

REPUBLIC OF KENYA



*Enhancing Accountability*

 <b>REPORT</b> Tabled in the National Assembly P/01/2021	
DATE: 21 OCT 2021	DAY: Thursday
TABLED BY: OF LOMP	
CLERK-AT THE-TABLE: Maria Wanjiku	

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2019**







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**WAJIR WEST**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
(NG-CDF)**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2019**

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

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## I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

### (a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

### Mandate

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

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

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

#### **Vision**

Equitable Socio-economic development countrywide

#### **Mission**

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

#### **Core Values**

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

#### **(a) Key Management**

The NGCDF Wajir West 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)



**(b) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Mohamed Osmail
2.	Sub-County Accountant	Sammy Malova
3.	Chairman NGCDFC	Mohamed A. Mohamud
4.	Member NGCDFC	Kaha Mohamed Bulle.

**(b) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of National Government Constituencies Development Fund Board (NG-CDFB) provides overall fiduciary oversight on the activities of National Government Constituency Development Fund Wajir West Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the National Government Constituency Development Fund Committees (NG-CDFC) for action. Any matters that require policy guidance are forwarded by the NG-CDF Board to the Cabinet Secretary and National Assembly Select Committee.

**(c) NGCDF Wajir West Constituency Headquarters**

The physical and postal address of National Government Constituency Development Fund (NG-CDF) Wajir West is:

NG-CDF Wajir West Offices

Along Wajir -Griftu Road

P.O. BOX 23-70202 Griftu

**(d) NGCDF Wajir West Constituency Contacts:**

Telephone: (+254) 0721-827370

E-mail: wajirwest@ngcdf.go.ke

Website: www.ngcdf.go.ke

**(e) NGCDF Wajir West Constituency Bankers**

First Community Bank, Wajir branch

Account No. 80001203

P.O. Box 426 -70200 Wajir, Wajir County, Kenya.

**(f) Independent Auditors**

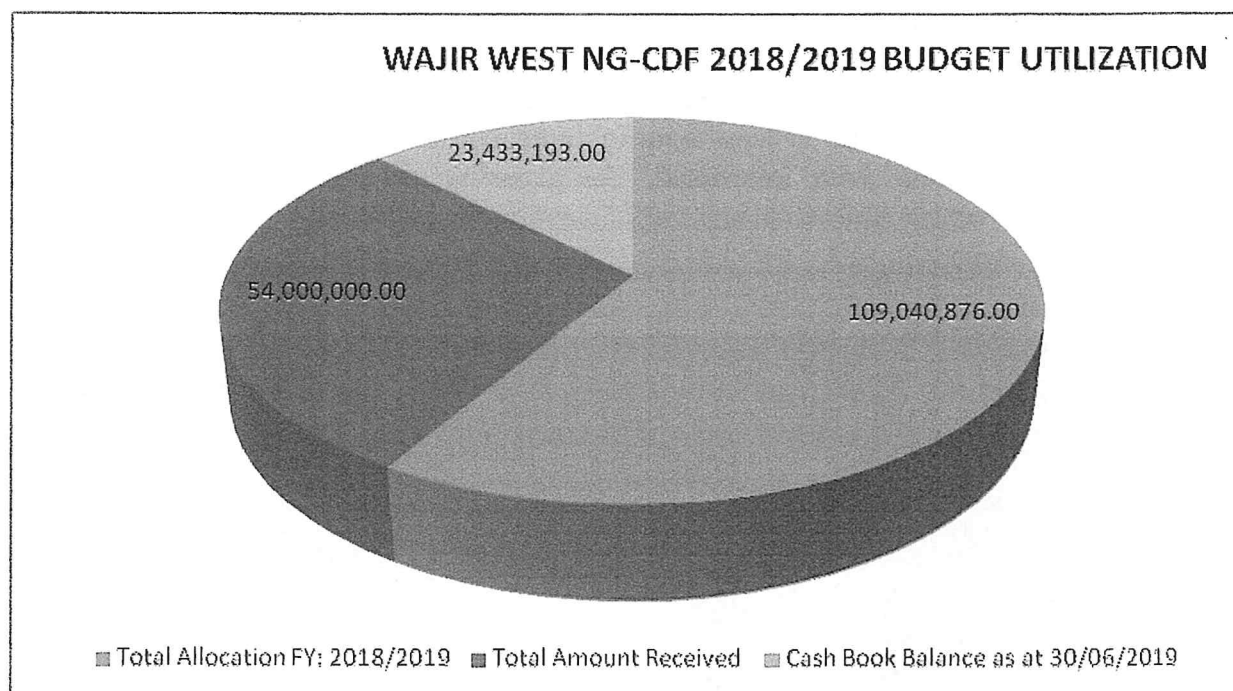
The Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(g) Principal Legal Adviser**

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



## II. FORWARD BY THE NG-CDF COMMITTEE CHAIRMAN



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

During the Financial year under review, National Government Constituency Development Fund Wajir West Constituency was allocated a total of Kshs. 109,040,876. From the summary of appropriation statement, the overall budget performance stood at 53.3%. The absorption of funds on development expenditure was low at 53.4%. The low performance is as a result of the by-election which was held on 25th April 2019. The release of funds for the Financial year 2018/2019 was delayed partly because the NG-CDFCs which manages the funds at a constituency level were actively involved in the campaigns for the by-election. It was agreed in a meeting held by the NG-CDFC Wajir West that all operations by the NG-CDFC be put on hold from the date of gazette notice on 4th February 2019 till the conclusion of the by-election and gazettelement of the by-election results. The NG-CDFCs commenced operations after the gazettelement of the by-election result in May 2019. This meant that four months of the financial year 2018/2019 was lost as a result of the by-election.

However, all was not lost. The National Government Constituency Development Fund Wajir West has undertaken some key projects during the financial year under review. The major beneficiary was the education sector. For instance, more than 300 needy and poor students in tertiary institutions and 4,000 needy and poor students in secondary schools benefitted from the bursary disbursement of 31.5 Million disbursed during the period. Secondly, to improve education infrastructure and hence access, 19 new classrooms in 10 primary schools and four



administration blocks in four primary schools were constructed. In addition, 11 classrooms in 4 primary schools were renovated. The secondary schools were not left behind so as to improve the transition rates from primary to secondary. Seven new classrooms and 80 bed capacity dormitory in five secondary schools were constructed. In addition, Laboratory equipment were supplied to four secondary schools. To boost security in the constituency, staff houses at Griftu Administration police camp were renovated. The Constituency sport tournament was successfully conducted where different teams participated in the tournament.



*An administration Block at Welathi Primary School in Wajir West Constituency implemented during the FY 2018/2019*



*Two classrooms at Lolkuta South Primary School, Ademsajida Ward, Wajir West Constituency implemented during the FY 2018/2019.*



The main emerging issue during the year under review was the long electioneering period leading up to the by-election held in the Constituency on 25th April 2019. This meant that development projects either slowed down or stopped all together. The release of funds for the period under review was delayed by close to four months.

In conclusion, let me take this opportunity to sincerely register my appreciation to all those who have worked relentlessly in the entire Financial statements preparation process. In particular, I would thank the Fund Account Manager, Wajir West who has taken a lead role in the process and the support provided by the District Treasury, Wajir West.



Mohamed Abdi Mohamud  
CHAIRMAN NG-CDFC



### III. STATEMENT OF NG-CDF COMMITTEE 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 the National Government Constituency Development Fund (NG-CDF) shall prepare financial statements in respect of that NG-CDF. Section 81(3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of National Government Constituency Development Fund Wajir West is responsible for the preparation and presentation of the NG-CDF Wajir West financial statements, which give a true and fair view of the state of affairs of the NG-CDF Wajir West for and as at the end of the financial year (period) ended on June 30, 2019. 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 NG-CDF; (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 NG-CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF Wajir West accepts responsibility for the NG-CDF Wajir West 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 NG-CDF Wajir West financial statements give a true and fair view of the state of NG-CDF Wajir West transactions during the financial year ended June 30, 2019, and of the NG-CDF Wajir West financial position as at that date. The Accounting Officer in charge of the NG-CDF Wajir West further confirms the completeness of the accounting records maintained for the NG-CDF Wajir West, which have been relied upon in the preparation of the NG-CDF Wajir West financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF Wajir West confirms that the NG-CDF Wajir West has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF Wajir West 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 NG-CDF Wajir West financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

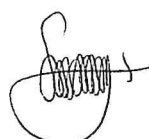
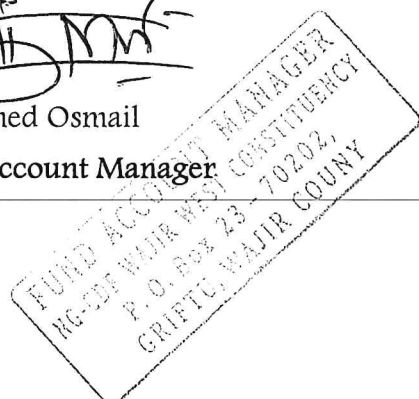
#### Approval of the financial statements

The NG-CDF Wajir West financial statements were approved and signed by the Accounting Officer on 29<sup>th</sup> July 2019.



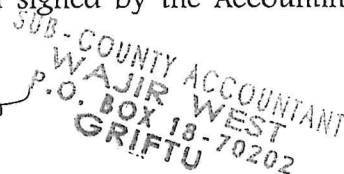
Mohamed Osmail

Fund Account Manager



Sammy Malova

Sub-County Accountant





# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WAJIR WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Wajir West Constituency set out on pages 1 to 29, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined 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 effects 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 West Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

#### **Basis for Qualified Opinion**

##### **1. Cash and Cash Equivalents**

The bank reconciliation statement for the month of June 2019, reflected an amount of Kshs.3,730,245 in respect of unrepresented cheques of which cheques amounting to Kshs.78,000 for various learning institutions were stale and had not been reversed in the cash book.

Consequently, it was not possible to confirm the accuracy of the cash and cash equivalents balance of Kshs.23,309,193.



## **2. Transfer to Other Government Entities**

### **2.1 Unsupported Transfers to Primary Schools**

The statement of receipts and payments reflects transfers to other government units of Kshs.41,198,573. Included in the expenditure is an amount of Kshs.26,143,291 transferred to various Project Management Committees (PMCs) for primary schools as disclosed at Note 4 to the financial statements. However, the expenditure returns including cash books and reconciliation statements for projects worth Kshs.8,928,219 were not provided for audit review. Further, the decisions to award tenders were made without obtaining the signed professional opinions on the procurement proceedings as required under Section 84 of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the probity of the Kshs.8,928,219 transferred to primary schools could not be ascertained.

### **2.2 Unsupported Transfers to Secondary Schools**

The statement of receipts and payments reflects transfers to other Government units of Kshs.41,198,573. Included in the expenditure and as disclosed in Note 4 to the financial statements, is an amount of Kshs.15,055,282 transferred to various Project Management Committees (PMCs) for secondary schools. Section 70(2) of the Public Procurement and Asset Disposal Act, 2015 provides that a procuring entity shall use standard procurement and asset disposal documents issued by the Authority in all procurement and asset disposal proceedings. However, tender documents such as confidential business questionnaires, form of tender and tender questionnaire for projects costing Kshs.6,766,112 were not provided. Further, the tender opening committee did not sign some of pages of the bill of quantities including the summary page as required by Section 78(9) of the Public Procurement and Asset Disposal Act, 2015. In addition, some of the PMCs did not have projects' work plans contrary to the requirements of Regulation 15(4)(b) of National Government Constituencies Development Fund Regulations, 2016 which provides that a PMC shall prepare work plans showing how it intends to utilize the funds given to it for implementing the project.

In the circumstances, the probity of the expenditure of Kshs.6,766,112 on projects implemented by secondary schools could not be ascertained.

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



## Key Audit Matters

Key audit matters are those matters that, in my professional 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

### Budget Control and Performance

The summary statement of appropriation - recurrent and development combined reflects approved budgeted receipts amounting to Kshs.168,024,700 while the actual receipts was Kshs.112,983,825 resulting to underfunding of Kshs.55,040,875 or 33% of the budget. Similarly, the Fund had an approved budgeted expenditure of Kshs.168,024,700 against actual expenditure of Kshs.89,674,632 resulting in under expenditure of Kshs.78,350,068 or 47% of the budget.

The Management attributes the under-funding and under-utilization to delay in disbursement of funds by the National Government Constituencies Development Fund Board which may have caused projects vital to community's welfare not to be implemented on time.

## 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

#### Delayed Implementation of Projects

During the year under review, the Fund budgeted to implement a total of seventy (70) projects comprising of sixty-four (64) projects on education and six (6) security projects. However, thirty-nine (39) projects representing 56% of the total projects budgeted for were not implemented as summarized below:

Project Category	No. of Projects Budgeted for	No. of Projects Completed	No. of Projects Not Implemented
Primary Schools	54	24	30
Secondary Schools	10	6	4
Security	6	1	5
<b>Total</b>	<b>70</b>	<b>31</b>	<b>39</b>



Non-implementation of the development projects may have negatively affected service delivery to the constituents.

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, 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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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 going concern basis of accounting unless Management is aware of intention to either 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 money is applied in an effective manner.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Fund 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 Fund's 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 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern 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 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

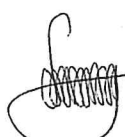
**01 October, 2021**




#### IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
<b>Receipts</b>			
Transfers from NG-CDF board-AIEs' Received	1	108,784,483	43,405,172
<b>Total Receipts</b>		<b>108,784,483</b>	<b>43,405,172</b>
<b>Payments</b>			
Compensation of employees	2	2,917,824	1,904,589
Use of goods and services	3	4,735,535	1,902,775
Transfers to Other Government Units	4	41,198,573	13,678,908
Other grants and transfers	5	40,822,700	23,597,000
Acquisition of Assets	6	-	-
<b>Total Payments</b>		<b>89,674,632</b>	<b>41,083,272</b>
<b>Surplus/Deficit</b>		<b>19,109,851</b>	<b>2,321,900</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29<sup>th</sup> July 2019 and signed by:

  
 SUB-COUNTY ACCOUNTANT  
 P.O. BOX 18-70202  
 GRIFTU, WAJIR COUNTY

Sammy Malova  
 Sub-County Accountant

  
 FUND ACCOUNT MANAGER  
 NG-CDF WAJIR WEST CONSTITUENCY  
 P. O. Box 23 - 70202,  
 GRIFTU, WAJIR COUNTY

Mohamed Osmail  
 Fund Account Manager

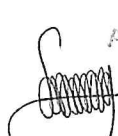
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND WAJIR WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019

V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Notes	2018-2019	2017-2018
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	7	23,309,193	4,199,342
Cash Balances (Cash at hand)		-	-
<b>Totals of Cash and Cash equivalents</b>		<b>23,309,193</b>	<b>4,199,342</b>
Current Receivables			
Outstanding imprests		-	-
<b>Total Financial Assets</b>		<b>23,309,193</b>	<b>4,199,342</b>
<b>Financial Liabilities</b>			
Accounts Payable		-	-
Retention		-	-
Gratuity		-	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Financial Assets</b>		<b>23,309,193</b>	<b>4,199,342</b>
<b>Represented By</b>			
Fund Balance b/fwd 1st July 2019	8	4,199,342	1,877,442
Surplus/Deficit for the year		19,109,851	2,321,900
<b>NET FINANCIAL POSITION</b>		<b>23,309,193</b>	<b>4,199,342</b>

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

The National Government Constituency Development Fund Wajir West financial statements were approved on 29<sup>th</sup> July 2019 and signed by:

  
Sub-County Accountant

Sub-County Accountant  
Wajir West  
P.O. Box 18-70202  
GRIFTU

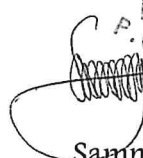
  
Fund Account Manager


Fund Account Manager  
Wajir West Constituency  
P.O. Box 23-70202  
GRIFTU, WAJIR COUNTY

**VI. STATEMENT OF CASHFLOW**

Cash Flows From Operating Activities		2018 - 2019	2017 - 2018
<b>Receipts</b>			
Transfers from NGCDF Board	1	108,784,483	43,405,172
Other Receipts			
		108,784,483	43,405,172
<b>Payments</b>			
Compensation of Employees	2	2,917,824	1,904,589
Use of goods and services	3	4,735,535	1,902,775
Transfers to Other Government Units	4	41,198,573	13,678,908
Other grants and transfers	5	40,822,700	23,597,000
<b>Total Payments</b>		89,674,632	41,083,272
<b>Total Receipts Less Total Payments</b>		19,109,851	2,321,900
<b>Adjusted for:</b>			
Oustanding imprest			
Retention Payable			
Gratuity Payable			
Prior year adjustments			
<b>Net cash flow from operating activities</b>		19,109,851	2,321,900
<b>Cash flows From Investing Activities</b>			
Proceeds from sale of Assets			
Acquisition of Assets			
<b>Net cash flows from Investing Activities</b>			
<b>Net Increase In Cash And Cash Equivalent</b>		19,109,851	2,321,900
<b>Cash and cash equivalent at BEGINNING of the year</b>	8	4,199,342	1,877,442
<b>Cash and cash equivalent at END of the year</b>		23,309,193	4,199,342

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF Wajir West financial statements were approved on 29<sup>th</sup> July 2019 and signed by:

  
 SUB-COUNTY ACCOUNTANT  
 P.O. BOX 18-70202  
 GRIFFU, WAJIR COUNTY  
 Sammy Malova  
 Sub-County Accountant

  
 FUND ACCOUNT MANAGER  
 NG-CDF WAJIR WEST CONSTITUENCY  
 P.O. Box 23 - 70202,  
 GRIFFU, WAJIR COUNTY  
 Mohamed Osmail  
 Fund Account Manager

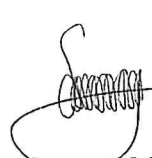


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND WAJIR WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019

VII. TRIAL BALANCE


TRIAL BALANCE AS AT 30 <sup>TH</sup> JUNE 2019			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	23,309,193	
Payments			
	Compensation of Employees	2,917,824	
	Use of goods and services	4,735,535	
	Transfers to Other Government Units	41,198,573	
	Other grants and transfers	40,822,700	
Receipts			
	Transfers from the Board		108,784,483
Fund Balance b/f			4,199,342
TOTAL			
		112,983,825	112,983,825

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF Wajir West financial statements were approved on 29<sup>th</sup> July 2019 and signed by:

  
Sammy Malova  
Sub-County Accountant

*Sub-County Accountant  
NG-CDF WAJIR WEST CONSTITUENCY  
P.O. BOX 23-70202,  
GRIFTU, WAJIR COUNTY*

*FUND ACCOUNT MANAGER  
NG-CDF WAJIR WEST CONSTITUENCY  
P. O. Box 23 - 70202,  
GRIFTU, WAJIR COUNTY*

  
Mohamed Osmail  
Fund Account Manager

VIII. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c= a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,876	58,983,824	168,024,700	112,983,825	55,040,875	67.2%
Proceeds from Sale of Assets				-	-	
Other Receipts	-			-	-	
TOTAL	109,040,876	58,983,824	168,024,700	112,983,825	55,040,875	67.2%
PAYMENTS						
Compensation of Employees	2,972,000	1,061,943	4,033,943	2,917,824	1,116,119	72.3%
Use of goods and services	5,841,719	3,413,068	9,254,787	4,735,535	4,519,252	51.2%
Transfers to Other Government Units	43,700,000	40,477,916	84,177,916	41,198,573	42,979,343	48.9%
Other grants and transfers	56,527,157	14,030,897	70,558,054	40,822,700	29,735,354	57.9%
Acquisition of Assets	-	-	-	-	-	
Other Payments	-	-	-		-	
TOTAL	109,040,876	58,983,824	168,024,700	89,674,632	78,350,068	53.4%

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND WAJIR WEST CONSTITUENCY  
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From the summary of appropriation statement, the overall budget performance stood at 53.3%. The low absorption of funds is explained below:

- i. **Compensation of Employees** were below 90% because of provision for service gratuity. There is always a need to provide a provision of at least 3 months' staff salary. It usually takes at least 3 months before the next financial year funding is received.
- ii. **Use of goods and services** were below 90% because funding from the NG-CDF Board delayed by four months hence delay in procurement and utilization of funds.
- iii. **Transfer to other government units** were below 90% because funding from the NG-CDF Board delayed by four months hence delay in procurement and utilization of funds.
- iv. **Other grants and transfers** were below 90% because funding from the NG-CDF Board delayed by four months hence delay in procurement and utilization of funds.

The NG-CDF Wajir West financial statements were approved on 29<sup>th</sup> July 2019 and signed by:

SUB-COUNTY ACCOUNTANT  
WAJIR WEST  
P.O. BOX 18-70202  
GRIFFIN, WAJIR COUNTY

Sammy Malova

Sub-County Accountant

FUND ACCOUNT MANAGER  
NG-CDF WAJIR WEST CONSTITUENCY  
P.O. BOX 23 - 70202  
GRIFFIN, WAJIR COUNTY



Mohamed Osmail

Fund Account Manager



**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	2,972,000	1,094,924	4,066,924	2,917,824	1,149,100
1.2 Committee allowances	1,500,000		1,500,000	1,386,800	113,200
1.3 Use of goods and services	1,070,453	1,003,362	2,073,815	662,911	1,410,904
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,000,000	1,400,000	2,400,000	990,000	1,410,000
2.2 Committee allowances	1,000,000	400,000	1,400,000	100,000	1,300,000
2.3 Use of goods and services	1,271,266	576,725	1,847,991	1,529,862	318,129
3.0 Emergency- Water Trucking	5,738,993	623,931	6,362,924	6,317,800	45,124
<b>4.0 Bursary and Social Security</b>					
4.2 Secondary Schools	12,701,635	9,454,448	22,156,083	22,093,537	62,546
4.3 Tertiary Institutions	22,386,528	881,345	23,267,873	9,430,300	13,837,573
<b>5.0 Sports</b>					
5.1 Sports Activities	400,000	1,500,000	1,900,000	1,428,000	472,000
<b>6.0 Environment</b>					
6.1 Tree Planting at Hadado Primary and Hadado Secondary schools	500,000		500,000		500,000
<b>7.0 Primary Schools Projects</b>					
7.01 Ademasajida Primary School	1,200,000		1,200,000		1,200,000
7.02 Hadado Primary School	1,200,000	1,500,000	2,700,000	1,425,000	1,275,000
7.03 Barnish Primary School	1,600,000	1,000,000	2,600,000		2,600,000
7.04 Ganyurey Primary School	800,000	750,000	1,550,000	712,479	837,521
7.05 Adan Awale Primary school	1,200,000	1,314,005	2,514,005	1,235,000	1,279,005

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND WAJIR WEST CONSTITUENCY**  
**Reports and Financial Statements**  
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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
7.06 Arbajahan Primary school	1,800,000	1,200,000	3,000,000	1,200,000	1,800,000
7.07 Kara Primary School	1,800,000	792,010	2,592,010	2,457,360	134,650
7.08 Hudhila Primary School	1,200,000	77,000	1,277,000	70,000	1,207,000
7.09 Lanqot Primary School	800,000	3,037,000	3,837,000	2,920,000	917,000
7.10 Adhibohol Primary School	1,200,000	1,200,000	2,400,000	1,199,930	1,200,070
7.11 Busbus Primary School	2,400,000		2,400,000		2,400,000
7.12 Jira Primary School	800,000		800,000		800,000
7.13 Garsekhofu Primary School	1,200,000	7,326	1,207,326		1,207,326
7.14 Al Hagar Primary School	1,600,000	77,000	1,677,000	70,000	1,607,000
7.15 Lagdima Primary School	1,600,000		1,600,000		1,600,000
7.16 Shanta Abaq Primary school	1,200,000	154,120	1,354,120	140,000	1,214,120
7.17 Turbani Primary School	1,000,000	217,009	1,217,009	210,000	1,007,009
7.18 Garabhanshinle Primary School	1,000,000	220,000	1,220,000	210,000	1,010,000
7.19 Makaror Primary School	600,000		600,000		600,000
7.20 Isakhia Primary School	1,000,000	217,034	1,217,034	140,000	1,077,034
7.21 Kaniara Primary School	1,200,000		1,200,000		1,200,000
7.22 Shandarua Primary School	1,200,000		1,200,000		1,200,000
7.23 Showli Primary School	800,000	7,000	807,000		807,000
7.24 Griftu Primary School	1,500,000	7,020	1,507,020		1,507,020
7.25 LMD Primary School	800,000	42,005	842,005	35,000	807,005
7.26 Garweyne Primary School	800,000	77,009	877,009	70,000	807,009
7.27 MauMau Primary School	800,000	157,000	957,000	150,000	807,000
7.28 Boa Primary School	800,000	1,000,000	1,800,000	950,000	850,000
7.29 Lagboqol Primary school	1,000,000	7,000	1,007,000		1,007,000
7.30 Kalkacha West Primary School	1,600,000	1,200,000	2,800,000	1,200,000	1,600,000
7.31 Kubaysurun Primary School		1,500,000	1,500,000	1,425,000	75,000

Reports and Financial Statements  
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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
7.32 Doble Primary School		1,500,000	1,500,000	1,425,000	75,000
7.33 Baji Primary School		1,500,000	1,500,000	1,425,000	75,000
7.34 Lolkuta South Primary School		1,500,000	1,500,000	1,425,000	75,000
7.35 Matho Primary School		1,200,000	1,200,000	1,139,990	60,010
7.36 Koriya Primary School		1,500,000	1,500,000	1,425,000	75,000
7.37 Waberi Girls Primary School		1,200,000	1,200,000	1,140,000	60,000
7.38 Welathi Primary School		1,200,000	1,200,000	1,140,000	60,000
7.39 Gofhey Primary School		977,082	977,082	969,932	7,150
7.40 Kukale Primary School		10,073	10,073		10,073
7.41 Biliq Primary School		77,034	77,034	70,000	7,034
7.42 Guticha Primary School		42,100	42,100	35,000	7,100
7.43 Fatuma Noor Primary School		77,017	77,017	70,000	7,017
8.0 Secondary Schools Projects					-
8.1 Lagboqol Secondary school	800,000	1,907,000	2,707,000	1,899,900	807,100
8.2 Makaror Mixed Day Secondary school	4,200,000		4,200,000		4,200,000
8.3 Arbajahan Secondary school	2,200,000	1,314,000	3,514,000	2,819,826	694,174
8.4 Griftu Boys Secondary School	800,000		800,000		800,000
8.5 Wagalla Secondary School		5,700,000	5,700,000	5,474,373	225,627
8.6 Hadado Secondary School		2,207,067	2,207,067	2,199,944	7,123
8.7 Hon Khalif Girls Secondary		1,207,005	1,207,005	1,200,000	7,005
8.8 Ademsajida Mixed Day Secondary School		1,600,000	1,600,000	1,519,839	80,161
10.0 Security Projects					
10.1 Griftu Police Camp	2,200,000		2,200,000		2,200,000
10.2 Hadado Police Camp	9,000,000		9,000,000		9,000,000
10.4 Hadado Administration Police Camp	800,000		800,000		800,000
10.5 Wagalla Police Patrol Base	600,000	14	600,014		600,014



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND WAJIR WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
10.6 Kukale Chief Office	1,200,000		1,200,000		1,200,000
10.7 Griftu Administration Police Camp		1,400,020	1,400,020	1,392,924	7,096
10.8 Lagbogol ACC's Office		67,081	67,081	67,081	
10.9 Adhibohol Public Toilets		57,050	57,050	57,050	
10.10 Griftu Public Toilets		47,008	47,008	36,008	11,000
11.0 Acquisition of assets					
11.1 Purchase of furniture and equipment	1,000,000		1,000,000		1,000,000
<b>TOTALS</b>	<b>109,040,876</b>	<b>58,983,824</b>	<b>168,024,700</b>	<b>89,674,632</b>	<b>78,350,068</b>

NB: This statement is a disclosure statement indicating the utilization in the same format at the Entity's budgets which are programme based. This document is completed to enable consolidation by the National Treasury.



## **X. 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 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 West 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.

#### **Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

#### **Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

#### **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

#### **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

**b) Recognition of payments**

The Entity recognizes 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 public entity 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 Entity 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 Entity 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 the First Community Bank, Wajir branch at the end of the financial year.

**7. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorized 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 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 fulfillment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. 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 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 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 Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

#### 11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law. Included in the adjustments are the unutilized funds.

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 2019.

#### 14. Errors

Material prior period errors shall be 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.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND WAJIR WEST CONSTITUENCY  
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15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

NOTES TO THE FINANCIAL STATEMENTS				
GFS CODES	1	TRANSFERS FROM CDF BOARD		
		Description	2018 - 2019	2017 - 2018
			Kshs	Kshs
1330407	Normal Allocation	B005138	54,784,483	5,500,000
		B030157	10,000,000	37,905,172
		B006257	12,000,000	
		A699006	8,000,000	
		B047069	13,000,000	
		B042644	11,000,000	
		TOTAL	108,784,483	43,405,172
2110000	2	COMPENSATION OF EMPLOYEES		
			2018-2019	2017-2018
			Kshs	Kshs
	2110201	Basic wages of contractual employees	2,845,824	1,856,589
	2120101	Employer Contribution to NSSF	72,000	48,000
	2710120	Gratuity		
		Total	2,917,824	1,904,589
2200000	3	USE OF GOODS AND SERVICES		
			2018-2019	2017-2018
			Kshs	Kshs
	2210100	Utilities, supplies and services	42,000	63,475
	2210200	Communication, supplies and services	102,590	90,000
	2210300	Domestic travel and subsistence	420,000	448,400
	2210500	Printing, advertising and information supplies & services		
	2210600	Rentals of Produced assets	970,000	140,000
	2210700	Training Expenses	990,000	
	2210800	Hospitality supplies and services		
	2210802	Other Committee expenses	1,996,800	1,008,000
	2210809	Committee Allowance		
	2211100	Office and general supplies and services	201,000	152,900
	2211300	Other Operating Expenses	13,145	
		Total	4,735,535	1,902,775

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND WAJIR WEST CONSTITUENCY  
 Reports and Financial Statements  
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2630200	4 TRANSFER TO OTHER GOVERNMENT ENTITIES			
			2018-2019	2017-2018
			Kshs	Kshs
	2630204	Transfers to primary schools	26,143,291	9,992,980
	2630205	Transfers to secondary schools	15,055,282	3,685,928
		TOTAL	41,198,573	13,678,908
2640000	5 OTHER GRANTS AND OTHER PAYMENTS			
			2018-2019	2017-2018
			Kshs	Kshs
	2640101	Bursary –Secondary	22,093,537	154,000
	2640102	Bursary –Tertiary	9,430,300	14,929,000
	2640504	Water		
	2640507	Security/ others	1,553,063	4,000,000
	2640508	Roads		
	2640509	Sports	1,428,000	
	2640510	Environment		
	2640200	Emergency Projects (Specify)	6,317,800	4,514,000
		Total	40,822,700	23,597,000
3100000	6 ACQUISITION OF ASSETS			
	Non Financial Assets		2018-2019	2017-2018
	31110302	Refurbishment of Buildings		
		Total		
	7 Bank Balances (cash book bank balance)			
			2018-2019	2017-2018
			(30/06/2019)	(30/06/2018)
			Kshs	Kshs
		First Community Bank, Wajir Branch 80001203, KHS.	23,309,193	4,199,342
		Total	23,309,193	4,199,342
	8 BALANCES BROUGHT FORWARD			
			2018-2019	2017-2018
			(01/07/2018)	(01/07/2017)
			Kshs	Kshs
		Bank Accounts	4,199,342	1,877,442
		Imprests		-
		Total	4,199,342	1,877,442

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9. OTHER DISCLOSURES				
9.1 UNUTILIZED FUNDS (See Annex 1)				
			2018-2019	2017-2018
			Kshs	Kshs
		Amounts due to other government entities (see attached list)	42,979,343	40,347,415
		Amounts due to other grants and other transfers (see attached list)	29,735,354	14,057,875
		Others- Use of Goods and Services	4,519,252	3,472,047
		Gratuity & Compensation of employees	1,116,119	1,106,487
		Total	78,350,068	58,983,824
9.2 PMC ACCOUNT BALANCES (See Annex 3)				
			2018-2019	2017-2018
			Kshs.	Kshs.
		PMC Account Balances (see attached list)	55,746	35,312



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ANNEX 1: UNUTILIZED FUNDS

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance
		a	b	c	d=a-c
Gratuity	Provision for staff service gratuity	503,075		0	503,076
Compensation of employees	Basic wages o contractual employees	613,044		0	613,044
Use of Goods & Services	Use of Goods and Services- car hires	1,478,376		0	1,478,376
Sub-Total		2,594,494			2,594,494
Amounts due to other Government entities					
Hadado Primary School	Construction to completion of two classrooms	1,500,000		1,425,000	75,000
Barnish Primary School	Construction to completion of one classroom and a toilet	1,000,000		0	1,000,000
Ganyurey Primary School	Construction to completion of one classroom	750,000		712,479	37,521
Adan Awale Primary school	Construction to completion of Administration block	1,200,000		1,120,995	79,005
Arbajahan Primary school	Construction to completion of two classrooms	1,800,000		0	1,800,000
Kara Primary School	Construction to completion of three classrooms	2,35,000		2,215,350	134,650
Hudhila Primary School	Construction to completion of two classrooms	1,500,000		1,493,000	7,000
Lanqot Primary School	Construction to completion of three classrooms	2,250,000		2,113,000	117,000
Adhibohol Primary School	Renovation of 4 classrooms	1,200,000		1,199,930	70
Garsekhofu Primary School	Renovation of 4 classrooms	1,200,000		1,192,674	7,326
Al Hagar Primary School	Construction to completion of two classrooms	1,400,000		1,393,000	7,000
Shanta Abaq Primary school	Renovation of 4 classrooms	800,000		785,880	14,120
Turbani Primary School	Construction to completion of two classrooms	1,400,000		1,392,991	7,009
Garabhanshinle Primary	Construction to completion of two classrooms	1,400,000		1,390,000	10,000

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Isakhia Primary School	Construction to completion of two classrooms	1,400,000		1,322,966	77,034
Showli Primary School	Construction to completion of one classroom	700,000		693,000	7,000
Griftu Primary School	Fencing of the school with concrete posts	10,000,000		9,992,980	7,020
LMD Primary School	Construction to completion of one classroom	700,000		692,995	7,005
Garweyne Primary School	Construction to completion of two classrooms	1,400,000		1,392,991	7,009
MauMau Primary School	Complete fencing of the school	3,000,000		2,993,000	7,000
Boa Primary School	Construction to completion of staff house	1,000,000		950,000	50,000
Lagboqol Primary school	Renovation of two classrooms	600,000		593,000	7,000
Kubeysurun Primary School	Construction to completion of two classrooms	1,500,000		1,425,000	75,000
Dobley Primary School	Construction to completion of two classrooms	1,500,000		1,425,000	75,000
Baji Primary School	Construction to completion of two classrooms	1,500,000		1,425,000	75,000
Lolkuta South Primary	Construction to completion of two classrooms	1,500,000		1,425,000	75,000
Matho Primary School	Construction of administration block	1,200,000		1,139,990	60,010
Korija Primary School	Construction to completion of two classrooms	1,500,000		1,425,000	75,000
Waberi Girls Primary	Construction of administration block	1,200,000		1,140,000	60,000
Welathi Primary School	Construction of administration block	1,200,000		1,140,000	60,000
Gothey Primary School	Construction to completion of two classrooms	1,400,000		1,392,850	7,150
Kukale Primary School	Renovation of 6 classrooms	1,600,000		1,589,927	10,073
Biliq Primary School	Construction to completion of two classrooms	1,400,000		1,392,966	7,034
Guticha Primary School	Construction to completion of one classroom	700,000		692,100	7,100
Fatuma Noor Primary	Construction to completion of two classrooms	1,400,000		1,392,983	7,017
Lagboqol Secondary school	Construction to completion of one classroom	700,000		692,900	7,100
Makaror Mixed Day Secondary	Purchase of 100 chairs and 100 lockers	600,000		0	600,000
Arbajahan Secondary school	Construction of toilet and Purchase of chairs and lockers	694,174		0	694,174
Wagalla Secondary School	Construction of 80 bed capacity dormitory	3,000,000		2,774,373	225,627

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Hadado Secondary School	Renovation of 5 classrooms	1,000,000		992,877	7,123
Hon Khalif Girls Secondary	Electrical Wiring of the school	1,500,000		1,492,995	7,005
Ademsajida Mixed Day Sec	Construction to completion of two classrooms	1,600,000		1,519,839	80,161
Sub-Total		62,894,174			5,679,343
Amounts due to other grants and other transfers					
Bursary - Secondary	Bursary to Secondary Schools	22,156,03		22,093,537	62,546
Bursary- Tertiary	Bursary to Tertiary Institutions	23,267,873		9,430,300	13,837,573
Wagalla Police Patrol Base	Fencing of the Police Post	4,000,000		3,999,986	14
Griftu Administration Police	Renovation of staff house and two toilets	1,400,000		1,392,924	7,096
Griftu Public Toilets	Construction of 4 public toilets	800,000		789,000	11,000
Sports Activities	Holding Sport Tournament	1,500,000		1,428,000	72,000
Emergency	Responding to emergency situations	5,783,993		5,738,870	45,124
Sub-Total		36,751,867			14,035,354
Acquisition of Assets					
Office Furniture	Purchase of Office Furniture	1,000,000		0	1,000,000
Sub-Total		1,000,000			1,000,000
Grand Total		66,488,668			23,309,193



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**AMOUNT NOT RECEIVED FROM NG-CDF BOARD**

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Use of Goods and Services	Office Administration and M & E	3,040,876	-	Funds not yet received from NG-CDF board as at 30th June 2019.
<b>Sub-Total</b>		3,040,876		
<b>Amounts due to other government entities</b>				
Ademasajida Primary School	Construction to completion of a administration block	1,200,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Hadado Primary School	Construction to completion of a staff house	1,200,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Barmish Primary School	Construction to completion of two classrooms	1,600,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Ganyurey Primary School	Renovation of 2 classrooms- roofing, floors, doors, windows and paint.	800,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Adan Awale Primary school	Construction to completion of a staff house	1,200,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Hudhila Primary School	Construction to completion of an administration block	1,200,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Lanqot Primary School	Construction to completion of two toilets	800,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Adhibohol Primary School	Construction to completion of staff house	1,200,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND WAJIR WEST CONSTITUENCY**  
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Busbus Primary School	Construction to completion of three classrooms	2,400,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Jira Primary School	Construction to completion of one classroom	800,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Garsekhofu Primary School	Construction to completion of staff house	1,200,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Al Hagar Primary School	Construction to completion of two classrooms	1,600,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Lagdima Primary School	Construction to completion of two classrooms	1,600,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Shanta Abaq primary school	Construction to completion of staff house	1,200,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Turbani Primary School	Construction to completion of underground water tank at the school	1,000,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Garabhanshinle Primary School	Construction to completion of underground water tank at the school	1,000,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Makaror Primary School	Renovation of 3 classrooms- floors, doors, windows and paint.	600,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Isakhia Primary School	Construction to completion of underground water tank at the school	1,000,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Kanjara Primary School	Construction to completion of Administration block	1,200,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Shandarua Primary School	Construction to completion of Administration block	1,200,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Showli Primary School	Construction to completion of underground water tank at the school	800,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND WAJIR WEST CONSTITUENCY**  
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Griftu Primary School	Renovation of 5 classrooms- floors, doors, windows and paint.	1,500,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
LMD Primary School	Construction to completion of one classroom	800,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Shiekh Ahmed Garweyne	Construction to completion of one classroom	800,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
MauMau Primary School	Construction to completion of one classroom	800,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Boa Primary School	Construction to completion of one classroom	800,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Lagboqol Primary school	Renovation of a dining hall- roofing, floors, doors, windows and paint.	1,000,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Kalkacha West Primary School	Construction to completion of two classrooms	1,600,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Lagboqol Secondary school	Purchase and supply of 50 chairs and 50 chambers	300,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Lagboqol Secondary school	Purchase and supply of 40 double decker beds	500,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Makaror Mixed Day Secondary school	Construction of a Laboratory up to roofing stage- in collaboration with the School community and Kenya Community Development Foundation Grant	2,000,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Makaror Mixed Day Secondary school	Construction to completion of two Classrooms	1,600,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
Griftu Boys Secondary School	Provisions of two 10,000 Litres plastic tanks and piping to the tanks	800,000	-	Funds not yet received from NG-CDF board as at 30th June 2019.
<b>Sub-Total</b>		<b>37,300,000</b>		

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND WAJIR WEST CONSTITUENCY**  
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Amounts due to other grants and other transfers					
Griftu Police Camp	Construction of a staff house and a pit latrine to completion	1,700,000	-		Funds not yet received from NG-CDF board as at 30th June 2019.
Griftu Police Camp	Provisions of 10,000 Litres plastic Tank, erection of metallic stand with piping	500,000	-		Funds not yet received from NG-CDF board as at 30th June 2019.
Hadado Administration Police Camp	Fencing of Hadado Police station	9,000,000	-		Funds not yet received from NG-CDF board as at 30th June 2019.
Hadado Administration Police Camp	Construction of two pit latrine to completion.	800,000	-		Funds not yet received from NG-CDF board as at 30th June 2019.
Wagalla Police Patrol Base	Renovation of staff house- floors, doors, windows and paint	600,000	-		Funds not yet received from NG-CDF board as at 30th June 2019.
Kukale Chief Office	Construction to completion of Chief Office	1,200,000	-		Funds not yet received from NG-CDF board as at 30th June 2019.
Sports Activities	Clearing of the field, ground levelling and erection of goal posts at Arbajahan Secondary	400,000			Funds not yet received from NG-CDF board as at 30th June 2019.
Environment Activities	Tree Planting at Hadado Primary and Hadado Secondary schools	500,000			Funds not yet received from NG-CDF board as at 30th June 2019.
Sub-Total		14,700,000			
Total		55,040,8756			
Grand Total Unutilized funds		78,350,068			



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ANNEX 2- SUMMARY OF FIXED ASSETS

Asset Class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land (Unregistered)	500,000			500,000
Buildings and structures	17,111,280			17,111,280
Office equipment, furniture and fittings	2,211,000			2,211,000
ICT equipment, software and other ICT assets	520,000			520,000
<b>Total</b>	<b>20,342,280</b>			<b>20,342,280</b>

FIXED ASSETS REGISTER

Land

Asset Name / Description	Asset No	Asset Serial No	Acquisition date	Cost (Ksh)	Current condition	Physical Location
5 Acres of unregistered but fenced Land	CDF/036/01	Nil	2008	500,000	Good	NG-CDF Office

Buildings and Structures

Asset Name / Description	Asset No	Asset Serial No	Acquisition date	Cost (Ksh)	Current condition	Physical Location
Modern Office block made up of 5 offices, conference halls, 4 toilets and 2 bathrooms and an external twin VIP Latrine	CDF/036/01	Nil	2008, 2009 and 2016	11,938,000	Good	NG-CDF Office
Water tank with stand	CDF/036/01	Nil	2010	500,000	Good	NG-CDF Office
Two bedroom staff house	CDF/036/01	Nil	2009 and 2010	4,673,280	Good	NG-CDF Office
				17,111,280		

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**Office Equipment, Furniture & Fittings**

Asset Name / Description	Asset No	Asset Serial No	Acquisition date	Cost (Ksh)	Current condition	Physical Location
Office chairs (plastic)	CDF/036/01-7	Nil	2007	10,000	Working but old	NG-CDF Office
Office cabinet	CDF/036/01-6	Nil	2006, 2008 and 2014	200,000	Working but one old	NG-CDF Office
Conference tables	CDF/036/01-12	Nil	2008	200,000	Good	NG-CDF Office
Conference chairs	CDF/036/01-50	Nil	2008 and 2014	590,000	Good condition Some broken	NG-CDF Office
Medium density office chair	CDF/036/01-3	Nil	2014	45,000	Good	NG-CDF Office
Beddings for staff house	4beds, 4 mattresses & 5 seater sofa set	Nil	2011	700,000	Good condition	NG-CDF staff house
Elemax SH 7600 EXS petrol genset	CDF/036/01	SH 7600 EXS	2010	260,000	Working	NG-CDF Office
Nashuatec 1505 copier	CDF/036/01	1505/36402 907	2010	186,000	Working	NG-CDF Office
HD Kangaroo Stapler	CDF/036/01	Nil	2010	10,000	Working	NG-CDF Office
HD Kangaroo Bunch	CDF/036/01	Nil	2010	10,000	Working	NG-CDF Office
				2,211,000		

**ICT Equipment, Software and other ICT Assets**

Asset Name / Description	Asset No	Asset Serial No	Acquisition date	Cost (Ksh)	Current condition	Physical Location
HP laserjet printer P2055d	CDF/036/02	CNCJH39310	2010	Donated by NG-CDF board	Good	NG-CDF Office
HP Desktop computer	CDF/036/02	CNC0052kvz	2010	Donated by NG-CDF board	Good	NG-CDF Office
UPS power com	CDF/036/01	40079870905	2010	Donated by NG-CDF board	Good	NG-CDF Office
HP laserjet printer 1018	CDF/036/01	CNC1C23303	2008	40,000	Good	NG-CDF Office
HP Laptop	CDF/036/01	5cb41619xv	2014	90,000	Good	NG-CDF Office
Toshiba laptop	CDF/036/02	ZD173006s	2014	90,000	Good	NG-CDF Office
HP Desktop computer	CDF/036/003	6cm4080g2f	2014	90,000	Good	NG-CDF Office
HP Desktop computer	CDF/036/04		2014	90,000	Good	NG-CDF Office
HP projector	CDF/036/01		2014	120,000	Good	NG-CDF Office
				520,000		

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ANNEX 3. PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account Number	Bank Balance 2018/2019 30.06.2019	Bank Balance 2017/18 30.06.2018
Gothey Primary School	FCB	80004988	1,324	998
Kalkacha West Primary School	FCB	80006438	2,033	1,991
Guticha Primary School	FCB	80005662	1,055	1,055
Adan Awale Primary School	FCB	80010481	1,127	
Al-Hagar Primary School	FCB	80006437	303	186
Biliq Primary School	FCB	80009151	131	168
Adhibohol Primary School	FCB	80005010	388	420
Maumau Primary School	FCB	80005006	315	20
Lanqoot Primary School	FCB	80009193	1,905	887
Ganurey Primary School	FCB	80006979	503	1,134
Welathi Primary School	FCB	80008459	2,450	79
Lolkuta South Primary School	FCB	70001193	1,237	636
Korija Primary School	FCB	80010451	1,595	
Dobley Primary School	FCB	80010450	118	
Baji Primary School	FCB	80010460	1,552	
Kara Primary School	FCB	80006997	3,275	157
Sheikh Ahmed Garweyne Pry Sch	FCB	80006981	2,278	941
Garab Hanshinle Primary School	FCB	80009191	322	185
Arbajahan Primary School	FCB	80005007	898	665
Matho Primary School	FCB	80010499	627	
Fatuma Nur Primary School	FCB	80005003	2,118	1,280
Hudhile Primary School	FCB	80009161	1,305	1,667
Turbani Primary School	FCB	80009192	525	887
Wagalla Memorial Secondary Sch	FCB	80002444	627	
Arbajahan Secondary School	FCB	80006974	3,945	1,336
Ademsajida Mixed Day Secondary	FCB	70003626	4,572	4,572
Hadado Secondary School	FCB	8000759	14,805	
Griftu Location PMC	FCB	80008137	1,386	1,458
Lagbokol North Location PMC	FCB	80009176	970	89
Wajir West Sports PMC	FCB	80010386	277	
Adhibohol PMC	FCB	80006980	1,782	1,782
TOTAL			55,746	22,593

## XI. 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management Comments	Focal Point person to resolve the issue ( <i>Name and designation</i> )	Status: (Resolve Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
ISS.1	Receipt in Bank Statement not in the Cash Book - Kshs.215,891	<p>First Community Bank are the Bankers for the National Government Constituency Development Fund (NG-CDF) Wajir West Constituency. As an Islamic bank, it declares monthly profit distributions which accumulated to Kshs. 215,891 up to 31/12/2016.</p> <p>For purposes of preparation of Bank Reconciliation statement (Financial order 30), it is prudently reported as receipts in bank statement not yet recorded in Cash book because this is a profit share on account balances directly credited to the account. As such, there is no error or misstatement in disclosing it. The omission is the fact that the cumulative amount should have been captured in the cash book as other receipts at the end of the financial year. This was an oversight on our part and it will be corrected accordingly.</p>	Sub-County Accountant	Resolved	



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