

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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THE AUDITOR-GENERAL

ON

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

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



OFFICE OF THE AUDITOR GENERAL
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BANISSA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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1. Acronyms and Glossary of terms

NGCDF - National Government Constituency Development Fund
PFM - Public Finance Management
IPSAS - International Public Sector Accounting Standards.
PMC - Project Management Committee
FY - Financial Year

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Yussuf Abdi Ali
2.	Sub-County Accountant	James Kinoti
3.	Chairman NGCDFC	Sharif Sheikh Dahir
4.	Member NGCDFC	Hassan Mohamed Hillow

(c) Fiduciary Oversight Arrangements

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

(d) Banissa Constituency NGCDF Headquarters

P.O. Box 231 – 70300 Mandera
Banissa DCC Offices
Banisa Sub County Hospital Street
Nairobi, KENYA

(e) Banissa Constituency NGCDF Contacts

Telephone: (254) 728205570
E-mail: cdfbanisa.go.ke
Website: www.ngcdf.go.ke

(f) Banissa Constituency NGCDF Bankers

Equity Bank
Mandera Branch
Account No. 1000261939394
P.O. Box 536 -70300 Mandera

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



Sharif Sheikh Dahir - Chairperson NG-CDF Banissa

The National Government Constituencies Development Fund (NG-CDF) which is a program meant to promote poverty eradication through decentralization was enacted through the NG-CDF Act 2015. The main aim of its establishment was to iron out imbalances brought about by patronage politics by providing funds to parliament jurisdictions, that is, Constituencies to fight poverty. The program is designed to fight poverty through the implementation of development projects which are National government functions at the local level and particularly those that provide basic needs like education, social welfare, security and education bursaries.

During the Financial year under review, National Government Constituency Development Fund Banissa Constituency was allocated a total of Kshs. 145,087,603. The NG-CDF Banissa had a balance brought forward of Kshs 90,683,376 and owed the NG-CDF Board Kshs 12,088,879 as at the beginning of the financial year. The amount owed by the NG-CDF Board relates to the financial year 2020-2021 and constitutes previous financial year balances. The fund could not utilise an amount of Kshs 100,526,218 due to underfunding of Kshs 70,176,482. Disbursement was made to the PMCs promptly and the projects were implemented well. The fund has over the years been used to develop and construct infrastructural structures that have helped to upgrade the conditions of schools, Security institutions and even roads. Through the fund, there has been an improvement in our schools, security institutions and in the sectors of environment and sports. This has in turn been very essential in providing education with the relevant resources in the schools and the structures have been a motivation for learners to find it encouraging going to schools. People who could not join higher institutions of learning because of financial difficulties are now able to get an education through bursary grants. The fund has been used to help needy students

from poor backgrounds. This has greatly helped needy students to have access to the much-needed education.

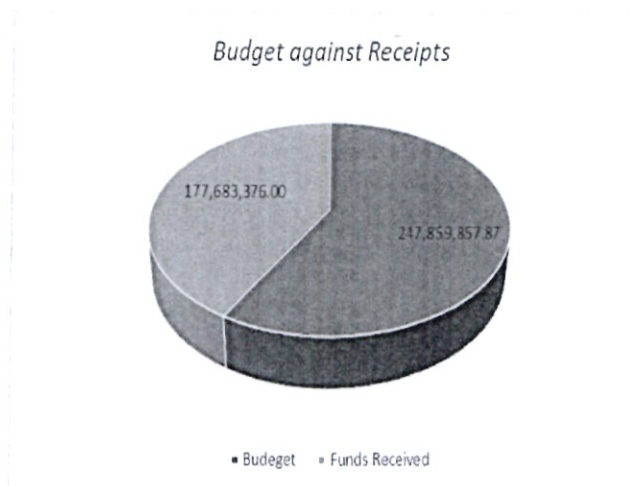


Chart 1: Budget against Receipts

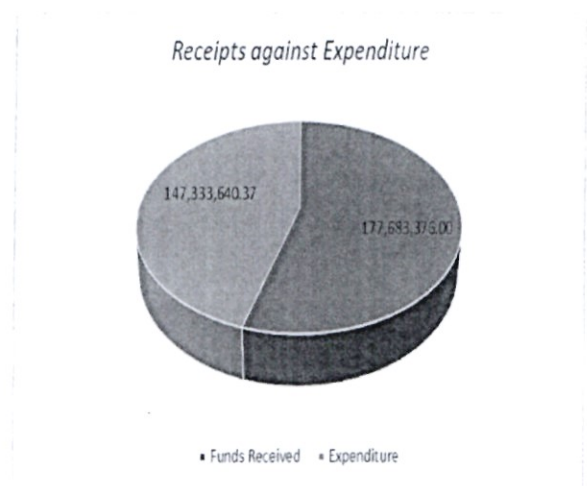


Chart 2: Receipts against Expenditure

(Graphs)

Key Achievements

The National Government Constituency Development Fund Banissa has undertaken some key projects during the financial year under review. The major beneficiary was the education sector. The fund constructed 25 new classrooms, 10 two-door toilets, 6 masonry water tanks, six office blocks, two number 80 bed capacity dormitories with fittings. Fencing works were done at 5 Schools. In addition, 291 3-seater desks were supplied to primary schools, 110 lockers and chairs were supplied to five secondary schools. 120 double decker beds were also procured and delivered to five schools. Kshs 55,299,000 was issued as bursary grants to 5,550 needy and bright students in secondary schools and tertiary institutions.

To boost security in the constituency; Kiliwehiri Assistant County Commissioner’s office was constructed as well as Kiliwehiri DCC’s residence. Chief’s offices were constructed at Lulis and Eymole locations. An underground water tank was also constructed at Banissa Administration Polce station.

NG-CDF Banissa funded sports activities in two primary schools. A Constituency wide sport tournament has been planned and different teams would participate.and then proceed to particate in a regional tournament which has been planned as well.



Ibrahim Enow Eymoi, Senior Chief Lulis location holding a public baraza at his new offices constructed by NG-CDF Banissa. This has enhanced service delivery.



Banissa Girls Secondary students have now adequate water storage courtesy of Banissa NG-CDF. This has led to improvement in access to clean water in the school

Emerging Issues

The main emerging issues during the year under review were: -

- Increasing population and settlements.
- increased number of needy students in learning institutions which meant an increase in school enrolment and widening of the resources available Vs needs gap.

Challenges

Implementation challenges during the financial year included: -

- security threats/Clan conflicts,
- low literate levels among the community;
- Persistent droughts leading lack of water sources for construction and usage
- Lack of adequate skills among Project Management Committees (PMCs).

Solutions

Prevalent droughts have been a deterrent factor and the situation exasperated by the immense gap between the resources available and the needs of the community. The Banissa NG-CDF has ensured that the resources have been equally distributed to spread the gains from the fund. The fund has also trained PMCs to improve their skills in project management and constructed water tanks in most learning institutions to improve access to clean water. Despite the numerous challenges, the fund has been at the fore front in the provision of basic social amenities, improved the general economic standards of the population and has thus been considered transformational by the community. By and large the impact of NG-CDF Banissa is felt and appreciated in the constituency.

Sign: 

Sharif Sheikh Dahir
CHAIRPERSON NGCDF COMMITTEE
Date: 8th March 2024

4. Statement Of Performance Against Predetermined Objectives for FY 2022/23

Introduction

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

The key development objectives of *Banissa Constituency 2023-2027 Strategic plan* are to:

The NGCDF-Banissa Constituency's *2023-2027* strategic plan has identified seven (7) strategic themes and development objectives as a guide in developing the constituency. These are: **Education Infrastructure; Security; Youth and Sports; Environment; Emergency Support; Tracking of Results; and Institutional Strengthening.**

To address these strategic themes, the constituency has formulated a number of strategic objectives and activities in order to realize the community aspirations. Some of these include;

1. Improving access to quality education through expansion of schools through rehabilitation, renovation and construction of school infrastructure in various primary and secondary schools in the constituency.
2. Harnessing youth talent by funding youth sporting initiatives, creating awareness on the establishment of youth groups, creating awareness among the youth on seeking development fund loans, and promoting youth talent.
3. Promoting environment in the constituency by organizing tree planting days. In the NGCDF Act 2015, environmental activities may be considered as development projects, provided the allocation to such activities does not exceed two percent (2%) of the total allocation of the constituency in any financial year.
4. Catering for any unforeseen occurrences in the constituency (*emergency support*).
5. Enhancing security in the constituency by constructing chiefs' and sub-chiefs' offices, AP housing units; constructing/rehabilitating chiefs' offices, Police stations, and Police housing units, among other initiatives.
6. Improving the tracking of implementation NGCDF programmes. In the NG-CDF Act 2015, monitoring and evaluation of ongoing, projects and capacity building of various operatives has been considered as a development project provided that not more than three percent (3%) is allocated for this purpose; and
7. Promoting performance management and smooth running of the NGCDF office.

Progress on attainment of Strategic development objectives

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

No	Program	Objective	Outcome	Indicators	performance
1	Education Infrastructure	To improve access, affordability and availability of quality education	Increased enrolment in primary and secondary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure built in primary, secondary, and tertiary institutions. Number of bursary beneficiaries at all levels	In FY 2022/23 NGCDF - Banissa increased number of classrooms by 19 in primary schools & 6 in secondary schools, dormitories by 2 in primary schools. We also increased Bursary beneficiaries to 1,750 and 3,800 in secondary schools and tertiary institutions respectively.
2	Sports	Improve talent and empower youth	Promoting sports activities and reduction of crime in youth.	Number of tournaments supported with kits, equipment & trophies	In FY 2022/23 we supported two sports tournaments through provision of kits, equipment & trophies in two primary schools.
4	Environment	To promote environmental sustainability in the constituency	Improvement in conservation of water resources by storing water thus reducing reliance on groundwater or water from natural sources	Numbers of water tanks constructed.	In FY 2022/23 we constructed an underground water tank at Banissa Girls Secondary
5	Security	To enhance security in the constituency	Enhanced working conditions of personnel involved in the security sector and improvement in service delivery.	Number of offices built for chiefs, police stations and other security and administration personnel. Number of other usable physical infrastructure built for security personnel.	In FY 2022/23 we constructed offices for Kiliwehiri Assistant County Commissioner, Lulis and Eymole location chiefs. We also constructed an underground water tank at Banissa Administration Polce station.
6	Tracking of results	To improve tracking of implementation of NG-CDF programmes	Decreased number of audit related issues and enhanced capacity of project management committees	Number of Routine monitoring & capacity Building exercises undertaken	In FY 2022/23 we conducted 12 monitoring and evaluation sessions and two training sessions.
7	Emergency	To cater unforeseen occurrence in the constituency	Mitigation of the extent of damage caused by disasters and emergencies.	Renovation of classrooms and dormitories whose roofs were blown off by strong winds	In FY 2022/23 we renovated 18 classrooms and One number 80-bed capacity dormitory

5. Statement of Governance

Introduction

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG-CDFC for onward forwarding to the board for appointment through gazette notice.

In this regard section 5 and 6 of NG-CDF regulations provides for procedure for nomination of the five members of the NG-CDFC as outlined in section 43 (2) paragraph (b), (c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is to be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further the NG-CDF regulations requires that one to serve as member of the NG-CDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

Appointment of NG-CDFC Members

The NGCDF Regulation 2016 on appointment of NGCDFC members states; the members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

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

- (3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.
- (4) The selection panel referred to in paragraph (1) shall consist of—
- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
 - the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
 - Two persons, one of either gender, nominated by the Constituency office.
- (5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.
- (6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section the Act
- (7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.
- (8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.
- (9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.
- (10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.
- (11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.
- 1952 Kenya Subsidiary Legislation, 2016
- The selection panel shall stand dissolved upon the appointment of the members.

Process

To facilitate this, the selection panel is invited interested and qualified members of the public for appointment to the NG-CDF committee. The panel invited through advertisement publicised in public offices notice boards and other public areas in the constituency.

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Out of a total of 16 applicants, the selection panel developed a shortlisting criterion, which enabled picking of the four nominees. A registered group representing persons with disabilities in the constituency nominated one person as per the regulations.

Two additional nominees were nominated by the Constituency office as per section 43 of the NG-CDF Act 2015. One person was nominated as a co-opted member, in consultation with the local leadership.

Nominees Of The Selection Panel

S/No	NAME	NATIONAL ID NUMBER	CATEGORY	WARD
1.	Abdirahman Ibrahim Abey	29856305	Male (Youth)	Derkale
2.	Sharif Sheikh Dahir	8761659	Male (Adult)	Banisa
3.	Saadia Gedi Dakane	39221839	Female (Youth)	Malkamari
4.	Saadia Aliyerrow Abdi	7875259	Female (Adult)	Banisa

Nominee of the body representing persons with disability

S/No	NAME	NOMINATING ORGANIZATION	NATURE OF PHYSICAL IMPAIRMENT Visual/hearing/mental/albinism/ambulatory/hands impairment)	REMARKS (Pertinent comments), including necessity/justification to attend meeting in company of an aid
1.	Hussein Maalim Mohamed	Banisa Disabled Forum Group	Hearing	Nominee uses hearing aid but does not need to attend meeting in company of an aid

Nominee of the constituency Office

S/No	NAME	NATIONAL ID NUMBER	CATEGORY	WARD
1.	Makai Hussein Ibrahim	10029741	Nominee of the Constituency Office (Female)	Derkale
2.	Hassan Mohamed Hillow	13002732	Nominee of the Constituency Office (Male)	Malkamari

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

S/No	NAME	NATIONAL ID NUMBER	CATEGORY	WARD
1.	Abdi Sheikh Alio	12427564	Co-opted member	Kiliwehiri

The NG-CDFC members were gazetted on 16th December 2022. The members had their inaugural meeting on 22nd December 2022. The members went through the process electing the chairperson and the secretary of the committee. The following member were elected.

1. Chairperson position -Mr. Sharif Sheikh Dahir of ID number 8761659.
2. Secretary position –Hassan Mohamed Hillow of ID number 13002732 elected as the secretary to the committee.

During its first meeting, the Constituency Committee established two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board. The two subcommittee are as follows:

- i. Bursary sub committee
- ii. Complaints resolution committee.

The following were appointed to the different committee

i. Bursary committee

1. Abdirahman Ibrahim Abey - Member
2. Saadia Gedi Dakane - Member
3. Fatuma Ahmed Sheikh - Member
4. Hussein Maalim Mohamed - Member

ii. Complaints resolution committee

1. Sharif Sheikh Dahir - Member
2. Saadia Aliyarrow Abdi - Member
3. Abdi Sheikh Alio - Member
4. Hesbon Kayesi - Member/DCC

The representative from the ministry of education office is also coopted to be in the Bursary committee.

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

Roles and functions of NG-CDFC

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

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.

- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

Removal of NGCDFC Members

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

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

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

Training of NG-CDFC Members

In the financial year 2022/2023 the NG-CDF Board organized training of NG-CDFC members. NG-CDFC members for Banissa constituency were among the committee members trained on 25th May 2022 at Garissa. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Banissa

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Number of meetings held

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

During the financial year 2022/2023 the NG-CDFC Banissa held ten meetings and two sub committee meetings and the attendance was as follows.

S/No	NG-CDF COMMITTEE MEMBERS	DEC 22 nd 2022	JAN 12 th 2022	JAN 27 th 2023	FEB 13 th 2023	FEB 27 th 2023	MAR 14 th 2023	APR 17 th 2023	MAY 8 th 2023	MAY 30 th 2023	JUNE 24 th 2023
1	Sharif Sheikh Dahir - chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Hassan Mohamed Hillow - Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Abdirahman Ibrahim Abey - Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Saadia Gedi Dakane- Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Saadia Aliyerrrow Abdi - Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Hussein Maalim Mohamed - Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Makai Hussein Ibrahim - Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Abdi Sheikh Alio - Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Yussuf Abdi -FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Hesbon Kayesi -DCC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Ethics & conduct

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

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

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

Members remuneration

According to circular from NG-CDF Board, NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance of seven thousand per meeting and all other members an allowance of five thousand per sitting. All NG-CDFC members should adhere to general ethics and code of conduct as stipulated in the NG-CDF Act.

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

Disclose policy on conflict of interest

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

Risk management

Risk management has been integrated in the constituency operations through the following; training of the NG-CDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NG-CDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and

regulations, the Fund Account Manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

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

6. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Banissa NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 2022/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Banissa NG-CDF supported Schools in carrying out environmental conservation activities through planting of trees. NG-CDF Banissa also held sensitization programs for youth/community on the impact of drugs.

Banissa NG-CDF sponsored sporting activities bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

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

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

Banissa NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Banissa 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.

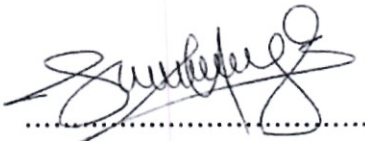
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

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



Yussuf Abdi Ali

Fund Account Manager.

7. Statement Of Management Responsibilities

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

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

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

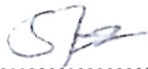
The Accounting Officer in charge of the NGCDF Banissa Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of

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

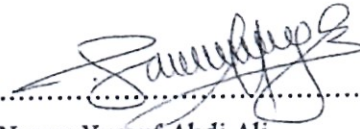
external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have 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- Banissa Constituency financial statements were approved and signed by the Accounting Officer on 8th March 2024.



.....
Name: Sharif Sheikh Dahir
Chairman – NGCDF Committee



.....
Name: Yussuf Abdi Ali
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Banissa Constituency set out on pages 1 to 46,

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

which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Banissa Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unsupported Project Management Committee Account Balances

Note 10.3 and Annex 2 to the financial statements reflects Projects Management Committee (PMC) account balance of Kshs.4,460,695. However, Management did not provide for audit the cash books, bank reconciliation statements and certificates of bank balances.

In the circumstances, the accuracy and completeness of PMC balance of Kshs.4,460,695 could not be confirmed

2. Unsupported Bursary Payments

The statement of receipts and payments reflects other grants and transfers amount of Kshs.78,138,000 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.9,116,000 and Kshs.46,183,000 disbursed to secondary and tertiary institutions respectively. However, review of payment vouchers revealed that bursary payments amounting to Kshs.4,872,000 for tertiary institutions were not acknowledged with letters from the respective beneficiary institutions.

In the circumstances, the accuracy and completeness of bursary payments could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.247,859,858 and Kshs.177,683,376 respectively, resulting to an under-funding of Kshs.70,176,482 or 28% of the budget. However, the Fund spent Kshs.147,333,640 against actual receipts of Kshs.177,683,376, resulting to under-utilization of Kshs.30,349,736 or 17% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

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

Basis for Conclusion

1. Failure to Report Expenditure for Emergency Projects

The statement of receipts and payments reflects other grants and transfers payments amounting to Kshs.78,139,000 which as disclosed in Note 6 to the financial statements includes an expenditure of Kshs.11,530,000 on emergency projects. However, Management did not report to the National Government Constituencies Development Fund Board the utilization of emergency reserve within (30) days of occurrence of the emergency as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which provides that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

In the circumstances, Management was in breach of law.

2. Failure to Open Deposit Holding Account

The Fund did not open a deposit holding account as required by Section 7(1)(A) of the National Government Constituencies Development Fund (Amendment) Act, 2022 which provides that each Constituency shall open one deposit account for holding third party monies which shall so be designated and such an account shall be known by the name of the Constituency for which it is opened.

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

3. Project Implementation Status

During the year under review, Management budgeted to implement a total of eighty (80) projects under various sectors with a total allocation of Kshs.145,036,589. However, as at 30 June, 2023 sixty-nine (69) projects with a budget of Kshs.47,417,500 were not completed.

In the circumstances, delay in implementation of projects denied the public the expected services.

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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, 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 the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness

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

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

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

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

- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2024

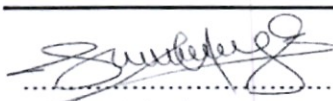
Banissa Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	87,000,000	177,888,879
Total Receipts		87,000,000	177,888,879
Payments			
Compensation Of Employees	2	4,066,114	2,117,100
Committee expenses	3	728,000	-
Use Of Goods and Services	4	9,153,026	4,812,642
Transfers To Other Government Units	5	55,247,500	103,930,150
Other Grants and Transfers	6	78,139,000	27,345,000
Total Payments		147,333,640	138,204,892
Surplus/(Deficit)		(60,333,640)	39,683,987

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

The Constituency financial statements were approved by the NGCDFC on 8th March 2024 and signed by:



Fund Account Manager

Name: Yussuf Abdi



National Sub-County
Accountant

Name: James Kinoti
ICPAK M/No: 14675



Chairman NG-CDF
Committee

Name: Sharif Sheikh Dahir


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

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

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	7	30,349,736	90,683,376
Total Cash and Cash Equivalents		30,349,736	90,683,376
Accounts Receivable		-	-
Total Financial Assets		30,349,736	90,683,376
Financial Liabilities			
Accounts Payable (Deposits)		-	-
Total Financial Liabilities		-	-
Net Financial Assets		30,349,736	90,683,376
Represented By			
Fund Balance B/Fwd	9	90,683,376	50,999,389
Surplus/Deficit for The Year		(60,333,640)	39,683,987
Net Financial Position		30,349,736	90,683,376

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

The Constituency financial statements were approved by NG CDFC on 8th March 2024 and signed by:



Fund Account Manager

Name: Yussuf Abdi Ali



National Sub-County
Accountant

Name: James Kinoti
ICPAK M/No: 14675



Chairman NG-CDF
Committee

Name: Sharif Sheikh Dahir

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

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

Description	Notes	2022-2023 Kshs	2021-2022 Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	87,000,000	177,888,879
Total Receipts		87,000,000	177,888,879
Payments			
Compensation Of Employees	2	4,066,114	2,117,100
Committee Expenses	3	728,000	-
Use Of Goods and Services	4	9,153,026	4,812,642
Transfers To Other Government Units	5	55,247,500	103,930,150
Other Grants and Transfers	6	78,139,000	27,345,000
Total Payments		147,333,640	138,204,892
Total Receipts Less Total Payments		(60,333,640)	39,683,987
Adjusted For:		-	-
Net Cash Flow from Operating Activities		(60,333,640)	39,683,987
Cashflow From Investing Activities		-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		(60,333,640)	39,683,987
Cash & Cash Equivalent At Start Of The Year	9	90,683,376	50,999,389
Cash & Cash Equivalent At End Of The Year	7	30,349,736	90,683,376


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

The Constituency financial statements were approved by NG CDFC on 8th March 2024 and signed by:



Fund Account Manager

Name: Yussuf Abdi Ali



National Sub-County
Accountant

Name: James Kinoti

ICPAK M/No: 14675



Chairman NG-CDF
Committee

Name: Sharif Sheikh
Dahir

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
Receipts		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements				
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	145,087,603	90,683,376	12,088,879	247,859,858	177,683,376	70,176,482	72%
Proceeds From Sale of Assets				-	-	-	0%
Other Receipts				-	-	-	0%
Totals	145,087,603	90,683,376	12,088,879	247,859,858	177,683,376	70,176,482	72%
Payments							
Compensation Of Employees	3,906,840	4,488,102	120,000	8,514,942	4,066,114	4,448,828	42%
Committee Expenses	705,000	84,962	-	789,962	728,000	61,962	92%
Use Of Goods and Services	7,054,573	6,438,245	266,672	13,759,490	9,153,026	4,606,464	67%
Transfers To Other Government Units	67,975,000	41,505,000	8,310,000	117,790,000	55,247,500	62,542,500	47%
Other Grants and Transfers	50,480,406	38,162,067	3,392,207	92,034,680	78,139,000	13,895,680	85%
Acquisition of Assets	12,315,784	-	-	12,315,784	-	12,315,784	0%
Oversight Committee Expenses	450,000	-	-	450,000	-	450,000	0%
Other Payments	2,200,000	5,000	-	2,205,000	-	2,205,000	0%
Funds Pending Approval**	-	-	-	-	-	-	
Totals	145,087,603	90,683,376	12,088,879	247,859,858	147,333,640	100,526,218	59%

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

Explanatory Notes.

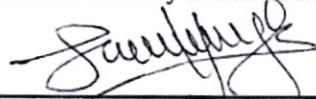
From the summary of appropriation statement, the overall budget performance stood at 57%. The low absorption of funds is explained below:

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

- i. **Compensation of Employees** were below 90% because of delay in funding from the NG-CDF Board hence delay in utilization of funds.
- ii. **Use of goods and services** were below 90% because funding from the NG-CDF Board delayed hence delay in procurement and utilization of funds.
- iii. **Transfer to other government units** were below 90% because funding from the NG-CDF Board delayed hence delay in procurement and utilization of funds.
- iv. **Other grants and transfers** were below 90% because funding from the NG-CDF Board delayed hence delay in procurement and utilization of funds.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference-totals	100,526,218
Less undisbursed funds receivable from the Board as at 30 th June 2023	70,176,482
	30,349,736
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	30,349,736


The Constituency financial statements were approved by NG CDFC on 8th March 2024 and signed by:


 Fund Account Manager

Name: Yussuf Abdi Ali


 National Sub-County Accountant

Name: James Kinoti
 ICPAK M/No:


 Chairman NG-CDF Committee

Name: Sharif Sheikh Dahir

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,906,840	4,488,102	120,000	8,514,942	4,066,114	4,448,828
1.2 Committee allowances	705,000	84,962	-	789,962	728,000	61,962
1.3 Use of goods and services	2,754,573	817,414	136,672	3,708,659	3,386,326	322,333
Total	7,366,413	5,390,478	256,672	13,013,563	8,180,440	4,833,123
2.0 Monitoring and evaluation						
2.1 Capacity building	1,500,000	1,409,900	-	2,909,900	1,733,800	1,176,100
2.2 Committee allowances	600,000	1,343,881	50,000	1,993,881	1,207,800	786,081
2.3 Use of goods and services	2,200,000	2,867,050	80,000	5,147,050	2,825,100	2,321,950
Total	4,300,000	5,620,831	130,000	10,050,831	5,766,700	4,284,131
3.0 Emergency						
3.1 Primary Schools						
Diribbor Primary School PMC	-	1,600,000	-	1,600,000	1,600,000	-
Dakabor Primary School	2,400,000	-	-	2,400,000	2,400,000	-
3.2 Secondary schools						
Wayam Secondary School PMC	-	2,300,000	-	2,300,000	2,300,000	-
Wayam Secondary School PMC	2,650,000	-	-	2,650,000	2,650,000	-
Wayam Secondary School PMC	2,580,000	-	-	2,580,000	2,580,000	-

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
3.5 Unutilised	6,190	2,408	342,207	350,805	-	350,805
Total	7,636,190	3,902,408	342,207	11,880,805	11,530,000	350,805
4.0 Bursary and Social Security						
4.1 Secondary Schools	3,000,000	7,015,089	450,000	10,465,089	9,116,000	1,349,089
4.2 Tertiary Institutions	26,434,216	20,522,070	250,000	47,206,286	46,183,000	1,023,286
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	-	-	-	-	-	-
Total	29,434,216	27,537,159	700,000	57,671,375	55,299,000	2,372,375
5.0 Sports						
North Eastern Regional Sports Tournament	600,000	-	-	600,000	-	600,000
Banissa Constituency Sports Tournament	200,000	-	-	200,000	-	200,000
Jiromarsa Primary School	555,000	-	-	555,000	-	555,000
Banisa Primary School	400,000	-	-	400,000	-	400,000
Yatani Primary School	555,000	-	-	555,000	-	555,000
Yatani Primary School	400,000	-	-	400,000	-	400,000
Diribbor Primary School	-	400,000	-	400,000	400,000	-
Diribbor Primary School	-	555,000	-	555,000	555,000	-
Chief Haji Mohamed Primary	-	400,000	-	400,000	400,000	-
Chief Haji Mohamed Primary	-	555,000	-	555,000	555,000	-

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
Banisa Constituency Sports Tournament	-	312,500	-	312,500	-	312,500
Total	2,710,000	2,222,500	-	4,932,500	1,910,000	3,022,500
6.0 Environment						
Banisa Girls Secondary	2,600,000	-	-	2,600,000	2,600,000	-
Banisa DEO Office	-	-	600,000	600,000	-	600,000
Total	2,600,000	-	600,000	3,200,000	2,600,000	600,000
7.0 Primary Schools Projects						
Lulis Primary School	260,000	-	-	260,000	-	260,000
Chabi Primary School	130,000	-	-	130,000	-	130,000
Jiromarsa Primary School	130,000	-	-	130,000	-	130,000
Diribbor Primary School	195,000	-	-	195,000	-	195,000
Kiliwehiri Primary School	260,000	-	-	260,000	-	260,000
Mata Arba Primary School	195,000	-	-	195,000	-	195,000
Chiracha Primary School	260,000	-	-	260,000	-	260,000
Qotqot Primary School	195,000	-	-	195,000	-	195,000
Gesreb Primary School	195,000	-	-	195,000	-	195,000
Andarak Primary School	130,000	-	-	130,000	-	130,000
Umur Primary School	130,000	-	-	130,000	-	130,000

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
Lulis Primary School	668,000	-	-	668,000	-	668,000
Mata Arba Primary	2,600,000	-	-	2,600,000	2,600,000	-
Banisa Primary School	4,460,000	-	-	4,460,000	-	4,460,000
Mata Arba Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Chiracha Primary School	1,300,000	-	-	1,300,000	-	1,300,000
Haji Mohamed Gira Primary School	950,000	-	-	950,000	-	950,000
Jiromarsa Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Yatani Primary School	1,300,000	-	-	1,300,000	-	1,300,000
Lulis Primary School	1,300,000	-	-	1,300,000	-	1,300,000
Andrak Primary School	1,900,000	-	-	1,900,000	-	1,900,000
Hardawa Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Derkhale Primary School	700,000	-	-	700,000	-	700,000
Kukub Primary School	700,000	-	-	700,000	-	700,000
Tarama Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Goljo Primary School	950,000	-	-	950,000	-	950,000
Dakar Primary School	950,000	-	-	950,000	-	950,000
Diribbor Primary School	1,600,000	-	-	1,600,000	-	1,600,000
Dambalagale Primary School	950,000	-	-	950,000	-	950,000
Kiliwehiri Primary School	600,000	-	-	600,000	-	600,000

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
Achini Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Bulla Fulay Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Sukela Bima Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Chabi Primary School	1,300,000	-	-	1,300,000	-	1,300,000
Khorgowla Primary School	950,000	-	-	950,000	-	950,000
Dakabor Primary School	1,300,000	-	-	1,300,000	-	1,300,000
Arda Garse Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Urile Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Khabaguto Primary School	300,000	-	-	300,000	-	300,000
Khotkhot Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Choroqo Primary School	1,300,000	-	-	1,300,000	-	1,300,000
Jibal Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Farjan Primary School	2,200,000	-	-	2,200,000	-	2,200,000
Goroathi Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Soroba Primary School	1,250,000	-	-	1,250,000	-	1,250,000
Gesrebki Primary School	950,000	-	-	950,000	-	950,000
Banisa Primary School	-	201,500	-	201,500	201,500	-
Kiliwehiri Primary School	-	195,000	-	195,000	195,000	-
Haji Mohamed Primary	-	195,000	-	195,000	195,000	-

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
Bode Primary School	-	130,000	-	130,000	130,000	-
Mata Arba Primary School	-	195,000	-	195,000	195,000	-
Soroba Primary School	-	195,000	-	195,000	195,000	-
Guba Primary School	-	195,000	-	195,000	195,000	-
Dakar Primary School	-	195,000	-	195,000	195,000	-
Shobtoy Primary School	-	195,000	-	195,000	195,000	-
Funan Teso Primary School	-	195,000	-	195,000	195,000	-
Kukuba Primary School	-	286,500	-	286,500	286,500	-
Birkan Primary School	-	286,500	-	286,500	286,500	-
Diribbor Primary School	-	286,500	-	286,500	286,500	-
Kukuba Primary School	-	198,000	-	198,000	198,000	-
Birkan Primary School	-	198,000	-	198,000	198,000	-
Diribbor Primary School	-	198,000	-	198,000	198,000	-
Lulis Primary School	-	2,000,000	-	2,000,000	2,000,000	-
Merile Primary School	-	950,000	-	950,000	950,000	-
Chief Haji Mohamed Primary	-	1,200,000	-	1,200,000	1,200,000	-
Andarak Primary School	-	950,000	-	950,000	950,000	-
Hardawa Primary School	-	1,200,000	-	1,200,000	1,200,000	-
Yatani Primary School	-	1,200,000	-	1,200,000	1,200,000	-

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
Qalim Primary School	-	950,000	-	950,000	950,000	-
Doomal Primary School	-	950,000	-	950,000	950,000	-
Banisa Primary School	-	700,000	-	700,000	700,000	-
Gesrebki Primary School	-	950,000	-	950,000	950,000	-
Birkan Primary School	-	1,200,000	-	1,200,000	1,200,000	-
Kiliwehiri Primary School	-	1,400,000	-	1,400,000	1,400,000	-
Funan Teso Primary School	-	900,000	-	900,000	900,000	-
Arda Garse Primary School	-	1,250,000	-	1,250,000	1,250,000	-
Umur Primary School	-	950,000	-	950,000	950,000	-
Qarari Dertu Primary School	-	300,000	-	300,000	300,000	-
Derkhale Primary School	-	1,400,000	-	1,400,000	1,400,000	-
Bode Primary School	-	950,000	-	950,000	950,000	-
Diribbor Primary School	-	1,200,000	-	1,200,000	1,200,000	-
Tarama Primary School	-	1,200,000	-	1,200,000	1,200,000	-
Qorobo Lakole Primary	-	1,250,000	-	1,250,000	1,250,000	-
Qorobo Shaba Primary School	-	950,000	-	950,000	950,000	-
Chabi Primary School	-	950,000	-	950,000	950,000	-
Afgoye Primary School	-	300,000	-	300,000	300,000	-
Tarbey Primary School	-	950,000	-	950,000	950,000	-

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
Murutho Primary School	-	1,250,000	-	1,250,000	1,250,000	-
Malkamari Primary School	-	700,000	-	700,000	700,000	-
Goro Athi Primary School	-	47,500	-	47,500	-	47,500
Farjan Primary School	-	2,300,000	-	2,300,000	2,300,000	-
Malkaroqa Primary School	-	300,000	-	300,000	300,000	-
Mata Arba Primary School	-	-	95,000	95,000	-	95,000
Andarak Primary School	-	-	1,200,000	1,200,000	-	1,200,000
Hardawa Primary School	-	-	120,000	120,000	-	120,000
Lulis Primary School	-	-	100,000	100,000	-	100,000
Yatani Primary School	-	-	120,000	120,000	-	120,000
Afgooy Primary School	-	-	95,000	95,000	-	95,000
Goljo Primary School	-	-	100,000	100,000	-	100,000
Kukuba Primary School	-	-	1,500,000	1,500,000	-	1,500,000
Tarama Primary School	-	-	95,000	95,000	-	95,000
Qorobo Abero Primary School	-	-	120,000	120,000	-	120,000
Diribbor Primary School	-	-	170,000	170,000	-	170,000
Derkale Primary School	-	-	350,000	350,000	-	350,000
Burashum Primary School	-	-	95,000	95,000	-	95,000
Dakar Primary School	-	-	95,000	95,000	-	95,000

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
Qotgot Primary School	-	-	120,000	120,000	-	120,000
Chorogo Primary School	-	-	1,200,000	1,200,000	-	1,200,000
Dakarbor Primary School	-	-	95,000	95,000	-	95,000
Aemey Primary School	-	-	95,000	95,000	-	95,000
Arda Garse Primary School	-	-	120,000	120,000	-	120,000
Kiliweheri Integrated Primary	-	-	170,000	170,000	-	170,000
Garbi Primary School	-	-	95,000	95,000	-	95,000
Funan Teso Primary School	-	-	120,000	120,000	-	120,000
Dambala Gale Primary School	-	-	120,000	120,000	-	120,000
Kararidertu Primary School	-	-	95,000	95,000	-	95,000
Khorgowla Primary School	-	-	95,000	95,000	-	95,000
Goro Athi Primary School	-	-	970,000	970,000	-	970,000
Hulow Primary School	-	-	95,000	95,000	-	95,000
Farjan Primary School	-	-	95,000	95,000	-	95,000
Soroba Primary School	-	-	120,000	120,000	-	120,000
Total	47,308,000	34,142,500	7,860,000	89,310,500	36,695,000	52,615,500
8.0 Secondary Schools Projects						
Senior Chief Abdullahi Girls Secondary	2,200,000	-	-	2,200,000	2,200,000	-
Senior Chief Abdullahi Girls Secondary	750,000	-	-	750,000	-	750,000
Senior Chief Abdullahi Girls Secondary	501,000	-	-	501,000	-	501,000

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
Senior Chief Abdullahi Girls Secondary	2,600,000	-	-	2,600,000	2,600,000	-
Eymole Secondary School	1,250,000	-	-	1,250,000	-	1,250,000
Eymole Secondary School	600,000	-	-	600,000	-	600,000
Eymole Secondary School	501,000	-	-	501,000	-	501,000
Eymole Secondary School	6,540,000	-	-	6,540,000	6,540,000	-
Guba Secondary School	3,500,000	-	-	3,500,000	-	3,500,000
Guba Secondary School	1,250,000	-	-	1,250,000	-	1,250,000
Guba Secondary School	600,000	-	-	600,000	-	600,000
Banisa Mixed Day Secondary School	375,000	-	-	375,000	-	375,000
Eymole Secondary School	-	584,000	-	584,000	584,000	-
Malkamari Secondary	-	219,000	-	219,000	219,000	-
Chief Abdullahi Secondary	-	429,750	-	429,750	429,750	-
Eymole Secondary School	-	429,750	-	429,750	429,750	-
Banisa Mixed Secondary School	-	1,200,000	-	1,200,000	1,200,000	-
Eymole Secondary School	-	950,000	-	950,000	950,000	-
Senior Chief Abdullahi Girls Secondary	-	1,500,000	-	1,500,000	1,500,000	-
Guba Secondary School	-	1,900,000	-	1,900,000	1,900,000	-
Malkamari Secondary	-	150,000	-	150,000	-	150,000
Eymole Secondary School	-	-	200,000	200,000	-	200,000
Snr Chief Abdullahi Secondary	-	-	100,000	100,000	-	100,000

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
Total	20,667,000	7,362,500	300,000	28,329,500	18,552,500	9,777,000
9.0 Tertiary institutions Projects						
Banisa Education Office	-	-	150,000	150,000	-	150,000
Total	-	-	150,000	150,000	-	150,000
10.0 Security Projects						
Banisa Administration Police Station	2,600,000	-	-	2,600,000	2,600,000	-
Banissa Deputy County Commissioner's Residence	500,000	-	-	500,000	-	500,000
Banisa Police Administration Office	3,000,000	-	-	3,000,000	-	3,000,000
Hullo Chief's Office	1,500,000	-	-	1,500,000	-	1,500,000
Kiliwehiri DCC Residence	500,000	-	-	500,000	-	500,000
Lulis Location Chief's Office	-	1,500,000	-	1,500,000	1,500,000	-
Eymole Location Chief's Office	-	1,200,000	-	1,200,000	1,200,000	-
Kiliwehiri Police Station	-	1,200,000	-	1,200,000	1,200,000	-
Kiliwehiri DCC Office	-	300,000	-	300,000	-	300,000
Banisa Chief's Office	-	300,000	-	300,000	300,000	-
Banisa AP	-	-	250,000	250,000	-	250,000
Banisa DCC	-	-	1,500,000	1,500,000	-	1,500,000
Total	8,100,000	4,500,000	1,750,000	14,350,000	6,800,000	7,550,000
11.0 Acquisition of assets						

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
Banissa NG-CDF Office	5,550,000	-	-	5,550,000	-	5,550,000
Banissa NG-CDF Office	2,500,000	-	-	2,500,000	-	2,500,000
Banissa NG-CDF Office	2,600,000	-	-	2,600,000	-	2,600,000
Banissa NG-CDF Office	1,500,000	-	-	1,500,000	-	1,500,000
Banissa NG-CDF Office	165,784	-	-	165,784	-	165,784
Total	12,315,784	-	-	12,315,784	-	12,315,784
12.0 Oversight Committee Expenses						
Committee Allowances	150,000	-	-	150,000	-	150,000
Daily Subsistence Allowance	300,000	-	-	300,000	-	300,000
Total	450,000	-	-	450,000	-	450,000
13.0 Other payments						
Banissa NG-CDF Strategic Plan Review	2,200,000	-	-	2,200,000	-	2,200,000
Balance b/f	-	5,000	-	5,000	-	5,000
Total	2,200,000	5,000	-	2,205,000	-	2,205,000
14.0 unallocated fund						
Unapproved projects	-	-	-	-	-	-
AIA	-	-	-	-	-	-
PMC savings	-	-	-	-	-	-
Total	-	-	-	-	-	-

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
Total	145,087,603	90,683,376	12,088,879	247,859,858	147,333,640	100,526,218

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

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of 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 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
Normal Allocation		
AIE NO.B140833	-	33,000,000
AIE NO.B140801	-	7,500,000
AIE NO.B105410	-	44,000,000
AIE NO.B105727	-	22,000,000
AIE NO.B105995	-	5,000,000
AIE NO.B128758	-	12,000,000
AIE NO.B154361	-	12,000,000
AIE NO.B154256	-	18,000,000
AIE NO. B110779	-	24,088,879
AIE NO. A888967	-	300,000
AIE NO. B185008	7,000,000	-
AIE NO. B185310	6,000,000	-
AIE NO. B185557	15,000,000	-
AIE NO. B185839	5,000,000	-
AIE NO. B206291	12,000,000	-
AIE NO. B205680	12,000,000	-
AIE NO. B205522	15,000,000	-
AIE NO. B205577	15,000,000	-
TOTAL	87,000,000	177,888,879

2. Compensation Of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,378,080	2,079,900
Gratuity-contractual employees	2,574,674	-
Employer Contributions Compulsory national social security schemes	113,360	37,200
TOTAL	4,066,114	2,117,100

3. Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
Sitting Allowance	728,000	-
TOTAL	728,000	-

Notes To The Financial Statements (Continued)

4. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Domestic travel and subsistence	473,200	691,400
Committee Allowance	-	2,147,000
Training expenses	1,733,800	-
Office rent	1,350,000	-
Specialised materials and services (Posta)	-	18,900
Office and general supplies and services	1,485,000	1,855,000
Fuel , oil & lubricants (Hire of Transport)	-	60,000
Other operating expenses	4,032,900	-
Bank Charges	78,126	40,342
TOTAL	9,153,026	4,812,642

5. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	36,695,000	32,572,500
Transfers to Secondary Schools	18,552,500	69,507,650
Transfers to Tertiary Institutions	-	1,850,000
TOTAL	55,247,500	103,930,150

6. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary	9,116,000	2,125,000
Bursary -Tertiary	46,183,000	2,265,000
Security Projects	6,800,000	11,200,000
Sports Projects	1,910,000	680,000
Environment Projects	2,600,000	3,950,000
Emergency Projects	11,530,000	7,125,000
TOTAL	78,139,000	27,345,000

7. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
	(30/6/2023)	(30/6/2022)
7A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Mandera Branch A/C No. 1000261939394 (main account)</i>	30,349,736	90,683,376
Total	30,349,736	90,683,376

Notes to the Financial Statement Continued

8. Gratuity

Description	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	2,574,674	-
Gratuity paid during the Year (C)	2,574,674	-
Closing Gratuity as at 30th June D= A+B-C	-	-

9. Fund Balance B/F

Description	(1/7/2022)	(1/7/2021)
	Kshs	Kshs
Bank Accounts	90,683,376	50,999,389
Fund Balance Brought Forward	90,683,376	50,999,389

10. Other Important Disclosures

10.1: Pending Staff Payables

Description	2022-2023	2021-2022
	KShs	KShs
NGCDFC Staff	-	571,020
Total	-	571,020

10.2: Unutilized Fund (See Annex 1)

Description	2022-2023	2021-2022
	KShs	KShs
Compensation of employees	4,448,829	4,608,102
Committee expense	61,962	84,962
Use of goods and services	4,606,464	6,704,917
Amounts due to other Government entities	62,542,500	49,815,000
Amounts due to other grants and other transfers	13,895,680	41,554,274
Acquisition of assets	12,315,784	-
Oversight Committee Expenses	450,000	-
Other Payments	2,205,000	5,000
Funds pending approval	-	-
Total	100,526,219	102,772,255

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Notes to the Financial Statement Continued

10.3: PMC Account Balances (See Annex 2)

Description	2022-2023	2021-2022
	KShs	KShs
PMC Account Balances	4,460,695	737,288
Total	4,460,695	737,288

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16. Annexes

Annex 1 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Administration and Recurrent				
Compensation of employees	Payment of Employee Salaries & Gratuity	4,448,829	4,608,102	Awaiting funds from the Board
Committee allowances	Payment of Committee sitting allowances, transport, conferences	61,962	84,962	Awaiting funds from the Board
Use of goods and services	Purchase of fuel, Primary Printing, stationery, telephone, travel and subsistence, office supplies	322,333	954,086	Awaiting funds from the Board
Sub-Total		4,833,124	5,647,150	
Monitoring and evaluation				
Capacity building	Undertake Training of PMCs/NG-CDFCs/Staff on NG-CDF Related issues	1,176,100	1,409,900	Awaiting funds from the Board
Committee allowances	Payment of Committee sitting allowances, transport, conferences	786,081	1,393,881	Awaiting funds from the Board
Use of goods and services	Purchase of fuel, Primary Printing, stationery, telephone, travel and subsistence, office supplies	2,321,950	2,947,050	Awaiting funds from the Board
Sub-Total		4,284,131	5,750,831	
Amounts due to other Government entities				
Lulis Primary School	Purchase and delivery of 40 three-Seater wooden desks	260,000	-	Awaiting funds from the Board
Chabi Primary School	Purchase and delivery of 20 three-Seater wooden desks	130,000	-	Awaiting funds from the Board
Jiromarsa Primary School	Purchase and delivery of 20 three-Seater wooden desks	130,000	-	Awaiting funds from the Board
Diribbor Primary School	Purchase and delivery of 30 three-Seater wooden desks	195,000	-	Awaiting funds from the Board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Kiliwehiri Primary School	Purchase and delivery of 40 three-Seater wooden desks	260,000	-	Awaiting funds from the Board
Mata Arba Primary School	Purchase and delivery of 30 three-Seater wooden desks	195,000	-	Awaiting funds from the Board
Chiracha Primary School	Purchase and delivery of 40 three-Seater wooden desks	260,000	-	Awaiting funds from the Board
Qotqot Primary School	Purchase and delivery of 30 three-Seater wooden desks	195,000	-	Awaiting funds from the Board
Gesreb Primary School	Purchase and delivery of 30 three-Seater wooden desks	195,000	-	Awaiting funds from the Board
Andarak Primary School	Purchase and delivery of 20 three-Seater wooden desks	130,000	-	Awaiting funds from the Board
Umur Primary School	Purchase and delivery of 20 three-Seater wooden desks	130,000	-	Awaiting funds from the Board
Lulis Primary School	Purchase & Delivery of 40 Metallic Double Decker Beds	668,000	-	Awaiting funds from the Board
Banisa Primary School	Construction to completion of Chain link fence with Concrete posts of 1210 Meters length (3,730,000), Construction to completion of Gate Wall of 6M & Gate (280,000), Construction to completion of Guard House (450,000)	4,460,000	-	Awaiting funds from the Board
Mata Arba Primary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board
Chiracha Primary School	Construction to completion of 30 M3 Underground Water Tank	1,300,000	-	Awaiting funds from the Board
Haji Mohamed Gira Primary School	Construction to completion of One Classroom	950,000	-	Awaiting funds from the Board
Jiromarsa Primary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board
Yatani Primary School	Construction to completion of 30 M3 Underground Water Tank	1,300,000	-	Awaiting funds from the Board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Lulis Primary School	Construction to completion of Kitchen and Store	1,300,000	-	Awaiting funds from the Board
Andrak Primary School	Construction to completion of Two Classrooms	1,900,000	-	Awaiting funds from the Board
Hardawa Primary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board
Derkhale Primary School	Construction to completion of Chain link fence with Concrete posts of 230 Meters length	700,000	-	Awaiting funds from the Board
Kukub Primary School	Construction to completion of Chain link fence with Concrete posts of 230 Meters length	700,000	-	Awaiting funds from the Board
Tarama Primary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board
Goljo Primary School	Construction to completion of One Classroom	950,000	-	Awaiting funds from the Board
Dakar Primary School	Construction to completion of One Classroom	950,000	-	Awaiting funds from the Board
Diribbor Primary School	Renovation works to 2 Classrooms to completion (Repairing wall cracks, floor cracks, replacing broken doors and Windows, painting works and labeling) (650,000) and Construction to completion of One Classroom (950,000)	1,600,000	-	Awaiting funds from the Board
Dambalagale Primary School	Construction to completion of One Classroom	950,000	-	Awaiting funds from the Board
Kiliwehiri Primary School	Construction to completion of Chain link fence with Concrete posts of 230M length	600,000	-	Awaiting funds from the Board
Achini Primary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Bulla Fulay Primary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board
Sukela Bima Primary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board
Chabi Primary School	Construction to completion of 30 M3 Underground Water Tank	1,300,000	-	Awaiting funds from the Board
Khorgowla Primary School	Construction to completion of One Classroom	950,000	-	Awaiting funds from the Board
Dakabor Primary School	Construction to completion of 30 M3 Underground Water Tank	1,300,000	-	Awaiting funds from the Board
Arda Garse Primary School	Renovation works to 3 Classrooms to completion (Repairing wall cracks, floor cracks, replacing broken doors and Windows, painting works and labeling)	1,000,000	-	Awaiting funds from the Board
Urile Primary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board
Khabaguto Primary School	Construction to completion of two door Toilet with one disability friendly chamber	300,000	-	Awaiting funds from the Board
Khotkhot Primary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board
Choroqo Primary School	Construction to completion of 30 M3 Underground Water Tank	1,300,000	-	Awaiting funds from the Board
Jibal Primary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board
Farjan Primary School	Completion of 80-bed Capacity Dormitory (Wall finishes, Floor finishes, doors, windows, Painting & Electrical Fittings)	2,200,000	-	Awaiting funds from the Board
Goroathi Primary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Soroba Primary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board
Gesrebki Primary School	Construction to completion of One Classroom	950,000	-	Awaiting funds from the Board
Mata Arba Primary Schoolmary School	Contruction of One Number Classroom to completion	95,000	95,000	Awaiting funds from the Board
Andarak Primary Schoolmary	Construction of 30 M ³ Underground Water Tank to completion	1,200,000	1,200,000	Awaiting funds from the Board
Hardawa Primary School	Construction of Kitchen and Store to completion	120,000	120,000	Awaiting funds from the Board
Lulis Primary School	Construction of 80-bed Capacity Dormitory to Roofing Level (Phase I)	100,000	100,000	Awaiting funds from the Board
Yatani Primary School	Contruction of One Number Classroom to completion (950,000) & 2-Door Toilet to completion (300,000)	120,000	120,000	Awaiting funds from the Board
Afgooy Primary School	Contruction of One Number Classroom to completion	95,000	95,000	Awaiting funds from the Board
Goljo Primary School	Renovation of 4 Classes (Repairing wall cracks, floor cracks, replacing broken doors and Windows, painting works and labeling)	100,000	100,000	Awaiting funds from the Board
Kukuba Primary School	Construction of Chain link fence with Concrete posts of 450M length to completion (1,350,000) Construction of Gate Wall of 6M & Gate to completion (150,000)	1,500,000	1,500,000	Awaiting funds from the Board
Tarama Primary School	Contruction of One Number Classroom to completion	95,000	95,000	Awaiting funds from the Board
Qorobo Abero Primary School	Contruction of One Number Classroom to completion (950,000) & 2-Door Toilet to completion (300,000)	120,000	120,000	Awaiting funds from the Board
Diribbor Primary School	Contruction of Two Number Classrooms to completion	170,000	170,000	Awaiting funds from the Board
Derkale Primary School	Contruction of One Number Classroom to completion (950,000) & 2-Door Toilet to completion (300,000)	350,000	350,000	Awaiting funds from the Board
Burashum Primary School	Contruction of One Number Classroom to completion	95,000	95,000	Awaiting funds from the Board
Dakar Primary School	Contruction of One Number Classroom to completion	95,000	95,000	Awaiting funds from the Board
Qotqot Primary School	Contruction of One Number Classroom to completion (950,000) & 2-Door Toilet to completion (300,000)	120,000	120,000	Awaiting funds from the Board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Chorogo Primary School	Construction of Kitchen and Store to completion	1,200,000	1,200,000	Awaiting funds from the Board
Dakarbor Primary School	Construction of One Number Classroom to completion	95,000	95,000	Awaiting funds from the Board
Aemey Primary School	Construction of One Number Classroom to completion	95,000	95,000	Awaiting funds from the Board
Arda Garse Primary School	Construction of 30 M ³ Underground Water Tank to completion	120,000	120,000	Awaiting funds from the Board
Kiliweheri Integrated Primary	Construction of Two Number Classrooms to completion	170,000	170,000	Awaiting funds from the Board
Garbi Primary School	Construction of One Number Classroom to completion	95,000	95,000	Awaiting funds from the Board
Funan Teso Primary School	Construction of 30 M ³ Underground Water Tank to completion	120,000	120,000	Awaiting funds from the Board
Dambala Gale Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Toilet to completion (300,000)	120,000	120,000	Awaiting funds from the Board
Kararidertu Primary School	Construction of One Number Classroom to completion	95,000	95,000	Awaiting funds from the Board
Khorgowla Primary School	Construction of One Number Classroom to completion	95,000	95,000	Awaiting funds from the Board
Goro Athi Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Toilet to completion (300,000)	970,000	970,000	Awaiting funds from the Board
Hulow Primary School	Construction of One Number Classroom to completion	95,000	95,000	Awaiting funds from the Board
Farjan Primary School	Construction of One Number Classroom to completion	95,000	95,000	Awaiting funds from the Board
Soroba Primary School	Construction of 30 M ³ Underground Water Tank to completion	120,000	120,000	Awaiting funds from the Board
Banisa Primary School	Purchase and delivery of 31 three-Seater wooden desks	-	201,500	Awaiting funds from the Board
Kiliwehiri Primary School	Purchase and delivery of 30 three-Seater wooden desks	-	195,000	Awaiting funds from the Board
Haji Mohamed Primary	Purchase and delivery of 30 three-Seater wooden desks	-	195,000	Awaiting funds from the Board
Bode Primary School	Purchase and delivery of 20 three-Seater wooden desks	-	130,000	Awaiting funds from the Board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Mata Arba Primary School	Purchase and delivery of 30 three-Seater wooden desks	-	195,000	Awaiting funds from the Board
Soroba Primary School	Purchase and delivery of 30 three-Seater wooden desks	-	195,000	Awaiting funds from the Board
Guba Primary School	Purchase and delivery of 30 three-Seater wooden desks	-	195,000	Awaiting funds from the Board
Dakar Primary School	Purchase and delivery of 30 three-Seater wooden desks	-	195,000	Awaiting funds from the Board
Shobtoy Primary School	Purchase and delivery of 30 three-Seater wooden desks	-	195,000	Awaiting funds from the Board
Funan Teso Primary School	Purchase and delivery of 30 three-Seater wooden desks	-	195,000	Awaiting funds from the Board
Kukuba Primary School	Purchase & Delivery of 20 Metallic Double Decker Beds	-	286,500	Awaiting funds from the Board
Birkan Primary School	Purchase & Delivery of 20 Metallic Double Decker Beds	-	286,500	Awaiting funds from the Board
Diribbor Primary School	Purchase & Delivery of 20 Metallic Double Decker Beds	-	286,500	Awaiting funds from the Board
Kukuba Primary School	Purchase & Delivery of 40 Mattresses	-	198,000	Awaiting funds from the Board
Birkan Primary School	Purchase & Delivery of 40 Mattresses	-	198,000	Awaiting funds from the Board
Diribbor Primary School	Purchase & Delivery of 40 Mattresses	-	198,000	Awaiting funds from the Board
Lulis Primary School	Completion of 80-bed Capacity Dormitory	-	2,000,000	Awaiting funds from the Board
Merile Primary School	Construction of One Number Classroom to completion	-	950,000	Awaiting funds from the Board
Chief Haji Mohamed Primary	Renovation Works to 3 Classrooms	-	1,200,000	Awaiting funds from the Board
Andarak Primary School	Construction of One Number Classroom to completion	-	950,000	Awaiting funds from the Board
Hardawa Primary School	Construction of 2 Room Office Block to Completion	-	1,200,000	Awaiting funds from the Board
Yatani Primary School	Construction of Kitchen and Store to completion	-	1,200,000	Awaiting funds from the Board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Qalim Primary School	Construction of One Number Classroom to completion	-	950,000	Awaiting funds from the Board
Doomal Primary School	Construction of One Number Classroom to completion	-	950,000	Awaiting funds from the Board
Banisa Primary School	Renovation works to 2 Classrooms	-	700,000	Awaiting funds from the Board
Gesrebki Primary School	Construction of One Number Classroom to completion	-	950,000	Awaiting funds from the Board
Birkan Primary School	Construction of 2 Room Office Block to Completion	-	1,200,000	Awaiting funds from the Board
Kiliwehiri Primary School	Construction of Chain link fence with Concrete posts of 415M length to completion (1,250,000) Construction of Gate Wall of 6M & Gate to completion (150,000)	-	1,400,000	Awaiting funds from the Board
Funan Teso Primary School	Renovation works to 1 Classroom & Construction of 4-Door Toilet	-	900,000	Awaiting funds from the Board
Arda Garse Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Toilet to completion (300,000)	-	1,250,000	Awaiting funds from the Board
Umur Primary School	Construction of One Number Classroom to completion	-	950,000	Awaiting funds from the Board
Qarari Dertu Primary School	Construction of 2-Door Toilet to completion	-	300,000	Awaiting funds from the Board
Derkhale Primary School	Construction of Chain link fence with Concrete posts of 415M length to completion (1,250,000) Construction of Gate Wall of 6M & Gate to completion (150,000)	-	1,400,000	Awaiting funds from the Board
Bode Primary School	Construction of One Number Classroom to completion	-	950,000	Awaiting funds from the Board
Diribbor Primary School	Construction of 30 M ³ Underground Water Tank to completion	-	1,200,000	Awaiting funds from the Board
Tarama Primary School	Construction of 30 M ³ Underground Water Tank to completion	-	1,200,000	Awaiting funds from the Board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Qorobo Lakole Primary	Construction of One Number Classroom to completion (950,000) & 2-Door Toilet to completion (300,000)	-	1,250,000	Awaiting funds from the Board
Qorobo Shaba Primary School	Construction of One Number Classroom to completion	-	950,000	Awaiting funds from the Board
Chabi Primary School	Construction of One Number Classroom to completion	-	950,000	Awaiting funds from the Board
Afgoye Primary School	Construction of 2-Door Toilet to completion	-	300,000	Awaiting funds from the Board
Tarbey Primary School	Construction of One Number Classroom to completion	-	950,000	Awaiting funds from the Board
Murutho Primary School	Construction of One Number Classroom to completion (950,000) & 2-Door Toilet to completion (300,000)	-	1,250,000	Awaiting funds from the Board
Malkamari Primary School	Renovation works to 2 Classrooms to completion (Repairing wall cracks, floor cracks, replacing broken doors and Windows, painting works and labeling)	-	700,000	Awaiting funds from the Board
Goro Athi Primary School	Construction of One Number Classroom to completion	47,500	47,500	Awaiting funds from the Board
Farjan Primary School	Construction of 80-bed Capacity Dormitory to Roofing Level	-	2,300,000	Awaiting funds from the Board
Malkaroqa Primary School	Construction of 2-Door Toilet to completion	-	300,000	Awaiting funds from the Board
Senior Chief Abdullahi Girls Secondary School	Purchase and delivery of 100 Metallic/Wooden Lockers & Chairs	750,000	-	Awaiting funds from the Board
Senior Chief Abdullahi Girls Secondary School	Purchase & Delivery of 30 Metallic Double Decker Beds	501,000	-	Awaiting funds from the Board
Eymole Secondary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board
Eymole Secondary School	Purchase and delivery of 80 Metallic/Wooden Lockers & Chairs	600,000	-	Awaiting funds from the Board
Eymole Secondary School	Purchase & Delivery of 30 Metallic Double Decker Beds	501,000	-	Awaiting funds from the Board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Guba Secondary School	Construction to roofing level of 45 Student Capacity Science Laboratory	3,500,000	-	Awaiting funds from the Board
Guba Secondary School	Construction to completion of One Classroom (950,000) & two door Toilet with one disability friendly chamber (300,000)	1,250,000	-	Awaiting funds from the Board
Guba Secondary School	Purchase and delivery of 80 Metallic/Wooden Lockers & Chairs	600,000	-	Awaiting funds from the Board
Banisa Mixed Day Secondary School	Purchase and delivery of 50 Metallic/Wooden Lockers & Chairs	375,000	-	Awaiting funds from the Board
Malkamari Secondary	Construction of Chain link fence with Concrete posts of 800M length (2,050,000) Construction of Guard House (300,000), Gate Wall of 6M & Gate (150,000)	150,000	150,000	Awaiting funds from the Board
Eymole Secondary School	Construction of Two Number Classrooms to completion (1,900,000) & 2-Door Toilet to completion (300,000)	200,000	200,000	Awaiting funds from the Board
Snr Chief Abdullahi Secondary	Construction of 80-bed Capacity Dormitory to Roofing Level (Phase I)	100,000	100,000	Awaiting funds from the Board
Eymole Secondary School	Purchase and delivery of 80 Lockers & Chairs	-	584,000	Awaiting funds from the Board
Malkamari Secondary	Purchase and delivery of 30 Lockers & Chairs	-	219,000	Awaiting funds from the Board
Chief Abdullahi Secondary	Purchase & Delivery of 30 Metallic Double Decker Beds	-	429,750	Awaiting funds from the Board
Eymole Secondary School	Purchase & Delivery of 30 Metallic Double Decker Beds	-	429,750	Awaiting funds from the Board
Banisa Mixed Secondary School	Renovation Works to 3 Classrooms	-	1,200,000	Awaiting funds from the Board
Eymole Secondary School	Construction of One Number Classroom to completion	-	950,000	Awaiting funds from the Board
Senior Chief Abdullahi Girls Secondary	Construction of 3 Room Administration Office Block to Completion	-	1,500,000	Awaiting funds from the Board
Guba Secondary School	Construction of 2 Number Classrooms to completion	-	1,900,000	Awaiting funds from the Board
Banisa Education Office	Construction of 3 Room Office Block to Completion	150,000	150,000	Awaiting funds from the Board
Sub-Total		62,542,500	49,815,000	
Amounts due to other grants and other transfers				

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Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	350,805	5,194,615	Awaiting funds from the Board
Bursary Secondary School	Provision of bursary awards to needy students in secondary Schools	1,349,089	7,465,089	Awaiting funds from the Board
Bursary Tertiary Institutions	Provision of bursary awards to needy students in Tertiary institutions.	1,023,286	19,822,070	Awaiting funds from the Board
Sports				Awaiting funds from the Board
North Eastern Regional Sports Tournament	Organizing Regional Sports Tournament in partnership with other constituencies within the region	600,000	-	Awaiting funds from the Board
Banissa Constituency Sports Tournament	Carrying out Constituency Sports tournament	200,000	-	Awaiting funds from the Board
Jiromarsa Primary School	leveling of ground, labeling, erection of goal posts of 100 by 100 feet of football pitch	555,000	-	Awaiting funds from the Board
Banisa Primary School	Purchase of 2 Branded trophies, 130 Pairs of branded t-shirts and shorts, 10 Branded leather football balls, 5 Branded leather volleyball balls, 2 Football Nets	400,000	-	Awaiting funds from the Board
Yatani Primary School	leveling of ground, labeling, erection of goal posts of 100 by 100 feet of football pitch	555,000	-	Awaiting funds from the Board
Yatani Primary School	Purchase of 2 Branded trophies, 130 Pairs of branded t-shirts and shorts, 10 Branded leather football balls, 5 Branded leather volleyball balls, 2 Football Nets	400,000	-	Awaiting funds from the Board
Banisa Constituency Sports Tournament	Supply of uniforms, balls and Trophies	312,500	312,500	Awaiting funds from the Board
Diribbor Primary School	Purchase of 2 Branded trophies, 132 Pairs of branded t-shirts and shorts, 10 Branded leather football balls, 5 Branded leather volleyball balls, 2 Football Nets	-	400,000	Awaiting funds from the Board
Diribbor Primary School	Bush Clearing of football and volleyball pitches, leveling off the ground, labeling, erection of goal posts to completion	-	555,000	Awaiting funds from the Board
Chief Haji Mohamed Primary	Purchase of 2 Branded trophies, 132 Pairs of branded t-shirts and shorts, 10 Branded leather football balls, 5 Branded leather volleyball balls, 2 Football Nets	-	400,000	Awaiting funds from the Board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Chief Haji Mohamed Primary	Bush Clearing of football and volleyball pitches, leveling off the ground, labeling, erection of goal posts to completion	-	555,000	Awaiting funds from the Board
Environment				
Banisa DEO Office	Construction of 4-Door Toilets to Completion	600,000	600,000	Awaiting funds from the Board
Security				
Banissa Deputy County Commissioner's Residence	Construction to completion of VIP 2- Door Toilet Block with one disability friendly chamber	500,000	-	Awaiting funds from the Board
Banisa Police Station Administration Office	Construction to roofing level of Six-Room Banisa Police Office Block (Reception, 2 Cells, OCS & Deputy OCS Offices and Registry)	3,000,000	-	Awaiting funds from the Board
Hullo Chief's Office	Construction to completion of three roomed Office Block	1,500,000	-	Awaiting funds from the Board
Kiliwehiri Deputy County Commissioner's Residence	Construction to completion of VIP two door Toilet block with one disability friendly chamber	500,000	-	Awaiting funds from the Board
Kiliwehiri DCC Office	Construction of Twin Toilets	300,000	300,000	Awaiting funds from the Board
Banisa Chief's Office	Construction of 2 Room Administration Office to completion (1,300,000) & 2-Door Pit Latrine to completion (300,000)	-	300,000	Awaiting funds from the Board
Banisa AP	Construction of 5-Door Toilet to completion	250,000	250,000	Awaiting funds from the Board
Banisa DCC	Construction of 2-Room House to Completion	1,500,000	1,500,000	Awaiting funds from the Board
Lulis Location Chief's Office	Construction of 3 Room Office Block to Completion	-	1,500,000	Awaiting funds from the Board
Eymole Location Chief's Office	Construction of 2 Room Office Block to Completion	-	1,200,000	Awaiting funds from the Board
Kiliwehiri Police Station	Construction of 2 Room Office Block to Completion	-	1,200,000	Awaiting funds from the Board
Sub-Total		13,895,680	41,554,274	

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Acquisition of Assets				
Banissa NG-CDF Office	Construction to completion of Six roomed NG-CDF Office (Reception, Fund Manager's Office, Chairman's Office, Records Office, Procurement Office and Clerk of Works Office)	5,550,000	-	Awaiting funds from the Board
Banissa NG-CDF Office	Construction to completion of 135 Linear Meters Solid Masonry Wall	2,500,000	-	Awaiting funds from the Board
Banissa NG-CDF Office	Construction to Completion of 60m3 Underground water Tank (Kshs.1,700,000), Construction to completion of Elevated Concrete Water Tank Tower (Kshs. 675,000) with 3,000 Litre Plastic Water Tank and Piping (Kshs.75,000) and rain water gutters (Kshs.150,000)	2,600,000	-	Awaiting funds from the Board
Banissa NG-CDF Office	Construction to completion of 4- Door Toilet Block with one Disability friendly Unit	1,500,000	-	Awaiting funds from the Board
Banissa NG-CDF Office	Purchase of Honda ACE Motorcycle	165,784	-	Awaiting funds from the Board
Sub-Total		12,315,784	-	
Oversight Committee Expenses				
Committee Allowances	Payment of Constituency Oversight Committee Allowances	150,000	-	Awaiting funds from the Board
Daily Subsistence Allowance	Payment of domestic travel allowances for Constituency Oversight Committee	300,000	-	Awaiting funds from the Board
Sub-Total		450,000	-	
Others (specify)				
Banissa NG-CDF Strategic Plan Review	To facilitate Development of a new 5-year Constituency Strategic Plan 2023-2027	2,200,000	-	Awaiting funds from the Board
Other Payment Balance (2013/14fy)	Balance on the allocation of office furniture 2013/14fy	5,000	5,000	Awaiting funds from the Board
Sub-Total		2,205,000	5,000	
Grand Total		100,526,219	102,772,255	

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Annex 2 –PMC Bank Balances As At 30th June 2023

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Tarama Primary School PMC	Equity	1000163823927	4,448	4,508
Lulis Primary School PMC	Equity	1000163979896	1,055	1,055
Chiracha Primary School	Equity	1000263180116	-	1,685
Soroba Primary School	Equity	1000278890679	-	900
Goljo Primary School	Equity	1020164073823	-	480
Dakar Primary School	Equity	1000280220426	-	500
Derkhale Primary School PMC	Equity	1000263229047	2,763	2,763
Guba Secondary School PMC	Equity	1000279522412	290	90
Kiliwehiri Secondary School	Equity	1000269215360	-	2,180
Malkamari Secondary School	Equity	1000269270979	-	2,007
Eymole Secondary School PMC	Equity	1000282289503	1,000	1,000
Banisa Mixed Day Secondary School PMC	Equity	1000264570442	891,542	704,502
Senior Chief Abdullahi Girls Secondary PMC	Equity	1000280469847	2,602,000	1,000
Banisa Girls Secondary PMC	Equity	1000269196157	4,100	4,100
Wayam Secondary School PMC	Equity	1000264028052	12,518	10,518
Banisa Education PMC	Equity	1000277419612	2,990	-
Chief Haji Mohamed Primary PMC	Equity	1020163288781	670	-
Andarak Primary School PMC	Equity	1000279502454	1,400	-
Hardawa Primary School PMC	Equity	1000279494804	60	-
Yatani Primary School PMC	Equity	1020164385955	2,800	-
Doomal Primary School PMC	Equity	1020162628797	845	-
Banisa Primary School PMC	Equity	1020162592210	7,600	-
Gesrebki Primary School PMC	Equity	1000169193873	902,650	-
Birkan Primary School PMC	Equity	1000169195585	910	-
Kiliwehiri Primary School PMC	Equity	1020164386517	40	-
Funan Teso Primary School PMC	Equity	1020164391474	670	-
Arda Garse Primary School PMC	Equity	1000279185608	1,300	-
Umur Primary School PMC	Equity	1020162595352	1,300	-

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Qarari Dertu Primary School PMC	Equity	1020169202044	170	-
Bode Primary School PMC	Equity	1000280067511	373	-
Diribbor Primary School PMC	Equity	1020162591918	1,130	-
Qorobo Lakole Primary School PMC	Equity	1000281325938	-	-
Qorobo Shaba Primary School PMC	Equity	1000273717154	580	-
Chabi Primary School PMC	Equity	1000281325514	150	-
Afgoye Primary School PMC	Equity	1000282516778	200	-
Tarbey Primary School PMC	Equity	1000168061251	130	-
Malkamari Primary School PMC	Equity	1000294578863	501	-
Farjan Primary School PMC	Equity	1000163992930	1,720	-
Kalim Primary School	Equity	1000280496911	1,000	-
Dakabor Primary School PMC	Equity	1020162593233	6,850	-
Kiliwehiri Security PMC	Equity	1000178603208	40	-
Banisa Administration Police PMC	Equity	1000284600657	-	-
Malkaroqa Primary School PMC	Equity	1000260432485	60	-
Merile Primary School	Equity	1020163305584	150	-
Murutho Primary School	KCB	1294256475	880	-
Mata Arba Primary	KCB	1281381063	290	-
Banisa Security PMC	KCB	1267518308	1,980	-
Lulis Location Chief's Office PMC	KCB	1304967611	1,360	-
Eymole Location Chief's Office PMC	Equity	1000184139696	180	-
Total			4,460,695	737,288

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Annex 3 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2021-2022			2022-2023
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	1,179,000	-	-	-
ICT Equipment, Software and Other ICT Assets	816,000	-	-	1,179,000
Other Machinery and Equipment	-	-	-	816,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	1,995,000	-	-	1,995,000

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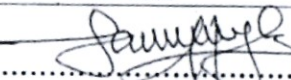
Annex 4: Progress On Follow Up of Auditor Recommendations

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)
Paragraph 1.0	Non-Acknowledged Bursary Payments Included in the balance is expenditure on bursaries of Kshs.2,125,000 and Kshs.2,265,000 for secondary schools and tertiary institutions respectively. It was, however, noted that bursaries amounting to Kshs.2,265,000 was not supported with acknowledgement letters or receipts from the beneficiary institutions.	The cheques attached with covering letters and beneficiaries list is physically delivered to all Institutions. However, some of the Institutions delay in acknowledging the cheque payments as they wait the funds to be credited into their account. The fund managed to get official receipts/acknowledgement for some of the amounts being queried and we are making efforts to ensure all receipts of funds are fully accounted for by the recipient institutions in the future.	Not Resolved	30 th June 2024
Paragraph 2.0	Budget and Budgetary Controls The summary statement of appropriation reflects an approved budget of Kshs. 240,977,147 against actual receipts of Kshs. 228,888,268, resulting in under-funding of Kshs. 12,088,879 or 5% of the budget. Similarly, the Fund's actual expenditure was Kshs. 138,204,892 against an approved budget of Kshs. 240,977,147 resulting in an under-expenditure of Kshs. 102,772,256 of 57.4% of the approved budget.	The delay in disbursement of all budgeted funds from the board made the fund unable to meet its expenditure needs fully. We have since brought the same to the attention of the Board to ensure release of all budgeted funds to realize implementation of projects for the benefit of the constituents.	Not Resolved	30 th June 2024
Paragraph 3.0	Project Implementation Status The Management allocated Kshs. 89,125,150 to projects in various sectors including primary schools, secondary schools, security, sports and environment	The failure to complete all budgeted projects was caused by delay in disbursement of all budgeted funds from the board. We have since brought the same to the attention of the Board to ensure release of all budgeted funds to	Not Resolved	30 th June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	within the Constituency. Analysis on the project implementation status indicated that sixty (60) projects amounting to Kshs. 42,030,900 were complete, while 60 (sixty) projects with a budget amount of Kshs. 47,094,250 were still on-going.	realize implementation of projects for the benefit of the constituents.		
Paragraph 4.0	Transfer to Primary Schools Included in the transfers are payments to primary schools of Kshs. 32,572,500. However, examination of payment vouchers and project records revealed that an amount of Kshs. 13,180,000 had not been supported with project proposals, request from respective primary schools' Managements identifying project requiring consideration for funding from the Fund. Further, the list of registered suppliers and contractors in the category of goods, work and services was not provided or maintained in the project files to confirm how the suppliers were identified contrary to Section 57(1) of Public Procurement and Asset Disposal Act 2015.	The NG CDF Act,2015 section 36(1) provides for the implementation of Projects through Project Management Committees (PMCs) at the Constituency level. Notification of grants are sent out to PMCs once projects are approved and funds released which contain detailed instructions on how the PMCs should conduct the procurement based on the applicable Procurement laws in place. However, the PMCs lack the capacity to properly document all procurement procedures. The fund has conducted trainings for PMCs over the years. Project Proposal requests from respective Primary Schools' management identifying projects requiring consideration for funding were in the PMC project files and are now made available for audit verification. List of registered suppliers and contractors in the category of goods, works and services is also attached.	Not Resolved	30 th June 2024



YUSSUF ABDI ALI
Fund Account Manager.