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**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 01 MAR 2023

DAY:  
Wednesday

OF  
TABLED  
BY:

Majority party whip

CLERK-AT  
THE-TABLE:

Finlays Mburuki

**THE AUDITOR-GENERAL**

**ON**

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

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





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

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

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

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**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)

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	EDWIN SEREM
2.	Sub-County Accountant	JORIM AGOLA
3.	Chairman NGCDFC	ALFRED OKOCHIL
4.	Member NGCDFC	JUDITH MURWAYI

**(d) 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.

**(e) Nambale Constituency NGCDF Headquarters**

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

***NAMBALE Constituency  
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**(f) Nambale Constituency NGCDF Contacts**

Telephone: (254) 720028664  
E-mail: [cdfnambale@ngcdf.go.ke](mailto:cdfnambale@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) Nambale Constituency NGCDF Bankers**

Cooperative Bank of Kenya  
Busia Branch

**(h) Independent Auditors**

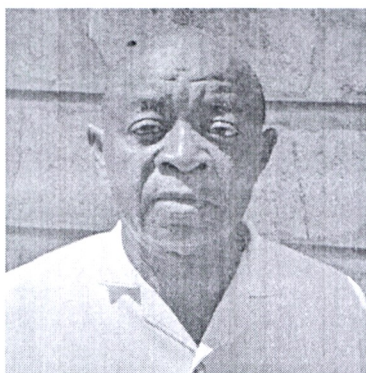
Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

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

**NAMBALE Constituency**  
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**Reports and Financial Statements for The Year Ended June 30, 2021**

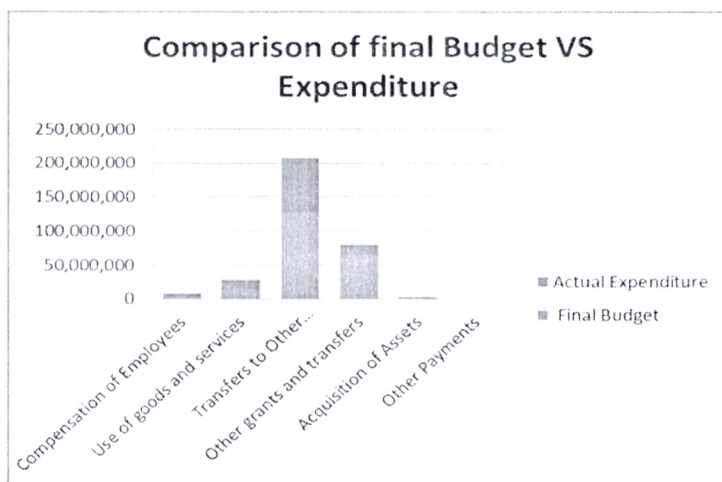
**II. NG-CDFC CHAIRMAN’S REPORT**



**Mr. Alfred Okochil**  
**Chairman NG-CFC Nambale**

The financial year 2020/2021 that ended on 30th June 2021 was a great success in terms of implementation of the various projects within the constituency. The table below shows a summary of the budget and the implementation level

No.	SECTOR	BUDGET	ACTUAL EXPENDITURE
1.	Bursary	38,034,393.27	2,597,614.00
2.	Primary School Projects	36,800,491	39,180,000.00
3.	Secondary School Projects	28,340,000	32,655,000.00
4.	Security Projects	6,380,000	2,080,000.00



From the above analysis, the performance of Nambale NG-CDF has been 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 constructed modern chiefs’ offices which brought services close to the people
- II. Construction and renovations for morden classrooms, administration blocks and laboratories for both primary schools and secondary schools across the constituency has

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been of great success to the constituency where students and teachers are now able to learn under conducive environment.

- III. Bursaries were issued to over 8,500 needy students compared to 6,000 for the FY2019/2020 across the constituency. The students were able to learn without interruption.

**Emerging Issues**

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

- I. Covid 19 pandemic that affected the operations of various public institutions including schools.

**Challenges**

Major challenges faced by the Fund include;

- 1) Delay in disbursement of funds from the board,
- 2) Infrastructural demands being higher than the amount allocated as a result of the Covid 19 pandemic which requires the schools to have more classrooms and sanitation.
- 3) Inadequate capacity of the project management committee

**Way forward**

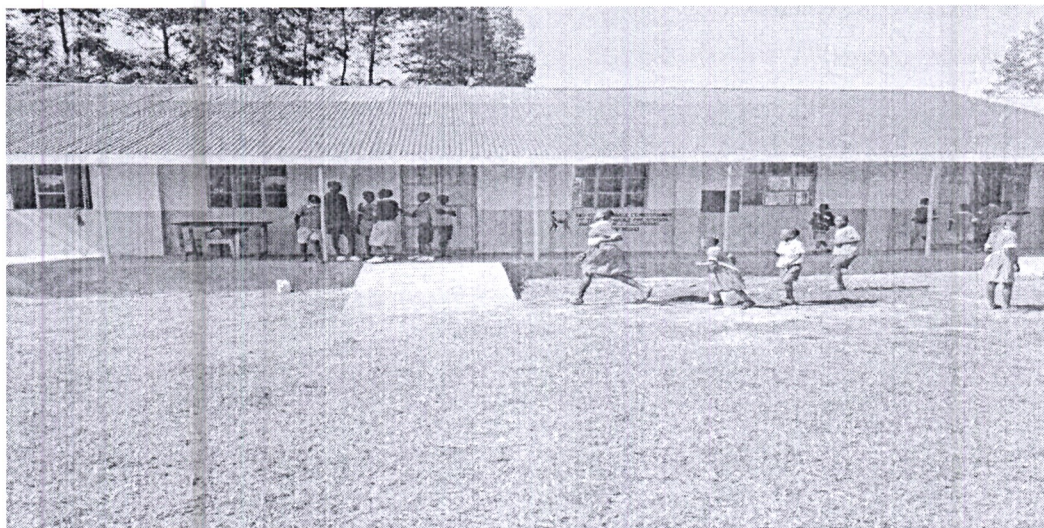
Board need to release funds in good time, secondly the Board needs to lobby for increase of funding to every constituency and finally the various institutions need to lobby for funding from other agencies including the NGOs to avoid overreliance on the NGCDF funding.

**Key achievements**

Nambale NGCDFC during the financial year under review achieved so much in various sectors; education, security, environment and sports.

For instance, we were able to construct modern laboratories, administration blocks and classrooms for various schools in the constituency.

The following is one of the best projects that Nambale NGCDF Committee implemented during the financial year under the review;



*Fig: St. Teresa Makale Primary School-Construction of Two Classrooms Completee*  
Signature

CHAIRMAN NGCDF COMMITTEE

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

#### **Introduction**

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

The key development objectives of *Nambale Constituency 2018-2022* 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:

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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"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary's beneficiaries at all levels</li> </ul>	In FY 20/21 -we increased number of classrooms in learning institutions through construction, rehabilitation and renovations. - Bursary beneficiaries increased from 6,000 to 8,500 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 completion the following; Nambale Chief's Office and Nambale Assistant Chief's Office We purchased land for Tangakona Police post as per the code list.
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 semi improved pit latrines, We also marked world Environment day by planting trees in order to achieve forest coverage in Busia county.
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 materials( balls and kits) for different teams within the constituency to support sports activities.
Emergency		Enhanced preparedness towards uncertainties and unforeseen events.	-Presence of physical infrastructure constructed in institutions.	-We facilitated renovation Mungatsi Primary School Classrooms whose roofs were blown by heavy storms. We also constructed semi improved sanitation blocks which sunk due to poor drainage and soil.

#### **IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

##### **2. Environmental performance**

- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e,g planting trees once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

### **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 interests

### **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.

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**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 have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

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**V. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

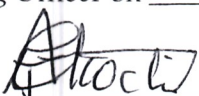
The Accounting Officer in charge of the NGCDF-Nambale Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021.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

The Accounting Officer in charge of the NGCDF-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, 2021, 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.

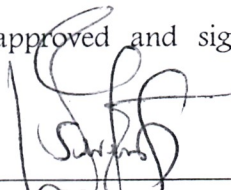
The Accounting Officer in charge of the NGCDF Nambale Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

**Approval of the financial statements**

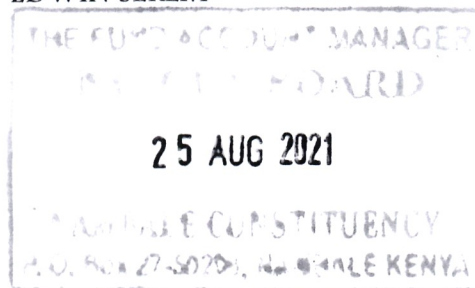
The NGCDF- Nambale Constituency financial statements were approved and signed by the Accounting Officer on 25/8/21 2021.

  
\_\_\_\_\_  
Chairman NGCDF Committee  
Name:

ALFRED OKOCHIL

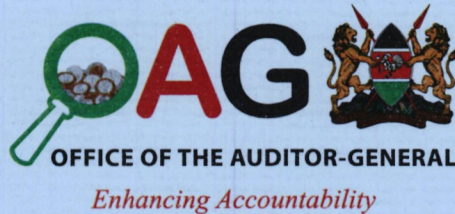
  
\_\_\_\_\_  
Fund Account Manager  
Name:

EDWIN SEREM



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NAIROBI

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Nambale Constituency set out on pages 14 to 60, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of

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

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

### **Basis for Qualified Opinion**

#### **1. Unsupported Transfers to Other Government Entities**

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects a balance of Kshs.80,145,600 under transfers to other Government entities which includes, an amount of Kshs.32,655,000 transferred to secondary schools. The transfers to secondary schools further includes an amount of Kshs.1,030,000 transferred to St. Mary's Nambale Secondary School for purchase of land. However, the Project Management Committee did not provide a valuation report and title deed for the land.

In the circumstances, the accuracy and completeness of the transfers to other Government entities balance of Kshs.1,030,000 could not be confirmed.

#### **2. Unconfirmed Project Management Committee (PMC) Bank Balances**

As disclosed in Note 17.4 and Annex 5 to the financial statements are Project Management Committee (PMC) bank account balances amounting to Kshs.24,572,814. However, bank reconciliation statements and their related supporting documents were not provided for audit review contrary to Regulations 90(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that Accounting Officers shall ensure bank accounts reconciliations are completed for each bank account held by the Accounting Officer, every month and, submit a bank reconciliation statement not later than date 10 of the subsequent month to the National Treasury with a copy to the Auditor-General.

In the circumstances, the PMC bank balances 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 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.

## **Other Matter**

### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.212,526,769 and Kshs.167,437,890 respectively resulting to an under-funding of Kshs.45,088,879 or 21% of the budget. Similarly, the Fund expended Kshs.114,585,876 against an approved budget of Kshs.212,526,769 resulting to an under-expenditure of Kshs.97,940,893 or 46% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

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

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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


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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

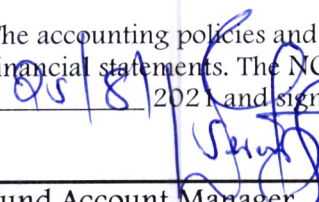
02 September, 2022

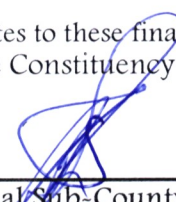
**NAMBALE Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

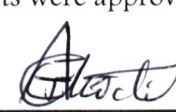
**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

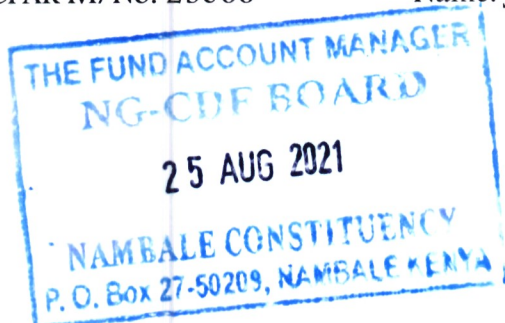
	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	361,000	19,000
<b>TOTAL RECEIPTS</b>		<b>161,728,724</b>	<b>123,059,876</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,684,006	2,935,715
Use of goods and services	5	13,899,351	8,238,775
Transfers to Other Government Units	6	80,145,600	64,193,050
Other grants and transfers	7	16,898,987	44,467,523
Acquisition of Assets	8	957,932	473,410
Other Payments	9	-	500,000
<b>TOTAL PAYMENTS</b>		<b>114,585,876</b>	<b>120,808,473</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>47,142,848</u></b>	<b><u>2,251,403</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Nambale Constituency financial statements were approved on 05/8/2021 and signed by:

  
Fund Account Manager  
Name: EDWIN SEREM  
ICPAK M/No: 25066

  
National Sub-County  
Accountant  
Name: JORIM AGOLA

  
Chairman NG-CDF Committee  
Name: ALFRED OKOCHIL

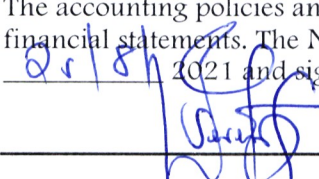


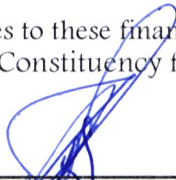
**NAMBALE Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

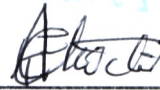
**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	52,786,622	5,709,166
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>52,786,622</b>	<b>5,709,166</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>52,786,622</b>	<b>5,709,166</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable (Deposits)			
Retention	12A	(141,383)	242,691
Gratuity	12B	(511,880)	679,400
Reversed bursary cheques	12C	(203,435)	
<b>TOTAL FINANCIAL LIABILITES</b>		<b>(856,698)</b>	
<b>NET FINANCIAL ASSETS</b>		<b>51,929,924</b>	<b>4,787,075</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	4,787,075	2,527,672
Prior year adjustments	14		8,000
Surplus/Deficit for the year		47,142,848	2,251,403
<b>NET FINANCIAL POSITION</b>		<b>51,929,924</b>	<b>4,787,075</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Nambale Constituency financial statements were approved on 25/8/2021 and signed by:

  
 Fund Account Manager  
 Name: EDWIN SEREM  
 ICPAK M/No: 25066

  
 National Sub-County  
 Accountant  
 Name: JORIM AGOLA

  
 Chairman NG-CDF Committee  
 Name: ALFRED OKOCHIL

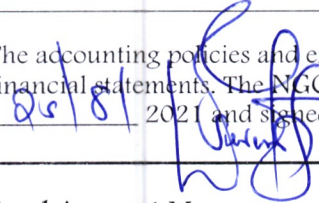


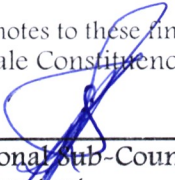
**NAMBALE Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

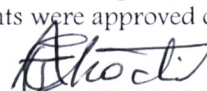
STATEMENT OF CASHFLOWS

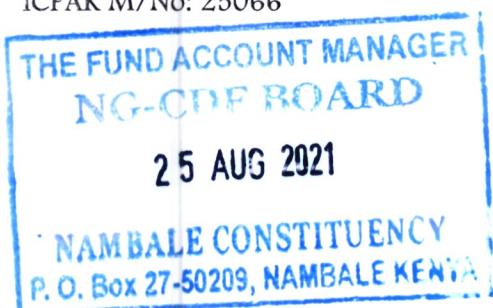
		2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Other Receipts	3	<u>361,000</u>	19,000
<b>Total receipts</b>		<b>161,728,724</b>	<b>123,059,876</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,684,006	2,935,715
Use of goods and services	5	13,899,351	8,238,775
Transfers to Other Government Units	6	80,145,600	64,193,050
Other grants and transfers	7	16,898,987	44,467,523
Other Payments	9	-	500,000
<b>Total payments</b>		<b>113,627,944</b>	<b>120,335,063</b>
<b>Total Receipts Less Total Payments</b>			
<b>Adjusted for:</b>			
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	(65,394)	922,091
Prior year adjustments	14		8,000
			930,091
<b>Net cash flow from operating activities</b>		<b>48,035,386</b>	<b>3,654,904</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8	957,932	473,410
<b>Net cash flows from Investing Activities</b>		<b>(957,932)</b>	<b>(473,410)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>47,077,454</b>	<b>3,181,194</b>
Cash and cash equivalent at BEGINNING of the year	10	5,709,166	2,527,672
Cash and cash equivalent at END of the year		<u>52,786,622</u>	<u>5,709,166</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Nambale Constituency financial statements were approved on 25/8/2021 and signed by:

  
Fund Account Manager  
Name: EDWIN SEREM  
ICPAK M/No: 25066

  
National Sub-County  
Accountant  
Name: JORIM AGOLA

  
Chairman NG-CDF Committee  
Name: ALFRED OKOCHIL



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

**IX. SUMMARY STATEMENT OF APPROPRIATION**

Receipts/ Payments	Original Budget a	Adjustments		Final Budget c=a+b	Actual on comparable basis D	Budget utilization difference e=c-d	% of Utilization f=d/c %
		B	Previous Years' Outstanding Disbursements				
<b>RECEIPTS</b>	<b>2020/2021</b>	<b>Opening Balance (C/Bk) and AIA</b>	<b>2020/2021</b>		<b>30/06/2021</b>		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	5,709,166	69,367,724	212,165,769	167,076,890	45,088,879	78.7%
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts		361,000		361,000	361,000	-	100.0%
<b>TOTALS</b>	<b>137,088,879</b>	<b>6,070,166</b>	<b>69,367,724</b>	<b>212,526,769</b>	<b>167,437,890</b>	<b>45,088,879</b>	<b>78.8%</b>
<b>PAYMENTS</b>							
Compensation of Employees	2,750,000	-	2,039,400	4,789,400	2,684,006	2,105,394	56.0%
Use of goods and services	9,589,709	-	4,755,775	14,345,484	13,899,351	446,133	96.9%
Transfers to Other Government Units	69,171,491	5,147,300	53,400,000	127,718,791	80,145,600	47,573,191	62.8%
Other grants and transfers	55,577,679	19,000	8,279,629	63,876,308	16,898,987	46,977,321	26.5%
Acquisition of Assets	-	542,866	892,920	1,435,786	957,932	477,854	66.7%
Other Payments	-	-	-	-	-	-	0.0%
Un Allocated AIA		361,000		361,000		361,000	0.0%
<b>TOTALS</b>	<b>137,088,879</b>	<b>6,070,166</b>	<b>69,367,724</b>	<b>212,526,769</b>	<b>114,585,876</b>	<b>97,940,893</b>	<b>53.9%</b>

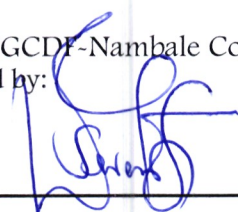
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**NAMBALE Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

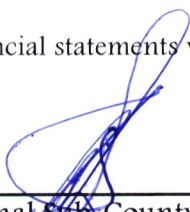
- i. 78.6% Utilization on Receipts is as a result of delay in receiving funds from the NGCDF Board amounting to 45,088,879
- ii. 56.6% Utilization on Compensation of Employees is as a result in receiving funds from NGCDF Board.
- iii. 62.8% on transfer to other government units is due to delay in funding from the board
- iv. 26.5% on transfer to other government entities is due to delay in funding from the board
- v. 66.7% utilization on acquisition of assets is a result of the renovation of the NGCDF office which was ongoing

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	97,940,894
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	(45,088,879)
	52,852,015
Add Accounts payable	(65,394)
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	
Cash and Cash Equivalents at the end of the FY 2020/2021	52,786,622

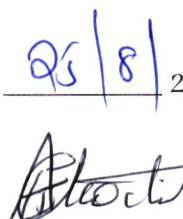
The NGCDF-Nambale Constituency financial statements were approved on 25/8/2021 and signed by:



Fund Account Manager  
 Name: EDWIN SEREM  
 ICPAK M/No: 25066



National Sub-County  
 Accountant  
 Name: JORIM AGOLA



Chairman NG-CDF Committee  
 Name: ALFRED OKOCHIL



X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	2,750,000		2,039,400	4,789,400	2,684,006	2,105,394
1.2 Committee allowances	2,400,000		1,025,000	3,425,000	3,304,600	120,400
1.3 Use of goods and services	3,076,473		109,743	3,186,216	3,053,696	132,520
<b>Sub-Total</b>	<b>8,226,473</b>		<b>3,174,143</b>	<b>11,400,616</b>	<b>9,042,302</b>	<b>2,358,314</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	2,000,000		1,000,000	3,000,000	2,872,280	127,720
2.2 Committee allowances	1,500,000		2,400,000	3,900,000	3,900,000	-
2.3 Use of goods and services	613,236		221,032	834,268	768,775	65,493
<b>Sub-Total</b>	<b>4,113,236</b>		<b>3,621,032</b>	<b>7,734,268</b>	<b>7,541,055</b>	<b>193,213</b>
<b>3.0 Emergency</b>						
<b>3.1 Primary Schools</b>						
3.2 Sikinga Primary School	340,000			340,000	340,000	-
3.3 Matili Primary School	170,000			170,000	170,000	-
3.4 Mungatsi Primary School	170,000			170,000	170,000	-
3.5 Musokoto B Primary School	398,241			398,241	398,241	-
3.6 Mungatsi Primary School	1,200,000			1,200,000	1,200,000	-
3.7 Sikinga Primary School	180,000			180,000	180,000	-
3.8 Kisoko Girls Primary School	200,000			200,000	200,000	-
3.9 Kaludeka Primary School	200,000			200,000	200,000	-
3.10 Igara Primary School	200,000			200,000	200,000	-
3.11 Khwirale Primary School	200,000			200,000	200,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.12 Opedur Primary School	200,000			200,000	200,000	-
3.13 Khulwanda Primary School	200,000			200,000	200,000	-
3.14 Mungatsi Primary School	99,000			99,000	99,000	-
3.15 Mwangaza Primary School	200,000			200,000	200,000	-
3.16 Manyole Primary School	200,000			200,000	200,000	-
3.17 Katira Primary School	130,000			130,000	130,000	-
3.18 Siera Primary School	200,000			200,000	200,000	-
3.19 Madibo Primary School	200,000			200,000	200,000	-
3.20 Sikinga Primary School	200,000			200,000	200,000	-
3.21 Maolo Primary School	200,000			200,000	200,000	-
<b>3.2 Secondary schools</b>						
3.25 Fr.Simon Secondary School	200,000			200,000	200,000	-
3.26 St Peters Khwirale Secondary School	300,000			300,000	300,000	-
3.27 Emukhuyu Secondary School	300,000			300,000	300,000	-
3.28 Canon Awori Secondary School	422,000			422,000	422,000	-
3.29 Fr.Simon Secondary School	167,259		350,741	518,000	518,000	-
3.3 Tertiary institutions						
<b>3.4 Security projects</b>						
3.41 Deputy County Commissioner-Nambale			352,500	352,500	352,500	-
3.42 Mungatsi Assistant Chief's Office			170,000	170,000	170,000	-
3.43 Nambale Assistant Chief's Office			340,000	340,000	340,000	-
3.44 Nambale Chief's Office			340,000	340,000	340,000	-
3.45 Deputy County Commissioner-Nambale			255,000	255,000	255,000	-
3.46 Deputy County Commissioner-			200,000	200,000	200,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nambale	2020/2021					
3.47 Deputy County Commissioner-Nambale			180,000	180,000	180,000	-
3.48 Malanga Assistant Chief's Office			200,000	200,000	200,000	-
3.49 Deputy County Commissioner-Nambale			540,000	540,000	540,000	-
3.5 Unutilised	715,707			715,707	-	715,707
<b>Total</b>	<b>7,192,207</b>	<b>-</b>	<b>2,928,241</b>	<b>10,120,448</b>	<b>9,404,741</b>	<b>715,707</b>
<b>4.0 Bursary and Social Security</b>						
4.1 Secondary Schools	28,034,393	19,000		28,053,393	394,614	27,658,779
4.2 Tertiary Institutions	10,000,000		1,536,702	11,536,702	2,203,000	9,333,702
<b>Total</b>	<b>38,034,393</b>	<b>19,000</b>	<b>1,536,702</b>	<b>39,590,095</b>	<b>2,597,614</b>	<b>36,992,481</b>
<b>5.0 Sports</b>						
5.1	1,371,079		1,417,354	2,788,433	919,300	1,869,133
<b>Total</b>	<b>1,371,079</b>	<b>-</b>	<b>1,417,354</b>	<b>2,788,433</b>	<b>919,300</b>	<b>1,869,133</b>
<b>6.0 Environment</b>						
6.1 Canon Awori Sec school	200,000			200,000		200,000
6.2 Harambee Primary School	200,000			200,000		200,000
6.3 Kajoro Primary School	200,000			200,000		200,000
6.4 Kaludeka Primary School	200,000			200,000		200,000
6.5 Katira Primary school	200,000			200,000		200,000
6.6 Madende Primary School	200,000			200,000		200,000
6.7 Madibo Primary School	200,000			200,000		200,000
6.8 Mukeno Primary School	200,000			200,000		200,000
6.9 Namaindi Primary School	200,000			200,000		200,000

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.10 Namisi Primary School	200,000			200,000		200,000
6.11 Nangeni Primary School	200,000			200,000		200,000
6.12 St Marys Nambale Primary School	200,000			200,000		200,000
6.13 St Peters Khwilare Primary School	200,000			200,000		200,000
6.14 Katira Primary School			170,000.00	170,000	170,000	-
6.15 Ikondokhera Primary School			170,000.00	170,000	170,000	-
6.16 Buloma Primary School			170,000.00	170,000	170,000	-
6.17 Ekisumo Primary School			170,000.00	170,000	170,000	-
6.18 Kajoro Primary School			170,000.00	170,000	170,000	-
6.19 Madende Primary School			170,000.00	170,000	170,000	-
6.20 Esidende Primary School			170,000.00	170,000	170,000	-
6.21 Nambale Urban Primary School			169,977.00	169,977	169,977	-
6.22 Nang'eni Primary School			170,000.00	170,000	170,000	-
6.23 Khwirale Centre Primary School			170,000.00	170,000	170,000	-
6.24 Opedur Primary School			197,355	197,355	197,355	(1)
6.25 Unutilised			-	-	-	-
<b>Total</b>	<b>2,600,000</b>		<b>1,897,332</b>	<b>4,497,332</b>	<b>1,897,332</b>	<b>2,600,000</b>
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
7.1 Buloma Primary School	1,075,000			1,075,000		1,075,000
7.2 Buyofu Primary School	450,000			450,000		450,000
7.3 Elwanikha Primary School	450,000			450,000		450,000
7.4 Emukhuyu Primary School	250,000			250,000	250,000	-
7.5 Harambee Primary School	1,075,000			1,075,000		1,075,000

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.6 Ikondohera Primary School	2,150,000			2,150,000		2,150,000
7.7 Kachoroi Primary School	1,075,000			1,075,000		1,075,000
7.8 Kikulwanda Primary School	1,075,000			1,075,000		1,075,000
7.9 Kisoko Boys Primary School	600,000			600,000	600,000	-
7.10 Kosholai Primary School	1,075,000			1,075,000		1,075,000
7.11 Lupida Primary School	500,000			500,000	500,000	-
7.12 Lwanyange Primary School	500,000			500,000	500,000	-
7.13 Mabunge RC Primary School	600,000			600,000	600,000	-
7.14 Madende Primary School	1,075,000			1,075,000		1,075,000
7.15 Madiho Primary School	150,000			150,000	150,000	-
7.16 Maira Primary School	1,075,000			1,075,000		1,075,000
7.17 Makongeni Primary School	1,075,000			1,075,000		1,075,000
7.18 Malanga Primary School	500,000			500,000		500,000
7.19 Matili Primary School	2,150,000			2,150,000		2,150,000
7.20 Mukemo Primary School	2,150,000			2,150,000		2,150,000
7.21 Mungatsi Primary School	1,075,000			1,075,000		1,075,000
7.22 Musokoto RC Primary School	500,000			500,000	500,000	-
7.23 Musoma Primary School	1,075,000			1,075,000		1,075,000
7.24 Mwangaza Primary School	1,075,000			1,075,000		1,075,000
7.25 Mwenge Primary School	600,000			600,000	600,000	-
7.26 Namahindi Primary School	2,150,000			2,150,000		2,150,000
7.27 Nambale AC Primary School	1,075,000			1,075,000		1,075,000
7.28 Nambale AC Primary School	575,000			575,000	575,000	-
7.29 Nambale Muslim Primary School	1,075,000			1,075,000		1,075,000
7.30 Nambale Urban Primary School	500,000			500,000	500,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.31 Namisi Primary School	1,075,000			1,075,000		1,075,000
7.32 Nangenii Primary School	1,075,000			1,075,000		1,075,000
7.33 Opedur Primary School	1,175,491			1,175,491		1,175,491
7.34 Sango Primary School	1,075,000			1,075,000		1,075,000
7.35 Segero Primary School	500,000			500,000		500,000
7.36 Sibembe RC Primary School	1,000,000			1,000,000	1,000,000	-
7.37 St Teresa Makale Primary School	2,150,000			2,150,000		2,150,000
7.38 Buloma Primary School			1,700,000	1,700,000	1,700,000	-
7.39 Buyofu Primary School			375,000	375,000	375,000	-
7.40 Dulienge Primary School			850,000	850,000	850,000	-
7.41 Ekisumo Primary School			500,000	500,000	500,000	-
7.42 Ekisumo Primary School			1,000,000	1,000,000	1,000,000	-
7.44 Emakina Primary School			835,000	835,000	835,000	-
7.45 Esidende Primary School			500,000	500,000	500,000	-
7.46 gara Primary School			500,000	500,000	500,000	-
7.47 Igara Primary School			300,000	300,000	300,000	-
7.48 Ikondohera Primary School			1,700,000	1,700,000	1,700,000	-
7.49 Kajoro Primary School			1,700,000	1,700,000	1,700,000	-
7.50 Kapina Primary School			850,000	850,000	850,000	-
7.51 Katira Primary School			850,000	850,000	850,000	-
7.52 Khayo Primary School			350,000	350,000	350,000	-
7.53 Kisoko Boys Primary School			375,000	375,000	375,000	-
7.54 Kisoko Girls Primary School			500,000	500,000	500,000	-
7.55 Kosholai Primary School			1,670,000	1,670,000	1,670,000	-
7.56 Lupida Primary School			500,000	500,000	500,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.57 Madibo Primary School			300,000	300,000	300,000	-
7.58 Maira Primary School			850,000	850,000	850,000	-
7.59 Malanga Primary School			300,000	300,000	300,000	-
7.60 Malanga Primary School			200,000	200,000	200,000	-
7.61 Manyole Primary School			500,000	500,000	500,000	-
7.62 Maolo Primary School			850,000	850,000	850,000	-
7.63 Matili Primary School			1,700,000	1,700,000	1,700,000	-
7.64 Musokoto DEB Primary School			500,000	500,000	500,000	-
7.65 Mwangaza Primary School			850,000	850,000	850,000	-
7.66 Mwenge Primary School			500,000	500,000	500,000	-
7.67 Nambale Muslim Primary School			1,330,000	1,330,000	1,330,000	-
7.68 Nambale Urban Primary School			1,000,000	1,000,000	1,000,000	-
7.69 Namisi Primary School			850,000	850,000	850,000	-
7.70 Nangeni Primary School			1,700,000	1,700,000	1,700,000	-
7.71 Opedur Primary School			1,670,000	1,670,000	1,670,000	-
7.72 Othri Primary School			1,030,000	1,030,000	1,030,000	-
7.73 Sango Primary School			1,700,000	1,700,000	1,700,000	-
7.74 Sikinga Primary School			300,000	300,000	300,000	-
7.75 St Marys Nambale Primary School			500,000	500,000	500,000	-
7.76 St. Theresa Makale Primary School			1,720,000	1,720,000	1,720,000	-
<b>Total</b>	<b>36,800,491</b>	<b>-</b>	<b>33,405,000</b>	<b>70,205,491</b>	<b>39,180,000</b>	<b>31,025,491</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
8.1 Kaludeka Mixed Sec School	1,090,000			1,090,000	-	1,090,000

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.2 Katira Sec School	1,030,000			1,030,000		1,030,000
8.3 Emukhuyu Sec School	580,000			580,000	580,000	-
8.4 Khayo Sec School	1,090,000			1,090,000		1,090,000
8.5 Maolo Sec School	2,150,000			2,150,000	2,150,000	-
8.6 Namahindi Sec School	1,090,000			1,090,000		1,090,000
8.7 Nambale Urban Sec School	1,190,000			1,190,000		1,190,000
8.8 Segero Sec School	1,000,000			1,000,000	1,000,000	-
8.9 Emukhuyu Sec School	490,000			490,000	490,000	-
8.10 Sikinga Sec School	2,100,000			2,100,000		2,100,000
8.11 St Joseph Musokoto Sec School	1,090,000			1,090,000		1,090,000
8.12 St.Martin Kisoko Special School	2,500,000			2,500,000	500,000	2,000,000
8.13 St Pauls Elwanikha Sec School	10,000,000			10,000,000	5,000,000	5,000,000
8.14 St Peters Kwhilare Sec School	2,100,000			2,100,000	2,100,000	-
8.15 Madibo Sec School	840,000			840,000	840,000	-
8.16 Buyofu Sec School			930,000	930,000	930,000	-
8.17 St Pauls Elwanikha Sec School			5,000,000	5,000,000	5,000,000	-
8.18 Igara Sec School			800,000	800,000	800,000	-
8.19 Lupida Sec School			950,000	950,000	950,000	-
8.20 Lwanyange Sec School			175,000	175,000	175,000	-
8.21 Mabunge RC Sec School			930,000	930,000	930,000	-
8.22 Madibo Sec School			550,000	550,000	550,000	-
8.23 Malanga Sec School			1,200,000	1,200,000	1,200,000	-
8.24 Musokoto Sec School			950,000	950,000	950,000	-
8.25 Namahindi Sec School			950,000	950,000	950,000	-
8.26 Sikinga Sec School			1,300,000	1,300,000	1,300,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.27 St Martin Kisoko Special School			850000	850,000	850,000	-
8.28 Kisoko Girls Sec School			2,500,000	2,500,000	2,500,000	
8.29 St. Marys Nambale Secondary School			1,030,000	1,030,000	1,030,000	
8.30 St. Peter's Khwirale Secondary School			1,880,000	1,880,000	1,880,000	
<b>Total</b>	<b>28,340,000</b>	<b>-</b>	<b>19,995,000</b>	<b>48,335,000</b>	<b>32,655,000</b>	<b>15,680,000</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
9.1 Mungatsi TTI	2,931,000			2,931,000	2,931,000	-
9.2 JOOUST Nambale Campus	1,100,000			1,100,000	1,100,000	-
9.3 Mungatsi TTI		2,805,000		2,805,000	2,805,000	-
9.4 Mungatsi TTI		246,950		246,950		246,950
9.5 Mungatsi TTI		350		350		350
9.6 Mungatsi TTI		800,000		800,000	800,000	-
9.7 Mungatsi TTI		500,000		500,000	74,600	425,400
9.8 JOOUST Nambale Campus		600,000		600,000	600,000	-
<b>Total</b>	<b>4,031,000</b>	<b>4,952,300</b>	<b>-</b>	<b>8,983,300</b>	<b>8,310,600</b>	<b>672,700</b>
<b>10.0 Security Projects</b>						
10.1 Esidende Ass Chiefs office	1,600,000			1,600,000		1,600,000
10.2 Musokoto Ass Chiefs office	1,600,000			1,600,000		1,600,000
10.3 Musokoto ACC office-	1,600,000			1,600,000		1,600,000
10.4 Tangakona Police Post	1,580,000			1,580,000	1,580,000	-
10.5 Mungatsi Ass Chief Office			500,000	500,000	500,000	-
<b>Total</b>	<b>6,380,000</b>	<b>-</b>	<b>500,000</b>	<b>6,880,000</b>	<b>2,080,000</b>	<b>4,800,000</b>

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>11.0 Acquisition of assets</b>						
11.1 Motor Bike	-		290,257	290,257	290,257	-
11.2 Renovation of CDF office	-	542,866	-	542,866	534,975	7,891
11.3 Purchase of furniture and equipment	-		602,663	602,663	132,700	469,963
11.4 Purchase of computers	-		-	-	-	-
<b>Total</b>	-	542,866	892,920	1,435,786	957,932	477,854
<b>12.0 Others</b>						
<b>Total</b>	-	-	-	-	-	-
<b>13.0 unallocated fund</b>						
13.1 Unapproved projects						
13.2 AIA		361,000		361,000		361,000
13.3 Stale Cheques savings		195,000		195,000		195,000
<b>Total</b>	-	556,000	-	556,000	-	556,000
Funds pending approval**						
<b>Total</b>	137,088,880	6,070,166	69,367,724	212,526,769	114,585,876	97,940,894

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

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

**XI. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

**2. Reporting Entity**

The financial statements are for the NGCDF-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.

**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.

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

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**External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents.**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 10th June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

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

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

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

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**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)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO. B041099			55,040,876
AIE NO. B041163			4,000,000
AIE NO. B047630			20,000,000
AIE NO. B047992			6,000,000
AIE NO. B104054			14,000,000
AIE.NO. B104433			24,000,000
AIE NO. B096988		15,000,000	
AIE NO. B104654		19,000,000	
AIE NO. A823696		35,367,724	
AIE NO. B124630		9,000,000	
AIE NO. B119599		8,500,000	
AIE NO. B119989		12,000,000	
AIE NO. B128230		6,900,000	
AIE NO. B129192		7,000,000	
AIE NO. B132286		6,000,000	
AIE NO. B138955		13,000,000	
AIE NO. B126247		7,000,000	
AIE NO. B105042		10,600,000	
AIE NO. B140685		12,000,000	
<b>TOTAL</b>		<b>161,367,724</b>	<b>123,040,876</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2020-2021	2019-2020
	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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of tender documents	361,000	19,000
<b>Total</b>	<b>361,000</b>	<b>19,000</b>

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,882,951	2,147,235 R
<b>Personal allowances paid as part of salary</b>		
House Allowance	227,500	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	470,955	679,400
Employer Contributions Compulsory national social security schemes	102,600	109,080
<b>Total</b>	<b>2,684,006</b>	<b>2,935,715</b>

R-Restatement of the opening balance

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**5. USE OF GOODS AND SERVICES**

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	7,832,320	4,984,528
Utilities, supplies and services	795,900	240,949
Communication, supplies and services	373,950	0
Electricity	15,000	20,000
Water & sewerage charges	28,552	10,000
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	78,000	-
Hospitality supplies and services	-	-
Other committee expenses	30,000	-
Committee allowance	3,088,375	1,604,000
Insurance costs	-	123,091
Fuel , oil & lubricants	-	200,000
Specialized materials and services	-	238,000
Office and general supplies and services	31,000	30,000
Bank service commission and charges	37,540	44,740
Other operating expenses(Security)	390,000	330,000
Security operations(Fire Extinguisher)	-	63,000
Routine maintenance – vehicles and other transport equipment	1,198,714	350,467
Routine maintenance – other assets	-	-
<b>Total</b>	<b>13,899,351</b>	<b>8,238,775</b>

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	39,180,000	26,496,000
Transfers to secondary schools (see attached list)	32,655,000	35,144,000
Transfers to tertiary institutions (see attached list)	8,310,600	2,553,050
<b>TOTAL</b>	<b>80,145,600</b>	<b>64,193,050</b>

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**7. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	349,200	15,000,000
Bursary – tertiary institutions (see attached list)	2,183,000	16,145,772
Bursary – special schools (see attached list)	65,414	-
Security projects	2,080,000	3,680,000
Sports projects (see attached list)	919,300	1,145,750
Environment projects (see attached list)	1,897,332	1,733,332
Emergency projects (see attached list)	9,404,741	6,762,669
<b>Total</b>	<b>16,898,987</b>	<b>44,467,523</b>

**8. ACQUISITION OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Refurbishment of Buildings	534,975.00	473,410.00
Purchase of Vehicles and Other Transport Equipment	290,257.00	-
Purchase of Office Furniture and General Equipment	132,700	-
<b>Total</b>	<b>957,932</b>	<b>473,410</b>

**9. OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Sub County Education Office		500,000
	-	500,000

**10: CASH BOOK BANK BALANCE**

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Co-operative Bank, Busia Branch. NAMBALE NG-CDF, A/C no.01141235497300</i>	52,786,622	5,709,166
<b>Total</b>	<b>52,786,622</b>	<b>5,709,166</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: 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>		-	-	-
<i>Total</i>				-

**12A. RETENTION**

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	242,691	-
Retention held during the year (B)	140,069	-
Retention paid during the Year (C)	241,378	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	141,383	242,691

*Hilsher for Mungatsi TTI*

**12B. GRATUITY**

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	679,400	-
Gratuity held during the year (B)	470,955	-
Gratuity paid during the Year (C)	638,475	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	511,880	679,400

*Gratuity provided for as at 30.06.2021*

**12C. ACCOUNTS PAYABLE**

	2020-2021	2019-2020
	KShs	KShs
Reversed stale bursary cheques	203,435	
	203,435	

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**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	4,787,075	2,527,672
<b>Total</b>	<b>4,787,075</b>	<b>2,527,672</b>

*[Fund Balance less payables]*

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>TOTAL</b>	-	-	-

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST**

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	2020 – 2019	2018 – 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	922,091	-
Deposit and Retentions held during the year (B)	611,024	-
Reversed stale bursaries(C)	203,435	-
Deposit and Retentions paid during the Year (D)	879,853	-
closing account receivables E= A+B+C-D	856,697	-
<b>Net Change in Accounts Payable</b>	<b>(65,394)</b>	

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**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff Gratuity	511,880	679,400
	511,880	679,400

**17.3: UNUTILIZED FUND (See Annex 3)**

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,579,212	1,254,101
Use of goods and services	906,233	745,279
Committee Expenses	66,082	5,027,660
Amounts due to other Government entities (see attached list)	47,378,191	58,601,950
Amounts due to other grants and other transfers (see attached list)	46,977,821	7,361,279
Acquisition of assets	477,854	1,129,253
Others ( <i>Strategic Plan and CIH</i> )	-	957,368
Un allocated AIA(Sale of Tenders)	361,000	
Accounts Payable (saving from bursary stale cheques)	195,000	-
Funds pending approval	97,940,894	75,076,890

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	24,572,814	12,101,417
	24,572,814	12,101,417

*Nambale Constituency  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	A	B	C	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4. Hillsher Company Limited	141,383	15.02.2021		141,383	Retention fees for f Mungatsi TTI fencing Project
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>				<b>141,383</b>	

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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2021	Comments
<b>NG-CDPC Staff</b>				
1. Violet Wambani Onyango	Accounts Assistant	02.01.2018	41,606.00	Gratuity payable as at 30th June 2021
2. Sharon Dota Kesa	Record Management Officer	02.01.2018	35,940	Gratuity payable as at 30th June 2021
3. Elizabeth Teresa Omunyin	Record Management Officer	02.01.2018	35,940	Gratuity payable as at 30th June 2021
4. Paul Omollo Odongo	Driver	03.12.2018	174,774	Gratuity payable as at 30th June 2021
5. Kevin Godfrey Were	Clerical Officer	20.02.2019	161,526	Gratuity payable as at 30th June 2021
6. Michael Wambetsa	Ex-Employee	02.01.2018	62,094	Gratuity payable as at 30th June 2021
<b>Sub-Total</b>			<b>511,880</b>	
<b>Grand Total</b>			<b>511,880</b>	

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**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees	"Payment of staff salaries @Ksh 1,800,000 and gratuity @Ksh 600,000"	1,579,212	1,254,101	
Use of goods & services	Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence, office tea.	906,233	745,279	
Committee Expenses	Payment of committee sitting allowances, transport, conferences	66,082	5,027,660	
	Subtotal	2,551,527	7,027,040	
<b>Amounts due to other Government entities</b>				
Primary Schools				
Harambee Primary 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 50 Desks ksh.75,000.00	1,075,000		
Ikondokhera 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	2,150,000		
Kachoroi Primary 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 50 Desks ksh.75,000.00	1,075,000		
Khulwanda Primary School	1. Construction of one	1,075,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	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			
Koshalalai Primary School	1. Construction of one Classroom 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		
Madende Primary 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 50 Desks ksh.75,000.00	1,075,000		
Maira Primary 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 50 desks ksh.75,000.00	1,075,000		
Makongeni Primary 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 50 desks ksh.75,000.00	1,075,000		
Malanga Primary School	"Renovation of 2 Classrooms of 90 capacity Introduce a ringbeam, re-roofing, plastering the eaves, shuttering, flooring, painting and branding to completion"	500,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
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	2,150,000		
Mukemo 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	2,150,000		
Mungatsi Primary 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 50 desks ksh.75,000.00	1,075,000		
Musoma Primary 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 50 desks ksh.75,000.00	1,075,000		
Mwangaza Primary 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 50 desks ksh.75,000.00	1,075,000		
Namahindi Primary School	1. Construction of two Classrooms of 90 capacity to completion with floor tiling ksh.1,900,000.00, 2.	2,150,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	Electrical and lighting fixtures Ksh. 100,000.00 and 3. Purchase of 100 Desks ksh.150,000.00			
Nambale AC Primary 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 50 desks ksh.75,000.00	1,075,000		
Nambale Muslim Pri. 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 50 desks ksh.75,000.00	1,075,000		
Namisi Primary 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 50 desks ksh.75,000.00	1,075,000		
Nang'eni Primary 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 50 desks ksh.75,000.00	1,075,000		
Opedur Primary School	1. Construction of one Classroom of 45 capacity to completion with floor tiling ksh.1,050,491.21, 2. Electrical and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 50 desks ksh.75,000.00	1,175,491		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	(Swampy area)			
	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 50 Desks ksh.75,000.00	1,075,000		
Sango Primary School				
Segero Primary School	"Renovation of 2 Classrooms of 90 capacity Introduce a ringbeam, re-roofings, plastering the eaves, shuttering, flooring, painting and branding to completion"	500,000		
Buyofu Primary School	Renovation of 2 Classrooms of 90 capacity Re-roofing, plastering the eaves, shuttering, flooring, painting and branding to completion	450,000		
Elwanikha Primary School	Completion of a 6 unit administration block 9 painting, ceiling Board, Fascia Board and Branding) Ksh. 400,000.00 and Electrical wiring and installation ksh. 50,000.00	450,000		
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	1,075,000		
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	917,690		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
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		
Buloma Primary 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 50 Desks ksh.75,000.00	1,075,000		
<b>Secondary Schools</b>	<b>Subtotal</b>	<b>31,025,491</b>	<b>33,405,000</b>	
Khayo 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	1,090,000		
Nainindi Secondary 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 area)"	1,090,000		
Nambale Urban Sec. School		1,190,000		
St. Josephus Musokoto Sec. School	1. Construction of one Classroom of 45 capacity to completion with floor tiling ksh.950,000.00, 2. Electrical	1,090,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 30 Lockers and chairs ksh.90,000.00			
St. Martins Kisoko Special School	Completion of 800 capacity dining hall ( roofing, fascia board, installation of water gutters, windows, doors, flooring, painting, and decorations , mechanical works and branding to completion) ksh. 2,350,000.00 and electrical wiring and installation ksh. 150,000.00	2,000,000		
St. Paul's Elwanikha Girls Sec.	Additional funds for construction of a 300 capacity two storey dormitory phase one(Ground floor) to completion - Walling, plastering, windows and panes, fixing of doors, terrazzo electrical works, internal painting and suspended upto completion	5,000,000		
Katira Secondary School	"1. Purchase of 2 acres of land Ksh.900,000.00, 2. Survey fee Ksh.100,000.00 and 3. valuation fees Ksh.30,000.00"	1,030,000		
Sikinga Secondary School	Construction of a kitchen to completion at a cost of Ksh.1,900,000.00 and Electrical wiring and installation ksh.200,000.00.	2,100,000		
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.	1,090,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	50,000.00 and 3. Purchase of 30 lockers and chairs ksh.90,000.00			
	<b>Subtotal</b>	<b>15,680,000</b>	<b>20,245,000</b>	
<b>Tertiary Institutions</b>	Mungatsi TTI	672,700	4,951,950	
<b>Sub-Total</b>		<b>47,378,191</b>	<b>58,601,950</b>	
<b>Amounts due to other grants and other transfers</b>				
	To carry out a constituency sports tournament where the winning teams will be awarded with balls ,uniforms , trophies and payment of referees where facilitation of the tournament is Ksh 371,078.79 and purchase of balls ,uniforms ,trophies and equipments -Ksh 1,000,000(Ksh 19,000 included being proceeds from sale of tenders,AIA declared )	1,869,133	1,417,354	
<b>Environment</b>				
Canon Awori Secondary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000		
Harambee Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000		
Kajoro Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000		
Katira Primary School	Construction of a 4 door pit latrine sanitation facility to completion Construction of a 4 door pit latrine sanitation facility to completion	200,000		
Madende Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	completion			
Madibo Secondary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000		
Mukemo Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000		
Namaindi Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000		
Nangeni Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000		
St.Marys Nambale Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000		
St.Peters Khwilare Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000		
Kaludeka Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000		
Namisi Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000		
Security				
Musokoto Division ACC 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		
Esidende 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	1,600,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
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	-	
Bursary- Special	Provision of bursary awards to needy students in secondary education institutions.	9,333,702	-	
Bursary Tertiary	Provision of bursary awards to needy students in secondary education	27,658,779	-	
Bursary Secondary	To cater for any unforeseen occurrences in the constituency during the financial year	715,707	-	
Emergency				
Sub-Total		46,977,321	7,361,279	
Acquisition of assets	Office Furniture & Equipment	477,854	1,129,253	
		477,854	1,129,253	
<b>Others (specify)</b>				
(Strategic plan and CIH)		-	-	
Sale of tenders		361,000	-	
Accounts Payable (Savings from bursary stale cheques)		195,000	-	
Sub-Total		556,000	957,368	
Funds pending approval				
Grand Total		97,940,894	75,076,890	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	3,000,000			3,000,000
Buildings and structures	16,416,470	534,975		16,951,445
Transport equipment	4,950,000	290,257		5,240,257
Office equipment, furniture and fittings	2,109,691	132,700		2,242,391
ICT Equipment, Software and Other ICT Assets	769,990			769,990
Other Machinery and Equipment	-	-		-
Heritage and cultural assets	-	-		-
Intangible assets	-	-		-
<b>Total</b>	<b>27,246,151</b>	<b>957,932</b>		<b>28,204,083</b>

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ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Canon Awori Secondary school	National	01022114584600	211,021	699,716
Buyofu Primary School	Co-operative	01139236504500	234,001	
Dulienge Primary	Co-operative	01141783637900	446,939	
Elwanikha Primary	National	01024036804901	1,676	-
Emukhuyu Secondary School	KCB	11777771136		416,000
Esidende Primary	KCB	1178419185		200
Fr. Simon Sibembe Mixed Sec	National	01242037226801	199,990	196
Kaludeka Primary	Co-operative	01141237061800	209,563	-
Kisoko Boys Primary School	Co-operative	01141237034700	305,139	
Mabunge R.C Primary	Co-operative	01139236882800	291,888	6,000
Madibo Primary	National	01224036796301	1,778	53
Madibo Seconsary	Co-operative	01139236797900	1,612,956	
Musokoto DEB Primary	Co-operative	01139236805700	699,153	270,000
Nambale Urban Primary	Co-operative	01141239360900	554,052	237
Kisoko Girls High School	National	01242037196900	845,351	
Segero Secondary School	National	01022220905500	1,005,349	1,731,920
Elwanikha Girls Sec	National	01047018067200	3,372,506	-
Siera Primary School	KCB	1177420651		400,000
Sikinga Secondary School	National	01242037650300	1,483,927	118,000
St Martin Kisoko Special School	Co-operative	01139236509400	147,916	375,000
St Marys Buyofu Sec	National	0124376754300	1	423,000
St. Peters Khwirale Sec	Co-operative	01139238548200	1,226,553	116,570

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Opedur Primary School	Co-operative	01139236210800	499,202	-
Nang'eni Primary School	Co-operative	01139236804200	429,334	-
Namisi Primary school	Co-operative	01139236722100	49,602	-
St. Mark Maolo Sec. school	Co-operative	01141237691100	985,308	-
St. Teresa Makale Primary School	Co-operative	01139237152400	138,882	-
Katira Primary	Co-operative	01139235934500	221,302	-
St. Josephs Musokoto Sec	Co-operative	01139236238900	660,404	493,647
Nambale Asst. Chief's Office	Co-operative	01141237685300	85,644	-
Malanga Asst. Chief's Office	Co-operative	01141237061000	4,314	3,000
Emakina Primary School	National	0124237197600	215,603	34,000
Koshalai Primary School	National	01047087398800	918,933	96
Mwangaza ACK Primary	National	01242038018330	633,909	-
St Marys Nambale Primary School	Co-operative	01129239211700	232,160	-
Nambale Chief's Office	Family Bank	079000025320	-	5,000
Mungatsi TVC	Equity	0780279967156	5,735,488	-
Kapina Primary School	KCB	1137029943	-	-
Nambale AC Primary	National	01242037197700	306,343	25
Ekisumo Primary	Family Bank	079000025389	-	-
Igara Primary	National	0124237208000	-	470
Igara Secondary School	National	0124207193400	-	1,250,000
Kacheroi Primary	Co-operative	01139236841900	-	118
Khayo Primary School	National	01047037200300	-	34,000
Khayo Secondary	National	4238000100	-	-

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Khulwanda Primary	National	01047087252100		480,982
Khwirale Primary school	Co-operative	01141237055600		23
Khwilare Centre Primary	National	0124238013000		1,650,000
Khwirale Centre Secondary	National	01022211261600		230,000
Lupida Primary School	KCB	1178058549		150
Lupida Secondary School	KCB	1136655050		384
Lwanyange Primary School	Co-operative	01139237152400	606,627	400
Mabunge RC Secondary	Co-operative	01139236882800		750,000
Madende Primary School	National	0102403683001		2,639
Madende Sec. School	National	01242037194900		17,000
Makongeni Primary	Family Bank	079000025340		475,900
Malanga Primary School	National	01242037195100		187,500
Musokoto B Primary	National	01224036567401		43,672
Musoma Primary	Co-operative	01139235944000		10,200
Namahindi Primary	Family Bank	079000025338		-
Namaindi Secondary School	National	0124237985001		375,000
Nambale Urban Seconadry	National	01047037354400		200
Otiiri Primary School	National	0124237193500		300,000
Sango Primary School	Co-operative	01141237687400		55,000
Segero Primary School	Family Bank	079000025319		430,000
Sianda Pri School	National	01242037204000		-
Siera Secondary School	Co-operative	01139237681100		175,000
Sikinga Primary	Family Bank	079000025314		112

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
St James Madibo Sec	Co-operative	01139236797900		330,000
Maira Primary School	Co-operative	01139236078100		-
Mwenge Primary School	Family Bank	079000025306		-
Kajoro Primary School	Family Bank	079000025861		-
Ikondokhera Primary School	Co-operative	01141237127400		-
Lupida AP Camp	Co-operative	01141238768800		88,000
Walatsi Ap Camp	Co-operative	01141237684800		24
Mungatsi Asst. Chief's Office	Co-operative	01141236521600		670
St.Peters Mukemo Primary School	National	01242037195100		35,000
Matili Primary School	National	0102408504820		35,000
St Marys Nambale Secondary School	National	01047085047700		17,000
Nambale Police Division	Family Bank	079000027613		240
Buloma Primary School	Family Bank	079000027767		1,000
Deputy County Commissioner's Office	KCB	11451294554		423
Tangakona AP Camp	KCB	1178693791		32,650
<b>Total</b>			<b>24,572,814</b>	<b>12,101,417</b>

**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.	Unexplained variances on Transfers from NGCDF Board of Ksh 2,554,671 and the accuracy of the transfers from the Board could not be confirmed	The variance of Ksh 2,554,672 between the appropriation statement and receipts from the board is because of the following funds received during the financial year; 1. Opening balance on 01/07/2019-2,527,672 2. Stale bursary cheques reversed -8,000 3. Fees from sale of tenders- 19,000	Resolved	
2.	Variance of unutilized balance - Unexplained variance of Ksh 930,091 between the statement of appropriation and the unutilized funds schedule	The variance of Ksh 930,091 is a result of accruals provided in the financial statements but funds not disbursed therefore being part of the balances. The accruals are; 1. Staff Gratuity-679,400 2. Retention fees-242,691 3. Stale cheques - 8,000	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3	Budget Control and Performance- During the year under review, there was under absorption of 82% of the budgeted amount	The budget under absorption was due to delay in receiving of approved funds from NGCDF-Board. The funds have since been received and fully utilised.	Resolved	
4	Project Performance- During the FY, analysis noted that 3% of the projects had not started, 61% was On-going and 36% Completed. In the circumstances the fund failed to implement all its planned projects as approved and subsequently not achieving such goals for the residents of Nambale Constituency.	All the projects have since been implemented and handed over.	Resolved	
5	Poor workmanship in construction of buildings at schools- Audit Verification revealed that the works were not done as per the quality standards specified in the BoQ	The Public Works have since enhanced supervision of various projects and hence reduced poor workmanship.	Resolved	

