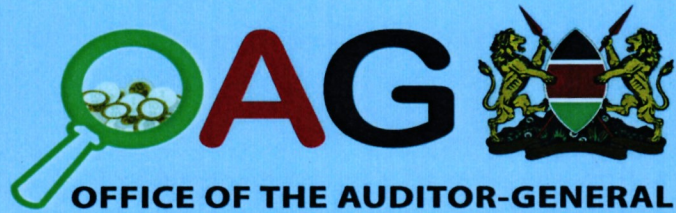


REPUBLIC OF KENYA



*Enhancing Accountability*



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TABLED BY:	Majority Whip
CLEARANCE OF THE TABLE:	Christine

**REPORT**  
**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2021**





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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2021**

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





**Tarbag Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

	Page
Table of Content	
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II. NG-CDFC CHAIRMAN'S REPORT .....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES .....	9
III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING .....	10
IV. STATEMENT OF MANAGEMENT RESPONSIBILITIES .....	15
V. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>Fund CONSTITUENCY</i> .....	16
VI. STATEMENT OF RECEIPTS AND PAYMENTS .....	17
VII. STATEMENT OF ASSETS AND LIABILITIES .....	18
VIII. STATEMENT OF CASHFLOW .....	19
IX. SUMMARY STATEMENT OF APPROPRIATION .....	20
X. BUDGET EXECUTION BY SECTORS AND PROJECTS .....	23
XI. SIGNIFICANT ACCOUNTING POLICIES .....	32
XII. NOTES TO THE FINANCIAL STATEMENTS .....	35
XIII. UNUTILIZED FUNDS .....	41
IX. ANALYSIS OF FIXED ASSETS .....	48
X. PMC BALANCES .....	49
XI. PROGRESS ON AUDITORS RECOMMENDATIONS .....	51



**Tarbij Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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



**Tarbaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

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

**(d) Fiduciary Oversight Arrangements**

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

**(e) Tarbaj Constituency NGCDF Headquarters**

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



**(f) Tarbaj Constituency NGCDF Contacts**

Telephone: (254) 0721164615  
E-mail: [cdftarbaj@cdf.go.ke](mailto:cdftarbaj@cdf.go.ke)  
Website: [www.cdftarbaj@cdf.go.ke](http://www.cdftarbaj@cdf.go.ke)

**(g) Tarbaj Constituency NGCDF Bankers**

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

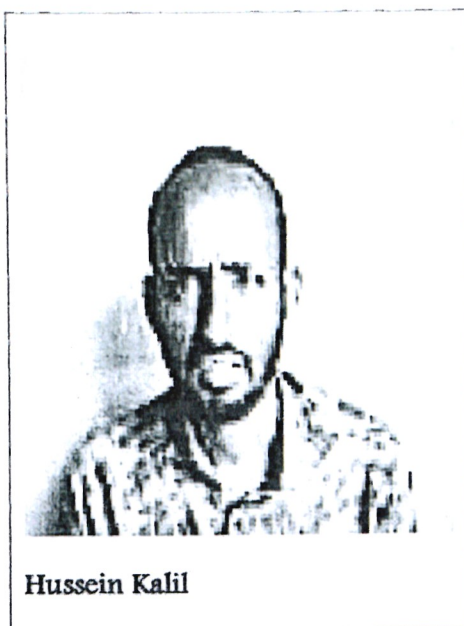
**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## II. NG-CDFC CHAIRMAN'S REPORT



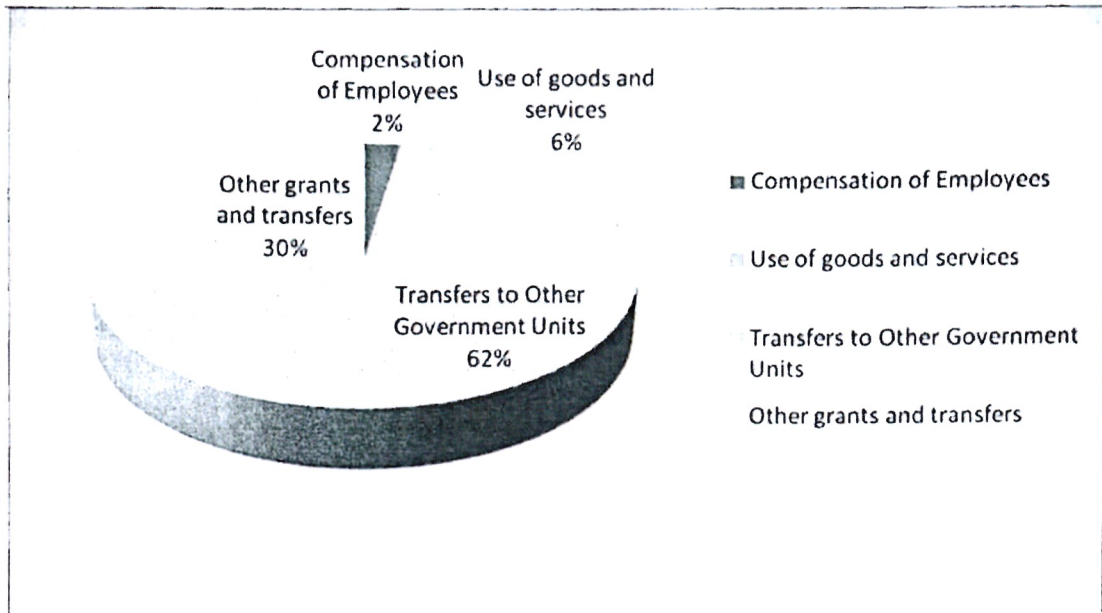
The NGCDFC would wish to have in summary the budget performance against actual amounts for current year based on economic classification and programs. The NG-CDF have improved the Education and Security infrastructures of Tarbaj Constituency.

However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project including the covid-19 pandemic. Other issues that affected the project implementation process included the late disbursement of funds and time lapse to approval of projects. However, NG CDF Tarbaj managed to perform satisfactorily in terms of ensuring development programs are undertaken despite the said challenges. Included below find pictorial representation of budget expenditure against actual comparable implemented status and the absorption rate per expenditure categorization as incurred through the financial year 2020/2021.

<b>Budget Item</b>	<b>Actual Expenditure</b>	<b>Percentage</b>
Compensation of Employees	3,538,020	2%
Use of goods and services	8,736,815	6%
Transfers to Other Government Units	91,105,220	61%
Other grants and transfers	44,821,642	30%
<b>Total</b>	<b>148,201,697</b>	<b>100%</b>

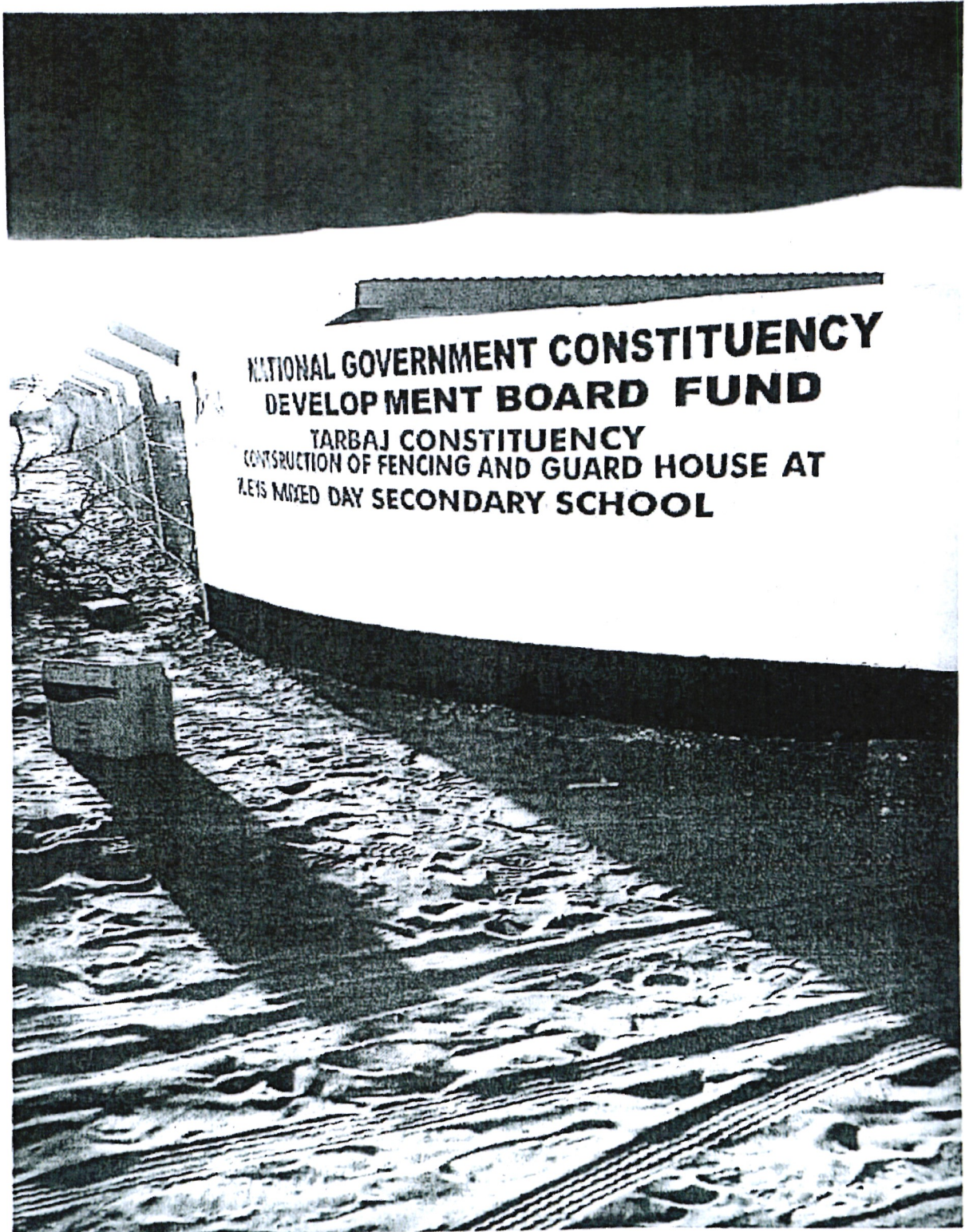


**Tarbaj Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**



Free  
 tion of chainlink fence with concrete posts 350m \*350m , barbed wire , with gate and guard house for ksh 3,500,000/= at Tarbaj sub-county National library.





Erection of chainlink fence with concrete posts 400m \*400m , barbed wire , with gate and guard house for ksh 4,000,000/= at Ileys Mixed day secondary school.





Purchase of <sup>seater</sup> student capacity Bus at ksh 7,000,000/= to Ileyes mixed day secondary school

**CHAIRMAN**  
NGCDF  
TARBAJ  
P. O. BOX 1646 - 70200  
WALJIR

CHAIRMAN NGCDF TARBAJ

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

#### Introduction

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

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

#### a) Education

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

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

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

#### b) Water and Environment

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

**Initiative:** Initiate and enhance conservation programs within the constituency

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

#### c) Security

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

**Initiative:** Improving infrastructure and service delivery

#### d) Sports

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

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

#### e) Information Communication and Technology (ICT)

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

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



**Tarbaj Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**Progress on attainment of Strategic development objectives**

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms increased from 230 to 258 Number of laboratories increased from 3 to 5 Number of dormitories increased from 15 to 17 Number of administration blocks increased from 13 to 16
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of police lines increased from 3 to 4 Number of Fencing of stations increased from 4 to 6
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 8 to 12

**III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITYREPORTING**

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

**1. Sustainability strategy and profile -**

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



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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have 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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

### **Environment Policy and Action Plan**

Protection of the environment in which we live and operate is part of Tarbaj NG-CDF initiatives. Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

### **Our Environmental Policy**

In this policy statement Tarbaj NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- Managing and disposing of all wastage in a responsible manner;
- Providing training for our CDFO and staff so that we all work in accordance with this and within an environmentally aware culture



**Tarbaj Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

- Regularly communicating our environmental performance to our employees and other significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

**Our Environmental Action Plan**

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

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

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

**3. Employee welfare**

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



employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

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

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

#### **4. Market place practices-**

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

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

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

NGCDF has put in efforts to ensure:

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

#### **5. Community Engagements-**

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

##### **Public Participation in Project Identification and Implementation and Monitoring**

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

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

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

##### **Public Awareness**



***Tarbaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

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

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

#### **IV. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

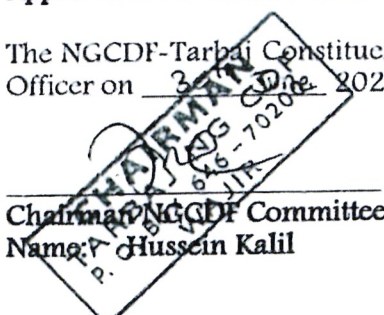
The Accounting Officer in charge of the NGCDF-Tarbaj Constituency is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF-Tarbaj Constituency accepts responsibility for the Fund's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2021, and of the Fund's financial position as at that date. The Accounting Officer charge of the Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

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

#### **Approval of the financial statements**

The NGCDF-Tarbaj Constituency financial statements were approved and signed by the Accounting Officer on 3<sup>rd</sup> June 2021.

  
Chairman, NGCDF Committee  
Name: Hussein Kalil

  
Fund Account Manager  
Name: Yussuf Daud



# REPUBLIC OF KENYA

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NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TARBAJ CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tarbaj Constituency set out on pages 17 to 51, which



comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Tarbaj Constituency as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actuals on a comparable basis of Kshs.234,049,864 and Kshs.188,360,982 respectively resulting to an under-funding of Kshs.45,688,881 or 19.5% of the budget. Similarly, the Fund spent Kshs.148,201,697 against a budget of Kshs.234,049,864 resulting to under expenditure of Kshs.85,848,166 or 37% of the budget.

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

#### **2. Projects Implementation Status**

Review of the projects status report revealed that Management budgeted to undertake one hundred and twenty-four (124) projects. However, only seventy-one (71) projects were completed while fifty-three (53) projects were not started at all.

The underutilization of the funds and subsequent slow implementation of the development programs may have impacted negatively on service delivery to the public.



# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Lack of Ownership Documents for a School Bus**

Review of documents revealed that an amount of Kshs.7,000,000 was transferred to Ileeys Mixed Secondary School Project Management Committee for the purchase of a 51-seater school bus. However, the expenditure was not supported by pre-delivery inspection report by the mechanical and transport service department of the Ministry of Transport, Infrastructure, Housing, Urban Development and Public works. Further, a contract agreement between the supplier and the institution was not provided for audit contrary to Section 135(1) and (2) of the Public Procurement and Asset Disposal Act, 2015.

In addition, the motor vehicle registration certificate logbook and the asset register were not provided for audit to confirm ownership of the bus.

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

### **2. Failure to Report Utilization of the Emergency Reserve to the Board**

The statement of receipts and payments reflects other grants and other payments amount of Kshs.44,821,642 which includes emergency projects amount of Kshs.5,499,595. Review of the payment vouchers and schedules presented for audit revealed that the fund utilization of the emergency reserve was not reported to the Board within thirty (30) days of occurrence of the emergency as required by Section 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

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

### **3. Un-Authorised Bursary Disbursement**

The statement of receipts and payments reflects other grants and other payments amount of Kshs.44,821,642 which includes bursaries to secondary schools and tertiary institutions of Kshs.15,417,000 and Kshs.14,594,000 respectively totalling to Kshs.30,011,000. Review of payment vouchers revealed that two (2) payment vouchers amounting to Kshs.83,000 did not have the names of the intended beneficiaries. Further there were no minutes of the Constituency Fund Committee authorizing the two payments.

In the circumstances, the value for money on the expenditure could not be confirmed.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes



and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 the Management.
- Conclude on the appropriateness of the 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 control that are identified during the audit.

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**23 September, 2022**

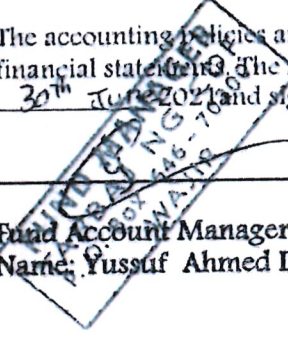



**Tarhaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**VI. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020-2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	160,767,724	123,040,875
<b>TOTAL RECEIPTS</b>		<b>160,767,724</b>	<b>123,040,875</b>
<b>PAYMENTS</b>			
Compensation of employees	2	3,538,020	3,024,600
Use of goods and services	3	8,736,815	5,909,695
Transfers to Other Government Units	4	91,105,220	64,289,787
Other grants and transfers	5	44,821,642	48,357,000
<b>TOTAL PAYMENTS</b>		<b>148,201,697</b>	<b>121,581,083</b>
<b>SURPLUS/(DEFICIT)</b>		<b>12,566,027</b>	<b>1,459,792</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tarhaj Constituency financial statements were approved on 30<sup>th</sup> June 2021 and signed by:

  
Fund Account Manager  
Name: Yussuf Ahmed Daud

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

  
Chairman NGCDF Committee  
Name: Hussein Kalil

**Tarbij Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**VII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	6	40,159,285	27,593,258
<b>Total Cash and Cash Equivalents</b>		<b>40,159,285</b>	<b>27,593,258</b>
<b>Accounts Receivable</b>		-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>40,159,285</b>	<b>27,593,258</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable (Deposits)		-	-
<b>NET FINANCIAL ASSETS</b>		<b>40,159,285</b>	<b>27,593,258</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	7	27,593,258	26,133,465
Surplus/Deficit for the year		12,566,027	1,459,792
<b>NET FINANCIAL POSITION</b>		<b>40,159,285</b>	<b>27,593,258</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tarbij Constituency financial statements were approved on 30<sup>th</sup> June 2021 and signed by:

Fund Account Manager  
Name: Yussuf Ahmed Daud

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

Chairman NG-CDF Committee  
Name: Hussein Kalil



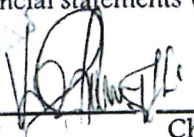
**Tarbaj Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	160,767,724	123,040,875
<b>Total receipts</b>		<b>160,767,724</b>	<b>123,040,875</b>
<b>Payments for operating activities</b>			
Compensation of Employees	2	3,538,020	3,024,600
Use of goods and services	3	8,736,815	5,909,695
Transfers to Other Government Units	4	91,105,220	64,289,787
Other grants and transfers	5	44,821,642	48,357,000
<b>Total payments</b>		<b>(148,201,697)</b>	<b>(121,581,083)</b>
<b>Adjusted for:</b>			
Net adjustments		-	-
<b>Net cash flow from operating activities</b>		<b>12,566,027</b>	<b>1,459,792</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Net cash flows from Investing Activities		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>12,566,027</b>	<b>1,459,792</b>
Cash and cash equivalent at BEGINNING of the year	7	27,593,258	26,133,465
<b>Cash and cash equivalent at END of the year</b>		<b>40,159,285</b>	<b>27,593,258</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tarbaj Constituency financial statements were approved on 30<sup>th</sup> June 2021 and signed by:

  
**Fund Account Manager**  
**Name: Yussuf Ahmed Daud**

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

  
**Chairman NGCDF Committee**  
**Name: Hussein Kalil**

*Tarbaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**VIII. SUMMARY STATEMENT OF APPROPRIATION**

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
<b>RECEIPTS</b>	2020/2021				2020/2021	30/06/2021		
Transfers from NGCDF Board	137,088,879		27,593,258	69,367,724	234,049,863	188,360,982	45,688,881	80.5%
Proceeds from Sale of Assets								
Other Receipts								0
<b>TOTALS</b>	<b>137,088,879</b>		<b>27,593,258</b>	<b>69,367,724.</b>	<b>234,049,863</b>	<b>188,360,982</b>	<b>45,688,881</b>	<b>80.5%</b>
<b>PAYMENTS</b>								
Compensation of Employees	3,500,000		882,587	150,000.00	4,532,588	3,538,020	994,568	78.1%
Use of goods and services	6,096,221		3,750,044.82	1,439,267	12,885,635	8,736,815	4,148,820	67.8%
Transfers to Other Government Units	59,620,000		20,483,467	59,978,456	134,482,044	91,105,220	43,376,824	67.7%
Other grants and transfers	67,872,657		2,474,480	7,800,000	82,146,919	44,821,642	37,325,277	54.5%
Other Payments			2768	0	2,678	0	2,678	0.0%
<b>TOTALS</b>	<b>137,088,879</b>		<b>27,593,258</b>	<b>69,367,724.</b>	<b>234,049,863</b>	<b>148,201,697</b>	<b>85,848,166</b>	<b>63.3%</b>

*\*\*NGCDF-Tarbaj Constituency pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*



*Tarbij Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

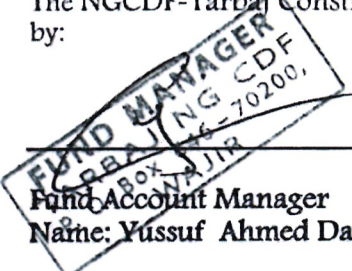
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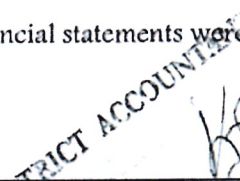
- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]*
- (b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]*
- i. Compensation of employees- utilization below 50% is as result of delay in disbursement of funds*
  - ii. Use of goods and services- utilization below 50% is as result of delay in disbursement of funds*
  - iii. Transfer to other government unit- utilization below 50% is as result of delay in disbursement of funds as well the effect of the Covid pandemic*
  - iv. Other grants and transfers- utilization below 50% is as result of delay in disbursement of funds as well the effect of the Covid pandemic*

**Tarhaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	85,848,166.00
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	45,688,881.00
	<b>40,159,285.00</b>
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	<b>40,159,285.00</b>

The NGCDF-Tarhaj Constituency financial statements were approved on 30<sup>th</sup> June 2021 and signed by:

  
Fund Account Manager  
Name: Yussuf Ahmed Daud

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

  
Chairman, NG-CDF Committee  
Name: Hussein Kalil



*Tarbaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**X. BUDGET EXECUTION BY SECTORS AND PROJECTS**

Programme/Sub-programme	Original Budget		Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
	Kshs	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>1.0 Administration and Recurrent</b>	6,854,443.96		8,566,154.65	1,389,267.68	11,809,866.29	7,550,435.04	4,259,431.25
1.1 Compensation of employees	3,500,000		882,587	150,000.00	4,532,587	3,538,020	994,567.00
1.2 Committee allowances	2,100,000		605,650.00	0.00	2,705,650	1,762,000	943,650.00
1.3 Use of goods and services	1,254,443.96		2,077,917.65	1,239,267.68	4,571,629.29	2,250,415.04	2,321,214.25
<b>2.0 Monitoring and evaluation</b>	2,741,777.59		1,066,477.17	200,000.00	4,008,254.76	4,724,400	(716,145.24)
2.1 Capacity building	1,500,000		978.00	0	1,500,978	1,496,400	4,578
2.2 Committee allowances	700,000		1,065,499.17	200,000.00	1,965,499.17	1,469,000	496,499.17
2.3 Use of goods and services	541,777.59		0	0.00	541,777.59	1,759,000	(1,217,222.41)
<b>3.0 Emergency</b>	7,192,206.90		(200,219.54)	0	6,991,987.36	5,499,595	1,492,392.28
3.1 Primary Schools	4,000,000		0	0	4,000,000	2,499,595	1,500,405
3.2 Secondary schools	3,000,000		0	0	3,000,000	3,000,000	0
3.3 Tertiary institutions	0		0	0	0	0	0
3.4 Security projects	0		0	0	0	0	0
3.5 Others-water tracking	192,206.90		(200,219.54)	0	(8,012.72)	0	(8,012.72)
<b>4.0 Bursary and Social Security</b>	30,160,135.19		459,437.41	0	30,619,572.60	30,011,000	608,572.60
4.1 Primary Schools							
4.2 Secondary Schools	16,000,000			0	16,011,164.34	15,417,000	594,164

**Taraj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		11,164.34				
4.3 Tertiary Institutions	14,160,135.19	448,273.07	0	14,608,408.26	14,594,000	14,408.26
4.4 Universities		0				
4.5 Social Security		0				
<b>5.0 Sports</b>	<b>1,520,315.67</b>	<b>1,515,083.31</b>	<b>0</b>	<b>3,035,398.98</b>	<b>1,511,047</b>	<b>1,524,351.64</b>
5.1 Sports tournaments	1,520,315.67	1,515,083.31	0	3,035,398.98	1,511,047	1,524,351.98
5.2						
5.3						
<b>6.0 Environment</b>	<b>0</b>	<b>684,894</b>	<b>0</b>	<b>684,894</b>	<b>0</b>	<b>684,894</b>
6.1 Bal b f	0	684,894	0	4,894	0	4,894
6.2 Taraj loc pine	0	0	0	680,000	0	680,000
6.3						
<b>7.0 Primary Schools Projects (List all the Projects)</b>	<b>20,800,000</b>	<b>4,285,071.55</b>	<b>33,447,085.45</b>	<b>58,532,157</b>	<b>37,414,450</b>	<b>21,117,707</b>
7.1 Alanley pri sch -1 no. classroom	700,000			700,000	0	700,000
7.2 Basanicha pri sch-Admin block 3 rooms & 1 no. Staff room	1,300,000			1,300,000	0	1,300,000
7.3 Berjanai pri sch-2 classrooms	1,500,000			1,500,000	0	1,500,000
7.4 Berjanai pri sch-2 door pit latrine	500,000			500,000	0	500,000
7.5 Bojigaras pri sch-renovation of 3 classrooms	1,000,000	1,500,000.00		2,500,000	1,500,000	1,000,000
7.6 Dalsan pri sch-2 door pit latrine	500,000	1,500,000.00		2,000,000	1,500,000	500,000
7.7 Dogsa pri sch-2 door pit latrine	500,000	1,057,938.55	442,061.45	2,000,000	0	500,000
7.8 Dogsa pri sch-1 classrooms	700,000			700,000.00	1,500,000	700,000



**Tarbij Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.9 Dunto pri sch-Chain link fence with concrete post 400m by 400m	4,000,000		0	4,000,000	0	4,000,000
7.10 Durwey pri sch-2 door pit latrine	500,000		1,500,000	2,000,000	1,500,000	500,000
7.11 Elyunis pri sch-2 door pit latrine	500,000		1,100,000	1,600,000	1,100,000	500,000
7.12 Farjana pri sch-2 door pit latrine	500,000		0	500,000	0	500,000
7.13 harakoba pri sch-2 classrooms	1,500,000		0	1,500,000	0	1,500,000
7.14 Hassan yarrow pri -2 roomed staff qtrs	1,300,000		0	1,300,000	0	1,300,000
7.15 Kabadula pri sch-2 classrooms	1,500,000		0	1,500,000	0	1,500,000
7.16 kajaja 2 pri sch-3 classrooms renovation	1,000,000		0	1,000,000	0	1,000,000
7.17 Kutulo pri sch- renovate 3 classrooms	1,000,000		0	1,000,000	999,450	550
7.18 Ogarale pri sch- admin bloc 3rooms, 1 staff room	1,300,000		0	1,300,000	0	1,300,000
7.19 W'argadud pri sch-renovate 3 classrooms	1,000,000		1,300,000	2,300,000	1,300,000	1,000,000
7.20 Hadado gof pri sch-1 classroom	0		700,000	700,000	700,000	0
7.21. Tarbij pri sch-3 classes	0		2,100,000	2,100,000	2,100,000	0
7.22 Maadathe pri sch-4 door latrine	0		1,000,000	1,000,000	1,000,000	0
7.23 Maadathe pri sch-renovate 4 staff quarter	0		1,000,000	1,000,000	1,000,000	0
7.24 Kutulo girls pri sch-4 door pit latrine	0		1,000,000	1,000,000	1,000,000	0
7.25 Burmayo pri sch-2 classrooms	0		50,000	50,000	50,000	0
7.26 Ausmudule pri sch-renovate 3 classroom	0		1,000,000	1,000,000	1,000,000	0
7.27 Basanicha pri sch-2 classroom	0		65,000	65,000	65,000	0
7.28 Laheley pri sch-2 staff quarters	0		1,300,000	1,300,000	1,300,000	0

**Tarbj Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.29 Dashq pri sch-	0		1,500,000	1,500,000	1,500,000	0
7.30 Elben pri sch	0		500,000	500,000	500,000	0
7.31 Kajaja 1 pri sch	0		1,400,000	1,400,000	1,400,000	0
7.32 Mado pri sch	0		1,500,000	1,500,000	1,500,000	0
7.33 Johar pri sch	0		1,400,000	1,400,000	1,400,000	0
7.34 Abdigaaney pri sch	0		1,500,000	1,500,000	1,500,000	0
7.35 Gunana pri sch	0		2,500,000	2,500,000	2,500,000	0
7.36 Balat Raha pri sch	0		500,000	500,000	500,000	0
7.37 Majabow pri sch	0		1,400,000	1,400,000	1,400,000	0
7.38 Jajjai pri sch	0		1,500,000	1,500,000	1,500,000	0
7.39 Dambas pri sch	0		1,000,000	1,000,000	1,000,000	0
7.40 Machine ben pri sch	0		3,890,000	3,890,000	3,900,000	(10,000)
7.43 Balatul amin pri sch	0	200,000.00	0	200,000	200,000	0
7.46 Sarman pri sch	0	5,980.00	0	5,980	0	5,980
7.48 Lafaley pri sch	0	21,153.00	0	21,153	0	21,153
7.49 Tarbj pri sch-4 door latrine	0		1,000,000	1,000,000	1,000,000	0
7.50 Mansa primary	0		24	24	0	24
7.51 Lafaley pri-Administration block	0		1,300,000	1,300,000	0	1,300,000
<b>8.0 Secondary Schools Projects</b> <b>(List all the Projects)</b>	<b>31,520,000</b>	<b>16,195,637.03</b>	<b>14,631,370.97</b>	<b>62,347,008</b>	<b>41,794,450</b>	<b>20,552,558</b>
8.1 Haragal sec sch-50 student laboratory	4,000,000		0	4,000,000	3,999,400	600
8.2 Ahmed liban sec sch-4 door pit latrine	1,200,000		0	1,200,000	0	1,200,000
8.3 Ahmed liban day sec sch-Lab Equipment	1,400,000		0	1,400,000	0	1,400,000
8.4 Haragaal girls sec sch-4door pit	1,000,000	3,500,000	0	4,500,000	3,500,000	1,000,000



**Tarbij Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8. 5 Haragaal girls sec-60 chairs & chambers	360,000	500,000.00	0	860,000	858,800	1,200
8.6 Haragaal girls sec sch-80 double decker beds	880,000		0	880,000	879,600	400
8.7 Haragaal girls sec sch-Lab equipment	1,400,000		0	1,400,000	0	1,400,000
8.8 Haragaal girls sec-50m3 underground tank	1,500,000		0	1,500,000	1,500,000	0
8.9 Haragaal girls sec-2 classrooms	1,500,000		0	1,500,000	0	1,500,000
8.10 Iileys mixed sec-50 student laboratory	4,000,000		0	4,000,000	3,999,400	600
8.11 Iileys mixed sec-4 door pit latrine	1,000,000	400,000.00	0	5,000,000	4000,000	1,000,000
8.12 Iileys mixed sec-2 classrooms	1,500,000	2,900,000.00	0	4,400,000	2,900,000	1,500,000
8.13 Iileys mixed sec-40 chairs & chambers	240,000	2,800,000.00	0	3,040,000	3,039,200	800
8.14 Iileys mixed sec-lab equipment	1,400,000		0	1,400,000	0	1,400,000
8.15 Kutulo mixed sec-renovate 3 classrooms	1,100,000		0	1,100,000	0	1,100,000
8.16 Kutulo mixed sec-50 student laboratory	4,000,000		0	4,000,000	0	4,000,000
8.17 Kutulo mixed sec-80 double decker beds	880,000		0	880,000	0	880,000
8.18 Mansa boys sec -80 double decker beds	880,000	421,040.00	0	1,301,040	420,000	881,040
8.19 Tarbij boys sec- 4 door pit latrine	1,200,000		0	1,200,000	0	1,200,000
8.20 Tarbij boys sec-80 double decker beds	880,000		0	880,000	0	880,000
8.21 Tarbij boys sec-30m3 underground tank	1,200,000		0	1,200,000	0	1,200,000
8. 22 Iileys mixed sec-51 seater bus	0		7,000,000	7,000,000	7,000,000	0

**Tarbag Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.23 Iileys mixed sec-4 door pit latrine		1,000,000.00	0	1,000,000	1,000,000	0
8.24 Mansa boys sec 4 door pit latrine		900,000.00	0	900,000	900,000	0
8.25 Ahmed liban sec-renovate 2 classrooms			1,798	1,798	0	1,798
8.26 Sarman boys sec-dormitory			3,500,000	3,500,000	3,500,000	0
8.27 Kutulo girls sec-lab equipment			644	644	0	644
8.28 Mansa boys sec-lab equipment			300	300	0	300
8.29 Sarman boys -lab equipment			2,900	2,900	0	2,900
8.21 Tarbag boys sec-purchase of 45 double decker beds		174,597.03	425,402.97	600,000	598,500	1,500
8.21 Tarbag boys sec- renovation of 3 no. classrooms			1,000,000	1,000,000	999,550	450
8.32 Iileys mixed-purchase of 200 chairs & chambers			1,200,000	1,200,000	1,200,000	0
8.33 Iileys mixed-construction of 50m <sup>3</sup> underground water tank			1,500,000	1,500,000	1,500,000	0
8.34 Retention b/f			326	326	0	326
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>	<b>0</b>		<b>11,900,000</b>	<b>11,900,000</b>	<b>11,896,320</b>	<b>3,680</b>
9.1 Tarbag sub county library-chainlink fence	0		3,500,000	3,500,000	3,500,000	0
9.2 Tarbag TTI-chainlink fence	0		4,000,000	4,000,000	3,997,320	2,680
9.3 Tarbag TTI-underground water tank	0		1,300,000	1,300,000	1,299,250	750
9.4 Tarbag TTI-8 door pit latrine	0		2,000,000	2,000,000	1,999,900	100
9.5 Tarbag TTI-4 bay car park	0		1,100,000	1,100,000	1,099,850	150
<b>10.0 Health Projects</b>	<b>0</b>	<b>2759</b>	<b>0</b>	<b>2,759</b>	<b>0</b>	<b>2,759</b>



**Tarbag Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.1 Balances b/f	0	2759	0	2,759	0	2,759
10.2						
<b>11.0 Security Projects</b>	<b>34,300,000</b>	<b>285</b>	<b>7,800,000</b>	<b>42,100,285</b>	<b>7,800,000</b>	<b>34,300,285</b>
11.1 Tarbag police camp-4 roomed staff quarter	2,400,000		0	2,400,000	0	2,400,000
11.2 Tarbag police camp-30m3 underground tank	1,200,000		0	1,200,000	0	1,200,000
11.3 Burmay AP camp-4 door pit latrine	1,000,000		2,500,000	3,500,000	2,500,000	1,000,000
11.4 Dambas AP camp-chainlink fence 250m&250m	2,500,000		0	2,500,000	0	2,500,000
11.5 Dodha loc chief office -2rooms & 1 clerks office	1,300,000		0	1,300,000	0	1,300,000
11.6 Gunana loc chiefs office-2 rooms & 2 pit latrine	1,700,000		0	1,700,000	0	1,700,000
11.7 Kajaja 1 chief office-2 room office & 2 door pit latrine	1,700,000		0	1,700,000	0	1,700,000
11.8 Katote loc chief office-2 rooms, 1 clerks office & 2door pit latrine	1,700,000		0	1,700,000	0	1,700,000
11.9 Kutulo AP camp-3 door pit latrine with urinal	800,000		0	800,000	0	800,000
11.10 Kutulo Division chiefs office-2 rooms, 1 clerks office & 2 door pit latrine	1,700,000		0	1,700,000	0	1,700,000
11.12 Mansa Division chief office 2 office rooms & 2 door pit toilet	1,700,000		0	1,700,000	0	1,700,000
11.13 Sarman Division chief office 2 roomed office & 2 door pit latrine	1,700,000		0	1,700,000	0	1,700,000
11.14 Tarbag sub-county chiefs office-2 roomed office, 1 clerks & 2 door pit latrine	1,700,000		0	1,700,000	0	1,700,000

**Tarbij Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.15 Tarbij Deputy County commissioner's office-4 roomed admin office block with board room	4,000,000		0	4,000,000	0	4,000,000
11.16 Tarbij Deputy county commissioner's office -6 door pit latrine with urinal	1,600,000		0	1,600,000	0	1,600,000
11.17 Tarbij Deputy county commissioner's office - 30m3 underground tank	1,100,000		0	1,100,000	0	1,100,000
11.18 Tarbij Deputy county commissioner's office-chainlink fence 350m*350m complete	3,500,000		0	3,500,000	0	3,500,000
11.19 Tarbij Sub -county registrar office-4 roomed office administration block with 1 store	3,000,000		0	3,000,000	0	3,000,000
11.20 Mansa AP Camp-chain link fence	0		4,500,000	4,500,000	4,500,000	0
11.21 Mansa AP Camp -2 door pit latrine	0		800,000	800,000	800,000	0
11.22 Gunana AP camp	0	21	0	21	0	21
11.23 Retention b/f	0	264	0	264	0	264
<b>12.0 Acquisition of assets</b>	<b>0</b>	<b>2678</b>	<b>0</b>	<b>2,678</b>	<b>0</b>	<b>2,678</b>
12.1 Motor Vehicles (including motorbikes)	0	0				
12.2 Construction of CDF office	0	2678	0	2,678	0	2,678
12.3 Purchase of furniture and equipment	0					
12.4 Purchase of computers						
12.5 Purchase of land						
<b>13.0 Others</b>	<b>2,000,000</b>		<b>0</b>	<b>2,000,000</b>	<b>0</b>	<b>2,000,000</b>



**Tarbaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
13.1 Strategic Plan	0					
13.2 Innovation Hub	0					
13.3 Tarbaj Sub-county Accountants office-renovate 4 rooms, ceiling, windows, doors, floor, painting etc	2,000,000			2,000,000	0	2,000,000
<b>14.0 Roads</b>	<b>0</b>	<b>15000</b>		<b>15,000</b>	<b>0</b>	<b>15,000</b>
14.1 Tarbaj lafaley road	0	15000		15,000	0	15,000
15.0 Funds pending approval**						
<b>Total</b>	<b>137,088,879.31</b>	<b>27,593,258.00</b>	<b>69,367,724.41</b>	<b>234,049,865.</b>	<b>148,201,697.00</b>	<b>85,848,166.00</b>

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

## **XI. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of Compliance and Basis of Preparation**

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

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

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

#### **Proceeds from Sale of Assets**

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

#### **Other receipts**

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

#### ***Unutilized Funds from PMCs.***

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



**External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents.**

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

**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**



**Tarhaj Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>th</sup> June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.

**14. Errors**

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

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

**15. Related Party Transactions**

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



*Tarbag Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO. B047191	1		55,040,875
AIE NO. B041217	2		4,000,000
AIE NO. B041343	3		18,000,000
AIE NO. B047759	4		5,000,000
AIE NO. B	5		15,000,000
AIE NO. B	6		15,000,000
AIE NO. B096645	7		11,000,000
AIE NO. B104867	1	69,367,724	
AIE NO. B124670	2	9,000,000	
AIE NO. B119655	3	8,500,000	
AIE NO. B128044	4	12,000,000	
AIE NO. B128287	5	6,900,000	
AIE NO. B132047	6	6,000,000	
AIE NO. B132341	7	6,000,000	
AIE NO. B126010	8	12,000,000	
AIE NO. B126302	9	7,000,000	
AIE NO. B1	10	11,000,000	
AIE NO B140741	11	13,000,000	
<b>TOTAL</b>		<b>160,767,724</b>	<b>123,040,875</b>

**2. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,353,700	2,866,200
Employer Contributions Compulsory national social security schemes	184,320	158,400
<b>Total</b>	<b>3,538,020</b>	<b>3,024,600</b>

*Tarbaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. USE OF GOODS AND SERVICES**

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	3,231,000	2,364,400
Communication, supplies and services	148,650	174,037
Domestic travel and subsistence	1,759,000	0
Training expenses	1,496,400	1,199,620
Office and general supplies and services	2,077,310.84	2,109,200
Other operating expenses	24,454.26	62,438.35
<b>Total</b>	<b>8,736,815.10</b>	<b>5,909,675.35</b>

**4. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	37,414,450	42,994,027
Transfers to secondary schools (see attached list)	41,794,450	21,295,760
Transfers to tertiary institutions (see attached list)	11,896,320	0
<b>TOTAL</b>	<b>91,105,220</b>	<b>64,289,787</b>

**5. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	15,417,000	12,021,000
Bursary – tertiary institutions (see attached list)	14,594,000	16,736,000
Security projects (see attached list)	7,800,000	9,400,000
Sports projects (see attached list)	1,511,047	0
Emergency projects (see attached list)	5,499,595	10,200,000
<b>Total</b>	<b>44,821,642</b>	<b>48,357,000</b>



**Tarbaj Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6 : CASH BOOK BANK BALANCE**

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
National Bank of Kenya , A/c No. 01020069405200	40,159,285	27,593,258
<b>Total</b>	<b>40,159,285</b>	<b>27,593,258</b>

**7. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	27,593,258	26,133,465
<b>Total</b>	<b>27,593,258</b>	<b>26,133,465</b>

**NOTES 8. OTHER IMPORTANT DISCLOSURES**

**8.1 UNUTILIZED FUND (See Annex 1)**

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	994,568	1,032,588
Use of goods and services	2,550,717	6,789,412
Amounts due to other Government entities (see attached list)	41,674,754.00	74,862,044
Amounts due to other grants and other transfers (see attached list)	38,625,339.00	14,274,261
Acquisition of assets	2,678	2,678
Others	2,000,000	0
	<b>85,848,166.</b>	<b>96,960,984</b>

*Tarbaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8.2 : PMC account balances (See Annex 3)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	1,407,532	305,471
<b>TOTAL</b>	<b>1,407,532</b>	<b>305,471</b>



***Tarhaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

*Tarbj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**ANNEX 1-UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
<b>Compensation of employees</b>				
<b>Use of goods &amp; services</b>				
<b>Amounts due to other Government entities</b>				
Burnayo pri sch	Employee salary	994,568	1,032,588	
Alanley pri sch- 1 no. Class		2,550,717.10	6,789,411	
		0	50,000	
Basanich pri sch	1 no. classroom	700,000		
Berjanai pri sch	Admin block 3 rooms & 1 no staffroom	1,300,000		
Berjanai pri sch	2no. Classrooms	1,500,000		
Tarbj pri sch	2 door pit latrine	500,000		
Mado pri sch	3 classrooms		2,100,000	
			1,500,000	
Bojgaras pri sch	Renovate 3 no. classrooms	1,000,000		
Dasheq pri sch	4 door pit latrine		1,000,000	
Kajaja 1 pri sch	2 classrooms		1,400,000	
Dogsa pri sch	2 classrooms		1,500,000	
Dalsan pri sch	2door pit latrine	500,000		
Maadathe pri sch	4 door pit latrine		1,000,000	
Maadathe pri sch	Renovate 2 staff quarters		1,000,000	
Kuttulo girls pri	4 door pit latrine		1,000,000	
Dogsa pri	2 door pit latrine	500,000		
Leheley pri sch	2 staff quarters		1,300,000	
Ausundule pri sch	3, classrooms		1,000,000	
Mansa pri sch		24	24	
Abdiganey pri sch	2 classrooms		1,500,000	
Elben pri sch	2 door pit latrine		500,000	
Dogsa pri sch	1no. classroom	700,000		
Balat radia pri sch	2 door pit latrine		500,000	
Dantow pri sch	Chain link fence with concrete post 400m * 400m	4,000,000		
Jayjay pri sch	2 classrooms		1,500,000	



**Taraj Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Dambas pri sch	Renovate 3 classrooms		1,000,000	
Basani-cha pri sch			65,000	
Machine ben pri sch	Chainlink fence	(10,000)	3,890,000	
Durwey pri sch	2door pit latrine	500,000		
Balattul amin pri sch		0	200,000	
Elyunis pri sch	2 door pit latrine	500,000		
Farijana pri sch	2 door pit latrine	500,000		
Sarman pri sch		5,980	5,980	
Harakoba pri sch	2 no. classrooms	1,500,000		
Hassan Yarrow pri sch	2 roomed staff quarters	1,300,000		
Kabadula pri sch	2 no. classrooms	1,500,000		
Taraj pri sch	4 door pit latrine		1,000,000	
Kajaja 2 pri sch	Renovate 3 no. classrooms	1,000,000		
Dasheq pri sch	1 classroom /plaster floor		500,000	
Kaitulo pri asch	Renovate 3 no. classrooms	550		
Ogarale pri sch	Admin block 3 rooms & 1 no. Staff room	1,300,000		
Wargadud pri sch	Renovate 3 no. classrooms	1,000,000		
Elyunis pri sch	Underground wafer tank		1,100,000	
Jewliar pri sch	Administration block		1,400,000	
Ganana pri sch	3 classroom renovation		1,000,000	
Ganana pri sch	2 classroom		1,500,000	
Durwey pri sch	2 classrooms		1,500,000	
Majabow pri sch	2 classroom		1,400,000	
Hadado gof pri sch	1 classroom		700,000	
Hungai pri sch	Administration block		1,300,000	

**Tarbij Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Bojigaras pri sch	2 classroom		1,500,000	
Dalsan pri sch	2 classroom		1,500,000	
Ral b/i Lafaley pri sch		21,153	21,153	
Lafaley pri	Administration block	1,300,000		
<b>Haragaal girls sec</b>	50 student capacity lab	600		
Ahmed liban sec sch	4 door pit latrine	1,200,000		
Haragaal sec sch	Dormitory		3,500,000	
Haragaal sec sch	2 door pit latrine		500,000	
Ahmed liban sec sch	Purchase of lab equipment	1,400,000		
Haragaal girls sec sch	4 door pit latrine	1,000,000		
Haragaal girls sec sch	Purchase of 60 chairs & chambers	1,200		
Haragaal girls sec	Purchase of 80 double decker beds	400		
Illeys mixed sec sch	Chainlink fence		4,000,000	
Illeys mixed sec sch	4 classrooms		2,900,000	
Illeys mixed sec sch	4 door pit latrine		1,000,000	
Illeys mixed sec sch	Administration block		2,800,000	
Illeys mixed sec sch	School bus bus		7,000,000	
Mansa boys sec	Double decker beds	1,040	421,040	
Mansa boys sec sch	4 door pit latrine		900,000	
Ahmed liban sec sch	Renovate 2 classroom	1,798	1,798	
Sarman boys sec sch	Dormitory		3,500,000	
Kuttiyo girls		644	644	
Mansa boys sec sch		300	300	
Sarman boys sec sch	Laboratory equipment	2,900	2,900	
Haragaal girls sec	Purchase of lab equipment	1,400,000		
Haragaal girls sec	2 no. classrooms	1,500,000		



**Tarbaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Ileey's mixed day sec	50 student capacity laboratory	600		
Ileey's mixed day sec	4 door pit latrine	1,000,000		
Ileey's mixed day sec	2 no. classrooms	1,500,000		
Ileey's mixed day sec	Purchase of 40 chair & chambers	800		
Ileey's mixed day sec	Purchase of laboratory equipment	1,400,000		
Kuttulo mixed sec	Renovate 3 classrooms	1,100,000		
Kuttulo mixed sec	50 student capacity laboratory	4,000,000		
Kuttulo mixed sec	Purchase 80 double decker beds	880,000		
Mansa boys sec	Purchase 80 double decker beds	880,000		
Tarbaj boys sec	4 door pit latrine	1,200,000		
Tarbaj boys sec	Purchase of 80 double decker beds	880,000		
Tarbaj boys sec	30m <sup>3</sup> underground water tank	1,200,000		
Bal b/f		326	326	
Tarbaj sub county library	Chainlink fence		3,500,000	
Tarbaj TTI	Chainlink fence	2,680	4,000,000	
Tarbaj TTI	Underground watertank	750	1,300,000	
Tarbaj TTI	8door pit latrine	100	2,000,000	
Tarbaj TTI	4 bay car park	150	1,100,000	
Innovation Hub				
Health bal		2,759	2,759	

**Tarbij Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
<b>Sub-Total</b>				
<b>Amounts due to other grants and other transfers</b>				
Bursary sec sch		594,164	11,164	
Bursary tertiary		14,312,26	448,177.07	
Social security			4,000,000	
Emergency		1,492,392	(200,220)	
Mansa adm police camp	Chainlink fence		4,500,000	
Mansa adm police camp	2 door latrine		800,000	
Burmayo adm police camp	Chainlink fence		2,500,000	
Tarbij Ap camp	4 roomed staff quarters	2,400,000		
Tarbij AP Camp	30m3 underground water tank	1,200,000		
Burmayo AP camp	4 door pit latrine	1,000,000		
Dambas AP camp	Chain link fence 250m * 250m	2,500,000		
Dodha location chiefs office	2no roomed chief office & 1 no. Clerks office	1,300,000		
Gunana location chiefs office	2 no. Roomed chief office & 2 no. Door pit latrine	1,700,000		
Kajaja 1 chief office	2 no. Room chief office & 2 no. Pit latrine	1,700,000		
Katote location chief office	2no. Room chief office, 1no. Clerks & 2 door latrine	1,700,000		
Kutulo AP camp	3 no pit latrine with urinal	800,000		
Kutulo Division chiefs office	2 no roomed chiefs office, 1 no clerk & 2no pit	1,700,000		









*Tarbag Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	13,700,000			13,700,000
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings	2,672,997			2,672,997
ICT Equipment, Software and Other ICT Assets	770,000			770,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>17,142,997</b>			<b>17,142,997</b>

*Tarbaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**ANNEX 3 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Tarbaj location security pmc	Natiomal bank	00121001403401	6,472	6,472
Tarbaj loc road pmc		00121001560101	4,556	4,556
Tarbaj const sports pmc		00121001943601	9,188	8,478
Tarbaj sub county dir. Of educ pmc		01553212923600	2,547	2,547
Kutulo security pmc		00121002275901	3,535	3,535
Mansa loc pmc		01042083936500	120	(1,320)
Sarman security mgmt. com		00121002276001	4,200	4,200
Sarman pri pmc		01553211788100	1,760	1,760
Elben pri sch pmc		01553211241700	680	10,420
Haragal sec pmc		01553212867000	320	320
Wargadud loc security pmc		01553212086800	1,760	1,760
Machineben pri sch pmc		01553211620500	300	300
Hadado gof pri sch		01553214209900	2,460	2,400
Durwey pri sch		01553211785000	1,760	1,760
Balatulamin pri sch pmc		01553211207000	19,900	19,900
Duntow loc project com		01042069419000	0	0
Mansa boys sch		00121001344701	13,084	12,084
Kajaja 11 loc project com		01042069419300	0	0
Mado pri sch pmc		01553211533100	720	720
Haragal sec pmc		01553212867000	320	320
Tarbaj boys sec sch		00121001519301	346	346
Gunana loc dev com		00121001946201	1,413	1,413
Gunana pri		01050083950500	1,430	133,774
Katote pri sch		01282069439800	1,040	1,040



*Tarbaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Hassan Yarrow pri sch		01282069429600	458	458
Dodha pri sch		01282069429500	218	218
Elyunis pri sch		00121001963901	1,190	140
Wargadud pri sch dev com		01042069450400	1,080	0
Sarman boys sec		00121001419601	1,318,490	81,110
Ogaralle primary school		01553211685500	2,260	2,260
Ogaralle pri		01050083948900	1,500	1,500
Laheley pri		01050083949700	4,425	3,000
Total			1,407,532	305,471

**Tarbaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.A	Implementation of projects under county government functions	Management regrets extending the humanitarian supply of water to the affected residents and will issue communication to the Board as advised	pending	
1.B	Budgetary control and performance	The underutilization of approved balance was attributed to delay in funds disbursement from the board , but the matter was resolved hence project implementation was returned on course	Resolved	
1.C	Project implementation status showing only 54% completed projects, leaving 46% uncompleted hence affecting service delivery to the residents.	None implementation of projects was due to delay in funds disbursement from the board , but the matter was resolved hence project implementation was stirred on course	Resolved	
1.D	Irregularities in procurement of works during project	Technical staff were not available. But plans have	Resolved	



*Tarhaj Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

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)
	implementation.	been completed to ensure that a procurement officer is sourced to iron out such irregularities in the tendering process		