0)	(0)
Receivables	0	0	0
Others (specify)	0	0	0
Total	40,159,285	0	40,159,285

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XIV UNUTILIZED FUND (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,184,516	994,568
Use of goods and services/committee allowance/capacity building	496,625	2,550,717
Amounts due to other Government entities (see attached list)	3,543,394	41,674,754
Amounts due to other grants and other transfers (see attached list)	372,262	38,625,339
Acquisition of assets		2,000,000
Others	2,678	2,678
Funds pending approval	0	0
	6,599,476	85,848,164

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	3,882,778	1,407,532
TOTAL	3,882,778	1,407,532

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Annexes

Annexes: 1 Analysis of Pending Accounts payable

Annex 2-A analysis of staff

Name of staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1. MaryanDahiyeOdhoway	Secretary	1/7/2018	446,400	
2. KunawMussa Mire	Security Officer	1/7/2018	267,840	
3. YussufJelley Adan	Clerk	1/7/2018	416,640	
4. KahiyeDaudYakub	Security Officer	1/7/2018	267,840	
5. Suleiman mohamud	Security Officer	1/7/2019	101,280	
Sub-Totals				
Grand Total			1,500,000	

ANNEX 3-UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Compensation of employees	Employee salary	2,184,517	994,568	
Use of goods & services		490,064	2,550,717	
Committee allowances		1,983		
Capacity building		4,578		
		2,681,142	3,545,285	
Amounts due to other Government entities				
Burmayo pri sch		0	0	
Alanley pri sch- 1 no. Class	1 no. classroom	100	700,000	
Basanicha pri sch	Admin block 3 rooms & 1 no staffroom		1,300,000	
Berjanai pri sch	2no. Classrooms		1,500,000	
Berjanai pri sch	2 door pit latrine		500,000	
Tarbaj pri sch	3 classrooms		0	
Mado pri sch			0	
Bojigaras pri sch	Renovate 3 no. classrooms	50	1,000,000	
Dalsanprisch	2door pit		500,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
	latrine			
Dogsapri	2 door pit latrine	20	500,000	
Mansa prisch		24	24	
Dogsaprisch	1no. classroom	20	700,000	
Duntowprisch	Chain link fence with concrete post 400m*400m	1,200	4,000,000	
Machine ben prisch	chain-link fence		(10,000)	
Durweyprisch	2door pit latrine		500,000	
Sarmanprisch		5,980	5,980	
Harakobaprisch	2 no. classrooms		1,500,000	
Hassan Yarrow prisch	2 roomed staff quarters	410	1,300,000	
Kabadulaprisch	2 no. classrooms		1,500,000	
Tarbajprisch	4 door pit latrine			
Kajaja 2 prisch	Renovate 3 no. classrooms	50	1,000,000	
Kutulopriasch	Renovate 3 no. classrooms	550	550	
Ogaraleprisch	Admin block 3 rooms & 1 no. Staff room		1,300,000	
Wargadudprisch	Renovate 3 no. classrooms		1,000,000	
Bal b/lafalecyprisch		11,153	21,153	
Lafaleypri	Administration block	130	1,300,000	
Haragaal girls sec	50 student capacity lab	600	600	
Ahmed liban sec sch	4 door pit latrine	425	1,200,000	
Ahmed liban sec sch	Purchase of lab equipment	10	1,400,000	
Haragaal girls sec sch	4 door pit latrine		1,000,000	
Haragaal girls sec sch	Purchase of 60 chairs & chambers	1,200	1,200	
Haragaal girls sec	Purchase of 80 double decker beds	400	400	
Mansa boys sec	Double decker beds	1,040	1,040	
Mansa boys sec sch	4 door pit latrine			
Ahmed liban sec sch	Renovate 2 classroom	1,798	1,798	
Kutulo girls		644	644	

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Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Mansa boys sec sch		300	300	
Sarman boys sec sch	Laboratory equipment	2,900	2,900	
Haragaal girls sec	Purchase of lab equipment		1,400,000	
Haragaal girls sec	2 no. classrooms		1,500,000	
Ileey's mixed day sec	50 student capacity laboratory	600	600	
Ileey's mixed day sec	4 door pit latrine		1,000,000	
Ileey's mixed day sec	2 no. classrooms	10	1,500,000	
Ileey's mixed day sec	Purchase of 40 chair & chambers	800	800	
Ileey's mixed day sec	Purchase of laboratory equipment	1,710	1,400,000	
Kutulo mixed sec	Renovate 3 classrooms	50	1,100,000	
Kutulo mixed sec	50 student capacity laboratory	280	4,000,000	
Kutulo mixed sec	Purchase 80 double decker beds		880,000	
Mansa boys sec	Purchase 80 double decker beds	1,600	880,000	
Tarbaj boys sec	Renovate 3 classrooms	450		
Tarbaj boys sec	Purchase of 45 double decker beds	1,500		
Tarbaj boys sec	4 door pit latrine	505	1,200,000	
Tarbaj boys sec	Purchase of 80 double decker beds		880,000	
Tarbaj boys sec	30m ³ underground water tank	50	1,200,000	
Johar mixed day sec	50m ³ underground water tank	70		
Johar mixed day sec-Chain link fence DCC relocation(2021)	Chain link fence	3,500,000		
Bal b/f		326	326	
Tarbaj sub county library	chain-link fence			
Tarbaj TTI	chain-link fence	2,680	2,680	
Tarbaj TTI	Underground	750	750	

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Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
	water tank			
Tarbij TTI	8door pit latrine	100	100	
Tarbij TTI	4 bay car park	150	150	
Health bal		2,759	2,759	
	Sub-Total	3,543,394	41,674,754	
Amounts due to other grants and other transfers				
Bursary sec sch		335,073	594,164	
Bursary tertiary		15,000	14,312	
Emergency		1,849.00	1,492,392	
TarbijAp camp	4 roomed staff quarters		2,400,000	
Tarbij AP Camp	30m3 underground water tank		1,200,000	
Burmayo AP camp	4 door pit latrine	55	1,000,000	
Dambas AP camp	Chain link fence 250m*250m		2,500,000	
Dodha location chiefs office	2no roomed chief office & 1 no. Clerks office		1,300,000	
Gunana location chiefs office	2 no. Roomed chief office & 2 no. Door pit latrine		1,700,000	
Kajaja 1 chief office	2 no. Room chief office & 2 no. Pit latrine		1,700,000	
Katote location chief office	2no. Room chief office , 1no. Clerks & 2 door latrine		1,700,000	
Kutulo AP camp	3 no pit latrine with urinal	463	800,000	
Kutulo Division chiefs office	2 no roomed chiefs office, 1 no clerk & 2no pit latrine	500	1,700,000	
Mansa Division chiefs office	2 no roomed chief office & 2 no. Pit latrine		1,700,000	
Sarman Division chiefs office	2 no roomed chief office & 2 no. Pit latrine		1,700,000	
Tarbij sub-county chiefs office	2no. Roomed chiefs, 1 no. Clerks office & 2 door pit latrine		1,700,000	
Tarbij Deputy county commissioners	4 no. Roomed		4,000,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
office	Administration block , with board room			
Tarbij Deputy county commissioners office	6no. Door pit latrine with urinals		1,600,000	
Tarbij Deputy county commissioners office	30m3 under ground water tank		1,100,000	
Tarbij Deputy county commissioners office	Chain link fence 350m* 350m		3,500,000	
Tarbij Sub-county registrar office	4 roomed administration block with 1 no. Store		3,000,000	
Gunanaap camp		21	21	
Balance b/f		264	264	
Sports	Sports tournament	4,036	1,524,352	
Roads bal		15,000	15,000	
Environment bal			4,894	
Tarbijlocpmc(environment)			680,000	
Sub-Total		372,262	38,625,339	
Acquisition of assets				
Cdf office		2,678	2,678	
Others (specify)				
Tarbij DA office	Renovate 4no. rooms Tarbij DA office		2,000,000	
Sub-Total		2,678	2,002,678	
Funds pending approval				
Grand Total		6,599,476	85,848,164	

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Tarbij location security pmc	National bank	00121001403401	6,472	6,472
Tarbijloc road pmc		00121001560101	4,556	4,556
Tarbijconst sports pmc		00121001943601	1,928	8,478
Tarbij sub county dir. Of educpmc		01553212923600	2,547	2,547
Kutulo security pmc		00121002275901	291	3,535
Mansa security Appmc		01042083936500	40	120
Sarman security mgmt. com		00121002276001	4,200	4,200
Sarmanpricmpc		01553211788100	1760	1,760
Elbenprischpmc		01553211241700	680	680
Haragal sec pmc		01553212867000		320
Wargadudloc security pmc		01553212086800	1,760	1,760
Machinebenprischpmc		01553211620500	300	300
Hadadogofprisch		01553214209900	1,220	2,460
Durweyprisch		01553211785000	920	1,760
Balatulaminprischpmc		01553211207000	19,900	19,900
Duntowloc project com		01042069419000	0	0
Mansa boys sch		00121001344701	13,184	13,084
Kaja 11 loc project com		01042069419300		0
Madoprischpmc		01553211533100		720
Haragal sec school pmc		01553212867000	320	320
Tarbij boys sec sch		00121001519301	346	346
Gunana location chiefs office		00121001946201	476	1,413
Gunanapri		01050083950500	547	1,430
Katoteprisch		01282069439800	1,040	1,040
Hassan Yarrow prisch		01282069429600	688	458
Dodhaprisch		01282069429500	218	218

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XV – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/2022
Land	13,700,000			13,700,000
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings	2,672,997	837,002		3,509,999
ICT Equipment, Software and Other ICT Assets	770,000	847,000		1,617,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	17,142,997	1,684,002		18,826,999

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Tarbaj location security pmc	National bank	00121001403401	6,472	6,472
Tarbajloc road pmc		00121001560101	4,556	4,556
Tarbajconst sports pmc		00121001943601	1,928	8,478
Tarbaj sub county dir. Of educpmc		01553212923600	2,547	2,547
Kutulo security pmc		00121002275901	291	3,535
Mansa security Appmc		01042083936500	40	120
Sarman security mgmt. com		00121002276001	4,200	4,200
Sarmanpripmc		01553211788100	1760	1,760
Elbenprischpmc		01553211241700	680	680
Haragal sec pmc		01553212867000		320
Wargadudloc security pmc		01553212086800	1,760	1,760
Machinebenprischpmc		01553211620500	300	300
Hadadogofprisch		01553214209900	1,220	2,460
Durweyprisch		01553211785000	920	1,760
Balatulaminprischpmc		01553211207000	19,900	19,900
Duntowloc project com		01042069419000	0	0
Mansa boys sch		00121001344701	13,184	13,084
Kajaja 11 loc project com		01042069419300		0
Madoprishpmc		01553211533100		720
Haragal sec school pmc		01553212867000	320	320
Tarbaj boys sec sch		00121001519301	346	346
Gunana location chiefs office		00121001946201	476	1,413
Gunanapri		01050083950500	547	1,430
Katoteprisch		01282069439800	1,040	1,040
Hassan Yarrow prisch		01282069429600	688	458

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Dodhaprisch		01282069429500	218	218
Elyunisprisch		00121001963901	310	1,190
Wargadudprisch dev com		01042069450400	160	1,080
Sarman boys sec		00121001419601	387,730	1,318,490
Ogaralle primary school		01553211685500	2,260	2,260
Ogarallepri		01050083948900		1,500
Laheleypri		01050083949700	385	4,425
Burmayo primary school		01553245708400	1,000	
Alanley primary school		01553240558400	1,060	
Basnicha primary school		01024083908200	82	
Berjanai primary school		01050225116100	1,855	
Tarbaj primary school		01553227265200	2,200	
Mado primary school		01553211533100	720	
Bojigaras primary school		01050218381200	1,545	
Dasheq primary school		01553221772700	80	
Kajaja 1 primary		01042069419300	-2,500	
Dogsaprisch		01553232691000	1,100	
Dalsanprisch		01553231997800	200	
BalatRaha primary school		01553245145600	1,000	
Jayjay primary school		01553232615300	10	
Dambas primary school		01553231111600	1,485	
Farjanaprisch		01553221439800	1,260	
Harakoba primary		01553239274400	760	
Johar primary school		01553206509300	920	
Majabow primary school		01553211935800	460	
Haragaal primary school		00121001967601	1,335	
Ahmed liban secondary school		01553238615700	1,865	
Johar mixed day secondary school		01050238282700	406,610	

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Tarbaj sub-county library		01553228558600	520	
Tarbaj AP camp		01553241178200	520	
Burmayo AP camp		01553229207700	720	
Dambas AP camp		01553240306500	260	
Dodha location chief's office		01553240317900	260	
Gunana location chief's office		00121001946201	476	
Kajaja 1 location chief office		01553238843200	39	
Mansa Division chiefs office		01042083936500	40	
Sarman Division chiefs office		01553240474300	760	
Tarbaj Deputy county commissioner's office		01553241628800	2,320	
Tarbaj Sub-county register's office		01553241343400	3,000,000	
Total			3,882,778	1,407,532

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XVII. 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.A	Inspection of project file for purchase of Ileey's mixed day secondary school Bus , lacked delivery inspection report, log book and failure of maintenance of asset register by the school.	As at the time of the Audit, the school Authorities had not presented the school bus purchase file containing the said documents under review as the custodian of the documents was away for some school business operations. Upon arrival at a later date, the requisite documents were traced and sent to the Auditors for scrutiny.	Resolved	25/04/2022
1.B	Underutilized Budget and performance.	The underutilization of approved balance was attributed to delay in funds disbursement from the board , but the matter was resolved hence project implementation was returned on course	In progress.	
1.C	Unsupported bursary disbursement whereby two payment vouchers amounting to ksh 83,000/= did not have beneficiaries names and committee minutes.	Management regrets not availing a copy of the names and the minutes supporting the ksh 83,000/= bursary payments. This was so because the same information was still lying at the Ngcdf/Tarbij offices and had not been presented to the District Accountant as a copy for subsequent custody.	Resolved	16/04/2022
1.D	Late remittance of PAYE (Total ksh 11,628) and NSSF(Total ksh 20,400) for the months of July, August and September 2020.	This was attributed to untimely disbursement of funds from the board, but all in all , the deductions were remitted.	Resolved	06/11/2020