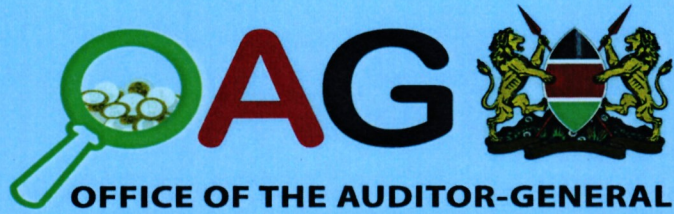


REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY	
DATE: 23 NOV 2022	DAY: Wednesday
TABLED BY: Majority Whip	
CLEAR AT TABLE: Christine	

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
WAJIR NORTH CONSTITUENCY**

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



**WAJIR NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

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

Functions of NG-CDF Committee

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

(b) Key Management

The WAJIR NORTRH 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 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	MOHAMED I. JATTANI
2.	Sub-County Accountant	RASHID AHMED
3.	Chairman NGCDFC	YUSSUF ABDULLAHI
4.	Member NGCDFC	HALIMA ABDULAH

(d) Fiduciary Oversight Arrangements

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

(e) WAJIR NORTH Constituency NGCDF Headquarters

P.O. Box 197 - 60300
MOYALE
Bute sub-county-opposite DCC-residence

(f) WAJIR NORTH Constituency NGCDF Contacts

Telephone: (254) 729466330
E-mail: cdfwajirnorth.ngcdf.go.ke

***WAJIR NORTH Constituency
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Website: www.ngcdf.go.ke

(g) WAJIR NORTH Constituency NGCDF Bankers

First community (Kenya) Limited
WAJIR Branch
P.O. Box 657 - 60300
WAJIR, Kenya

Equity Bank (Kenya) Limited.
800078777

(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

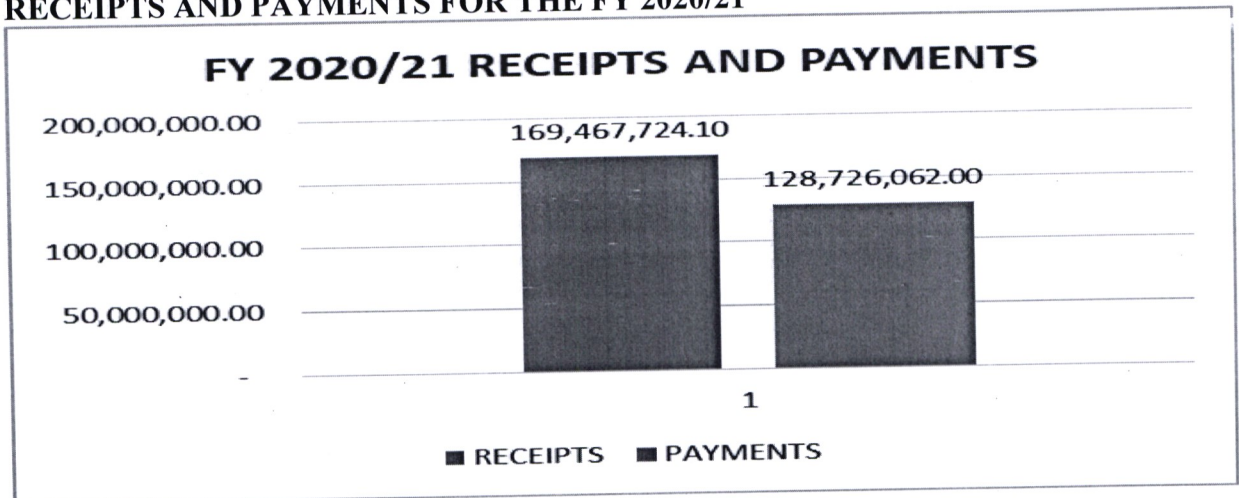


WAJIR NORTH NG-CDF has in the financial year 2020/21 received a disbursement of Kshs169,467,724. This includes unutilized funds from Ksh 77,467,724.10 from previous periods and Ksh 92M received as part of this year’s allocation of Ksh 137M. This makes current balance of undisbursed funds from the Board to be Ksh 45M.

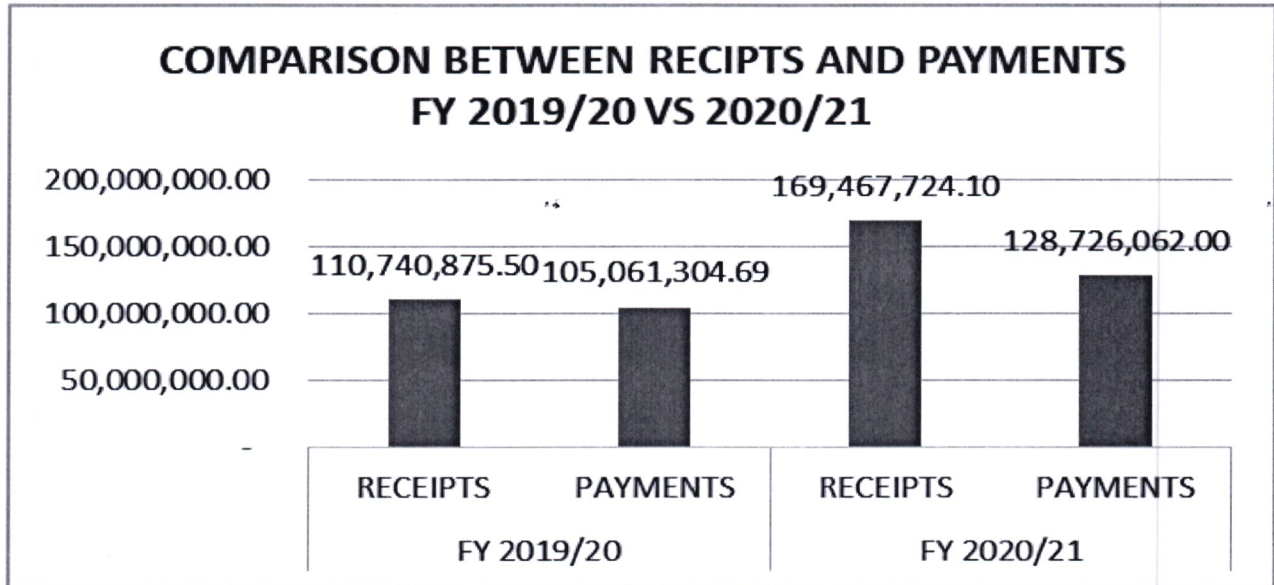
Out of the Kshs169,467,724 received the constituency spent Kshs 128,726,062.00. This indicates translates to a favourable absorption rate of 96% despite operating with a unique environmental context of the Covid-19 pandemic. Further, the amounts spent was less than the current year allocation by 9M which will be carried over to the current financial year 2021/22.

Below we present a graphical presentation of the annual allocation and actual amounts spent in FY 2020/ 2021

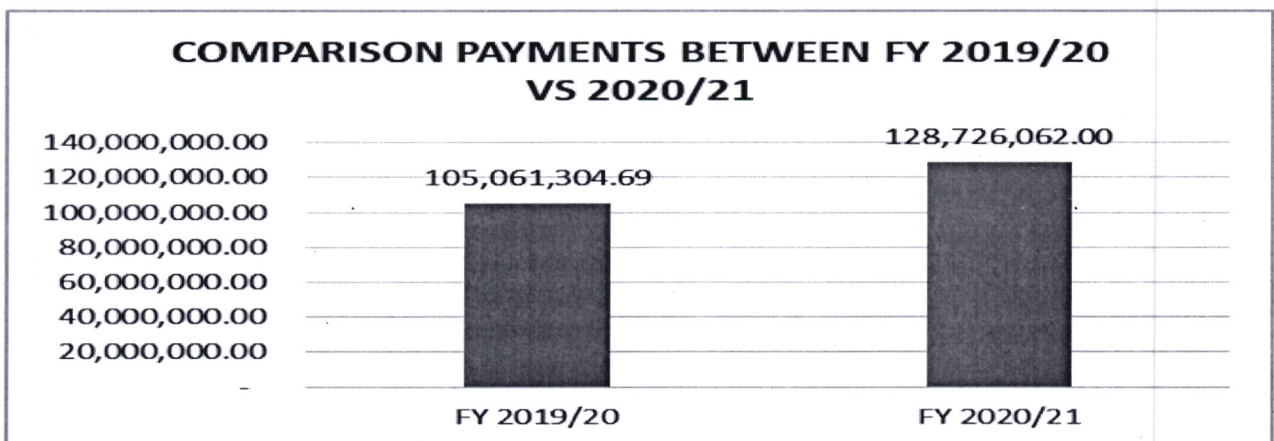
1. RECEIPTS AND PAYMENTS FOR THE FY 2020/21



2. COMPARISON BETWEEN RECEIPTS AND PAYMENTS BETWEEN FY 2019/20 AND FY 2020/21



3. DISBURSEMENT COMPARISON FY 2020/21 AND 2019/20



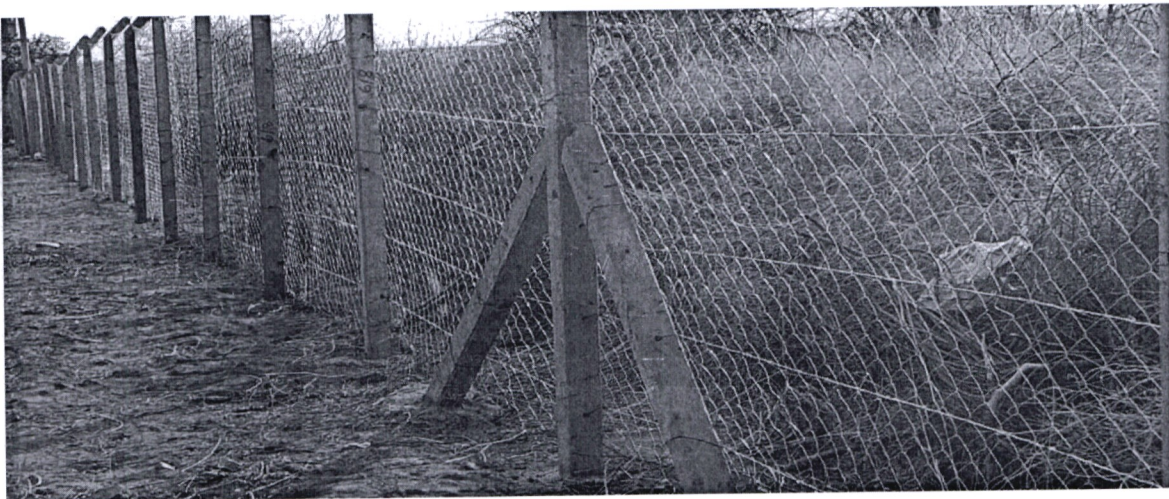
WAJIR NORTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


• **SAMPLE OF THE PROJECTS IMPLEMENTED**

1. **KORONDILE BOYS SEC SCHOOL-** school fencing, covering 3000ft, 3.5m, Phase 1 of the project is complete



2. **BUTE BOYS SEC SCHOOL-** Fencing of school compound, the whole project is complete



Signature.....
NAME: Yussuf Abdullahi Ali
CHAIRMAN NGCDF COMMITTEE

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

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

Introduction

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 2020/21 -we increased number of classrooms from 60 to 80, dormitories from 12 to 16, laboratories from 11 to 14 - Bursary beneficiaries at all levels were 2350
Security	To have conducive working environment for security agencies	Increased construction of chief's offices and other security lines	Improved security in the area	In FY 2020/21 we have increased construction security offices from 20 to 21: Malkaguta chiefs office and
Environment	To improve environment by carrying out environmental activities	Increased planting of trees both indigenous and fruit trees	Improved environment	in the FY 2020/21, the constituency did not implement environment activity.
Sports	To empower youth through sports activities	Increased sports activities through Wajir North tournament	Improved youth empowerment	Constituency did not carried out sports activity due to covid 19 due to covid 19 restriction
Emergency	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	The constituency responded to various emergency cases in the constituency through funding of various emergency projects

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** WAJIR NORTH 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

The constituency did not carry out environmental activity in the FY 2020/21

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

3. Employee welfare

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

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

WAJIR NORTH 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-

WAJIR NORTH 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.

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-WAJIR NORTH Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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 entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

WAJIR NORTH which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

The Accounting Officer in charge of the NGCDF WAJIR NORTH 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-WAJIR NORTH Constituency financial statements were approved and signed by the Accounting Officer on 13th Sep 2021.



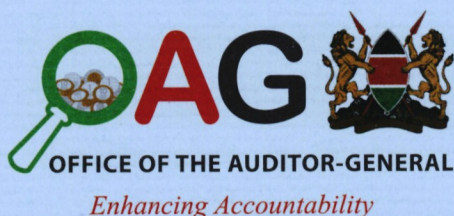
Chairman NGCDF Committee
Name: Yussuf Abdullahi



Fund Account Manager
Name: Mohamed Jattani

REPUBLIC OF KENYA

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



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

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

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, gazetted 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 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Wajir North Constituency set out on pages 13 to 40,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Wajir North 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 the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Land with no Title Deed

Review of the Fund's asset's register provided for audit revealed that the Fund owned one (1) acre parcel of land. However, the land did not have a title deed and was not disclosed in Annex 2 on summary of fixed assets register. Further, there was no evidence to confirm that the Management had put in place measures to have the land registered.

In the circumstances, the ownership of the land and completeness of the summary of fixed assets register could not be confirmed.

2. Inaccuracies in Unutilized Funds

Annex 1 to the financial statements review reflects comparative balance of Kshs.38,807,907 on unutilized funds for primary schools project's which differs with the balance of Kshs.54,407,906 reflected in the prior year audited financial statements resulting to an unexplained variance of Kshs.15,600,000.

In the circumstances, the accuracy of the unutilized funds could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Wajir North 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 statement of comparative budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.232,894,024 and Kshs.184,784,326 respectively resulting to an under-funding of Kshs.48,109,698 or 21% of the budget. Similarly, the Fund expended Kshs.128,726,062 against an approved budget of Kshs.232,894,024 resulting to an under-expenditure of Kshs.104,167,962 or 45% 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

During the year under review, the Board approved a budget of Kshs.174,921,933 to implement a total of eighty-nine (89) projects. However, analysis of the status report revealed that only fifty-seven (57) projects with a budget of Kshs.103,974,933 were implemented while thirty-two (32) projects with a budget of Kshs.70,947,000 or 41% of the budgeted projects were not implemented.

The underperformance in project implementation affected the planned activities and may have impacted negatively on service delivery to the citizens.

3. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised. However, Management has not resolved and disclosed the status of all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided satisfactory explanation for the delay in resolving the issues.

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, I confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

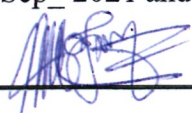
23 September, 2022

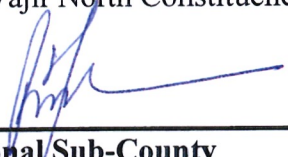
WAJIR NORTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


VI. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	169,467,724	110,740,876
Other Receipts	2	1,679,181	
TOTAL RECEIPTS		171,146,906	110,760,876
PAYMENTS			
Compensation of employees	3	3,749,989	3,240,275
Use of goods and services	4	7,387,930	8,186,955
Transfers to Other Government Units	5	81,230,000	56,480,000
Other grants and transfers	6	34,751,021	37,134,075
Acquisition of Assets	7	1,607,122	-
TOTAL PAYMENTS		128,726,062	105,041,305
SURPLUS/DEFICIT		42,420,844	5,699,571

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Wajir North Constituency financial statements were approved on 13th Sep_ 2021 and signed by:


 Fund Account Manager
 Name: Mohamed Jattani


 National Sub-County
 Accountant
 Name: Rashid Ahmed
 ICPAK M/No:17483



 Chairman NG-CDF Committee
 Name: Yussuf Abdullahi

WAJIR NORTH 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
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per The Cash Book)	8	56,058,264	13,637,421
Cash Balances (Cash At Hand)		-	-
Total Cash And Cash Equivalents		56,058,264	13,637,421
Accounts Receivable			
Outstanding Imprests		-	-
Total Financial Assets		56,058,264	13,637,421
Financial Liabilities			
Accounts Payable (Deposits)			
Retention		-	-
Gratuity		-	-
Net Financial Ssets		56,058,264	13,637,421
Represented By			
Fund Balance B/Fwd 1st July 2020	9	13,637,421	15,778,196
Prior Year Adjustments	10	-	(7,840,346)
Surplus/Defict For The Year		42,420,844	5,699,571.
Net Financial Position		56,058,264	13,637,421


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WAJIR NORTH Constituency financial statements were approved on 13th Sep 2021 and signed by:



Fund Account Manager
Name: Mohamed Jattani



National Sub-County
Accountant
Name: Rashid Ahmed
ICPAK M/No:17483



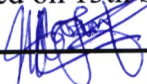
Chairman NG-CDF Committee
Name: Yussuf Abdullahi

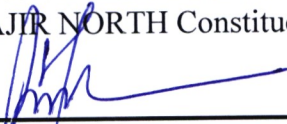
WAJIR NORTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VIII. STATEMENT OF CASHFLOW

		2020-2021	2019-2020
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From Ngcdf Board	1	169,467,724	110,740,876
Other Receipts	2	1,679,181	
		171,146,906	110,740,876
Payments For Operating Activities			
Compensation Of Employees	3	3,749,989	3,240,275
Use Of Goods And Services	4	7,387,930	8,186,955
Transfers To Other Government Units	5	81,230,000	56,480,000
Other Grants And Transfers	6	34,751,021	37,134,075
		127,118,940	105,041,305
Adjusted For:			
Prior Year Adjustments		-	(7,840,346)
Net Adjustments		-	-
Net Cash Flow From Operating Activities		44,027,966	(2,140,775)
Cash flow From Investing Activities			
Acquisition Of Assets	7	(1,607,122)	-
Net Cash Flows From Investing Activities		(1,607,122)	-
Net Increase In Cash And Cash Equivalent		42,420,844	(2,140,775)
Cash And Cash Equivalent At Beginning Of The Year	8	13,637,421	15,778,196
Cash And Cash Equivalent At End Of The Year		56,058,264	13,637,421

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WAJIR NORTH Constituency financial statements were approved on 13th Sep 2021 and signed by:


Fund Account Manager
Name: Mohamed Jattani:


National Sub-County
Accountant
Name: Rashid Ahmed
ICPAK M/No: 17483


Chairman NG-CDF Committee
Name: Yussuf Abdullahi

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

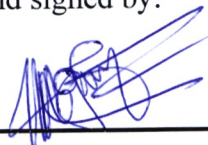
IX. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Opening Balance (C/Bk) and AIA	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
	a		b	c=a+b	d	e=c-d
RECEIPTS			Previous years Outstanding Disbursements			
Transfers from NG-CDF Board	137,088,879	13,637,421	82,167,724	232,894,024	183,105,145	49,788,879
Other Receipts-Reversals		-		-	1,679,181	(1,679,181)
TOTAL RECEIPTS	137,088,879	13,637,421	82,167,724	232,894,024	184,784,326	48,109,698
PAYMENTS						
Compensation of Employees	3,760,000	1,595,656	-	5,355,656	3,749,989	1,605,667
Use of goods and services	7,930,700	723,959	-	8,654,659	7,387,930	1,266,729
Transfers to Other Government Units	76,147,933	-	71,030,000	147,177,933	81,230,000	65,947,933
Other grants and transfers	39,692,206	11,317,806	9,530,602	60,540,614	34,751,021	25,789,593
Acquisition of Assets	-	-	1,607,122	1,607,122	1,607,122	-
Funds Pending Approval	9,558,040			9,558,040		9,558,040
TOTAL	137,088,879	13,637,421	82,167,724	232,894,024	128,726,062	104,167,962

WAJIR NORTH 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	104,167,962
Less undisbursed funds receivable from the Board as at 30th June 2021	49,788,879
	54,379,083
Add Accounts payable -cheques reversed	1,679,181
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 202021	56,058,264

The NGCDF-WAJIR NORTH Constituency financial statements were approved on 13Th Sep 2021 and signed by:



Fund Account Manager

Name: Mohamed Jattani



National Sub-County Accountant

Name: Rashid Ahmed
ICPAK M/No: 17483



Chairman NG-CDF Committee

Name: Yussuf Abdullahi

WAJIR NORTH 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(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation Of Employees	3,760,000.00	1,595,656		5,355,656	3,749,989	1,605,667
1.2 Committee Allowances	2,100,000	-		2,100,000	2,000,000	100,000
1.3 Use Of Goods And Services	1,933,800	-		1,933,800	1,900,000	33,800
Total	7,793,800	1,595,656	-	9,389,456	7,649,989	1,739,467
2.0 Monitoring And Evaluation						
2.1 Capacity Building	1,500,000	400,000		1,900,000	1,500,000	400,000
2.2 Committee Allowances	1,000,000	200,000		1,200,000	1,000,000	200,000
2.3 Use Of Goods And Services	1,396,900	123,959		1,520,859	987,930	532,929
Total	3,896,900	723,959	-	4,620,859	3,487,930	1,132,929
3.0 Emergency						
Total	7,192,206	3,007,638	330,602	10,530,446	5,163,240	5,367,206
4.0 Bursary And Social Security						
4.1 Secondary Schools	10,000,000	3,157,850	4,700,000	17,857,850	11,432,000	6,425,850
4.2 Tertiary Institutions	13,000,000	5,152,318		18,152,318	13,655,781	4,496,537
4.3 Social Security			3,000,000	3,000,000	3,000,000	0
Total	23,000,000	8,310,168	7,700,000	39,010,168	28,087,781	10,922,387
7.0 Primary Schools Projects						
Beramo Primary School	1,897,933			1,897,933		1,897,933
Beramo Primary School	1,750,000			1,750,000		1,750,000

WAJIR NORTH Constituency
National Government Constituencies Development Fund (NGCDF)
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Adadjole Primary School	2,100,000			2,100,000		2,100,000
Adhadhi Ijole Primary School	2,300,000			2,300,000		2,300,000
Ajawa Primary School	800,000			800,000		800,000
Ajawa Primary School	5,500,000			5,500,000		5,500,000
Basanija Primary School	2,000,000			2,000,000		2,000,000
Batalo Primary School	1,600,000			1,600,000		1,600,000
Beramo Primary School	4,000,000			4,000,000		4,000,000
Boru Idho Primary School	1,800,000			1,800,000		1,800,000
Bosicha Primary School	1,800,000			1,800,000		1,800,000
Chalalaqa Primary School	2,100,000			2,100,000		2,100,000
Danaba Primary School	2,500,000			2,500,000		2,500,000
Daranle Primary School	1,300,000			1,300,000		1,300,000
Funanbua Primary School	1,500,000			1,500,000		1,500,000
Garakilo Primary School	2,000,000			2,000,000		2,000,000
Garsake Primary School	400,000			400,000		400,000
Gulani Primary School	1,400,000			1,400,000		1,400,000
Harade Primary School	1,800,000			1,800,000		1,800,000
Haradula Primary School	1,300,000			1,300,000		1,300,000
Idhorole Primary School	1,500,000			1,500,000		1,500,000
Malkagufu Pri School	1,700,000			1,700,000		1,700,000
Qarsasare Pri School	1,300,000			1,300,000		1,300,000
Rapso Pri School	1,500,000			1,500,000		1,500,000
Watiti Pri Sch	1,200,000			1,200,000		1,200,000
Watiti Pri Sch	3,700,000			3,700,000		3,700,000
Bosicha Primary School		400,000		400,000	400,000	0
Dulumma Ajawa Pmc		6,000,000		6,000,000	6,000,000	0
Suraya Primary School		400,000		400,000	400,000	0
Idho Roble Primary School		500,000		500,000	500,000	0
Daramle Mixed Day		65,000		65,000	65,000	0

WAJIR NORTH Constituency
National Government Constituencies Development Fund (NGCCDF)
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Daramle Mixed Day			635,000	635,000	635,000	0
Daramle Mixed Day			600,000	600,000	600,000	0
Bute Primary School			500,000	500,000	500,000	0
Baramo Primary School			300,000	300,000	300,000	0
Basanija Primary School			600,000	600,000	600,000	0
Butehelu Primary School			400,000	400,000	400,000	0
Butehelu Primary School			200,000	200,000	200,000	0
Buna Primary School			2,280,000	2,280,000	2,280,000	0
Buna Primary School			120,000	120,000	120,000	0
Beramo Primary School			2,300,000	2,300,000	2,300,000	0
Beramo Primary School			1,250,000	1,250,000	1,250,000	0
Kuro Primary School			855,000	855,000	855,000	0
Kuro Primary School			45,000	45,000	45,000	0
Watiti Primary School			950,000	950,000	950,000	0
Watiti Primary School			50,000	50,000	50,000	0
Danaba Primary School			380,000	380,000	380,000	0
Danaba Primary School			20,000	20,000	20,000	0
Watiti Primary School			115,000	115,000	115,000	0
Dugo Primary School			65,000	65,000	65,000	0
Handaki Primary School			90,000	90,000	90,000	0
Chalalaga Primary School			855,000	855,000	855,000	0
Chalalaga Primary School			45,000	45,000	45,000	0
Karaduse Primary School			1,710,000	1,710,000	1,710,000	0
Karaduse Primary School			90,000	90,000	90,000	0
Lesayu Primary School			380,000	380,000	380,000	0
Lesayu Primary School			20,000	20,000	20,000	0
Bosicho Primary School			2,375,000	2,375,000	2,375,000	0
Bosicho Primary School			125,000	125,000	125,000	0
Malaba Primary School			60,000	60,000	60,000	0

WAJIR NORTH Constituency
National Government Constituencies Development Fund (NGCDF)
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Rabsu Primary School			855,000	855,000	855,000	0
Rabsu Primary School			45,000	45,000	45,000	0
Ogorji Primary School			100,000	100,000	100,000	0
Watiti Primary School			730,000	730,000	730,000	0
Watiti Primary School			755,000	755,000	755,000	0
Watiti Primary School			700,000	700,000	700,000	0
Handarako Primary School			855,000	855,000	855,000	0
Handarako Primary School			855,000	855,000	855,000	0
Ogorji Primary School			950,000	950,000	950,000	0
Ogorji Primary School			950,000	950,000	950,000	0
Dugo Primary School			650,000	650,000	650,000	0
Dugo Primary School			585,000	585,000	585,000	0
Malaba Primary School			570,000	570,000	570,000	0
Malaba Primary School			570,000	570,000	570,000	0
Garsake Primary School			700,000	700,000	700,000	0
Gudama Primary School			75,000	75,000	75,000	0
Bosicho Primary School			380,000	380,000	380,000	0
Bosicho Primary School			20,000	20,000	20,000	0
Garakilo Primary School			850,000	850,000	850,000	0
Garakilo Primary School			670,000	670,000	670,000	0
Garakilo Primary School			80,000	80,000	80,000	0
Gudama Primary School			725,000	725,000	725,000	0
Gudama Primary School			700,000	700,000	700,000	0
Duhuma Ajawa Pmc			1,500,000	1,500,000	1,500,000	0
Sirey Primary School			1,235,000	1,235,000	1,235,000	0
Sirey Primary School			65,000	65,000	65,000	0
Godoma Nep Primary School			1,900,000	1,900,000	1,900,000	0
Godoma Nep Primary School			100,000	100,000	100,000	0
Ololdime Primary School			855,000	855,000	855,000	0

WAJIR NORTH Constituency
National Government Constituencies Development Fund (NGCDF)
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Ololdime Primary School			45,000	45,000	45,000	0
Beramo Primary School			800,000	800,000	800,000	0
Watiti Nep			600,000	600,000	600,000	0
Watiti Nep			600,000	600,000	600,000	0
Total	50,747,933	0	45,850,000	96,597,933	45,850,000	50,747,933
8.0 Secondary Schools Projects						
Bute Girls Sec Sch	1,400,000			1,400,000	0	1,400,000
Bute Mixed Day Sec Sch	4,000,000			4,000,000		4,000,000
Danaba Day Sec Sch	1,800,000			1,800,000		1,800,000
Gurar Sec Sch	3,300,000			3,300,000	3,300,000	0
Gurar Sec Sch	2,400,000			2,400,000	2,400,000	0
Gurar Sec Sch	4,000,000			4,000,000		4,000,000
Korondille Sec Sch	3,000,000			3,000,000		3,000,000
Buna Sec Sch	4,000,000			4,000,000	3,000,000	1,000,000
Bute Girls Sec Sch	1,500,000			1,500,000	1,500,000	0
Bute Secondary School			4,500,000	4,500,000	4,500,000	0
Rorondelle Sec School			1,800,000	1,800,000	1,800,000	0
Buna Sub-County Education			1,100,000	1,100,000	1,100,000	0
Danaba Mixed Day Sec Sch			1,710,000	1,710,000	1,710,000	0
Danaba Mixed Day Sec Sch			90,000	90,000	90,000	0
Bute Mixed Day Sec School			300,000	300,000	300,000	0
Bute Boys Sec School			850,000	850,000	850,000	0
Bute Boys Sec School			750,000	750,000	750,000	0
Bute Boys Sec School			518,500	518,500	518,500	0
Bute Boys Sec School			111,500	111,500	111,500	0
Korondille Sec School			2,850,000	2,850,000	2,850,000	0
Korondille Sec School			150,000	150,000	150,000	0
Buna Boys Sec School			600,000	600,000	600,000	0
Buna Boys Sec School			400,000	400,000	400,000	0

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

Bute Mixed Day Sec School			600,000	600,000	600,000	0
Bute Mixed Day Sec School			800,000	800,000	800,000	0
Bute Mixed Day Sec School			600,000	600,000	600,000	0
Ryce East Africa Ltd			7,450,000	7,450,000	7,450,000	0
Total	25,400,000	0	25,180,000	50,580,000	35,380,000	15,200,000
10.0 Security Projects				-		-
Ajawa Police Post	2,100,000			2,100,000		2,100,000
Bolwle Chiefs Office	1,300,000			1,300,000		1,300,000
Korondile Deputy County Commissioner's Office	3,300,000			3,300,000		3,300,000
Lensayu Chiefs Office	400,000			400,000		400,000
Qaranri Admin Police Post	400,000			400,000		400,000
Qydama Police Post	2,000,000			2,000,000		2,000,000
Malakaguta Chief's Office			1,500,000	1,500,000	1,500,000	-
Total	9,500,000	-	1,500,000	11,000,000	1,500,000	9,500,000
11.2 Renovation Of CDF Office			1,607,122	1,607,122	1,607,122	-
Total	-	-	1,607,122	1,607,122	1,607,122	-
13.0 Unallocated Fund						
Unapproved Projects	9,558,040			9,558,040		9,558,040
Total	9,558,040	-	-	9,558,040	-	9,558,040
	137,088,879	13,637,421	82,167,724	232,894,024	128,726,062	104,167,962

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-WAJIR NORTH Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash 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

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th 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 30th June 2021.

14. Errors

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

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

15. Related Party Transactions

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

XI. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
			42,240,875.50
Normal Allocation			4,000,000.00
			500,000.00
			18,000,000.00
			15,000,000.00
			31,000,000.00
	AIE NO.B005108	8,100,000	
	AIE NO.B030184	69,367,724	
	AIE NO.B030428	9,000,000	
	AIE NO.B006370	8,500,000	
	AIE NO.B042761	12,000,000	
	AIE NO.B047007	6,900,000	
	AIE NO.B041083	6,000,000	
	AIE NO.B047450	6000,000	
	AIE NO.B041290	12000,000	
	AIE NO.B047710	7,000,000	
	AIE NO.B049297	12,600,000	
	AIE NO.B104322	12,000,000	
TOTAL		169,467,724	110,740,876

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NOTES TO THE FINANCIAL STATEMENTS (continued)

2 OTHER RECEIPTS

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Other Receipts Not Classified Elsewhere (specify)	Reversed Cheques	1,679,181.40	-
TOTAL		1,679,181.40	-

3. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,535,589.00	3,021,625.00
Personal allowances paid as part of salary		130,250.00
Employer Contributions Compulsory national social security schemes	214,400.00	88,400.00
TOTAL	3,749,989.00	3,240,275.00

4. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Printing, advertising and information supplies & services	391,550.00	
Training expenses	3,300,000.00	1,438,000.00
Fuel, Oil and Lubricants	292,000.00	0
Committee allowance	3,384,580.00	4,961,600.00
Bank service commission and charges	19,800.00	0
Rental of produced assets	-	1,060,000.00
Office and general supplies and services	-	180,335.00
Other operating expense		78,019.60
Routine maintenance-vehicle and other transport equipment		-
		469,000.00
TOTAL	7,387,930.00	8,186,955

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	45,850,000.00	41,780,000.00
Transfers to Secondary Schools	35,380,000.00	14,700,000.00
TOTAL	81,230,000.00	56,480,000.00

6. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020

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	Kshs	Kshs
Bursary - Secondary (see attached list)	11,432,000.00	10,150,000.00
Bursary -Tertiary (see attached list)	13,655,781.00	13,153,000.00
Social Security programmes (NHIF)	3,000,000.00	0.00
Security Projects (see attached list)	1,500,000.00	4,600,000.00
Sports Projects (see attached list)	-	2,747,000.00
Emergency Projects (see attached list)	5,163,240.00	6,484,075.00
TOTAL	34,751,021.00	37,134,075.00

7. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2020 - 2021	2019 - 2020
	Kshs	Kshs
Refurbishment of Buildings	1,607,122	-
TOTAL	1,607,122	-

8. CASH BOOK BANK BALANCE

9A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
First Community Bank, Wajir Branch, Wajir North NGCDF	A/C NO:8000787701	56,058,264	13,637,421
TOTAL		56,058,264	13,637,421

9. BALANCES BROUGHT FORWARD

	2020- 2021	2019- 2020
	Kshs (1/7/2020)	Kshs (1/7/2019)
Bank accounts	13,637,421	15,778,196
TOTAL	13,637,421	15,778,196

10. PRIOR YEAR ADJUSTMENT

Description of Error	2020- 2021	2019- 2020
	Kshs (1/7/2020)	Kshs (1/7/2019)
Errors from prior year adjustment		7,840,346
TOTAL		7,840,346

11. UNUTILIZED FUND (See Annex 1)

	2020/21	2019/2020
Compensation of Employees	1,605,667	2,301,725
Use of goods and services	1,266,729	5,134,045

WAJIR NORTH Constituency
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11. UNUTILIZED FUND (See Annex 1)

	2020/21	2019/2020
Compensation of Employees	1,605,667	2,301,725
Use of goods and services	1,266,729	5,134,045
Transfers to Other Government Units	65,947,933	59,457,850
Other grants and transfers	25,789,593	12,352,041
Acquisition of Assets	-	-
Funds Pending Approval	9,558,040.31	0
Others-tertiary		3,759,484
TOTAL	104,167,962	83,005,145

12. PMC account balances (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account Balances (see attached list)		
	2,463,200.56	2,136..95
	2,463,200.56	2,136.95

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WAJIR NORTH CONSTITUENCY
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ANNEX 1 – UNUTILIZED FUND

Programme/Sub-programme	Description	Outstanding Balance 2020/2021 Kshs	Outstanding Balance 2019/2020 Kshs	Comments
1.0 Admi+B5:E26nistration and Recurrent				
1.1 Compensation Of Employees	Staff salaries	1,605,667	2,301,723	
1.2 Committee Allowances	Committee sitting and monitoring expenses	100,000	0	
1.3 Use Of Goods And Services	Other committee expenses	33,800	0	
Total		1,739,467	2,301,723	Ongoing
2.0 Monitoring And Evaluation				
2.1 Capacity Building	Ngcdf training and capacity building	400,000	0	
2.2 Committee Allowances	Committee allowances	200,000	0	
2.3 Use Of Goods And Services	Other committee related expenses	532,929	5,134,045	
Total		1,132,929	5,134,045	Ongoing
3.0 Emergency				
Total	Expenses on unforeseen constituency expenses	5,367,206	541,873	Ongoing
4.0 Bursary And Social Security				
4.1 Secondary Schools	Bursaries for needy secondary students	6,425,850	31,57,850	
4.2 Tertiary Institutions	Bursaries for needy colleges and tertiary students from the constituency	4,496,537	7,152,318	
Total		10,922,387	10,310,168.	Ongoing
5.0 Primary Schools Projects				
Beramo Primary School	Renovation of 5 classrooms	1,897,933	0	

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Beramo Primary School	Construction of school fence	1,750,000	0
Godoma Nep primary school	Construction of chain link fence		500,000
Watiti primary school	Renovation of 4 classrooms		1,000,000
Watiti primary school	Construction of two door toilet		407,906
Chalalaga primary school	Construction of one classroom		900,000
Karaduse primary school	Construction of two classrooms		1,800,000
Batalu primary school	Construction of three door toilet		600,000
Malaba primary school	Renovation of four classrooms		800,000
Bute Arid Zone primary school	Electrical installations of boarding wing		500,000
Adadijole primary school	Equipping and piping of water from adadijole borehole to adadijole primary school		5,000,000
Gurar Primary school	Fencing of school compound chain link fence		300,000
Sirey primary school	Construction of one classroom and 2 door pit latrine toilet		1,300,000
Danaba primary school	Construction of two door toilet		400,000
Andaraka primary school	Construction of two classrooms		1,800,000
Qudama primary school	Construction of administration block		1,500,000
Bosicha primary school	Chain link Fencing of school compound		1,000,000
Bosicha primary school	Chain link Fencing of school compound		800,000
Ajawa primary school	Chain link fencing of school compound		7,500,000
Kuro primary school	Construction of 4 door toilets		900,000
Buna primary school	Construction of 4 door toilets		2,400,000
Idho roble primary school	Construction of 4 door toilets		500,000
Lensayu primary school	Piping of water from duhuma borehole to Ajawa primary school and construction of elevated tanks		400,000
Rabsu primary school	Phase 1 to completion		900,000
Ogorji primary school	Chain link fencing of school		500,000
Dugo primary school	Construction of underground water tank		1,300,000
Beramo primary school	Fencing of school compound		2,300,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WAJIR NORTH CONSTITUENCY
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Serayu primary school	Construction of two door toilets		400,000
Jarti primary school	Renovation of two classrooms		500,000
Ololdinle primary school	Construction of one classroom		900,000
Bute primary school	Completion of extension of piping of water from bute borehole to Malaba primary school		2,000,000
Bosicha primary school	Project received Ksh, 1,000,000		1,000,000
Adadijole Primary School	Construction of school fence	2,100,000	0
Adhadhi Ijole Primary School	Adadijole primary school piping project	2,300,000	0
Ajawa Primary School	Renovation of 2 classrooms	800,000	0
Ajawa Primary School	Ajawa primary school water piping projects	5,500,000	0
Basanija Primary School	Construction of fencing	2,000,000	0
Batalo Primary School	Construction of fencing works	1,600,000	0
Beramo Primary School	Construction of 80 capacity dormitory	4,000,000	0
Boru Idho Primary School	Construction of 2 no classrooms	1,800,000	0
Bosicha Primary School	Construction of 2 no classrooms	1,800,000	0
Chalalaqa Primary School	Construction of school fence	2,100,000	0
Danaba Primary School	Construction of school fence	2,500,000	0
Daranle Primary School	Construction of 1 classroom and 2 toilets	1,300,000	0
Funanbua Primary School	Renovation of 6 classrooms	1,500,000	0
Garakilo Primary School	Construction of fence	2,000,000	0
Garsake Primary School	Construction of 2 no toilet	400,000	0
Gulani Primary School	Construction of 1 classroom and renovation of 2 classrooms	1,400,000	0
Harade Primary School	Construction of 2 no classrooms	1,800,000	0
Haradula Primary School	Construction of 1 class and construction of 2 toilets	1,300,000	0
Idhorole Primary School	Construction of Admin block	1,500,000	0

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Malkagufu chief's office	Construction of chief's office		1,500,000	
Ajawa Police Post	Construction of fence	2,100,000	0	
Bolowle Chiefs Office	Construction of underground water tank	1,300,000	0	
Korondile Deputy County Commissioner's Office	Construction of DCCs office	3,300,000	0	
Lensayu Chiefs Office	Construction of 2no toilet at chief's office	400,000	0	
Qaranri Admin Police Post	Construction of 2no toilet	400,000	0	
Qydama Police Post	Construction of fence at Qudama police post	2,000,000	0	
Total		9,500,000	1,500,000	Ongoing
OTHERS				
NG-CDFC Wajir North	Renovation of six rooms NG-CDF office	0	1,520,000	
NG-CDFC Wajir North	Construction of underground water tank and guttering for the office at the Bute NG-CDF office		2,239,484	
Total		0	3,759,484	
8.0 Unallocated Fund				
Unapproved Projects	Unapproved project (Road ksh 7,500,000 and Environment, Ksh,2,058,040.)	9,558,040	0	
Total		9,558,040	3,759,484	
Grand Total		104,167,962	83,005,145	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WAJIR NORTH CONSTITUENCY
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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical	Additions during the Year (Kshs)	Disposal during the year (Kshs)	BAL C/D (Kshs)
	Cost			
	2019/2020			
Buildings and structures	5,300,000	1,607,122	-	6,907,122
Transport equipment	3,400,000	-	-	3,400,000
Office equipment, furniture and fittings	761,000			761,000
ICT Equipment, Software and Other ICT Assets	274,000			274,000
Other Machinery and Equipment	150,000			150,000
Total	9,885,000	1,607,122	-	11,492,122

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ANNEX 3 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC NAME	ACCOUNT NUMBER	BANK	BALANCE AS AT 30/6/2021
Bosicha Primary School	0130 263 993 619	equity bank	532,772.00
Dulumma Ajawa PMC	0130262611371	equity bank	881.00
Suraya Primary School	0130 261 913 305	equity bank	1,040.00
Idho Roble Primary School	0130 278 047 700	equity bank	99,650.00
Bute Primary School	0130264093091	equity bank	200,233.00
Baramo Primary School	0130277458530	equity bank	41,000.00
Basanija Primary School	0130264793011	equity bank	105.00
Butehelu Primary School	0130278047712	equity bank	2,985.00
Butehelu Primary School	0130279889274	equity bank	520.00
Buna Primary School	0130262548445	equity bank	103,049.85
Buna Primary School	0130272225653	equity bank	1,972.22
Beramo Primary School	0130264224722	equity bank	150,802.00
Beramo Primary School	0130190137870	equity bank	1,142.80
Kuro Primary School	0130262567780	equity bank	275.00
Kuro Primary School	0130262564981	equity bank	99,755.00
Watiti Primary School	0130262600907	equity bank	822.74
Watiti Primary School	0130266636887	equity bank	107.00
Danaba Primary School	0130263987976	equity bank	59,920.00
Danaba Primary School	0130264086540	equity bank	2,390.00
Watiti Primary School	0130262619048	equity bank	959.50
Dugo Primary School	0130278047703	equity bank	250,040.00
Handaki Primary School	0130262569553	equity bank	10,745.50
Chalalaga Primary School	0130278954780	equity bank	114,932.65
Chalalaga Primary School	0130270255504	equity bank	1,045.45
Karaduse Primary School	0130262581962	equity bank	2,815.00
Karaduse Primary School	0130262548582	equity bank	11,296.00
Lesayu Primary School	0130277446444	equity bank	200,000.00
Lesayu Primary School	0130270299238	equity bank	18,770.00
Bosicho Primary School	0130264785146	equity bank	29,185.00
Bosicho Primary School	0130262571073	equity bank	11,752.00
Bute Secondary School	0130264850878	equity bank	6,620.00
Rorondelle Sec School	0130262574314	equity bank	10,464.50
Buna Sub-County Education	0130278768330	equity bank	1,880.00
Danaba Mixed Day Sec Sch	0310298836447	equity bank	1,236.80
Danaba Mixed Day Sec Sch	0310299481192	equity bank	12,975.00

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Bute Mixed Day Sec School	0310262150838	equity bank	5,974.00
Bute Boys Sec School	0310272220509	equity bank	5,280.50
Bute Boys Sec School	0310294476122	equity bank	97,709.80
Bute Boys Sec School	0310299830038	equity bank	288,795.40
Bute Boys*Sec School	0310261966642	equity*bank	1,188.75
Korondille Sec School	0310298836447	equity bank	1,236.80
Korondille Sec School	0122 4062300700	national bank	857.00
Daranle Mixed Day	0160290844844	equity bank	49,890.00
Daranle Mixed Day	0160279819408	equity bank	781.50
Daranle Mixed Day	1460162294376	equity bank	460.75
Buna Boys Sec School	1460262239083	equity bank	263,164.00
Buna Boys Sec School	1460262144314	equity bank	527.00
			2,463,200.56

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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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Cash and cash equivalent Unpresented cheques	Various cheques became stale and the Subcounty accountant could not reverse the cheques until physical cheques are presented	Mohamed Jattani (FAM) and the Sub county accountant	Resolved	30 th June 2021
2.0	Unsupported prior year adjustment	Prior year adjustment of ksh,7840346 was due to in accuracy in the cash book.	The subcounty accountant	Resolved	30 th June 20
1.0	Budgetary control and performance (underfunding of 69,367,724	The constituency did not receive the amount by the end of the financial .therefore the delayance by the board to submit fund to the constituency also delays in the implementation of the approved projects	NGCDF Board/Treasury	unresolved	30 th June 2021
2.0	Project implementation status	39% of the projects about 31 projects out of with a budget of 56,685925 have not been were not implemented due to funds delayance	NGCDF Board/Treasury	Not Resolved	By 30 th June 2021
1.0	Implementation of projects under counter	This was necessitude by the live threatening drought and severe famine in the area. Many live stocks died and	CDFCS	Resolved	By 30 th 2021

**WAJIR NORTH Constituency
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.1	Government Functions Transfer to primary school	this was the livelihood of the constituents The management however will not under take any county functions in the subsequent years Grant totalling to 9,300,000 were not supported with confidential business questionnaires, form of tender, tender questionnaires and handing overtaking reports.	The PMC secretary/Fund Account Manager.	unresolved	30 th June 2022
2.2	Transfer to Secondary schools	Ksh,6,100,000 was spent on the construction of fence at Bute secondary school. The lack of the said documentations were oversight by the PMC but however they have been resolved.	PMC secretary/Fund account manager	unresolved	30 th June 2022