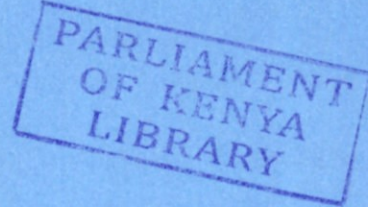



REPUBLIC OF KENYA



Enhancing Accountability



 THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	
DATE: 14 AUG 2024 Day. WEDNESDAY	
TABLED BY:	HON. DUSKIN BAYA MP DEPUTY LEADER OF THE MAJORITY PARTY
CLERK-AT THE TABLE:	THE AUDITOR-GENERAL KATHYER MGIN-FO

ON

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

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

Revised Template 30th June 2023



NAMBALE CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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

Table of Content	Page
I. Acronyms and Abbreviations	ii
II. Key Constituency Information and Management.....	iii
III. NG-CDFC Chairman’s Report	vii
IV. Statement Of Performance Against Predetermined Objectives for FY2022/23	xi
V. Statement of Governance.....	xiii
VI. Environmental and Sustainability Reporting.....	xviii
VII. Statement Of Management Responsibilities.....	xxiii
VIII. Report Of the Independent Auditors On The NGCDF- Nambale Constituency	xxv
IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023	1
X. Statement Of Assets and Liabilities As At 30 th June, 2023	2
XI. Statement Of Cash Flows for The Year Ended 30th June 2023	3
XII. Summary Statement of Appropriation for The Year Ended 30 th June 2023	5
XIII. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2023.....	7
XIV. Significant Accounting Policies.....	14
XV. Notes To the Financial Statements.....	20
XVI. Annexes	30

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

I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

II. 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 2022. 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

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 Nambale 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)

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Edwin K.Serem
2.	Sub-County Accountant	Lucas Atinda
3.	Chairman NG-CDFC	Philip Okwara Osang'ir
4.	Member NG-CDFC	Maktilda Okinda

(c) Fiduciary Oversight Arrangements

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

(d) Nambale Constituency NGCDF Headquarters

P.O. Box 27
50409 Nambale.
Opposite the Sub County Commissioner Office,
Off Nambale-Busia Road,
NAMBALE

(e) Nambale Constituency NGCDF Contacts

Telephone: (254) 720028664
E-mail: cdfnambale@ngcdf.go.ke
Website: www.ngcdf.go.ke

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

(f) Nambale Constituency NGCDF Bankers

Cooperative Bank of Kenya
Busia Branch
Account No-01141235497300

Family Bank
Busia Branch
Account No-.079000044002 (New Main Account)

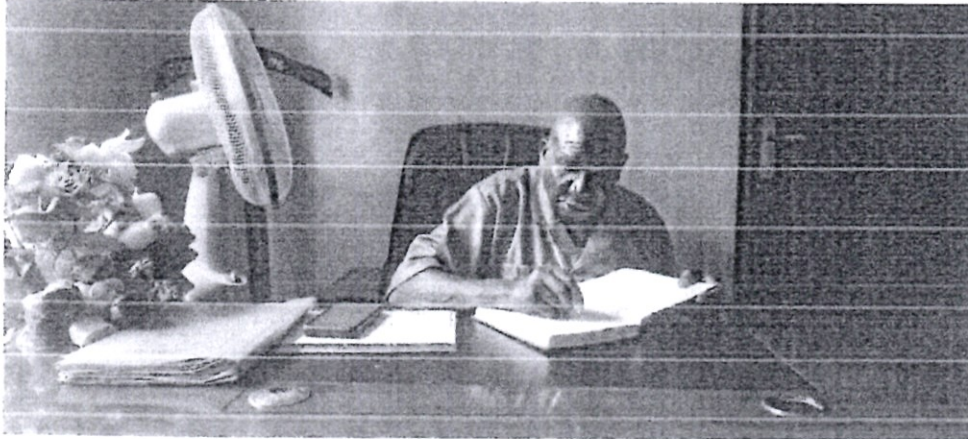
(g) Independent Auditors

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

(h) Principal Legal Adviser

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

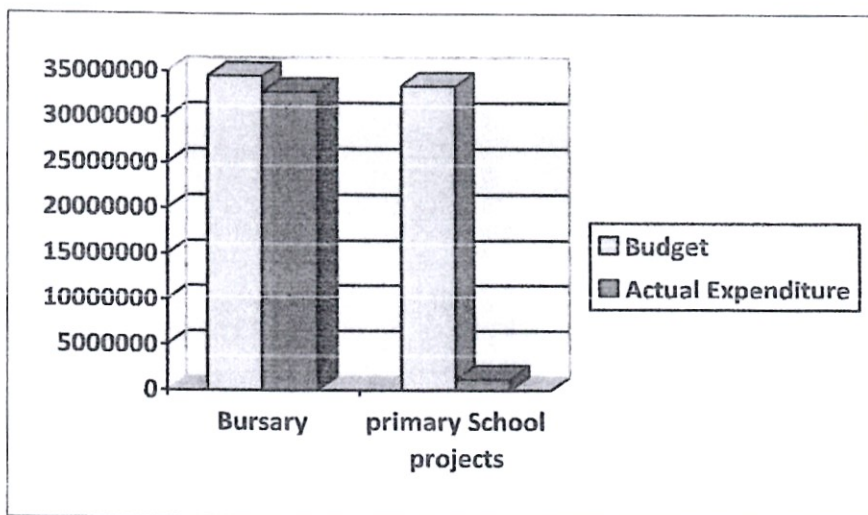
III. NG-CDFC Chairman's Report



*Mr. Philip Okwara Osang'ir
Chairman Nambale NG-CDFC*

The 2022/2023 Financial Year that ended on 30th June 2023 has been of great success to the constituents in terms of project implementation within the constituency upon receipt of funds from the Board as shown below in the table and graph.

No.	SECTOR	BUDGET	ACTUAL EXPENDITURE
1.	Bursary	34,500,000	32,738,000
2.	Primary School Projects	33,384,350	1,199,350



Fig; Graph showing Budget Vs Implementation Level

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

From the above analysis, the performance of Nambale NG-CDF has been quite exemplary and this is as a result of good working relationship between the NG-CDFC and the various stakeholders. We intend to do better in the coming financial year so that the residents of Nambale can get the value for money and better services.

During the financial year under review, Nambale NGCDF Committee achieved quite a lot key among them are listed below;

- I. Nambale NGCDF was able to disburse bursary to students across all levels on time, thus allowing students to carry out their studies smoothly without interruption. Bursaries were issued to over 8,000 needy students across the constituency.
- II. Construction modern classrooms, has been of great success to the constituency where students and teachers are now able to learn under conducive environment

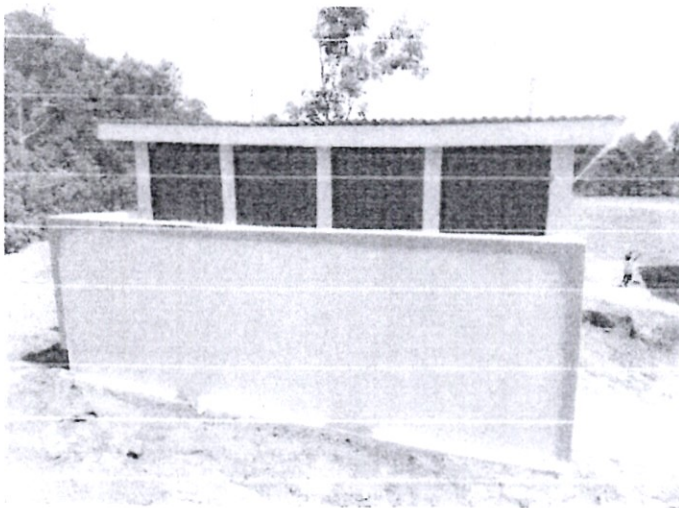
Key achievements

Nambale NGCDFC during the financial year under review achieved the following as best projects. More projects are yet to be fully implemented since funds were received at the closure of the Financial Year;





Fig; St. Peter Mukemo Primary School-Constuction of One Classroom to completion





Fig; St. Peter Mukemo Primary school-construction of Four seater sanitation facility

Emerging Issues

During the financial year under review, the following were the emerging issues that the NGCDFC had to handle;

- I. General Elections that led to delay in preparation of project proposal as well as disbursement of funds for project implementation.
- II. Anti-government protests resulting to political instability.

Challenges

Major challenges faced by the Fund include;

- 1) Delay in disbursement of funds from the board,
- 2) The political transition across the country that affected the commencement of government programs across the country.
- 3) Inadequate capacity of the NGCDF Committee since most of the members were newly appointed.

Way forward

Board need to release funds in good time, secondly the Board needs to lobby for increase of funding to every constituency and finally the various institutions need to lobby for funding from other agencies including the NGOs to avoid overreliance on the NGCDF funding.

.....
**Name PHILIP OSANG'IR
CHAIRMAN NGCDF COMMITTEE**

IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of *Nambale Constituency 2022-2027* plan are to:

Strategic Area One: Education

Objective: Improve the academic performance, infrastructure and the enrolment rate in all learning institutions.

Initiative: Infrastructure has been improved in schools through construction of modern classrooms housing 45 students each, construction of administration blocks, laboratories and purchase of land for schools which required land expansion.

Bursaries have been awarded to needy students in various learning institutions.

Strategic Area Two: Security

Objective: Improve the overall security of all residents and reduce crimes.

Initiative: Chiefs offices have been constructed in several locations.

Police camps have been constructed to help in security matters

Strategic Area Three: Environment & Sanitation

Objective: Increase access to safe water, improved sanitation and conservation of natural resources.

Initiative: Modern pit latrines have been constructed in several learning institutions in order to improve of sanitation.

Strategic Area Four: Electrification

Objective: Improve accessibility and access to electricity for continued economic development.

Initiative: Through government program of last mile, most residents of Nambale Constituency have benefited from electricity.

Strategic Area Four: Disaster management

Objective: Ensure transparent, accountable, responsive governance and sustainable use of public resources.

Initiative: Nambale NGCDFC have ensured that all the institutions which got emergency cases during the financial year were helped through constructing of modern pit latrines.

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:

Progress on attainment of Strategic development objectives

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

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - Number of usable physical infrastructure build in primary, secondary, and tertiary institutions - Number of bursary's beneficiaries at all levels 	In FY 22/23 -We increased number of classrooms to in learning institutions through construction of 24 classrooms, 1 dormitory and 31 sanitation facilities - Bursary beneficiaries increased in 2022/23 to over 11,000 students compared to last FY at all levels (secondary and Tertiary students).
Security	Improve the overall security of all residents and reduce crimes.	Enhanced presence of security personnel	% coverage of security personnel and Number of facilities constructed	We increased the security infrastructure by construction of 1 assistant county commissioners office to improve the security of the residents of Nambale Constituency
Environment	Increase access to safe water, improved sanitation and conservation of natural resources	Enhanced increase in modern sanitation in several learning institutions and improved ecosystem.	Number of sanitation blocks constructed across all levels.	We increased the number sanitation under environment by construction of 12 semi improved sanitation blocks, we also constructed base water tank for collection of rain water. world Environment day by planting
Sports	Sports infrastructure development and promotion of positive cultural practices.	Improved sports within the constituency and social cohesion	Reduced youth idleness and behaviour modification	We facilitated acquisition of sports material through purchase balls and kits) for different over 15 teams within the constituency to support sports activities.
Emergency		Enhanced preparedness	-Presence of physical	-We facilitated construction of 30 semi

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

		towards uncertainties and unforeseen events.	infrastructure constructed in institutions.	improved sanitation blocks which sunk due to poor drainage and soil.
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V. Statement of Governance

Appointment of NGCDF Committee Members

The members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee. vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43(2)(b)(c) or (d) shall be a mandatory signatory to the Constituency accounts. 6. (1) Subject to the provisions of the Act, a person shall be Qualifications of members of qualified to be appointed to a Constituency Committee if that person— Constituency is a citizen of Kenya; Committee. is ordinarily a resident and a voter within the Constituency; is able to read and write and to communicate in English and Kiswahili; meets the requirements of Chapter Six of the Constitution; and is available to participate in the activities of a Constituency Committee.

A person who has previously served in a Constituency Committee constituted under the Fund or served in a leadership position in the Community will have an added advantage.

Removal of NGCDF Committee Members

A member of the Constituency Committee may be removed from office on any one or more of the following grounds— (a) lack of integrity; (b) gross misconduct; (c) embezzlement of public funds; (d) bringing the committee into disrepute through unbecoming personal public conduct; (e) promoting unethical practises; (f) causing disharmony within the committee; (g) physical or mental infirmity. (14) A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. (15) A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

Functions of NGCDF Committee

The functions of a Constituency Committee shall be to -

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

Build the capacity of project management committees and Committee. sensitize the Community on the operations of the Fund; consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency; ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act; 1956 - Kenya Subsidiary Legislation, 2016

ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;

The Officer of the Board seconded to the Constituency Conduct of shall, in writing, convene the first meeting of a Constituency Committee in the manner provided for under section 43 (6) of the Act. Committee. Constituency Committee shall elect the chairperson and secretary of a constituency committee during its first meeting and shall notify the Board of the appointment. A person shall qualify to be elected as chairperson or secretary to a Constituency Committee if that person is the holder of a Kenya Certificate of Secondary Education. The provisions of the Second Schedule to the Act shall, with necessary modifications, apply to the conduct of the business and affairs of constituency committee.

Constituency Committee shall hold its meetings at its designated office but may hold meetings at a different venue with the approval of the Board. During its first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board.

Kenya Subsidiary Legislation, 2016 1953

The Secretary shall, at the beginning of every financial year, in consultation with the officer of the Board seconded to the Constituency, prepare and table before a Constituency Committee a schedule of the meetings to be held during the year.

The minutes of meetings of a Constituency Committee shall be confirmed by the members and signed by the chairperson in the subsequent meeting. Minutes that have been confirmed and signed shall be in the custody of the Officer of the Board. Copies of the minutes referred to in paragraph (9) shall be submitted to the Board within thirty days after the confirmation and execution of the minutes, in the manner prescribed by the Board.

There shall be a chairperson of a Constituency Committee Chairperson. who shall be elected by members from among the persons referred to in section 43 (2) (b), (c), or (d), of the Act, and subject to regulation 6 (2) of these Regulations. (2) The chairperson of a Constituency Committee shall— provide overall leadership to the Constituency Committee; approve the agenda of the

Constituency Committee meetings; preside over meetings of the Constituency Committee; carry out consultations with the Officer of the Board seconded to the Constituency and other relevant stakeholders; ensure members and staff of the Constituency Committee are properly trained; encourage a culture of transparency and teamwork among the members of the Constituency Committee; be a signatory to the Constituency Fund Account; and co-ordinate the compilation of project status reports every six months. 9. (1) There shall be a secretary to a Constituency Committee secretary. who shall be elected by the members from amongst themselves, subject to regulation 6(2) of these Regulations.

The Secretary shall-- (a) in consultation with the chairperson and the officer of the Board seconded to the Constituency, convene the meetings of the Constituency Committee;

1954 Kenya Subsidiary Legislation, 2016 circulate notices and the agenda of meetings; accurately record the proceedings of every Constituency Committee meeting and after confirmation and execution of the minutes, transmit the minutes to the officer of the Board seconded to the Constituency for safe custody. Provide guidance to the Constituency Committee on management of meetings; ensure minutes are readily available during subsequent meetings; and ensure and facilitate effective communication amongst the members of the Constituency committee. 10National Government Constituency Development Fund Committee (1) There is established a National Government Constituency Development Fund Committee for every constituency. (2) Each Constituency Committee shall comprise of— (a) the national government official responsible for co-ordination of national government functions; (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment; (c) two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment; (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board. (6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.19No. 30of 2015NationalGovernment Constituencies Development Fund [Rev. 2022]

The quorum of the Constituency Committee shall be one half of the total membership. (8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

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

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

Allowances & Remunerations of the NGCDF Committee Members

During the year under review, Nambale NG-CDF Committee held 20 sittings including sub-committees at a cost of Ksh 1,709,100.

The sub-committees in place are as follows;

- Bursary Sub-committee
- Complaints Handling Sub-Committee
- Monitoring and evaluation sub-committee

The NGCDF Committee is composed of 10 members with the following representation;

- Male Adult Representative
- Female Adult Representative
- Male Youth Representative
- Female Youth Representative
- Female –Constituency Office Representative
- Male- Constituency Office Representative
- Representative of Persons Living with Disability
- The Board co-opted member
- The Deputy County Commissioner
- The Officer of the Board

The members are also expected to be given allowances when they do monitoring and evaluation of projects across the constituency.

Disclosure of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter.

A disclosure of interest made under subparagraph (1) shall be recorded in the minutes of the meeting at which it is made.

A member of the committee who contravenes subparagraph (1) shall cease to be a member of the committee upon direction of the Board.

Ethics and Conduct

The members of the NGCDF Committee are public officers who are governed by the Constitution under chapter six, Code of Conduct and the Employment Act 2007.

The members therefore are expected to subscribe to the above laws within their tenure of office failure to which their contracts can be terminated.

Risk Management

The NGCDF Board has developed a risk management policy that guides the committees at the constituency level in ensuring the risks are mitigated or prevented.

With the help of audit and risk department at the board, the committees are able to monitor areas of potential risks and be able to report to the NGCDF board on a monthly basis.

VI. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Nambale 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 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

During the financial year 2022/2023 NGCDF Nambale was able to participate in a tree planting exercise in collaboration with the office of the Deputy County Commissioner. The chairman was able to sensitize the members of the public on the importance of trees and the government target on the forest cover in the country.

3. Employee welfare

We invest in providing the best working environment for our employees. Nambale 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. Nambale 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-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

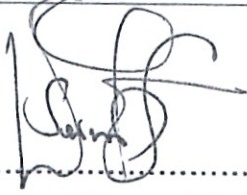
The NG CDFC during bursary programme engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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

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



.....
Name CPA Edwin K. Serem
Fund Account Manager.

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NAMBALE CONSTITUENCY

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

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

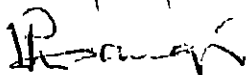
The Accounting Officer in charge of the NGCDF Nambale Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further

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

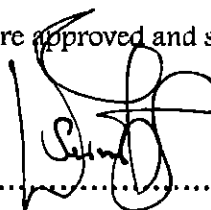
the Accounting Officer confirms that the Nambale *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public-Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Nambale Constituency financial statements were approved and signed by the Accounting Officer on 19/09 2023.



.....
Name: PHILIP OKWARA OSANG'IR
Chairman – NGCDF Committee



.....
Name: CPA EDWIN K. SEREM
Fund Account Manager

19 SEP 2023

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: 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 - NAMBALE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Nambale Constituency set out on pages 1 to 56, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies

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

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 the National Government Constituencies Development Fund - Nambale Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015, (Amended 2022).

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of assets and liabilities reflects a negative balance of Kshs.343,385 in respect of gratuity, as disclosed in Note 14B to the financial statements. Included in the balance is Kshs.716,747 being gratuity held during the year which was at variance with the balance of Kshs.726,803 reflected in the supporting schedules. The variance of Kshs.10,056 has not been reconciled.

In the circumstances, the accuracy and completeness of the negative balance of Kshs.343,385 in respect of gratuity could not be confirmed.

2. Unsupported Expenditure on Bursaries

The statements of receipts and payments reflects an amount of Kshs.33,457,508 in respect of other grants and transfers as disclosed in Note 8 to the financial statements. The amount includes Kshs.21,642,000 and Kshs.11,096,000 in respect of bursaries disbursed to secondary schools and tertiary institutions respectively, totalling Kshs.32,738,000. However, copies of receipts and acknowledgement letters from beneficiary institutions for disbursements totalling Kshs.16,447,000 were not provided for audit.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.16,447,000 in respect of bursaries could not be confirmed.

3. Unsupported Project Management Committee Account Balances

Note 19.4 to the financial statements reflects a balance of Kshs.4,346,128 in respect of Project Management Committee (PMC) accounts balances held by Project Management Committees in fifty-nine (59) bank accounts. However, bank reconciliation statements and cash books were not provided to support the balances. Further, the balance includes amount of Kshs.229,217 held in fourteen (14) bank accounts and which have remained the same for the last two (2) financial years. No explanation was provided on the status of the projects and the reasons for the failure to return the balance to the Constituency Fund account.

In the circumstances, the accuracy and completeness of the PMC account balances of Kshs.4,346,128 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 - Nambale Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs.154,388,166 and Kshs.91,084,254 respectively, resulting to under-funding of Kshs.63,303,912 or 41% of the budget. However, the Fund spent Kshs.56,919,007 against actual receipts of Kshs.91,084,254 resulting to under-utilization of Kshs.34,165,247 or 38% of the actual receipts.

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

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.

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 matter described in the Basis for Conclusion on Lawfulness and Effectiveness of 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

Projects Implementation Status

During the year under review, the Fund had planned to implement fifty-four (54) projects with a total budget of Kshs.124,600,680. However, forty-four (44) or 82% of the projects costing Kshs.54,766,429 had not started while six (6) or 11% of the projects costing Kshs.27,824,251 were incomplete as at the time of audit in March, 2024.

In the circumstances, value for money was not obtained from the projects with budget allocation of Kshs.124,600,680.

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.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease its 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 Fund's 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal 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 time period by employees in the normal course of performing their assigned functions.

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 May, 2024

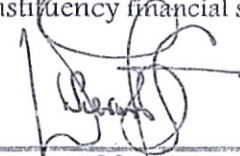
Nambale Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

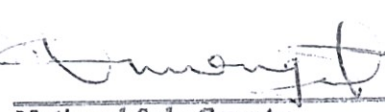
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

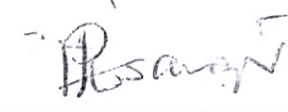
	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers from NGCDF Board	1	87,000,000	170,088,879
Proceeds from Sale of Assets	2	-	-
Other Receipts (Sale of Tenders and Hire of Hall)	3	221,950	245,601
Total Receipts		87,221,950	170,334,480
Payments			
Compensation of Employees	4	2,739,363	2,510,569
Committee expenses	5	4,031,000	9,958,028
Use of Goods and Services	6	5,831,786	1,437,100
Transfers to Other Government Units	7	2,349,350	111,480,681
Other Grants and Transfers	8	33,457,508	93,462,598
Acquisition of Assets	9	7,510,000	110,000
Oversight Committee Expenses	10	1,000,000	-
Other Payments	11	-	-
Total Payments		56,919,007	218,958,976
Surplus/(Deficit)		30,302,943	(48,624,496)

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

The Constituency financial statements were approved by the NGCDFC, on 19/09/2023 2023 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: CPA Edwin K. Serem
 ICPAK M/No: 25066

Name: Lucas Atinda
 ICPAK M/No: 15302

Name: Philip Osang'ir

19 SEP 2023

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

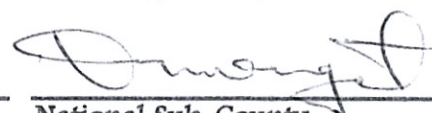
X. Statement of Assets and Liabilities As At 30th June, 2023


	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	34,155,191	3,862,304
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		34,155,191	3,862,304
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		34,155,191	3,862,304
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	(343,385)	(353,441)
Total Financial Liabilities		-	-
Net Financial Assets		<u>33,811,806</u>	<u>3,508,863</u>
Represented By			
Fund Balance B/Fwd	15	3,508,863	52,133,359
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		30,302,943	(48,624,496)
Net Financial Position		<u>33,811,806</u>	<u>3,508,863</u>

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

The Constituency financial statements were approved by NG CDFC on 19/09 2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: CPA Edwin K. Serem
ICPAK M/No: 25066

Name: Lucas Atinda
ICPAK M/No: 15302

Name: Philip Osang'ir

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National Government Constituencies Development Fund (NGCDF)
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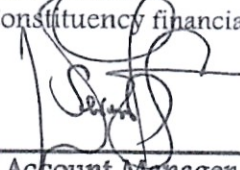
XI. Statement of Cash Flows for The Year Ended 30th June 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts from Operating Activities			
Transfers from NGCDF Board	1	87,000,000	170,088,879
Other Receipts	3	221,950	245,601
Total Receipts		87,221,950	170,334,480
Payments			
Compensation of Employees	4	2,739,363	2,510,569
Committee Expenses	5	4,031,000	9,958,028
Use of Goods and Services	6	5,831,786	1,437,100
Transfers to Other Government Units	7	2,349,350	111,480,681
Other Grants and Transfers	8	33,457,508	93,462,598
Oversight Committee Expenses	10	1,000,000	-
Other Payments	11	-	-
Total Payments		49,409,007	218,848,976
Total Receipts Less Total Payments		-	-
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	(10,056)	353,441
Net Cash Flow from Operating Activities		37,802,887	(48,161,055)
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(7,510,000)	(110,000)
Net Cash Flows from Investing Activities		(7,510,000)	(110,000)
Net Increase in Cash and Cash Equivalent		30,292,887	(48,271,055)
Cash & Cash Equivalent at Start of The Year	12	3,862,304	52,133,359
Cash & Cash Equivalent at End of The Year	12	34,155,191	3,862,304

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

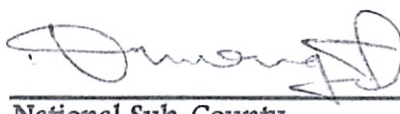
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 19/09 2023 and signed by:



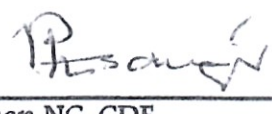
Fund Account Manager

Name: CPA Edwin K. Serem
ICPAK M/No: 25066



National Sub-County
Accountant

Name: Lucas Atinda
ICPAK M/No: 15302



Chairman NG-CDF
Committee

Name: Philip Osang'ir

19 SEP 2023

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

XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers from NGCDF Board	138,215,033	3,862,304	12,088,879	154,166,216	90,862,304	63,303,912	58.9%
Proceeds from Sale of Tenders-AIA		218,000		218,000	218,000	-	100.0%
Other Receipts (Hire of Hall) -AIA		3,950		3,950	3,950	-	100.0%
Totals	138,215,033	4,084,254	12,088,879	154,388,166	91,084,254	63,303,912	59.0%
Payments							
Compensation of Employees	2,500,000	638,431		3,138,431	2,739,363	399,068	87.3%
Committee Expenses	4,031,000			4,031,000	4,031,000	-	
Use of Goods and Services	5,908,353			5,908,353	5,831,786	76,567	94.6%
Transfers to Other Government Units	63,532,801	1,150,000	6,437,309	71,120,110	2,349,350	68,770,760	3.3%
Other Grants and Transfers	50,232,879	1,095,431	5,651,570	56,979,880	33,457,508	23,522,372	58.7%
Acquisition of Assets	7,510,000			7,510,000	7,510,000	-	100.0%
Oversight Committee Expenses	1,000,000			1,000,000	1,000,000	-	100.0%
Other Payments (Strategic Plan)	3,500,000			3,500,000	-	3,500,000	0.0%
Funds Pending Approval(AIA)		846,950.00		846,950		846,950	0.0%
Totals	138,215,033	3,730,812	12,088,879	154,034,724	56,919,007	97,115,717	37.0%

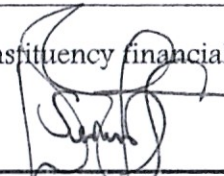
Nambale Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

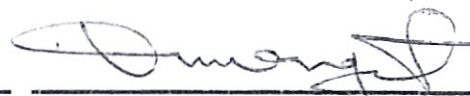
Explanatory Notes.

- The transfers to other government units is under-utilized at 3.3% due to delay in receiving funds from the board during the financial year 2022/2023.
- Other grants and transfers were also under-utilized during the financial year due to delay in receiving funds from the NGCDF board
- The under-utilization of compensation of employees of 87.3% is due to delay in receiving funds from the NGCDF Board within the financial year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	97,115,717
Less undisbursed funds receivable from the Board as at 30 th June 2023	63,303,912
	33,811,805
Increase/(decrease) Accounts payable	343,385
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	34,155,190

The Constituency financial statements were approved by NG CDFC on 19/09 2023 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: CPA Edwin K. Serem
 ICPAK M/No: 25066

Name: Lucas Atinda
 ICPAK M/No: 15302

Name: Philip Osang'ir

19 SEP 2023

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

XIII. Budget Execution by Sectors and Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2022-2023	30/06/2023	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,500,000	638,431		3,138,431	2,739,363	399,068
1.2 Committee allowances	4,792,902			4,792,902	4,792,902	-
1.3 Use of goods and services	1,000,000			1,000,000	1,000,000	-
Sub-total	8,292,902	638,431	-	8,931,333	8,532,265	399,068
2.0 Monitoring and evaluation						
2.1 Capacity building	2,000,000			2,000,000	2,000,000	-
2.2 Committee allowances	1,725,808			1,725,808	1,725,808	-
2.3 Use of goods and services	420,643			420,643	344,076	76,567
Sub-total	4,146,451		-	4,146,451	4,069,884	76,567
3.0 Emergency						
3.1 Primary Schools						
3.2 Secondary schools						
St. Peters Khwirale Secondary School	200,000			200,000	200,000	-
3.3 Tertiary institutions						
3.4 Security projects						
3.5 Unutilised	7,436,190	220,800		7,656,990		7,656,990

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

Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sub-total	7,636,190	220,800		7,856,990	200,000	7,656,990
4.0 Bursary and Social Security						
4.1 Secondary Schools	20,800,000	444		20,800,444	20,800,444	-
4.2 Tertiary Institutions	13,500,000			13,500,000	11,937,556	1,562,444
4.3 Social Security				-		-
4.4 Special Needs	200,000			200,000	-	200,000
Sub-total	34,500,000	444	-	34,500,444	32,738,000	1,762,444
5.0 Sports						
5.1 Constituency Sports Tournament	1,475,889	354,179	771,079	2,601,147		2,601,147
5.2 Regional Sports Tournament	300,000			300,000		300,000
Sub-total	1,775,889	354,179	771,079	2,901,147		2,901,147
6.0 Environment						
Kajoro Primary School		119,508		119,508	119,508	-
Mukemo Primary School		200,000		200,000	200,000	-
Katira Primary School		200,000		200,000	200,000	-
Unutilised		500		500		500
Canon Awori Secondary School			200,000	200,000		200,000
Harambee Primary School			200,000	200,000		200,000
Kajoro Primary School			80,492	80,492		80,492
Madende Primary School			200,000	200,000		200,000
Madibo Secondary School			200,000	200,000		200,000

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

Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Namaindi Primary School			200,000	200,000		200,000
Nangeni Primary School			200,000	200,000		200,000
St.Marys Nambale Primary School			200,000	200,000		200,000
St.Peters Khwilare Primary School			200,000	200,000		200,000
Sub-total	-	520,000	1,680,492	2,200,500	519,508	1,680,992
7.0 Primary Schools Projects (List all the Projects)						
Nambale Urban Primary School	99,350.00			99,350	99,350	-
St Martin Kisoko Special School	925,000.00			925,000		925,000
Musoko DEB Primary School	1,800,000			1,800,000		1,800,000
Otiri Primary School	1,200,000			1,200,000		1,200,000
Otiri Primary School	150,000			150,000		150,000
Kaludeka Primary School	1,800,000			1,800,000		1,800,000
Koshalal Primary School	2,200,000			2,200,000		2,200,000
Mwangaza Primary School	580,000			580,000		580,000
Buyofu Primary School	1,800,000			1,800,000		1,800,000
Buloma Primary School	1,100,000			1,100,000		1,100,000
Elwanikha Primary School	230,000			230,000		230,000
Matili Primary School	2,200,000			2,200,000		2,200,000
Namahindi Primary School	1,800,000			1,800,000		1,800,000
Khayo Primary School	1,200,000			1,200,000		1,200,000
Sibembe Primary School	1,800,000			1,800,000		1,800,000

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

Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Ek) and AIA	Previous Years' Outstanding Disbursements			
Musoma Primary School	230,000			230,000		230,000
Mukemo Primary School	1,100,000			1,100,000	1,100,000	-
Malanga Primary School	600,000			600,000		600,000
Malanga Primary School	460,000			460,000		460,000
Maira Primary School	1,100,000			1,100,000		1,100,000
Nambale Muslim Primary School	1,100,000			1,100,000		1,100,000
Khwirale Primary School	1,200,000			1,200,000		1,200,000
Khwirale Primary School	150,000			150,000		150,000
Segero Primary School	2,200,000			2,200,000		2,200,000
Manyole Primary School	1,800,000			1,800,000		1,800,000
Emakina Primary School	230,000			230,000		230,000
Maolo Primary School	230,000			230,000		230,000
Emukhuyu Primary School	1,200,000			1,200,000		1,200,000
Kisoko Girls Primary School	1,100,000			1,100,000		1,100,000
St Marys Nambale Primary School	1,800,000			1,800,000		1,800,000
Harambee Primary School			1,075,000	1,075,000		1,075,000
Malanga Primary School			500,000	500,000		500,000
Matili Primary School			819,999	819,999		819,999
Nambale Muslim Pri. School			1,075,000	1,075,000		1,075,000
Segero Primary School			500,000	500,000		500,000
St.Teresa Makale Primary School			157,310	157,310		157,310

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

Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Refined Fuels and Lubricants for Transport	92,500.00		-	92,500	92,500	-
Sub-total	1,000,000		-	1,000,000	1,000,000	-
13.0 Others						
13.1 Strategic Plan	3,500,000			3,500,000.00		3,500,000
				-		
Sub-total	3,500,000	-	-	3,500,000	-	3,500,000
14.0 unallocated fund						
AIA (Sale of Tenders and Hire of Hall)		846,950		846,950		846,950
Sub-total		846,950	-	846,950	-	846,950
Total	138,215,033	3,730,812	12,088,880	154,034,725	56,919,007	97,115,718

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B105237		33,000,000
AIE NO. B105400		34,000,000
AIE NO. B105615		10,000,000
AIE NO. B105892		22,000,000
AIE NO. B128648		5,000,000
AIE NO. B128962		12,000,000
AIE NO. B154158		12,000,000
AIE NO. B155539		18,000,000
AIE NO. B155539		24,088,879
AIE NO. B185204	7,000,000	
AIE NO. B185479	6,000,000	
AIE NO. B185739	15,000,000	
AIE NO. B206055	5,000,000	
AIE NO. B205552	12,000,000	
AIE NO. B205849	12,000,000	
AIE NO. B207974	30,000,000	
TOTAL	87,000,000	170,088,879

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

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

3. Other Receipts

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	218,000	245,000
Hire of plant/equipment/facilities	3,950	601
Other Receipts Not Classified Elsewhere (Hiring of Office Hall)		
Total	221,950	245,601

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

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,728,954	1,860,212
Personal allowances paid as part of salary		-
House Allowance	207,579	236,483
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	716,747	314,485
Employer Contributions Compulsory national social security schemes	86,083	99,389
Total	2,739,363	2,510,569

5. Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Sitting allowance	1,709,100	3,046,370
Other committee expenses	2,321,900	6,911,658
Total	4,031,000	9,958,028

6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Utilities, supplies and services	24,414	475,494
Communication, supplies and services	9,450	9,450
Domestic travel and subsistence	1,274,590	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	60,000
Hospitality supplies and services	221,000	-
Insurance costs	-	83,575
Specialised materials and services	-	-
Office and general supplies and services	516,482	-
Fuel , oil & lubricants	50,000	262,427
Other operating expenses	3,233,120	-
Bank Charges	34,730	33,100

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

Security operations	450,000	260,000
Routine maintenance - vehicles and other transport equipment	18,000	253,054
Routine maintenance- other assets	-	-
Total	5,831,786	1,437,100

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools	1,199,350	49,614,181
Transfers To Secondary Schools	1,150,000	61,866,500
Transfers To Tertiary Institutions	-	-
Total	2,349,350	111,480,681

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools	21,642,000	41,406,036
Bursary – tertiary institutions	11,096,000	31,869,000
Bursary – special schools	-	-
Mock & CAT	-	-
Social Security programmes (NHIF)	-	-
Security projects	-	7,462,650
Sports projects	-	2,114,954
Environment projects	519,508	2,750,000
Emergency projects	200,000	7,859,958
Roads projects	-	-
Total	33,457,508	93,462,598

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

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	<i>Insert current FY</i>	<i>Insert previous FY</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	7,510,000	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	110,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	7,510,000.00	110,000

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	1,000,000	-
TOTAL	1,000,000	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TOTAL	-	-

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
Co-operative Bank,A/C no.011412354973. , Busia. (main account)	3,945,391	3,862,304

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

Family Bankk,A/C no.079000044002. Busia. (New Main Account)	30,209,800	-
	-	-
Total	34,155,191	3,862,304
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
Total		-	-	-

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

Notes to the Financial Statement Continued
14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 st July (A)	-	141,383
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	141,383
Closing Retention as at 30 th June D= A+B-C	-	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	353,441	511,880
Gratuity held during the year (B)	716,747	314,485
Gratuity paid during the Year (C)	726,803	472,924
Closing Gratuity as at 30 th June D= A+B-C	343,385	353,441

15. Fund Balance B/F

	(1st July 2022-1)	(1st July 2021-2)
	Kshs	Kshs
Bank accounts	3,862,304	52,786,622
Cash in hand		-
Imprest		-
Total	3,862,304	52,786,622
Less		
Payables: - Retention	-	141,383
Payables - Gratuity	353,441	511,880
Fund Balance Brought Forward	3,508,863	52,133,359

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

16. Prior Year Adjustments

	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D – A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	353,441	653,263
Deposit and Retentions held during the year (B)	716,747	314,485
Deposit and Retentions paid during the Year (C)	726,803	614,307
closing account payables D= A+B-C	343,385	353,441
Net changes in accounts payables D-A	(10,056)	(299,822)

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

Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022-2023</i>	<i>2021-2023</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NGCDFC Staff	343,385	353,441
Others (<i>specify</i>)	-	-
Total	343,385	353,441

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	399,068	638,431
Committee expense	-	-
Use of goods and services	76,567	-
Amounts due to other Government entities	68,770,760	7,587,310
Amounts due to other grants and other transfers	23,522,373	6,747,002
Acquisition of assets	-	-
Oversight Committee Expenses	-	-
Others (Strategic Plan)	3,500,000	-
Funds pending approval (AIA)	846,950	625,000
Total	97,115,718	15,597,743

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

19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	4,346,128	28,477,283
Total	4,346,128	28,477,283

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

20. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Comments
	a	B	c	d=a-c	
Construction of buildings					
1.	-	-	-	-	
2.	-	-	-	-	
3.	-	-	-	-	
Sub-Total	-	-	-	-	
Construction of civil works					
4.	-	-	-	-	
5.	-	-	-	-	
6.	-	-	-	-	
Sub-Total	-	-	-	-	
Supply of goods					
7.	-	-	-	-	
8.	-	-	-	-	
9.	-	-	-	-	
Sub-Total	-	-	-	-	
Supply of services					
10.	-	-	-	-	
Sub-Total	-	-	-	-	
Grand Total	-	-	-	-	

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1. Michael Wambetsa	Ex-Employee	02.01.2018	38,956	Gratuity payable as at 30.06.2023
2. Violet Wambani	Assistant Accountant	14.02.2023	47,591	Gratuity payable as at 30.06.2023
3. Godfrey Adongo	Clerk of Works	14.02.2023	47,591	Gratuity payable as at 30.06.2023
4. Debora Yego	Administrative Assistant	14.02.2023	38,466	Gratuity payable as at 30.06.2023
5. Brenda Syeunda	Records Assistant	14.02.2023	38,466	Gratuity payable as at 30.06.2023
6. Kevin Were	ICT Assistant	14.02.2023	38,466	Gratuity payable as at 30.06.2023
7. Bright Nambia	Project Clerk	14.02.2023	33,509	Gratuity payable as at 30.06.2023
8. Esther Athieno	Receptionist	14.02.2023	33,509	Gratuity payable as at 30.06.2023
9. Benard Lonzalo	Office Assistant	14.02.2023	26,832	Gratuity payable as at 30.06.2023
Sub-Total			343,385	
Grand Total			343,385	

Nambale Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023
Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
Compensation of employees	Payment of staff salaries	399,068	638,431	
Use of goods & services	Payment of goods and services	76,567		
Sub-Total		475,635	638,431	
Amounts due to other Government entities				
Primary Schools				
St Martin Kisoko Special School	Completion of dining hall (floor finish with terrazo)	925,000.00		Awaiting Disbursement from the board
Musoko DEB Primary School	Renovation to completion of three classrooms: Tiling, re-roofing, plastering of walls, glazing, electrical works and painting	1,800,000		Awaiting Disbursement from the board
Otiri Primary School	Renovation to completion of two classrooms: Tiling, re-roofing, plastering of walls, glazing, electrical works and painting	1,200,000		Awaiting Disbursement from the board
Otiri Primary School	Purchase of 100 wooden desks of ksh 1,500 each	150,000		Awaiting Disbursement from the board
Kaludeka Primary School	Renovation to completion of three classrooms: Tiling, re-roofing, plastering of walls, glazing, electrical works and painting	1,800,000		Awaiting Disbursement from the board
Koshalai Primary School	Construction to completion of two classrooms	2,200,000		Awaiting Disbursement from the board
Mwangaza Primary School	Purchase of one acre of land for the school	380,000		Awaiting Disbursement from the board

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
	at Ksh 450,000 and the title processing fee at Ksh 130,000)			
Buyofu Primary School	Renovation to completion of three classrooms:Tiling,re-roofing,plastering of walls,glazing,electrical works and painting	1,800,000		Awaiting Disbursement from the board
Buloma Primary School	Construction to completion of one classroom	1,100,000		Awaiting Disbursement from the board
Elwanikha Primary School	Purchase and supply of 50 lockers and 50 chairs for the school	230,000		Awaiting Disbursement from the board
Matili Primary School	Construction to completion of two classrooms	2,200,000		Awaiting Disbursement from the board
Namahindi Primary School	Renovation to completion of three classrooms:Tiling,re-roofing,plastering of walls,glazing,electrical works and painting	1,800,000		Awaiting Disbursement from the board
Khayo Primary School	Renovation to completion of two classrooms:Tiling,re-roofing,plastering of walls,glazing,electrical works and painting	1,200,000		Awaiting Disbursement from the board
Sibembe Primary School	Renovation to completion of three classrooms:Tiling,re-roofing,plastering of walls,glazing,electrical works and painting	1,800,000		Awaiting Disbursement from the board
Musoma Primary School	Purchase and supply of 50 lockers and 50 chairs for the school	230,000		Awaiting Disbursement from the board
Malanga Primary School	Renovation to completion of one classroom:Tiling,re-	600,000		Awaiting Disbursement from the board

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
	roofing,plastering of walls,glazing,electrical works and painting			
Malanga Primary School	Purchase and supply of 100 lockers and 100 chairs for the school	460,000		Awaiting Disbursement from the board
Maira Primary School	Construction to completion of one classroom	1,100,000		Awaiting Disbursement from the board
Nambale Muslim Primary School	Construction to completion of one classroom	1,100,000		Awaiting Disbursement from the board
Khwirale Primary School	Renovation to completion of two classrooms:Tiling,re-roofing,plastering of walls,glazing,electrical works and painting	1,200,000		Awaiting Disbursement from the board
Khwirale Primary School	Purchase of 100 wooden desks each ksh 1,500	150,000		Awaiting Disbursement from the board
Segero Primary School	Construction to completion of two classrooms	2,200,000		Awaiting Disbursement from the board
Manyole Primary School	Renovation to completion of three classrooms:Tiling,re-roofing,plastering of walls,glazing,electrical works and painting	1,800,000		Awaiting Disbursement from the board
Emakina Primary School	Purchase and supply of 50 lockers and 50 chairs for the school	230,000		Awaiting Disbursement from the board
Maolo Primary School	Purchase and supply of 50 lockers and 50 chairs for the school	230,000		Awaiting Disbursement from the board
Emukhuyu Primary School	Renovation to completion of two classrooms:Tiling,re-roofing,plastering of walls,glazing,electrical	1,200,000		Awaiting Disbursement from the board

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
	works and painting			
Kisoko Girls Primary School	Construction to completion of one classroom of 45 capacity	1,100,000		Awaiting Disbursement from the board
St Marys Nambale Primary School	Renovation to completion of three classrooms: Tiling, re-roofing, plastering of walls, glazing, electrical works and painting	1,800,000		Awaiting Disbursement from the board
Harambee Primary School	Classroom of 45 capacity to completion with floor tiling ksh.950,000.00, 2. Electrical and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 50 Desks ksh.75,000.00	1,075,000	1,075,000	Awaiting Disbursement from the board
Malanga Primary School	"Renovation of 2 Classrooms of 90 capacity Introduce a ringbeam, re-roofing, plastering the eaves, shuttering, flooring, painting	500,000	500,000	Awaiting Disbursement from the board
Matili Primary School	1. Construction of two Classrooms of 90 capacity to completion with floor tiling ksh.1,900,000.00, 2. Electrical and lighting fixtures Ksh. 100,000.00 and 3. Purchase of 100 Desks ksh.150,000.00	819,999	819,999	Awaiting Disbursement from the board
Nambale Muslim Pri. School	1. Construction of one Classroom of 45 capacity to completion with floor tiling ksh.950,000.00, 2.	1,075,000	1,075,000	Awaiting Disbursement from the board

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
	Electrical and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 50 desks ksh.75,000.00			
Segero Primary School	"Renovation of 2 Classrooms of 90 capacity Introduce a ringbeam, re-roofing, plastering the eaves, shuttering, flooring, painting	500,000	500,000	Awaiting Disbursement from the board
St.Teresa Makale Primary School	1. Construction of two Classrooms of 90 capacity to completion with floor tiling ksh.1,900,000.00, 2. Electrical and lighting fixtures Ksh. 100,000.00 and 3. Purchase of 100 desks ksh.150,000.00	157,310	157,310	Awaiting Disbursement from the board
Secondary Schools				
Elwanikha Girls Sec School	Additional funds for completion of 300 capacity dormitory(First floor(Phase II) finishes -tiling,internal doors,fire extinguishers,water installation,drainage works,glazing,painting and decoration and completion of septic tank at Ksh2,788,470 and Construction to completion of Phase III(Second floor) at Ksh 10,024,301	12,812,771.00		Awaiting Disbursement from the board
Elwanikha Girls Sec School	Purchase of 60 metallic double	810,000.00		Awaiting Disbursement from the board

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
	decker beds @Kshs. 13,500 each			
Elwanikha Girls Sec School	Purchase of 10 wooden drawers @ Kshs. 39,000 each	390,000.00		Awaiting Disbursement from the board
Malanga Mixed Sec School	Completion of renovation of a 45 students capacity physics laboratory:Water installation,fume chamber,water installation,electrical fixtures and wiring,tiling,painting and decoration	895,680		Awaiting Disbursement from the board
Sikinga Mixed Sec School	Completion of 800 students capacity multi-purpose dinning hall cum kitchen:Filling of the eaves and roof space,fiting of the doors and windows,flooring(back filling of the kitchen,floor screeding and terrazo)mechanical works,electrical works,wall finishes(Plastering and key pointing) fitting of the vent blocks and breathers,painting and decoration	7,950,000		Awaiting Disbursement from the board
Siera Secondary School	Construction to completion of two classrooms	2,200,000		Awaiting Disbursement from the board
Madibo Secondary School	Purchase of 2 acres of land(land cost ksh	1,130,000		Awaiting Disbursement from the board

Nambale Constituency

National Government Constituencies Development Fund (NGCDF)

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
	1,000,000 and Ksh 130,000 land processing fee)			
Lwanyange Sec School	Construction to completion of two classrooms	2,200,000		Awaiting Disbursement from the board
Maolo Sec School	Purchase of one acre of land for the school(Land cost Ksh 500,000 and title processing fee Ksh 130,000)	630,000		Awaiting Disbursement from the board
Khwirale Secondary School	Purchase of one acre of land for the school(Land cost Ksh 1,000,000 and title processing fee Ksh 130,000).The school is located in urban set up hence the cost of land is high.	1,130,000		Awaiting Disbursement from the board
Kaludeka Secondary School	1. Construction of one Classroom of 45 capacity to completion with floor tilling ksh.950,000.00, 2. Electrical and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 30 lockers and chairs ksh.90,000.00		1,150,000	Awaiting Disbursement from the board
Khayo Secondary School	1. Construction of one Classroom of 45 capacity to completion with floor tilling ksh.950,000.00, 2. Electrical and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 30 lockers and chairs	15,000	15,000	Awaiting Disbursement from the board

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
	ksh.90,000.00			
Namaindi Secondary School	1. Construction of one Classroom of 45 capacity to completion with floor tiling ksh.950,000.00, 2. Electrical and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 30 lockers and chairs ksh.90,000.00	15,000	15,000	Awaiting Disbursement from the board
Nambale Urban Sec. School	"1. Construction of one Classroom of 45 capacity to completion with floor tiling ksh.1,050,000.00, 2. Electrical and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 30 Lockers and chairs ksh.90,000.00 (Swampy	1,190,000	1,190,000	Awaiting Disbursement from the board
St. Josephs Musokoto Sec. School	1. Construction of one Classroom of 45 capacity to completion with floor tiling ksh.950,000.00, 2. Electrical and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 30 Lockers and chairs ksh.90,000.00	1,090,000	1,090,000	Awaiting Disbursement from the board
Sub-Total		68,770,760	7,587,309	
Amounts due to other grants and other transfers				
Bursary				
Bursary-Tertiary Institutions	Bursary for needy students in colleges	1,562,444	444	Awaiting Disbursement from the board

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
	and universities			
Bursary-Special schools	Bursary for needy students in Special schools	200,000		Awaiting Disbursement from the board
Sports				
Constituency Sports Tournament	Carry out constituency sports tournament and the winning teams/schools to be awarded with trophies, balls, and games kits	2,601,147	1,125,258	Awaiting Disbursement from the board
Regional Sports Tournament	Facilitation of regional sports tournament in partnership with other constituencies within the region.	300,000		Awaiting Disbursement from the board
Enviroment				
Unutilised		500	500	Awaiting Disbursement from the board
Canon Awori Secondary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
Harambee Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
Kajoro Primary School	Construction of a 4 door pit latrine sanitation facility to completion	80,492	80,492	Awaiting Disbursement from the board
Madende Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
Madibo Secondary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
Namaindi Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
Nangeni Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
St.Marys Nambale Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
St.Peters Khwilare Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
Katira Primary School	Construction of a 4 door pit latrine sanitation facility to completion		200,000	Awaiting Disbursement from the board
Mukemo Primary School	Construction of a 4 door pit latrine sanitation facility to completion		200,000	Awaiting Disbursement from the board
Kajoro Primary School	Construction of a 4 door pit latrine sanitation facility to completion		119,508	Awaiting Disbursement from the board
Emergency				
Unutilised	To cater for any unforeseen occurrences in the constituency during the financial year	7,656,990	220,800	Awaiting Disbursement from the board
Security Projects				
Musoko Assistant County Commissioner Office	Completion of a 7 unit office space - constructing of an additional two units to the existing five units which are the Registry	1,740,800		Awaiting Disbursement from the board

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
	and meeting hall from foundation to finishes and fitting of roller shutter leading to the reception and main entrance			
Bukhayo East Location Chiefs Office	Purchase of one acre of land for chiefs office (Land cost Ksh 650,000 and title processing fee Ksh 130,000)	780,000		Awaiting Disbursement from the board
Bukhayo C. Location Chiefs Office	Construction to completion of chiefs office block comprising of chiefs office, assistant chiefs office, reception and board room	1,600,000		Awaiting Disbursement from the board
Township Location Chiefs office	Construction of a 15 cubic meter septic tank for 50 people	200,000		Awaiting Disbursement from the board
Syekunya Assistant Chiefs Office	Construction to completion of chiefs office block comprising of assistant chiefs office, reception and board room	1,600,000		Awaiting Disbursement from the board
Nambale sub loc Ass chiefs office	Purchase of 20 executive chairs at Ksh 10,000 each (Ksh 200,000) and 10 tables for the assistant chiefs office at Ksh 20,000 each (Ksh 200,000) for the Board room	400,000		Awaiting Disbursement from the board
Esidende Assistant Chiefs Office	Construction to completion of a 3-unit office Foundation, Walling, Roofing, Plastering, Shuttering,	1,600,000	1,600,000	Awaiting Disbursement from the board

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
	Tiling, Ceiling finishes, painting, electrical wiring and installation and brading			
Musokoto Assistant Chiefs Office	Construction to completion of a 3-unit office Foundation, Walling, Roofing, Plastering, Shuttering, Tiling, Ceiling finishes, painting, electrical wiring and installation and brading	1,600,000	1,600,000	Awaiting Disbursement from the board
Sub-Total		23,522,373	6,747,002	
Acquisition of assets				
Oversight Committee Expenses (itemize)				
<i>Others (specify)</i>				
Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of Nambale Constituency Strategic plan for the period between 2023-2027	3,500,000.00		Awaiting Disbursement from the board
Sub-Total		3,500,000.00		
Funds pending approval	Sale of Tenders and Hire of Hall	846,950.00	625,000	
Grand Total		97,115,718	15,597,742	

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

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost(Kshs)2022- 2023
Land	3,000,000			3,000,000.00
Buildings and structures	16,951,445			16,951,445
Transport equipment	5,240,257	7,510,000		12,750,257
Office equipment, furniture and fittings	2,242,391			2,242,391
ICT Equipment, Software and Other ICT Assets	879,990			879,990
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	28,314,083	7,510,000.00		35,824,083

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

Annex 5 –PMC Bank Balances As At 30th June 2023

PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Buloma primary school	Family	079000027767	27,041	946,965
Buyofu Primary School	Co-operative	01139236504500	1,030	1,029
Canon Awori Secondary Sec.	National	01022114584600	1,032	40,162
Dulienge Primary	Co-operative	01141783637900	1,543	1,543
Ekisumo primary school	Family	079000025389	400	400
Elwanikha Girls Sec	National	01047018067200	803,143	7,722,220
Elwanikha Primary	National	01024036804901	4,102	420,475
Emakina Primary School	National	0124237197600	9,092	132,395
Emukhuyu primary school	National	01047037053000	3,513	23,828
Emukhuyu Secondary School	KCB	11777771136	1,111,576	1,685,655
Esidende Primary	KCB	1178419185	33,346	613,435
Fr. Simon Sibembe Mixed Sec	National	01242037226801	261	801
Igara primary school	National	01022222010600	6,727	42,007
Ikondohera primary school	Co-operative	01141237127400	1,949	231,969
Kajoro primary school	Family	079000025861	116,404	93
Kaludeka Primary	Co-operative	01141237061800	12,930	1,213,301
Kapina Primary School	KCB	1137029943	-	628
Katira Primary	Co-operative	01139235934500	207,873	221,302
Khayo primary school	National	01047037200300	492	4,092

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

PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Khayo secondary school	National	4238000100	0	136,447
Khwirale center primary	National	4238013000	152,843	653
Kisoko Boys Primary School	Co-operative	01141237034700	10,215	305,139
Kisoko Girls High School	National	01242037196900	2,248	2,248
Koshalai Primary School	National	01047087398800	410	54,641
Lupida primary school	KCB	1178058549	1,847	1,847
Lupida secondary school	KCB	1136655050	110,453	110,453
Lwanyange Pri. School	Co-operative	01141237170000	79,655	78,276
Mabunge R.C Primary	Co-operative	01139236882800	21,848	121,348
Madende primary school	National	010240368341001	638,627	1,314,673
Madibo Primary	National	01224036796301	1,778	1,778
Madibo Secondary	Co-operative	01139236797900	50,501	54,341
Maira primary school	Co-operative	01139236078100	605	11,931
Makongeni primary school	Family	079000024340	295	85,401
Malanga Asst. Chief's Office	Co-operative	01141237061000	15,592	15,592
Manyole primary school	National	010200360803500	29	597,789
Matili primary school	National	0102408504820	2,301	3,383
Mungatsi primary school	Co-operative	01139236885200	38,674	138,398
Mungatsi TVC	Equity	0780279967156	233,368	5,585,718
Musokoto b primary school	National	01224036567401	26,151	26,151

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

PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Musokoto DEB Primary	Co-operative	01139236805700	1,468	1,468
Mwangaza ACK Primary	National	01242038018330	115,259	288,345
Namahindi primary school	Family	079000025338	(186)	165
Nambale AC Primary	National	01242037197700	597	850,012
Nambale Asst. Chief's Office	Co-operative	01141237685300	945	3,490
Nambale Chief's Office	Family	079000025320	15,414	22,014
Nambale Urban Primary	Co-operative	01141239360900	68,672	367,000
Namisi Primary school	Co-operative	01139236722100	3,320	1,288,351
Nang'eni Primary School	Co-operative	01139236804200	1,155	95,116
Opedur Primary School	Co-operative	01139236210800	1,932	1,932
Segero Secondary School	National	01022220905500	56,520	142,520
Sianda primary school	National	4237204000	3,823	15,985
Sibembe re primary school	Co-operative	01139235941700	19,671	32,077
Siera Primary School	KCB	1177420651	1,804	1,804
Sikinga primary school	Family	079000025314	585	585
Sikinga Secondary School	National	01242037650300	111,392	442,353
St Martin Kisoko Special School	Co-operative	01139236509400	6,255	576,255
St Marys Buyofu Sec	National	0124376754300	0	1
St Marys Nambale Primary School	Co-operative	01129239211700	39,051	612,257
St. Josephs Musckoto Sec	Co-operative	01139236238900	62,381	62,381

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

PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
St. Mark Maolo Sec. school	Co-operative	01141237691100	95,691	1,344,155
St. Peters Khwirale Sec	Co-operative	01139238548200	5,842	374,933
St. Teresa Makale Primary School	Co-operative	01139237152400	4,651	5,915
Total			4,346,128	28,477,283

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)															
1	<p>Presentation of the financial statements- The following errors and omissions were observed in the financial statements and the accompanying information provided for audit report contrary to the requirements of the public-sector Accounting standards Board reporting template. The actual expenditure figures reflected in the Chairman’s report were inconsistent with the figures reflected in the statement of receipts and payments as detailed below</p> <table border="1"> <thead> <tr> <th>Sector</th> <th>Expenditure in chairman’s report</th> <th>Statement of receipts and expenditures</th> </tr> </thead> <tbody> <tr> <td>Bursary</td> <td>35,612,000</td> <td>73,275,036</td> </tr> <tr> <td>Primary school projects</td> <td>22,716,000</td> <td>49,614,181</td> </tr> <tr> <td>Secondary School projects</td> <td>49,646,500</td> <td>61,866,500</td> </tr> <tr> <td>Security projects</td> <td>5,862,650</td> <td>7,462,650</td> </tr> </tbody> </table>	Sector	Expenditure in chairman’s report	Statement of receipts and expenditures	Bursary	35,612,000	73,275,036	Primary school projects	22,716,000	49,614,181	Secondary School projects	49,646,500	61,866,500	Security projects	5,862,650	7,462,650	This was adjusted in the amended Financial Statement	Resolved	
Sector	Expenditure in chairman’s report	Statement of receipts and expenditures																	
Bursary	35,612,000	73,275,036																	
Primary school projects	22,716,000	49,614,181																	
Secondary School projects	49,646,500	61,866,500																	
Security projects	5,862,650	7,462,650																	
2	The numbering of the table of contents-	This was corrected as	Resolved																

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	titles and titles within the financial statement were inconsistent with the template	per the amended financial statement		
3	Annex 3 on unutilised funds did not disclose prior year comparative figures while disclose Note 17.3 reflects kshs. 97,940,894	This was corrected in the amended financial statement	Resolved	
4	Inaccuracy in the Financial statements- The statement of receipts and payments reflects total payments of kshs 219,958,976, while recomputed figure is ksh 218,958,976 resulting to unexplained variance of kshs. 1,000,000	The casting error was corrected and the correct amount was 218,958,076	Resolved	
5	The statement of cash flows reflects cash and cash equivalent at the beginning of the year of kshs. 52,133,359 resulting unexplained variance of kshs.653262	The variance of kshs. 653,262 is Retention and Gratuity provided under Note 12A and 12B in the Financial year 2020/2021 the template of 2021-2022adjusted for the same to be excluded in the opening balance since the same had been expensed	Resolved	
6	The summary statement of appropriation reflects total expenditure of kshs. 218,958,976 resulting to unexplained variance of kshs 1000,000	The casting error was corrected the correct amount was 218,958,076	Resolved	
7	Disclosed under Note 13 and as reflected	Treatment of reversed		

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>in the statement of assets and liabilities is fund balance brought forward of kshs. 52,133,359 while the prior year audited financial statement reflected kshs. 51,929,924 resulting to un explained variance of kshs. 203,435 In addition the statement of assets and liabilities reflects comparative balance of kshs 4,787,076 while disclosure Note 13 reflects kshs 5,709,166 resulting to unexplained variance of kshs of 922,090. In the circumstances, the accuracy and completeness of the respective balances could not be confirmed</p>	<p>cheques/prior year adjusted was adjusted. The amount of 4,787,076 was the fund balance that was adjusted to exclude retention amount of 922,090 which was included in the closing balance yet expensed. The inaccuracies in the financial statement was corrected and the amended financial statement submitted to the audit team for review</p>		
8	<p>Misstatement of cash and cash equivalents Balances-Stale cheques-As disclosed in Note 10 to the financial statement of assets and liabilities reflects cash and cash equivalent balance of kshs 3,862,304. However, the bank reconciliation statement for the month of June ,2022 reflects unrepresented cheques of kshs.24,624,509 which include stale cheques of kshs,21,575 that had had not been reversed in the cashbook as at 30th June 2022.In the circumstances, the accuracy and completeness of the cash and cash equivalent balance of kshs.3,862,304 as</p>	<p>The stale cheques of kshs. 21,575 was reversed in the cash book as required by law. Annex 1-Cash book extract with the reversal and bank reconciliation for September 2022</p>	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	at 30 th June 2022 could not be confirmed			
9	Un supported project management Committee Bank Balances-Disclosure Note 17.4 as detailed in Annex 5 to the financial statement reflects sixty-one (61) project Management Committee (PMC) bank accounts with balances amounting to kshs.28, 477,283. However, cash books, certificates of bank balances, bank statements and reconciliation statements were not provided for audit review. In the circumstances, the accuracy and completeness of the project Management Committee bank account balances totalling kshs. 28,477,283 could not be confirmed	The management provided the following documents to the audit team for review annex 2 Bank balances certificates and statements from the PMC bank accounts	Resolved	
10	Unsupported Committee Expenses-The statement of receipts and payments and as disclosed in Note5 to the financial statements reflects use of goods and services balance of kshs. 11,395,128 for the year ended 30 th June 2022. Included in this expenditure is other committee expenses amounting to kshs. 6,911,658 which was not separated into monitoring and evaluation expenses and was not supported by detailed work plans and project reports. In circumstances, the property of the expenditure of shs. 6,911,658 could not be confirmed	The committee expenses relate to trainings, bench marking, monitoring and evaluation of projects during the financial year. The expenditure has been supported by monitoring and evaluation reports, training reports and benchmarking reports required. Annex 3 Training reports and	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Benchmarking reports		
11	Budgetary control and performance-The summary statement of appropriation reflects receipts budget and actual on comparable basis of kshs.234, 566,718 and kshs 222,467,839 respectively resulting to under refunding of ksh 12,088,879 or 5%of the budget. Similarly, the statement reflects actual expenditure of kshs.218, 958,976 against approved budget of kshs.234, 556,718 resulting under-performance of kshs 15,597,742 or 7% of the budget. The underfunding and under performance affected the planned activities and may have impacted negatively on service delivery to the public	The under expenditure relates to underfunding of 12,088,879 during the financial year 2020/2021. The amount has since remained as arrears and the management is following up to ensure the funds are disbursed	Resolved	
12	Project Implementation Status-Review of the2021/2022 projects code list revealed that the fund was to implement total; of 107 projects during the year in various sectors with a budget of kshs.124, 750,880. However, analysis of the project implementation status report revealed that one (1)project worth 1,130,000had not been started, while one (1)project worth kshs.7,000,000 was still on- going and 105 projects worth kshs.116,620,880 had been completed. No satisfactory explanation was provided on the delay to complete the one project and the failure to	The one project that had not started is purchase of two-acre land for Emukhuyu Secondary School for kshs.1, 130,000. The school management faced a challenge with the seller whereby the price was increased beyond the budget. The school management has since requested for change	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	start the remaining one project.	of project activity to utilize the funds in construction of a kitchen. The NG-CDF is currently considering the request for approval as per the law. Annex4- Letter from the school requesting for change of project activity. The other project of 7,000,000 is constructions of phase 2 dormitory at Elwanikha Girls. The delay in completion is due to additional funding that have been budgeted in the financial year 2022/2023 and have not been disbursed from the board Annex 5 code list of the approved funding		
13	Expenditure of Emergency Funding-As disclosed in Note 7 to the financial statement the statement of receipts and payments reflects other grants and transfers of kshs, 93,462 598.Included in this amount is kshs. 7,859,958 incurred	Emergency funding of projects happens when unforeseen circumstances happen that requires urgent attention. In this case	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>on construction of toilets in various primary and secondary schools, chief's offices and Assistant County Commissioners offices. However, the expenditure was not of emergency nature. This was contrary to section 8(3) of the National Government Constituencies Development Fund Act 2015 which states that an emergency shall be construed to mean an urgent, unforeseen need for expenditure for which it is in opinion of the committee that it cannot be delayed until the next financial year without harming public interest of the constituents. In the circumstances the Fund Management was in breach of the law.</p>	<p>the projects funded were due to collapsing of pit latrines as a result of heavy rains and therefore required urgent funding to allow students continue with their learning uninterrupted. Annex 6 Letters and photos for the emergency projects</p>		
14	<p>Lack of internal Audit Reports- Management of the Fund did not provide Internal Audit reports from Internal audit department charged with the responsibility of auditing and giving assurance on financial transactions of the constituency during the year 2021/2022. In the circumstances, there was no review on the effectiveness of the financial and non-financial performance management systems of the Fund</p>	<p>The NGCDF Board internal audit department has their own work plan that covers three Financial years. The year under review is yet to be covered by the internal audit team as per their work plan</p>		

Nambale Constituency

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



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CPA Edwin K. Seferin
Fund Account Manager.

19 SEP 2023

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

